



ANNUAL BUDGET 2023-24

Together we create the opportunity to grow.

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SHIRE OF NAREMBEEN

2023/2024 BUDGET

INTRODUCTION



Councillors and Shire staff are pleased to present the Shire of Narembreen's budget for the year ended 30 June 2024.

This budget supports the Council and community by delivering on goals and principles that we have set for ourselves in the 2022-2032 Strategic Community Plan.

The 2024 annual budget includes significant own-source funded capital expenditure of \$7.16m and operational expenditure of \$7.4m with major projects itemised below.


These projects will ensure reliability of Shire operations and improve the standard of community assets and infrastructure and enhance our community amenities.

| | |
|--|-------------|
| Shire housing design and construction | \$450,000 |
| New Doctor's residence | \$600,000 |
| Industrial plot development | \$250,000 |
| Replacement of major plant assets | \$1,280,000 |
| Swimming pool heating | \$100,000 |
| Townsite drainage improvements | \$311,842 |
| Churchill Street redevelopments | \$307,561 |
| Savage Lane sealing | \$226,540 |
| Soldiers Road, Yeomans Road & Sloss Road gravel resheeting | \$995,509 |
| Cramphorne Road, 5km reconstruct and seal & 3.2km second coat seal | \$720,000 |
| Narembreen-Kondinin Road, improvements to multiple sections | \$557,289 |
| Townsite kerb replacements | \$150,000 |

To fund operations the Shire has adopted a 5% increase in rates for 2024 across all property categories. An early payment discount of 2% will apply to assessments paid on or before 31 August 2023. Net budgeted rates for the year are \$2,030,419. The Shire continues to be predominantly grant-funded with rates comprising a little less than a third of total budgeted revenue.

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

Yours Faithfully,


Kellie Mortimore
Shire President


Paul Sheedy
Acting Chief Executive Officer

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SHIRE OF NAREMBEEN

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2024

PREPARED IN ACCORDANCE WITH THE LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

Together we create the opportunity to grow.

SHIRE OF NAREMBEEN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

| | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|---|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| Revenue | | | |
| Rates | 2,046,893 | 1,955,115 | 1,942,098 |
| Operating grants, subsidies and contributions | 731,743 | 4,304,928 | 1,478,267 |
| Fees and charges | 604,679 | 632,199 | 596,442 |
| Interest earnings | 198,049 | 182,463 | 37,193 |
| Other revenue | 74,600 | 112,835 | 76,000 |
| | 3,655,964 | 7,187,540 | 4,130,000 |
| Expenses | | | |
| Employee costs | (2,052,097) | (1,944,044) | (2,108,259) |
| Materials and contracts | (1,604,354) | (1,365,624) | (1,782,263) |
| Utility charges | (231,113) | (258,854) | (289,750) |
| Depreciation on non-current assets | (3,100,700) | (3,236,550) | (3,122,135) |
| Interest expenses | (36,582) | (30,809) | (40,201) |
| Insurance expenses | (239,698) | (216,439) | (224,400) |
| Other expenditure | (163,482) | (61,110) | (17,000) |
| | (7,428,026) | (7,113,430) | (7,584,008) |
| | (3,772,062) | 74,110 | (3,454,008) |
| Non-operating grants, subsidies and contributions | 3,189,736 | 2,050,398 | 6,060,601 |
| Profit on asset disposals | 170,000 | 0 | 199,288 |
| Loss on asset disposals | (39,500) | 0 | (24,320) |
| | 3,320,236 | 2,050,398 | 6,235,569 |
| Net result for the period | (451,826) | 2,124,508 | 2,781,561 |
| Total comprehensive income for the period | (451,826) | 2,124,508 | 2,781,561 |

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

SHIRE OF NAREMBEEN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

| | NOTE | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|--|------|--------------------|--------------------|--------------------|
| | | \$ | \$ | \$ |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| Rates | | 2,046,893 | 1,996,554 | 1,942,098 |
| Operating grants, subsidies and contributions | | 731,743 | 4,193,169 | 1,478,268 |
| Fees and charges | | 604,679 | 632,199 | 596,442 |
| Interest received | | 198,049 | 182,463 | 37,193 |
| Goods and services tax received | | 0 | 159,859 | 0 |
| Other revenue | | 71,100 | 109,149 | 76,000 |
| | | 3,652,464 | 7,273,393 | 4,130,001 |
| Payments | | | | |
| Employee costs | | (2,044,097) | (1,949,697) | (2,108,259) |
| Materials and contracts | | (1,604,354) | (2,047,705) | (1,782,263) |
| Utility charges | | (231,113) | (258,854) | (289,750) |
| Interest expenses | | (36,582) | (40,202) | (40,201) |
| Insurance paid | | (239,698) | (216,439) | (224,400) |
| Other expenditure | | (163,482) | (58,345) | (17,000) |
| | | (4,319,326) | (4,571,242) | (4,461,873) |
| Net cash provided by (used in) operating activities | 4 | (666,862) | 2,702,151 | (331,872) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for purchase of property, plant & equipment | 5(a) | (3,427,717) | (342,245) | (2,417,481) |
| Payments for purchase of infrastructure | 5(a) | (3,741,741) | (3,211,576) | (6,402,130) |
| Non-operating grants, subsidies and contributions | | 3,189,736 | 2,050,398 | 6,060,601 |
| Proceeds from sale of property, plant and equipment | 5(b) | 663,500 | 0 | 370,000 |
| Proceeds on financial assets at amortised cost - self supporting loans | | 15,835 | 15,546 | 15,546 |
| Net cash provided by (used in) investing activities | | (3,300,387) | (1,487,877) | (2,373,464) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 7(a) | (78,677) | (74,875) | (74,876) |
| Net cash provided by (used in) financing activities | | (78,677) | (74,875) | (74,876) |
| Net increase (decrease) in cash held | | (4,045,926) | 1,139,399 | (2,780,212) |
| Cash at beginning of year | | 9,787,113 | 8,647,714 | 8,649,648 |
| Cash and cash equivalents at the end of the year | 4 | 5,741,188 | 9,787,113 | 5,869,436 |

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

SHIRE OF NAREMBEEN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2024

| | | 2023/24 | 2022/23 | 2022/23 |
|--|-------------|----------------|------------------|----------------|
| | NOTE | Budget | Actual | Budget |
| | | \$ | \$ | \$ |
| OPERATING ACTIVITIES | | | | |
| Net current assets at start of financial year - surplus/(deficit) | | | | |
| | 3 | 3,711,589 | 2,584,158 | 2,708,224 |
| | | 3,711,589 | 2,584,158 | 2,708,224 |
| Revenue from operating activities (excluding general rates) | | | | |
| Specified area and ex gratia rates | 2(a)(ii) | 24,089 | 23,163 | 21,385 |
| Operating grants, subsidies and contributions | 10 | 731,743 | 4,304,928 | 1,478,268 |
| Fees and charges | 14 | 604,679 | 632,199 | 596,442 |
| Interest earnings | 11(a) | 198,049 | 182,463 | 37,193 |
| Other revenue | 11(b) | 74,600 | 112,835 | 76,000 |
| Profit on asset disposals | 5(b) | 170,000 | 0 | 199,288 |
| | | 1,803,160 | 5,255,588 | 2,408,576 |
| Expenditure from operating activities | | | | |
| Employee costs | | (2,052,097) | (1,944,044) | (2,108,259) |
| Materials and contracts | | (1,604,354) | (1,365,624) | (1,782,263) |
| Utility charges | | (231,113) | (258,854) | (289,750) |
| Depreciation on non-current assets | 6 | (3,100,700) | (3,236,549) | (3,122,135) |
| Interest expenses | 11(d) | (36,582) | (30,809) | (40,201) |
| Insurance expenses | | (239,698) | (216,439) | (224,400) |
| Other expenditure | | (163,482) | (61,110) | (17,000) |
| Loss on asset disposals | 5(b) | (39,500) | 0 | (24,320) |
| | | (7,467,526) | (7,113,429) | (7,608,328) |
| Non-cash amounts excluded from operating activities | 3(b) | 2,966,700 | 3,232,864 | 2,947,167 |
| Amount attributable to operating activities | | 1,013,923 | 3,959,181 | 455,639 |
| INVESTING ACTIVITIES | | | | |
| Non-operating grants, subsidies and contributions | 10 | 3,189,736 | 2,050,398 | 6,060,601 |
| Payments for property, plant and equipment | 5(a) | (3,427,717) | (342,245) | (2,417,481) |
| Payments for construction of infrastructure | 5(a) | (3,741,741) | (3,211,576) | (6,402,130) |
| Proceeds from disposal of assets | 5(b) | 663,500 | 0 | 370,000 |
| Proceeds from financial assets at amortised cost - self supporting loans | 7(a) | 15,835 | 0 | 15,546 |
| Amount attributable to investing activities | | (3,300,387) | (1,503,423) | (2,373,464) |
| FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 7(a) | (78,677) | (74,875) | (74,876) |
| Transfers to cash backed reserves (restricted assets) | 8(a) | (384,571) | (860,983) | (837,749) |
| Transfers from cash backed reserves (restricted assets) | 8(a) | 726,907 | 259,737 | 909,737 |
| Amount attributable to financing activities | | 263,659 | (676,121) | (2,888) |
| Budgeted deficiency before general rates | | (2,022,804) | 1,779,636 | (1,920,713) |
| Estimated amount to be raised from general rates | 2(a) | 2,022,804 | 1,931,952 | 1,920,713 |
| Net current assets at end of financial year - surplus/(deficit) | 3 | 0 | 3,711,589 | 0 |

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

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SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1 (a) BASIS OF PREPARATION

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

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

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

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting statements and information, the budget has been prepared on the accruals 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

The local government reporting entity

All funds through which the Shire of Narembreen controls resources to carry on its functions have been included in the financial statements forming part of this annual 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 13 to the annual budget.

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates forecast as at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Initial application of accounting standards

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

- *AASB 2020-3 Amendments to Australian Accounting Standards* - Annual Improvements 2018-2020 and Other Amendments
- *AASB 2020-6 Amendments to Australian Accounting Standards* - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

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

New accounting standards for application in future years

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

- *AASB 2021-2 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies or Definition of Accounting Estimates
- *AASB 2021-6 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

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

Judgements, estimates and assumptions

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

Rounding off figures

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

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1 (b) 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.

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.

1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

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

Housing

The provision of housing to staff.

Maintenance of staff and rental housing.

Community amenities

The provision of services required by the community.

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

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the Shire and its economic wellbeing.

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

Other property and services

To monitor and control Council's overheads operating account.

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

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES

(a) Rating Information

| Rate Description | Basis of valuation | Rate in | Number of properties | Rateable value | 2023/24 Budgeted rate revenue | 2023/24 Budgeted interim rates | 2023/24 Budgeted back rates | 2023/24 Budgeted total revenue | 2022/23 Actual total revenue | 2022/23 Budget total revenue |
|--|--------------------|----------------|----------------------|----------------|-------------------------------|--------------------------------|-----------------------------|--------------------------------|------------------------------|------------------------------|
| | | \$ | | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| (i) Differential general rates or general rates | | | | | | | | | | |
| Townsite | GRV | 0.12871 | 226 | 1,969,684 | 253,523 | 0 | 0 | 253,523 | 241,450 | 241,450 |
| Rural & mining | UV | 0.01072 | 320 | 164,156,890 | 1,760,002 | 0 | 0 | 1,760,002 | 1,676,192 | 1,662,598 |
| Sub-Total | | | 546 | 166,126,574 | 2,013,525 | 0 | 0 | 2,013,525 | 1,917,642 | 1,904,048 |
| | | Minimum | | | | | | | | |
| Minimum payment | | | | | | | | | | |
| Townsite | GRV | 510 | 16 | 9,690 | 8,160 | 0 | 0 | 8,160 | 7,275 | 7,275 |
| Rural & mining | UV | 510 | 72 | 959,610 | 36,720 | 0 | 0 | 36,720 | 35,890 | 35,890 |
| Sub-Total | | | 88 | 969,300 | 44,880 | 0 | 0 | 44,880 | 43,165 | 43,165 |
| | | | 634 | 167,095,874 | 2,058,405 | 0 | 0 | 2,058,405 | 1,960,807 | 1,947,213 |
| Discounts on general rates (Refer note 2(e)) | | | | | | | | (35,601) | (28,855) | (26,500) |
| Total amount raised from general rates | | | | | | | | 2,022,804 | 1,931,952 | 1,920,713 |
| (ii) Specified area and ex gratia rates | | | | | | | | | | |
| Ex-gratia rates | | | | | | | | | | |
| CBH | | | | | 24,089 | 0 | 0 | 24,089 | 23,163 | 21,385 |
| Total specified area and ex gratia rates | | | | | | | | 24,089 | 23,163 | 21,385 |
| Total rates | | | | | | | | 2,046,893 | 1,955,115 | 1,942,097 |

The Shire did not raise specified area rates for the year ended 30th June 2024.

All land (other than exempt land) in the Shire of Naremben is rated according to its Gross Rental Value (GRV) (if located within a townsite) or otherwise according to its Unimproved Value (UV).

The general rates detailed for the 2023/24 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.

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

| Instalment options | Date due | Instalment plan admin charge | Instalment plan interest rate | Unpaid rates interest rates |
|---------------------|------------|------------------------------|-------------------------------|-----------------------------|
| | | \$ | % | % |
| Option one | | | | |
| Single full payment | 31/08/2023 | 0 | 0.0% | 7.0% |
| Option two | | | | |
| First instalment | 31/08/2023 | 0 | 0.0% | 7.0% |
| Second instalment | 31/10/2023 | 10 | 5.5% | 7.0% |
| Third instalment | 31/12/2023 | 10 | 5.5% | 7.0% |
| Fourth instalment | 28/02/2024 | 10 | 5.5% | 7.0% |

| | 2023/24 Budget revenue | 2022/23 Actual revenue | 2022/23 Budget revenue |
|---|------------------------------|------------------------------|------------------------------|
| | \$ | \$ | \$ |
| Instalment plan admin charge revenue | 2,300 | 1,680 | 2,450 |
| Instalment plan interest earned | 4,500 | 3,769 | 5,000 |
| Unpaid rates and service charge interest earned | 9,200 | 8,600 | 10,000 |
| | 16,000 | 14,050 | 17,450 |

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise a specified area rate for the year ended 30 June 2024.

(d) Service Charges

The Shire did not raise service charges for the year ended 30 June 2024.

(e) Early payment discounts

| Rate, fee or charge to which discount is granted | Discount % | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget | Circumstances in which discount is granted |
|---|-------------------|-----------------------|-----------------------|-----------------------|--|
| Discount for prompt payment | 2.0% | \$ 35,601 | \$ 28,855 | \$ 26,500 | Ratepayers are provided a discount for payment in full on or before the due date of 31 August 2023 |
| | | 35,601 | 28,855 | 26,500 | |

3. NET CURRENT ASSETS

| | Note | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|--|------|-------------------|-------------------|-------------------|
| | | \$ | \$ | \$ |
| (a) Composition of estimated net current assets | | | | |
| Current assets | | | | |
| Cash and cash equivalents - unrestricted | 4 | 216,210 | 3,919,800 | 590,602 |
| Cash and cash equivalents - restricted | 4 | 5,524,978 | 5,867,313 | 5,278,834 |
| Financial assets - unrestricted | | 0 | 0 | (15,546) |
| Receivables | | 148,381 | 148,381 | 311,670 |
| Inventories | | 13,372 | 13,372 | 13,372 |
| | | 5,902,941 | 9,948,866 | 6,178,932 |
| Less: current liabilities | | | | |
| Trade and other payables | | (26,217) | (26,218) | (605,324) |
| Contract liabilities | | (1,135,624) | (1,135,624) | (1,217,614) |
| Long term borrowings | 7 | 0 | 0 | 74,876 |
| Employee provisions | | (348,620) | (340,620) | (309,959) |
| | | (1,510,461) | (1,502,462) | (2,058,021) |
| Net current assets | | 4,392,480 | 8,446,404 | 4,120,911 |
| Less: Total adjustments to net current assets | 3(c) | (4,392,480) | (4,734,815) | (4,120,911) |
| Net current assets used in the Rate Setting Statement | | 0 | 3,711,589 | 0 |

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

| | Note | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|--|------|-------------------|-------------------|-------------------|
| | | \$ | \$ | \$ |
| Adjustments to operating activities | | | | |
| Less: Profit on asset disposals | 5(b) | (170,000) | 0 | (199,288) |
| Less: Fair value adjustments to financial assets at fair value through profit and loss | | (3,500) | (3,686) | 0 |
| Add: Loss on disposal of assets | 5(b) | 39,500 | 0 | 24,320 |
| Add: Depreciation on assets | 6 | 3,100,700 | 3,236,550 | 3,122,135 |
| Non cash amounts excluded from operating activities | | 2,966,700 | 3,232,864 | 2,947,167 |

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

| | | | | |
|--|---|--------------------|--------------------|--------------------|
| Less: Cash - restricted reserves | 8 | (4,392,480) | (4,734,815) | (4,061,581) |
| Add: Current liabilities not expected to be cleared at end of year | | | | |
| - Current portion of borrowings | | 0 | 0 | (74,876) |
| Total adjustments to net current assets | | (4,392,480) | (4,734,815) | (4,120,911) |

3 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

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

LAND HELD FOR RESALE

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

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

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.

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

CONTRACT LIABILITIES

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

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.

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

4. RECONCILIATION OF CASH

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

| | Note | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|--|------|-------------------|-------------------|-------------------|
| Cash at bank and on hand | | \$ 1,290,557 | \$ 5,534,531 | \$ 1,735,869 |
| Term deposits | | 4,450,631 | 4,252,582 | 4,133,567 |
| Total cash and cash equivalents | | 5,741,188 | 9,787,113 | 5,869,436 |
| Held as | | | | |
| - Unrestricted cash and cash equivalents | 3(a) | 216,210 | 3,919,800 | 590,602 |
| - Restricted cash and cash equivalents | 3(a) | 5,524,978 | 5,867,313 | 5,278,834 |
| | | 5,741,188 | 9,787,113 | 5,869,436 |
| Restrictions | | | | |
| The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used: | | | | |
| - Cash and cash equivalents | | 5,524,978 | 5,867,313 | 5,278,834 |
| | | 5,524,978 | 5,867,313 | 5,278,834 |
| The restricted assets are a result of the following specific purposes to which the assets may be used: | | | | |
| Financially backed reserves | 8 | 4,392,480 | 4,734,815 | 4,061,581 |
| Contract liabilities | | 1,132,498 | 1,132,498 | 1,217,253 |
| | | 5,524,978 | 5,867,313 | 5,278,834 |
| Reconciliation of net cash provided by operating activities to net result | | | | |
| Net result | | (451,827) | 2,124,509 | 2,781,561 |
| Depreciation | 6 | 3,100,700 | 3,236,550 | 3,122,135 |
| Net (profit)/loss on sale of assets | 5(b) | (130,500) | 0 | (174,968) |
| (Profit)/Loss on revaluation of non current assets | | (3,500) | (3,686) | 0 |
| Share of profit or (loss) of associates accounted for using the equity method | | 0 | 0 | 0 |
| (Increase)/decrease in receivables | | 0 | 163,996 | 0 |
| Increase/(decrease) in payables | | 0 | (697,127) | 0 |
| Increase/(decrease) in contract liabilities | | 0 | (74,457) | 0 |
| Increase/(decrease) in other provision | | 0 | 2,765 | 0 |
| Increase/(decrease) in employee provisions | | 8,000 | 0 | 0 |
| Non-operating grants, subsidies and contributions | | (3,189,736) | (2,050,398) | (6,060,601) |
| Net cash from operating activities | | (666,862) | 2,702,152 | (331,873) |

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 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

5. FIXED ASSETS

(a) Acquisition of Assets

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

| Asset class | Reporting program | | | | | | 2023/24 Budget total | 2022/23 Actual total | 2022/23 Budget total |
|--------------------------------------|-------------------|---------------------|------------------------|------------------|-------------------|-----------------------------|-------------------------|-------------------------|-------------------------|
| | Housing | Community amenities | Recreation and culture | Transport | Economic services | Other property and services | | | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <i>Property, Plant and Equipment</i> | | | | | | | | | |
| Buildings - non-specialised | 1,060,000 | - | - | - | - | - | 1,060,000 | 26 | 500,000 |
| Buildings - specialised | - | 105,000 | - | - | - | 423,137 | 528,137 | 238,559 | 486,459 |
| Furniture and equipment | - | - | - | - | - | 70,000 | 70,000 | 36,090 | 276,842 |
| Plant and equipment | - | 5,000 | - | 1,604,580 | - | 160,000 | 1,769,580 | 67,570 | 1,154,180 |
| | 1,060,000 | 110,000 | - | 1,604,580 | - | 653,137 | 3,427,717 | 342,245 | 2,417,481 |
| <i>Infrastructure</i> | | | | | | | | | |
| Infrastructure - roads | - | - | - | 2,574,650 | - | - | 2,629,338 | 2,817,182 | 5,582,597 |
| Infrastructure - footpaths | - | - | 337,561 | - | - | - | 337,561 | - | 521,761 |
| Infrastructure - parks and ovals | - | - | - | - | - | - | - | 394,394 | 247,772 |
| Other infrastructure | - | 45,000 | 235,000 | 489,842 | 5,000 | - | 774,842 | - | 50,000 |
| | - | 45,000 | 572,561 | 3,064,492 | 5,000 | - | 3,741,741 | 3,211,576 | 6,402,130 |
| Total acquisitions | 1,060,000 | 155,000 | 572,561 | 4,669,072 | 5,000 | 653,137 | 7,169,458 | 3,553,821 | 8,819,611 |

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 of the **same** individual low value assets are purchased together as part of a larger asset or which collectively form 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 2024

5. FIXED ASSETS

(b) Disposals of Assets

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

| | 2023/24 Budget Net Book Value | 2023/24 Budget Sale Proceeds | 2023/24 Budget Profit | 2023/24 Budget Loss | 2022/23 Actual Net Book Value | 2022/23 Actual Sale Proceeds | 2022/23 Actual Profit | 2022/23 Actual Loss | 2022/23 Budget Net Book Value | 2022/23 Budget Sale Proceeds | 2022/23 Budget Profit | 2022/23 Budget Loss |
|--------------------------------------|--|---|--------------------------------------|------------------------------------|--|---|--------------------------------------|------------------------------------|--|---|--------------------------------------|------------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| By Program | | | | | | | | | | | | |
| Transport | 448,000 | 553,500 | 145,000 | (39,500) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Economic services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41,857 | 50,000 | 8,143 | 0 |
| Other property and services | 85,000 | 110,000 | 25,000 | 0 | 0 | 0 | 0 | 0 | 153,175 | 320,000 | 191,145 | (24,320) |
| | 533,000 | 663,500 | 170,000 | (39,500) | 0 | 0 | 0 | 0 | 195,032 | 370,000 | 199,288 | (24,320) |
| By Class | | | | | | | | | | | | |
| <i>Property, Plant and Equipment</i> | | | | | | | | | | | | |
| Plant and equipment | 533,000 | 663,500 | 170,000 | (39,500) | 0 | 0 | 0 | 0 | 195,032 | 370,000 | 199,288 | (24,320) |
| | 533,000 | 663,500 | 170,000 | (39,500) | 0 | 0 | 0 | 0 | 195,032 | 370,000 | 199,288 | (24,320) |

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 the excess or deficit of proceeds against the net written down value of the asset. Gains and loss are included in profit or loss statement in the period which they arise.

6. 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 and equipment |
| Plant and equipment |
| Infrastructure - roads |
| Infrastructure - footpaths |
| Infrastructure - drainage |
| Infrastructure - parks and ovals |

| 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|---------------------------|---------------------------|---------------------------|
| \$ | \$ | \$ |
| 50,500 | 37,130 | 58,668 |
| 43,800 | 25,352 | 25,860 |
| 38,700 | 60,926 | 43,897 |
| 75,300 | 80,454 | 74,820 |
| 92,400 | 84,254 | 107,196 |
| 563,600 | 562,773 | 585,948 |
| 1,753,200 | 1,883,252 | 1,783,668 |
| 59,200 | 52,991 | 64,284 |
| 424,000 | 449,418 | 377,794 |
| 3,100,700 | 3,236,549 | 3,122,135 |
| 110,000 | 88,772 | 127,523 |
| 400,000 | 431,903 | 405,801 |
| 38,500 | 79,237 | 38,500 |
| 500,000 | 460,824 | 528,900 |
| 1,730,000 | 1,786,900 | 1,700,099 |
| 8,000 | 9,035 | 8,250 |
| 8,000 | 8,566 | 7,862 |
| 306,200 | 371,313 | 305,200 |
| 3,100,700 | 3,236,549 | 3,122,135 |

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 and ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

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

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

| | |
|----------------------------------|----------------|
| Buildings - non-specialised | 30 to 50 years |
| Buildings - specialised | 50 to 80 years |
| Furniture and equipment | 3 to 10 years |
| Plant and equipment | 3 to 15 years |
| Infrastructure - roads | 20 to 80 years |
| Infrastructure - footpaths | 20 years |
| Infrastructure - drainage | 80 years |
| Infrastructure - parks and ovals | 10 to 60 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 2024

7. 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 | 2023/24 | 2023/24 | Budget | 2023/24 | Actual | 2022/23 | 2022/23 | Actual | 2022/23 | Budget | 2022/23 | 2022/23 | Budget | 2022/23 | |
|-------------------------------|-------------|-------------|---------------|-------------|-----------|------------|------------------------------------|------------|-------------|-----------|------------|-----------------------------------|------------|-------------|-----------|------------|-----------------------------------|------------|-----------|
| | | | | Principal | Budget | Budget | Budget | Principal | | Actual | Actual | Actual | Principal | Budget | Budget | Budget | Principal | Principal | Principal |
| | | | | 1 July 2023 | New Loans | Repayments | Principal outstanding 30 June 2024 | Repayments | 1 July 2022 | New Loans | Repayments | Principal outstanding 1 July 2023 | Repayments | 1 July 2022 | New Loans | Repayments | Principal outstanding 1 July 2023 | Repayments | |
| | | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Recreation and culture | | | | | | | | | | | | | | | | | | | |
| Swimming Pool | 125 | WATC | 6.68% | 113,134 | 0 | (25,560) | 87,574 | (7,138) | 137,068 | 0 | (23,934) | 113,134 | (7,220) | 137,068 | 0 | (23,935) | 113,133 | (8,763) | |
| Recreation Centre | 128 | WATC | 5.26% | 538,853 | 0 | (37,282) | 501,571 | (27,860) | 574,248 | 0 | (35,395) | 538,853 | (22,236) | 574,248 | 0 | (35,395) | 538,853 | (29,745) | |
| | | | | 651,986 | 0 | (62,841) | 589,145 | (34,998) | 711,316 | 0 | (59,330) | 651,986 | (29,456) | 711,316 | 0 | (59,330) | 651,986 | (38,508) | |
| Self Supporting Loans | | | | | | | | | | | | | | | | | | | |
| Housing | | | | | | | | | | | | | | | | | | | |
| Aged Homes | 127E | WATC | 4.23% | 18,046 | 0 | (4,232) | 13,814 | (900) | 22,104 | 0 | (4,059) | 18,046 | (887) | 22,105 | 0 | (4,059) | 18,046 | (893) | |
| Recreation and culture | | | | | | | | | | | | | | | | | | | |
| Mt Walker Tennis Club | 130 | WATC | 1.09% | 7,639 | 0 | (3,799) | 3,840 | (73) | 11,396 | 0 | (3,758) | 7,638 | (71) | 11,396 | 0 | (3,758) | 7,638 | (114) | |
| Narembeen Bowling Club | 131 | WATC | 1.60% | 64,616 | 0 | (7,805) | 56,811 | (611) | 72,345 | 0 | (7,729) | 64,616 | (394) | 72,345 | 0 | (7,729) | 64,616 | (686) | |
| | | | | 90,301 | 0 | (15,835) | 74,466 | (1,584) | 105,845 | 0 | (15,546) | 90,300 | (1,352) | 105,846 | 0 | (15,546) | 90,300 | (1,693) | |
| | | | | 742,288 | 0 | (78,677) | 663,611 | (36,582) | 817,161 | 0 | (74,875) | 742,286 | (30,808) | 817,162 | 0 | (74,876) | 742,286 | (40,201) | |

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

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2023/24

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2024

(c) Unspent borrowings

The Shire had no unspent borrowed funds as at 30 June 2023 nor is it expected to have unspent borrowed funds as at 30 June 2024.

(d) Credit Facilities

| | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|---|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Undrawn borrowing facilities credit standby arrangements | | | |
| Bank overdraft limit | 200,000 | 200,000 | 200,000 |
| Bank overdraft at balance date | 0 | 0 | 0 |
| Credit card limit | 50,000 | 50,000 | 50,000 |
| Credit card balance at balance date | (5,000) | (7,560) | (5,200) |
| Total amount of credit unused | 245,000 | 242,440 | 244,800 |
| Loan facilities | | | |
| Loan facilities in use at balance date | 663,611 | 742,286 | 742,286 |

| Overdraft details | Purpose overdraft was established | Year overdraft established | Credit limit as at 1 July 2023 | 2023/24 Budgeted Increase/ (Decrease) | Budgeted credit limit as at 30 June 2024 |
|-------------------|---|----------------------------------|--------------------------------------|--|---|
| Bankwest | Cashflow | n/a | \$ 200,000 | \$ 0 | \$ 200,000 |
| | | | 200,000 | 0 | 200,000 |

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 2024

8. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

| | 2023/24 Budget Opening Balance | 2023/24 Budget Transfer to | 2023/24 Budget Transfer (from) | 2023/24 Budget Closing Balance | 2022/23 Actual Opening Balance | 2022/23 Actual Transfer to | 2022/23 Actual Transfer (from) | 2022/23 Actual Closing Balance | 2022/23 Budget Opening Balance | 2022/23 Budget Transfer to | 2022/23 Budget Transfer (from) | 2022/23 Budget Closing Balance |
|------------------------------|---|----------------------------------|---|---|---|----------------------------------|---|---|---|----------------------------------|---|---|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted | | | | | | | | | | | | |
| (a) Leave reserve | 275,611 | 10,441 | | 286,052 | 264,014 | 11,597 | 0 | 275,611 | 264,014 | 0 | 0 | 264,014 |
| (b) Plant reserve | 669,185 | 25,350 | (335,000) | 359,535 | 585,940 | 83,245 | 0 | 669,185 | 585,940 | 83,245 | 0 | 669,185 |
| (c) Infrastructure reserve | 1,921,195 | 277,985 | | 2,199,180 | 1,631,810 | 549,122 | (259,737) | 1,921,195 | 1,631,810 | 549,122 | (259,737) | 1,921,195 |
| (d) Land Development reserve | 374,214 | 14,176 | (250,000) | 138,390 | 373,254 | 960 | 0 | 374,214 | 373,254 | 0 | (250,000) | 123,254 |
| (e) Avoca Farm reserve | 80,261 | 3,040 | | 83,301 | 45,761 | 34,500 | 0 | 80,261 | 45,761 | 34,500 | 0 | 80,261 |
| (f) Recreation reserve | 620,413 | 23,503 | | 643,916 | 613,980 | 6,433 | 0 | 620,413 | 613,980 | 0 | 0 | 613,980 |
| (g) Housing reserve | 559,832 | 21,208 | (141,907) | 439,133 | 479,509 | 80,323 | 0 | 559,832 | 479,509 | 80,323 | (400,000) | 159,832 |
| (h) Heritage reserve | 20,742 | 786 | | 21,528 | 20,284 | 458 | 0 | 20,742 | 20,284 | 0 | 0 | 20,284 |
| (i) Medical reserve | 94,151 | 3,567 | | 97,718 | 90,365 | 3,786 | 0 | 94,151 | 90,365 | 0 | 0 | 90,365 |
| (j) Bending landfill reserve | 119,211 | 4,516 | | 123,727 | 28,652 | 90,559 | 0 | 119,211 | 28,652 | 90,559 | 0 | 119,211 |
| | 4,734,815 | 384,571 | (726,907) | 4,392,480 | 4,133,569 | 860,983 | (259,737) | 4,734,815 | 4,133,569 | 837,749 | (909,737) | 4,061,581 |
| | 4,734,815 | 384,571 | (726,907) | 4,392,480 | 4,133,569 | 860,983 | (259,737) | 4,734,815 | 4,133,569 | 837,749 | (909,737) | 4,061,581 |

(b) Financially 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) Leave reserve | Ongoing | To be used to fund annual and long service leave requirements |
| (b) Plant reserve | Ongoing | To be used to assist in the replacement and upgrade of Shire plant and equipment |
| (c) Infrastructure reserve | Ongoing | To be used to for the construction of new or significantly improved infrastructure |
| (d) Land Development reserve | Ongoing | To be used to finance land development within the Shire |
| (e) Avoca Farm reserve | Ongoing | To be used to develop Avoca Farm |
| (f) Recreation reserve | Ongoing | To be used to provide new or upgrade existing recreation facilities within the Shire |
| (g) 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 | Ongoing | To be used to assist in the future attraction and retention of medical services |
| (j) Bending landfill reserve | Ongoing | To be used to assist in the future upgrade of plant, machinery and other requirements at Bending Landfill Site |

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

9. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

| Revenue Category | Nature of goods and services | When obligations typically satisfied | Payment terms | Returns/Refunds/Warranties | Determination of transaction price | Allocating transaction price | Measuring obligations for returns | Revenue recognition |
|---|--|---|--|---|---|---|---|--|
| Rates | General Rates | Over time | Payment dates adopted by Council during the year | None | Adopted by council annually | When taxable event occurs | Not applicable | When rates notice is issued |
| Specified area rates | Rates charge for specific defined purpose | Over time | Payment dates adopted by Council during the year | Refund in event monies are unspent | Adopted by council annually | When taxable event occurs | Not applicable | When rates notice is issued |
| Service charges | Charge for specific service | Over time | Payment dates adopted by Council during the year | Refund in event monies are unspent | Adopted by council annually | When taxable event occurs | Not applicable | When rates notice is issued |
| Grant contracts with customers | Community events, minor facilities, research, design, planning evaluation and services | Over time | Fixed terms transfer of funds based on agreed milestones and reporting | Contract obligation if project not complete | Set by mutual agreement with the customer | Based on the progress of works to match performance obligations | Returns limited to repayment of transaction price of terms breached | Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared |
| Grants, subsidies or contributions for non-financial assets | Construction or acquisition of recognisable non-financial assets to be controlled by the local government | Over time | Fixed terms transfer of funds based on agreed milestones and reporting | Contract obligation if project not complete | Set by mutual agreement with the customer | Based on the progress of works to match performance obligations | Returns limited to repayment of transaction price of terms breached | Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared |
| Grants with no contractual commitments | General appropriations and contributions with no specific contractual commitments | No obligations | Not applicable | Not applicable | Cash received | On receipt of funds | Not applicable | When assets are controlled |
| Licences/ Registrations/ Approvals | Building, planning, development and animal management, having the same nature as a licence regardless of naming. | Single point in time | Full payment prior to issue | None | Set by State legislation or limited by legislation to the cost of provision | Based on timing of issue of the associated rights | No refunds | On payment and issue of the licence, registration or approval |
| Waste management collections | Kerbside collection service | Over time | Payment on an annual basis in advance | None | Adopted by council annually | Apportioned equally across the collection period | Not applicable | Output method based on regular weekly and fortnightly period as proportionate to collection service |
| Waste management entry fees | Waste treatment, recycling and disposal service at disposal sites | Single point in time | Payment in advance at gate or on normal trading terms if credit provided | None | Adopted by council annually | Based on timing of entry to facility | Not applicable | On entry to facility |
| Fees and charges for other goods and services | Cemetery services, library fees, reinstatements and private works | Single point in time | Payment in full in advance | None | Adopted by council annually | Applied fully based on timing of provision | Not applicable | Output method based on provision of service or completion of works |
| Sale of stock | Aviation fuel, kiosk and visitor centre stock | Single point in time | In full in advance, on 15 day credit | Refund for faulty goods | Adopted by council annually, set by mutual agreement | Applied fully based on timing of provision | Returns limited to repayment of transaction price | Output method based on goods |

10. PROGRAM INFORMATION

| Income and expenses | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|---|--------------------|--------------------|--------------------|
| Income excluding grants, subsidies and contributions | \$ | \$ | \$ |
| Governance | 33,200 | 28,475 | 48,500 |
| General purpose funding | 2,255,058 | 2,142,971 | 1,987,549 |
| Law, order, public safety | 58,400 | 58,533 | 57,231 |
| Health | 1,100 | 1,705 | 0 |
| Housing | 64,740 | 73,866 | 84,321 |
| Community amenities | 213,689 | 279,559 | 216,482 |
| Recreation and culture | 69,184 | 78,280 | 58,000 |
| Transport | 5,000 | 3,754 | 5,000 |
| Economic services | 105,750 | 112,492 | 114,993 |
| Other property and services | 288,100 | 102,977 | 278,946 |
| | 3,094,221 | 2,882,612 | 2,851,022 |
| Operating grants, subsidies and contributions | | | |
| Governance | 0 | 2,046 | 0 |
| General purpose funding | 50,000 | 3,206,514 | 477,523 |
| Law, order, public safety | 7,820 | 16,414 | 14,360 |
| Community amenities | 210,000 | 267,144 | 165,000 |
| Recreation and culture | 15,000 | 0 | 20,795 |
| Transport | 448,923 | 707,007 | 617,577 |
| Economic services | 0 | 105,803 | 183,012 |
| | 731,743 | 4,304,928 | 1,478,267 |
| Non-operating grants, subsidies and contributions | | | |
| Community amenities | 0 | 115,506 | 0 |
| Recreation and culture | 1,068,222 | 141,753 | 1,880,584 |
| Transport | 2,121,514 | 1,793,139 | 4,180,017 |
| | 3,189,736 | 2,050,398 | 6,060,601 |
| Total Income | 7,015,700 | 9,237,938 | 10,389,890 |
| Expenses | | | |
| Governance | (242,259) | (297,641) | (229,662) |
| General purpose funding | (172,788) | (130,791) | (170,396) |
| Law, order, public safety | (192,689) | (154,576) | (186,341) |
| Health | (415,817) | (175,040) | (191,819) |
| Housing | (163,573) | (198,575) | (166,036) |
| Community amenities | (932,300) | (871,065) | (1,162,332) |
| Recreation and culture | (1,538,707) | (1,329,453) | (1,532,975) |
| Transport | (3,307,099) | (3,141,266) | (3,281,119) |
| Economic services | (376,473) | (497,952) | (550,919) |
| Other property and services | (125,821) | (317,070) | (136,730) |
| Total expenses | (7,467,526) | (7,113,429) | (7,608,329) |
| Net result for the period | (451,826) | 2,124,509 | 2,781,561 |

11. OTHER INFORMATION

| | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|---|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| The net result includes as revenues | | | |
| (a) Interest earnings | | | |
| Investments | | | |
| - Reserve funds | 179,365 | 165,000 | 12,500 |
| - Other funds | 3,000 | 3,121 | 9,693 |
| Self Supporting Loan Interest | 1,584 | 1,693 | 2,193 |
| Other interest revenue (refer note 1b) | 14,100 | 12,649 | 15,000 |
| | 198,049 | 182,463 | 39,386 |
| * The Shire has resolved to charge interest under section 6.13 for the late payment of rates at 7% p.a. | | | |
| (b) Other revenue | | | |
| Reimbursements and recoveries | 21,100 | 20,740 | 36,000 |
| Other | 53,500 | 92,096 | 40,000 |
| | 74,600 | 112,836 | 76,000 |
| The net result includes as expenses | | | |
| (c) Auditors remuneration | | | |
| Audit services | 40,000 | 41,500 | 52,000 |
| | 40,000 | 41,500 | 52,000 |
| (d) Interest expenses (finance costs) | | | |
| Borrowings (refer Note 7(a)) | 36,582 | 30,809 | 40,201 |
| | 36,582 | 30,809 | 40,201 |
| (e) Write offs | | | |
| General rate | 5,000 | 5,217 | 5,000 |
| Fees and charges | 2,000 | 0 | 5,000 |
| | 7,000 | 5,217 | 10,000 |

12. ELECTED MEMBERS REMUNERATION

| | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|--|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Elected member Cr KM Mortimore | | | |
| President's allowance | 7,500 | 7,000 | 7,000 |
| Meeting attendance fees | 5,000 | 2,955 | 3,240 |
| Travel reimbursement | 625 | 400 | 456 |
| | 13,125 | 10,355 | 10,696 |
| Elected member Cr SW Stirrat | | | |
| Deputy President's allowance | 1,875 | 1,800 | 1,800 |
| Meeting attendance fees | 3,679 | 1,740 | 3,240 |
| Travel reimbursement | 625 | | 2,314 |
| | 6,179 | 3,540 | 7,354 |
| Elected member Cr M Currie | | | |
| Meeting attendance fees | 3,271 | 2,070 | 3,240 |
| Travel reimbursement | 625 | 0 | 0 |
| | 3,896 | 2,070 | 3,240 |
| Elected member Cr H Cusack | | | |
| Meeting attendance fees | 3,270 | 1,815 | 3,240 |
| Travel reimbursement | 625 | 170 | 230 |
| | 3,895 | 1,985 | 3,470 |
| Elected member Cr T Cole | | | |
| Meeting attendance fees | 3,270 | 2,070 | 3,240 |
| Travel reimbursement | 625 | 0 | 0 |
| | 3,895 | 2,070 | 3,240 |
| Elected member CR W Milner | | | |
| Meeting attendance fees | 3,270 | 2,155 | 3,240 |
| Travel reimbursement | 625 | 0 | 0 |
| | 3,895 | 2,155 | 3,240 |
| Elected member Cr C Bray | | | |
| Meeting attendance fees | 3,270 | 1,815 | 3,240 |
| Travel reimbursement | 625 | 340 | 0 |
| | 3,895 | 2,155 | 3,240 |
| Elected member Cr AM Hardham | | | |
| Meeting attendance fees | 3,270 | 1,570 | 3,240 |
| Travel reimbursement | 625 | 0 | 0 |
| | 3,895 | 1,570 | 3,240 |
| Total Elected Member Remuneration | 42,675 | 25,900 | 37,720 |
| President's allowance | 7,500 | 7,000 | 7,000 |
| Deputy President's allowance | 1,875 | 1,800 | 1,800 |
| Meeting attendance fees | 28,300 | 16,190 | 25,920 |
| Travel reimbursement | 5,000 | 910 | 3,000 |
| | 42,675 | 25,900 | 37,720 |

12. INVESTMENT IN JOINT ARRANGEMENTS

- (i) The Shire together with the Department of Communities have a joint venture arrangement with regard to the provision of 9 housing units in the Narembeen townsite.

Council's share of these assets are included in Property, Plant and Equipment is as follows.

| | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|--|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Non-current assets | | | |
| Land and building fair values (as at 30 June 2022) | 1,326,500 | 1,326,500 | 1,146,075 |
| Less: subsequent accumulated depreciation | (29,669) | 0 | (132,537) |
| | 1,296,831 | 1,326,500 | 1,013,538 |
| Less: Department of Communities ownership share of 31 Curral Street, Narembeen | (493,706) | (502,758) | 0 |
| Less: Department of Communities ownership share of 33 Curral Street, Narembeen | (402,123) | (410,276) | 0 |
| Less: Department of Communities ownership share of 24 Doreen Street, Narembeen | (253,702) | (262,817) | 0 |
| | 147,300 | 150,649 | 1,013,538 |

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.

13. TRUST FUNDS

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

| Detail | Balance 1 July 2023 | Estimated amounts received | Estimated amounts paid | Estimated balance 30 June 2024 |
|--------------------------------------|------------------------|----------------------------------|------------------------------|--------------------------------------|
| | \$ | \$ | \$ | \$ |
| Building Services Levy funds on hand | 180 | 0 | 0 | 180 |
| | | | | 0 |
| | 180 | 0 | 0 | 180 |

14. FEES AND CHARGES

| | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|-----------------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| By Program: | | | |
| Governance | 15,600 | 17,062 | 16,500 |
| General purpose funding | 8,200 | 3,399 | 9,950 |
| Law, order, public safety | 58,400 | 58,533 | 57,231 |
| Health | 1,100 | 1,705 | 0 |
| Education and welfare | 0 | 0 | 0 |
| Housing | 62,840 | 69,163 | 81,928 |
| Community amenities | 213,689 | 248,650 | 216,482 |
| Recreation and culture | 18,500 | 19,980 | 17,200 |
| Transport | 5,000 | 3,754 | 5,000 |
| Economic services | 105,750 | 112,492 | 106,850 |
| Other property and services | 115,600 | 97,461 | 85,301 |
| | 604,679 | 632,199 | 596,442 |

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

Shire of Narembeen
 Budget for the year ended 30 June 2024
 Revised Non-Operating Expenditure
 Asset acquisitions by asset class

| Asset Class | Job/GL Number | Job Description | Cost |
|--|------------------|--|------------------|
| Property plant and equipment capital expenditure | | | |
| Grant funded property plant and equipment capital expenditure | | | |
| Buildings | | | |
| Local Roads and Community Infrastructure (LRCI) | | | |
| Buildings - specialised | 2093 | LRCI 3 - Town Hall upgrades | 20,000 |
| Buildings - specialised | 2128 | LRCI 4 - Town Hall upgrades | 75,000 |
| Total grant funded property plant and equipment capital expenditure | | | 95,000 |
| Own source property plant and equipment capital expenditure | | | |
| Buildings | | | |
| Buildings - non-specialise | 2045 | Shire staff housing construction | 450,000 |
| Buildings - non-specialise | 2129 | 26 Hilton Way - landscaping for back yard | 10,000 |
| Buildings - non-specialise | 2130 | New doctor's house - Cheetham Way | 600,000 |
| Buildings - specialised | 2055 | Administration Office and Chambers Refurbishment (design and specifications) | 88,137 |
| Buildings - specialised | 2131 | Industrial plot development | 250,000 |
| Buildings - specialised | 2132 | Administration office, tank and pressure pump for reticulation | 5,000 |
| Buildings - specialised | 2133 | Recreation centre, generator | 80,000 |
| Buildings - specialised | 2164 | Mt Arrowsmith tennis club, 3-phase power installation | 10,000 |
| Total own source housing capital expenditure | | | 1,493,137 |
| Plant and equipment | | | |
| Light vehicles | 2115 | Toyota Prado - replace 2021 Toyota Prado (works manager's vehicle) | 80,000 |
| Light vehicles | 2135 | Toyota Prado - replace 2021 Toyota Prado (CEO vehicle) | 80,000 |
| Light vehicles | 2136 | Toyota Hilux - replace 2016 Toyota Hilux (mechanic's vehicle) | 50,000 |
| Light vehicles | 2137 | Ford Ranger - replace 2020 Nissan Navara | 35,000 |
| Light vehicles | 2138 | Ford Ranger - replace 2020 Nissan Navara | 42,000 |
| Plant | 2134 | Volvo Loader - replace 2013 model | 450,000 |
| Plant | 2086 | Mack Granite prime mover - replace 2012 model | 315,000 |
| Plant | 2086 | Mack Granite prime mover - replace 2011 model | 315,000 |
| Plant | 2139 | CAT vibrating drum roller - replace 2012 model | 200,000 |
| Plant | 2140 | Tri-axle dolly - replace 2009 model | 35,000 |
| Plant | 2141 | Toro Reelmaster Mower | 64,010 |
| Plant | 2142 | Ute-mounted boom spray | 15,170 |
| Plant | 2143 | Vertimower reel | 18,400 |
| Plant | 2144 | Skidsteer loader with attachments | 65,000 |
| Plant | 2145 | Fuso Rosa bus - vinyl wrap with Shire logo | 5,000 |
| Total own source plant and equipment capital expenditure | | | 1,769,580 |
| Furniture and equipment | | | |
| Equipment | 2146 | New phone system for administration and CRC | 5,000 |
| Equipment | 2043 | Hardware Renewal and Plan Initiatives (Admin Server) | 15,000 |
| Equipment | 2147 | Video conferencing equipment for Council Chambers | 30,000 |
| Equipment | 2148 | Starlink internet equipment and installation | 20,000 |
| Total own source furniture and equipment capital expenditure | | | 70,000 |
| Total own source property plant and equipment capital expenditure | | | 3,332,717 |
| Total property plant and equipment capital expenditure | | | 3,427,717 |

Budget for the year ended 30 June 2024
Revised Non-Operating Expenditure
Asset acquisitions by asset class

| Asset Class | Job/GL Number | Job Description | Cost |
|---|---------------|--|---------------------|
| Infrastructure capital expenditure | | | |
| Grant funded infrastructure capital expenditure | | | |
| Other infrastructure | | | |
| Local Roads and Community Infrastructure (LRCI) | | | |
| Other infrastructure | 2094 | LRCI 3 - Electronic sign board | 8,000 |
| Other infrastructure | 2149 | LRCI 4 - Swimming pool heating | 100,000 |
| Other infrastructure | 2150 | LRCI 4 - Townsite drainage improvements | 251,842 |
| Total grant funded other infrastructure capital expenditure | | | 359,842 |
| Footpath infrastructure | | | |
| Local Roads and Community Infrastructure (LRCI) | | | |
| Footpath Infrastructure | 1430 | LRCI 3 - Footpath Infrastructure | 30,000 |
| Footpath Infrastructure | 2092 | LRCI 3 - Planning and improvements Churchill Street | 307,561 |
| Total grant funded footpath infrastructure capital expenditure | | | 337,561 |
| Road infrastructure | | | |
| Local Roads and Community Infrastructure (LRCI) | | | |
| Road Infrastructure | 2091 | LRCI 3 - Savage Lane sealing | 226,540 |
| Road Infrastructure | 2122 | LRCI 4 - Culvert on Corrigin/Narembeen Rd | 120,000 |
| Total LRCI funded road infrastructure capital expenditure | | | 346,540 |
| Blackspot funding | | | |
| Road Infrastructure | 2015 | Latham, Churchill, Currall and Longhurst Street intersection, reconstruct | 10,000 |
| Total Blackspot funded road infrastructure capital expenditure | | | 10,000 |
| Road to Recoveries (R2R) | | | |
| Road Infrastructure | 2062 | R2R - Soldiers Road, gravel resheeting (SLK to be determined) | 545,509 |
| Road Infrastructure | 2151 | R2R - Soldiers Road, resealing (SLK to be determined) | 150,000 |
| Road Infrastructure | 2152 | R2R - Yeomans Road, gravel resheeting (SLK 8.70 - 11.70) | 150,000 |
| Road Infrastructure | 2153 | R2R - Sloss Road, gravel resheeting (SLK 0.00 - 4.30) | 150,000 |
| Total R2R funded road infrastructure capital expenditure | | | 995,509 |
| Regional Road Groups (RRG) | | | |
| Road Infrastructure | 2154 | RRG - Cramphorne Road, reconstruct to 9m and seal (SLK 32.29 - 37.29) | 620,000 |
| Road Infrastructure | 2155 | RRG - Cramphorne Road, second coat seal (SLK 11.64 - 12.20 13.33 - 14.41 16.24 - 17.31) | 100,000 |
| Total RRG funded road infrastructure capital expenditure | | | 720,000 |
| Wheatbelt Secondary Freight Network (WSFN) | | | |
| Road Infrastructure | 2080 | WSFN - Narembeen-Kondinin Road, widen to 10m and overlay (SLK 10.00 - 13.20) | 327,546 |
| Road Infrastructure | 2081 | WSFN - Narembeen-Kondinin Road, widen to 10m and overlay (SLK 14.00 - 16.00) | 47,744 |
| Road Infrastructure | 2082 | WSFN - Narembeen-Kondinin Road, vegetation clearing and traffic management (SLK 14.00 - 16.00) | 54,688 |
| Road Infrastructure | 2112 | WSFN - Narembeen-Kondinin Road, widen to 10m and overlay (SLK 4.80 - 5.40) | 85,597 |
| Road Infrastructure | 2113 | WSFN - Narembeen-Kondinin Road, widen to 10m and overlay (SLK 6.00 - 6.30) | 41,714 |
| Total WSFN funded road infrastructure capital expenditure | | | 557,289 |
| Total grant funded road infrastructure capital expenditure | | | 2,629,338 |
| Total grant funded infrastructure capital expenditure | | | 3,326,741 |
| Own source infrastructure capital expenditure | | | |
| Other infrastructure | | | |
| Other infrastructure | 2120 | Cemetery shade structures and seating | 15,000 |
| Other infrastructure | 2116 | Stormwater harvesting projects | 30,000 |
| Other infrastructure | 2156 | Townsite drainage survey and design | 60,000 |
| Other infrastructure | 2157 | Townsite kerb replacement | 150,000 |
| Other infrastructure | 2158 | Airfield lighting upgrades | 20,000 |
| Other infrastructure | 2159 | Netball and basketball court shade structure, design and QS | 50,000 |
| Other infrastructure | 2160 | Walker Lake signage | 25,000 |
| Other infrastructure | 2161 | Community Directory website development | 5,000 |
| Other infrastructure | 2162 | BMX track, survey and design | 10,000 |
| Other infrastructure | 2163 | Ski Lake planning and development | 50,000 |
| Total own source infrastructure capital expenditure | | | 415,000 |
| Total infrastructure capital expenditure | | | \$ 3,741,741 |
| Total capital expenditure | | | \$ 7,169,458 |

Budget for the year ended 30 June 2024
Non-Operating Grants, Subsidies and Contributions by grant

| GL | Grant Provider | Related Asset Acquisition | Estimate |
|------------------------------------|-------------------------------------|---|---|
| <u>Non-operating grants</u> | | | |
| 1052501 | LRCI 1 | Final 10% after submission of audit | 54,684 |
| 1052501 | LRCI 2 | Final 10% after submission of audit | 38,647 |
| 1052501 | LRCI 3 | Balance of phase 3 funding to be expended, less final 10% | 482,733 |
| 1052501 | LRCI 4 | See capital works, assumed 100% expenditure and 90% entitlement to funds | 492,158 |
| | | | Total LRCI funding |
| | | | 1,068,222 |
| 1212600 | Roads to Recovery | R2R - Soldiers Road, gravel resheeting (SLK to be determined) | 545,509 |
| 1212600 | Roads to Recovery | R2R - Soldiers Road, resealing (SLK to be determined) | 150,000 |
| 1212600 | Roads to Recovery | R2R - Yeomans Road, gravel resheeting (SLK 8.70 - 11.70) | 150,000 |
| 1212600 | Roads to Recovery | R2R - Sloss Road, gravel resheeting (SLK 0.00 - 4.30) | 150,000 |
| | | | Total R2R funding |
| | | | 995,509 |
| 1212200 | Regional Road Group | RRG - Cramphorne Road, reconstruct to 9m and seal (SLK 32.29 - 37.29) | 413,333 |
| 1212200 | Regional Road Group | RRG - Cramphorne Road, second coat seal (SLK 11.64 - 12.20 13.33 - 14.41 16.24 - 17.31) | 66,667 |
| | | | Total RRG funding |
| | | | 480,000 |
| 1212801 | Wheatbelt Secondary Freight Network | WSFN - Narembreen-Kondinin Road, widen to 10m and overlay (SLK 10.00 - 13.20) | 305,710 |
| 1212801 | Wheatbelt Secondary Freight Network | WSFN - Narembreen-Kondinin Road, widen to 10m and overlay (SLK 14.00 - 16.00) | 170,429 |
| 1212801 | Wheatbelt Secondary Freight Network | WSFN - Narembreen-Kondinin Road, widen to 10m and overlay (SLK 4.80 - 5.40) | 79,891 |
| 1212801 | Wheatbelt Secondary Freight Network | WSFN - Narembreen-Kondinin Road, widen to 10m and overlay (SLK 6.00 - 6.30) | 38,933 |
| 1212801 | Wheatbelt Secondary Freight Network | WSFN - Narembreen-Kondinin Road, vegetation clearing and traffic management (SLK 14.00 - 16.00) | 51,042 |
| | | | Total WSFN funding |
| | | | 646,005 |
| | | | Total non-operating grants and contributions |
| | | | \$ 3,189,736 |

Shire of Narembeen
Budget for the year ended 30 June 2024
Asset disposals by asset class

| Asset Type | Asset/Licence Number | Net Book Value | Expected Sale Proceeds | Profit/(Loss) on Disposal |
|----------------------------|-----------------------------|-----------------------|-------------------------------|----------------------------------|
| Plant and equipment | | | | |
| Toyota Prado (CEO's car) | PE116 | 40,000 | 55,000 | 15,000 |
| Toyota Prado (WM's car) | PE1305 | 45,000 | 55,000 | 10,000 |
| Nissan Navara | PE613 | 20,000 | 20,000 | - |
| Nissan Navara | PE7298 | 20,000 | 20,000 | - |
| Mack Granite prime mover | NB6079 | 100,000 | 105,000 | 5,000 |
| Mack Granite prime mover | NB7704 | 100,000 | 100,000 | - |
| Cat vibrating roller | PE1203 | 90,000 | 55,000 | (35,000) |
| Volvo Loader | PE1207 | 110,000 | 250,000 | 140,000 |
| Toro Reelmaster mower | PE156 | 8,000 | 3,500 | (4,500) |
| | | 533,000 | 663,500 | 130,500 |

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for the year ended 30 June 2024



| | | FEE FY24 | GST | TOTAL | |
|--|--|----------|-----------|---|------------|
| GOVERNANCE | | | | | |
| Administration services | | | | | |
| 4221600 | Administration Fee on Rates Instalments (GST not applicable) LGA S6.45 (3) | \$ 10.00 | \$ - | \$ 10.00 | |
| 3121600 | Rate Enquiry Fee | \$ 67.27 | \$ 6.73 | \$ 74.00 | |
| 4222000 | Document / Building Plan Search Fee | \$ 67.27 | \$ 6.73 | \$ 74.00 | |
| 4222000 | Fax - send first page | \$ 1.36 | \$ 0.14 | \$ 1.50 | |
| 4222000 | Fax - send subsequent pages | \$ 0.45 | \$ 0.05 | \$ 0.50 | |
| 4222000 | Fax - receive per page | \$ 0.45 | \$ 0.05 | \$ 0.50 | |
| 3121600 | Rate Book - Full print out LGA S6.16 | \$ 44.55 | \$ 4.45 | \$ 49.00 | |
| 4222000 | Administration Fee for sale of Shire plates | \$ 20.00 | \$ 2.00 | \$ 22.00 | |
| 4222000 | Electoral Roll | \$ 67.27 | \$ 6.73 | \$ 74.00 | |
| Freedom of Information Act 1992 | | | | | |
| 4222000 | Freedom of Information - Application fee | * | | As per FOI regulation 1993 schedule (1) | |
| 4222000 | Freedom of Information - Administration / Staff time \$/hr | * | | | |
| 4222000 | Freedom of Information - Postage | * | | | |
| 4222000 | Freedom of Information - Photocopying | * | | | |
| LAW, ORDER AND PUBLIC SAFETY | | | | | |
| Dog Control - (Governing Legislation - Dog Act WA 1976) | | | | | |
| 5223000 | Dog Registration (Unsterilised) - 1 Year Standard | * | \$ 50.00 | \$ - | \$ 50.00 |
| 5223000 | Dog Registration (Unsterilised) - 1 Year Pensioner | * | \$ 25.00 | \$ - | \$ 25.00 |
| 5223000 | Dog Registration (Unsterilised) - 3 Years Standard | * | \$ 120.00 | \$ - | \$ 120.00 |
| 5223000 | Dog Registration (Unsterilised) - 3 Years Pensioner | * | \$ 60.00 | \$ - | \$ 60.00 |
| 5223000 | Dog Registration (Sterilised) - 1 Year Standard | * | \$ 20.00 | \$ - | \$ 20.00 |
| 5223000 | Dog Registration (Sterilised) - 1 Year Pensioner | * | \$ 10.00 | \$ - | \$ 10.00 |
| 5223000 | Dog Registration (Sterilised) - 3 Years Standard | * | \$ 42.50 | \$ - | \$ 42.50 |
| 5223000 | Dog Registration (Sterilised) - 3 Years Pensioner | * | \$ 21.25 | \$ - | \$ 21.25 |
| 5223000 | Dog Registration (Sterilised) - Lifetime Standard | * | \$ 100.00 | \$ - | \$ 100.00 |
| 5223000 | Dog Registration (Sterilised) - Lifetime Pensioner | * | \$ 50.00 | \$ - | \$ 50.00 |
| 5223000 | Dog Registration (Unsterilised) - Lifetime Standard | * | \$ 250.00 | \$ - | \$ 250.00 |
| 5223000 | Dog Registration (Unsterilised) - Lifetime Pensioner | * | \$ 125.00 | \$ - | \$ 125.00 |
| 5223000 | Concessions - Guide Dogs | * | | | NIL |
| 5223000 | Dogs used for Droving or Tending Stock | * | | | 25% of Fee |
| *All Dogs three months of age and over must be registered. Discounts applied as per the Dog Act WA 1976 | | | | | |
| Fines & Penalties as per the Dog Act WA 1976 | | | | | |
| 5221000 | Unregistered dog | * | \$ 200.00 | \$ 20.00 | \$ 220.00 |
| 5221000 | Keeping of more than two dogs without Shire approval | * | \$ 200.00 | \$ 20.00 | \$ 220.00 |
| 5221000 | Dangerous dog penalty | * | \$ 400.00 | \$ 40.00 | \$ 440.00 |
| 5221000 | Dog not held by a leash in certain public places | * | \$ 200.00 | \$ 20.00 | \$ 220.00 |
| 5221000 | Failure to control dog in exercise areas and rural areas | * | \$ 200.00 | \$ 20.00 | \$ 220.00 |
| 5221000 | Dog in a place without consent | * | \$ 200.00 | \$ 20.00 | \$ 220.00 |
| 5221000 | Dog causing a nuisance | * | \$ 200.00 | \$ 20.00 | \$ 220.00 |
| 5221000 | Dog in public place without collar or registration tag | * | \$ 200.00 | \$ 20.00 | \$ 220.00 |

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for the year ended 30 June 2024



| | | FEE FY24 | GST | TOTAL |
|---|--|-------------|----------|-----------|
| LAW, ORDER AND PUBLIC SAFETY | | | | |
| Cat Control - (Governing Legislation - Cat Act WA 2011) | | | | |
| 5223000 | Cat Registration - 1 Year Standard | * \$ 10.00 | \$ - | \$ 10.00 |
| 5223000 | Cat Registration - 1 Year Pensioner | * \$ 5.00 | \$ - | \$ 5.00 |
| 5223000 | Cat Registration - 1 Year Standard | * \$ 20.00 | \$ - | \$ 20.00 |
| 5223000 | Cat Registration - 1 Year Pensioner | * \$ 10.00 | \$ - | \$ 10.00 |
| 5223000 | Cat Registration - 3 Years Standard | * \$ 42.50 | \$ - | \$ 42.50 |
| 5223000 | Cat Registration - 3 Years Pensioner | * \$ 21.25 | \$ - | \$ 21.25 |
| 5223000 | Cat Registration - Lifetime Standard | * \$ 100.00 | \$ - | \$ 100.00 |
| 5223000 | Cat Registration - Lifetime Pensioner | * \$ 50.00 | \$ - | \$ 50.00 |
| 5221000 | Administration Fee for application to breed cats | * \$ 50.00 | \$ 5.00 | \$ 55.00 |
| Management of Animals | | | | |
| 5223000 | Replacement dog or cat tag | * \$ 6.82 | \$ 0.68 | \$ 7.50 |
| 5221000 | Transporting dog or cat back to owner (Per Instance) | * \$ 53.18 | \$ 5.32 | \$ 58.50 |
| 5221000 | Sustenance and maintenance of dog or cat (Per Day) | * \$ 26.36 | \$ 2.64 | \$ 29.00 |
| 5221000 | Seizing and Impounding of dog or cat | * \$ 106.82 | \$ 10.68 | \$ 117.50 |
| 5223000 | Application for third dog - Standard | * \$ 106.82 | \$ 10.68 | \$ 117.50 |
| 5223000 | Application for third dog - Pensioners | * \$ 31.82 | \$ 3.18 | \$ 35.00 |
| Other Animal Management | | | | |
| 5221000 | Trap Hire Bond | \$ 100.00 | \$ - | \$ 100.00 |
| HEALTH | | | | |
| In Accordance with Health Act 1911 and associated Regulations | | | | |
| Septic Applications | | | | |
| 7524010 | Application to construct onsite septic system | * \$ 126.00 | \$ - | \$ 126.00 |
| 7524010 | Application for permit to use septic system | * \$ 126.00 | \$ - | \$ 126.00 |
| Food Businesses - (Governing Legislation - Food Act 2008) | | | | |
| 7524010 | Registration - new or transfer of ownership | * \$ 160.50 | \$ - | \$ 160.50 |
| 7524010 | Annual Inspection - low risk | * \$ 53.50 | \$ - | \$ 53.50 |
| 7524010 | Annual Inspection - medium and high risk | * \$ 107.00 | \$ - | \$ 107.00 |
| *(charitable and community groups exempt) | | | | |
| Offensive Trades | | | | |
| 1042600 | As prescribed in the Health (Offensive Trades Fees) Regulations 1976 | | | |
| Lodging Houses - (Governing Legislation - Health Act (Misc Prov) Act 1911) | | | | |
| 7524010 | Registration - New and annual renewal pursuant to Health Local Laws 2016 | * \$ 192.50 | \$ - | \$ 192.50 |
| Public Buildings & Events | | | | |
| 7524010 | Application to construct, alter or amend | * \$ 500.00 | \$ - | \$ 500.00 |
| 7524010 | Annual Inspection (<i>Local Government Act 1995</i>) | * \$ 100.00 | \$ - | \$ 100.00 |
| *(charitable and community groups exempt) | | | | |
| 7524010 | Private Swimming Pool Inspection Fee - Four yearly | \$ 61.00 | \$ - | \$ 61.00 |
| 7524010 | Private Swimming Pool Inspection Fee and Written Report | \$ 160.45 | \$ 16.05 | \$ 176.50 |
| Labour | | | | |
| 7524010 | EHO hourly rate - applied to any application process where it has been determined that the amount of time taken to obtain required information and conduct inspections has been deemed excessive | \$ 92.27 | \$ 9.23 | \$ 101.50 |

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for the year ended 30 June 2024



| | | FEE FY24 | GST | TOTAL |
|---|--|-------------|--|-------------|
| COMMUNITY AMENITIES | | | | |
| Sanitation | | | | |
| 1012100 | Domestic Refuse & Recycle Charge 120/240 litre per annum (1 bin each) | \$ 403.00 | | \$ 403.00 |
| 1012100 | Domestic Refuse & Recycle Charge, additional bins per annum (per bin, per service) # | \$ 434.16 | | \$ 464.50 |
| | Asbestos Disposal Charge per cubic metre | | Health (Disposal of Asbestos) Reg 1992 | |
| Cemetery charges (per interment) | | | | |
| 1052100 | Grant of Right of Burial (25 year tenure) Renewal or Transfer | \$ 40.45 | \$ 4.05 | \$ 44.50 |
| 1052100 | Land for grave in open ground (reservation and initial grant) | \$ 346.82 | \$ 34.68 | \$ 381.50 |
| 1052100 | For interment of any person Monday to Friday | \$ 674.09 | \$ 67.41 | \$ 741.50 |
| 1052100 | For interment of any person Weekend and Public Holiday | \$ 1,348.18 | \$ 134.82 | \$ 1,483.00 |
| Niche Wall | | | | |
| 1052100 | Grant of Right of Burial (25 year tenure) Renewal or Transfer | \$ 40.45 | \$ 4.05 | \$ 44.50 |
| 1052100 | Niche reservation (reservation and initial grant) | \$ 209.09 | \$ 20.91 | \$ 230.00 |
| 1052100 | Interment including plaque installation - Monday to Friday | \$ 246.82 | \$ 24.68 | \$ 271.50 |
| 1052100 | Interment including plaque installation - Weekend and Public Holiday | \$ 494.09 | \$ 49.41 | \$ 543.50 |
| 1052100 | Plaque | | Charged at Cost plus \$32 Admin fee | |
| Exhumations | | | | |
| 1052100 | Fee for exhumation | \$ 112.27 | \$ 11.23 | \$ 123.50 |
| 1052100 | Re-opening of grave for exhumation | \$ 336.82 | \$ 33.68 | \$ 370.50 |
| 1052100 | Re-interment in new grave after exhumation | \$ 336.82 | \$ 33.68 | \$ 370.50 |
| Re-Opening Graves | | | | |
| 1052100 | For each interment | \$ 250.00 | \$ 25.00 | \$ 275.00 |
| 1052100 | For each interment of cremated ashes | \$ 40.45 | \$ 4.05 | \$ 44.50 |
| Miscellaneous Charges | | | | |
| 1052100 | Copy of a Grant of Right of Burial | \$ 40.45 | \$ 4.05 | \$ 44.50 |
| 1052100 | Funeral Booking Fee - late notice charge (less than 24 hours) | \$ 44.55 | \$ 4.45 | \$ 49.00 |
| 1052100 | Permit to erect monument, headstone or memorial | \$ 55.91 | \$ 5.59 | \$ 61.50 |
| 1052100 | Removal of monumental work prior to reopening | \$ 151.36 | \$ 15.14 | \$ 166.50 |

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for the year ended 30 June 2024



| | | FEE FY24 | GST | TOTAL |
|---|--|---------------------------------|----------|-----------|
| COMMUNITY AMENITIES | | | | |
| Community Resource Centre | | | | |
| Binding | | | | |
| 1052510 | Plastic Combs Up to 20 pp | \$ 3.64 | \$ 0.36 | \$ 4.00 |
| 1052510 | Plastic Combs 20 - 50 pp | \$ 5.45 | \$ 0.55 | \$ 6.00 |
| 1052510 | Plastic Combs 50 - 100 pp | \$ 7.27 | \$ 0.73 | \$ 8.00 |
| 1052510 | Plastic Combs 100 pp+ | \$ 9.55 | \$ 0.95 | \$ 10.50 |
| Internet Use | | | | |
| 1052510 | per hour | \$ 6.82 | \$ 0.68 | \$ 7.50 |
| 1052510 | per 1/2 hour | \$ 4.09 | \$ 0.41 | \$ 4.50 |
| 1052510 | up to 1/4 hour | \$ 1.82 | \$ 0.18 | \$ 2.00 |
| Equipment Hire (all charges are per day) | | | | |
| 1052510 | Chair Covers & Tablecloths (each) | \$ 5.00 | \$ 0.50 | \$ 5.50 |
| 1052510 | Data Projector | \$ 30.45 | \$ 3.05 | \$ 33.50 |
| 1052510 | Projector Screen | \$ 30.45 | \$ 3.05 | \$ 33.50 |
| 1052510 | Data Projector/Laptop/Screen | \$ 97.27 | \$ 9.73 | \$ 107.00 |
| 1052510 | Display Board | \$ 22.27 | \$ 2.23 | \$ 24.50 |
| 1052510 | Laptop | \$ 40.45 | \$ 4.05 | \$ 44.50 |
| 1052510 | Lectern | \$ 55.91 | \$ 5.59 | \$ 61.50 |
| 1052510 | PA System | \$ 71.36 | \$ 7.14 | \$ 78.50 |
| 1052510 | iPad | \$ 40.45 | \$ 4.05 | \$ 44.50 |
| 1052510 | Miscellaneous items available for hire - refer catalogue for full list | Cost as per catalogue | | |
| Laminating | | | | |
| 1052510 | A4 | \$ 2.73 | \$ 0.27 | \$ 3.00 |
| 1052510 | A3 | \$ 5.00 | \$ 0.50 | \$ 5.50 |
| 1052510 | Large (per metre) | \$ 14.09 | \$ 1.41 | \$ 15.50 |
| Meeting Room/Hot Office | | | | |
| 1052510 | Meeting Room - Day | \$ 153.18 | \$ 15.32 | \$ 168.50 |
| 1052510 | Meeting Room - Half Day (Up to 4 hours) | \$ 76.36 | \$ 7.64 | \$ 84.00 |
| 1052510 | Meeting Room - Per Hour | \$ 35.45 | \$ 3.55 | \$ 39.00 |
| 1052510 | Hot Office - Day | \$ 20.00 | \$ 2.00 | \$ 22.00 |
| 1052510 | Hot Office - Half Day (Up to 4 hours) | \$ 10.00 | \$ 1.00 | \$ 11.00 |
| 1052510 | Hot Office - Per Hour | \$ 4.09 | \$ 0.41 | \$ 4.50 |
| 1052510 | Catering | Charged at Cost + 10% Admin fee | | |
| Merchandise (Stationery) | | | | |
| 1052510 | Coloured Paper (A4) | \$ 0.45 | \$ 0.05 | \$ 0.50 |
| 1052510 | Coloured Paper (A3) | \$ 0.91 | \$ 0.09 | \$ 1.00 |
| 1052510 | Coloured Card (A4) | \$ 0.45 | \$ 0.05 | \$ 0.50 |
| 1052510 | Coloured Card (A3) | \$ 0.91 | \$ 0.09 | \$ 1.00 |
| 1052510 | Envelopes - Plain DL | \$ 0.45 | \$ 0.05 | \$ 0.50 |
| 1052510 | Envelopes - C4 (A4) | \$ 0.91 | \$ 0.09 | \$ 1.00 |
| 1052510 | Labels (per sheet) | \$ 3.18 | \$ 0.32 | \$ 3.50 |
| 1052510 | Photo Paper - Smooth Ilford Pearl | \$ 3.18 | \$ 0.32 | \$ 3.50 |
| 1052510 | White Paper (A4) | \$ 0.45 | \$ 0.05 | \$ 0.50 |
| 1052510 | White Paper (A3) | \$ 0.45 | \$ 0.05 | \$ 0.50 |
| 1052510 | White Paper, ream (A4) | \$ 7.73 | \$ 0.77 | \$ 8.50 |
| 1052510 | Special Peterkin paper | \$ 0.45 | \$ 0.05 | \$ 0.50 |
| 1052510 | Special Peterkin card | \$ 0.91 | \$ 0.09 | \$ 1.00 |
| 1052510 | Special Peterkin envelope | \$ 0.45 | \$ 0.05 | \$ 0.50 |
| 1052510 | Mondi Card (A4) | \$ 0.45 | \$ 0.05 | \$ 0.50 |
| 1052510 | Mondi Card (A3) | \$ 0.91 | \$ 0.09 | \$ 1.00 |

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for the year ended 30 June 2024



| | | FEE FY24 | GST | TOTAL | |
|--|--|---|----------|-----------|---------|
| COMMUNITY AMENITIES | | | | | |
| Community Resource Centre | | | | | |
| Printing - large format | | | | | |
| Canvas (fully framed & protected) | | | | | |
| 1052510 | A1 | \$ 147.73 | \$ 14.77 | \$ 162.50 | |
| 1052510 | A2 | \$ 101.82 | \$ 10.18 | \$ 112.00 | |
| 1052510 | A3 | \$ 66.36 | \$ 6.64 | \$ 73.00 | |
| Canvas (Print Only, Not Framed) | | | | | |
| 1052510 | A1 | \$ 45.91 | \$ 4.59 | \$ 50.50 | |
| 1052510 | A2 | \$ 30.45 | \$ 3.05 | \$ 33.50 | |
| 1052510 | A3 | \$ 25.45 | \$ 2.55 | \$ 28.00 | |
| Photo Lustre | | | | | |
| 1052510 | A1 | \$ 35.45 | \$ 3.55 | \$ 39.00 | |
| 1052510 | A2 | \$ 25.45 | \$ 2.55 | \$ 28.00 | |
| 1052510 | A3 | \$ 15.00 | \$ 1.50 | \$ 16.50 | |
| 1052510 | A4 | \$ 5.91 | \$ 0.59 | \$ 6.50 | |
| Glossy Photo Paper | | | | | |
| 1052510 | 6x4 | \$ 1.82 | \$ 0.18 | \$ 2.00 | |
| 1052510 | Custom Sizes for all Paper Types | Cost + 20% Admin fee for members and +30% for non members | | | |
| Photocopying/Printing | | | | | |
| 1052510 | Black and White, single sided (A4) | * | \$ 0.45 | \$ 0.05 | \$ 0.50 |
| 1052510 | Black and White, double sided (A4) | * | \$ 0.45 | \$ 0.05 | \$ 0.50 |
| 1052510 | Black and White, single sided (A3) | * | \$ 0.45 | \$ 0.05 | \$ 0.50 |
| 1052510 | Black and White, double sided (A3) | * | \$ 0.45 | \$ 0.05 | \$ 0.50 |
| 1052510 | Colour, single sided (A4) | * | \$ 0.45 | \$ 0.05 | \$ 0.50 |
| 1052510 | Colour, double sided (A4) | * | \$ 1.36 | \$ 0.14 | \$ 1.50 |
| 1052510 | Colour, single sided (A3) | * | \$ 0.91 | \$ 0.09 | \$ 1.00 |
| 1052510 | Colour, double sided (A3) | * | \$ 1.36 | \$ 0.14 | \$ 1.50 |
| <i>*10% discount on all photocopying & printing charges for 100 or more sheets</i> | | | | | |
| *CRC members receive a 20% discount to printing fees | | | | | |
| Memberships | | | | | |
| 1052510 | Businesses | \$ 86.36 | \$ 8.64 | \$ 95.00 | |
| 1052510 | Community Groups & Clubs | \$ 63.64 | \$ 6.36 | \$ 70.00 | |
| 1052510 | Families | \$ 86.36 | \$ 8.64 | \$ 95.00 | |
| 1052510 | Individuals | \$ 45.45 | \$ 4.55 | \$ 50.00 | |
| 1052510 | Seniors/Concession | \$ 31.82 | \$ 3.18 | \$ 35.00 | |
| Staff Assistance | | | | | |
| 1052510 | Graphic Design - Desktop Publishing/Photo Restoration etc. (per hour) | \$ 54.55 | \$ 5.45 | \$ 60.00 | |
| 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 | \$ 12.27 | \$ 1.23 | \$ 13.50 | |
| 1052510 | Administrative/Secretarial Tasks - Computer assistance, phone calls, typing, scanning, folding, cutting, collating etc. (5 minutes - min charge) | \$ 4.09 | \$ 0.41 | \$ 4.50 | |
| 1052510 | Administrative/Secretarial Tasks - Computer assistance, phone calls, typing, scanning, folding, cutting, collating etc. (15 minutes) | \$ 12.27 | \$ 1.23 | \$ 13.50 | |
| 1052510 | Administrative/Secretarial Tasks - Computer assistance, phone calls, typing, scanning, folding, cutting, collating etc. (1 Hour) | \$ 47.73 | \$ 4.77 | \$ 52.50 | |
| Pop-up Shop Hire | | | | | |
| 1052510 | Pop-up Shop hire, per day | \$ 18.18 | \$ 1.82 | \$ 20.00 | |
| 1052510 | Pop-up Shop hire, per week | \$ 72.73 | \$ 7.27 | \$ 80.00 | |
| 1052510 | Cleaning Fee (per hour) | \$ 40.91 | \$ 4.09 | \$ 45.00 | |
| 1052510 | Slideshow, per hour | \$ 54.55 | \$ 5.45 | \$ 60.00 | |

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for the year ended 30 June 2024



| | | FEE FY24 | GST | TOTAL | |
|--|--|---|--|-----------|-----------|
| COMMUNITY AMENITIES | | | | | |
| Community Resource Centre | | | | | |
| Merchandise | | | | | |
| 1052510 | Postcards | \$ 2.27 | \$ 0.23 | \$ 2.50 | |
| 1052510 | On The Greens | \$ 31.82 | \$ 3.18 | \$ 35.00 | |
| 1052510 | Pioneers of Narembreen | \$ 22.73 | \$ 2.27 | \$ 25.00 | |
| 1052510 | The Holleton Story | \$ 13.64 | \$ 1.36 | \$ 15.00 | |
| 1052510 | Blain Brothers - Pioneers | \$ 13.64 | \$ 1.36 | \$ 15.00 | |
| 1052510 | Seedtime & Harvest | \$ 13.64 | \$ 1.36 | \$ 15.00 | |
| 1052510 | Moppett's Bus Lines | \$ 13.64 | \$ 1.36 | \$ 15.00 | |
| 1052510 | Narembreen Tennis Club 90 years | \$ 18.18 | \$ 1.82 | \$ 20.00 | |
| 1052510 | Narembreen Magnets | \$ 4.55 | \$ 0.45 | \$ 5.00 | |
| 1052510 | Narembreen Key Chains | \$ 7.27 | \$ 0.73 | \$ 8.00 | |
| 1052510 | Special Order | Charged at Cost + 20% Admin fee for | | | |
| 1052510 | Community Telephone Directory | \$ 15.91 | \$ 1.59 | \$ 17.50 | |
| Community Telephone Directory Advertisements | | | | | |
| 1052510 | Small advertisement (125mm x 60mm) | \$ 59.09 | \$ 5.91 | \$ 65.00 | |
| 1052510 | Medium advertisement (125mm x 85mm) | \$ 77.27 | \$ 7.73 | \$ 85.00 | |
| 1052510 | Large advertisement (125mm x 180mm) | \$ 136.36 | \$ 13.64 | \$ 150.00 | |
| 1052510 | Stand alone business listing (no colour or graphics) | \$ 22.73 | \$ 2.27 | \$ 25.00 | |
| Events & Workshops | | | | | |
| 1052510 | Ladies Long Lunch | \$ 72.73 | \$ 7.27 | \$ 80.00 | |
| 1052510 | School Holiday Activities | \$ 5.00 | \$ 0.50 | \$ 5.50 | |
| 1052510 | Business Women Networking Event | \$ 5.00 | \$ 0.50 | \$ 5.50 | |
| 1052510 | Triathlon Entry Adult | \$ 9.55 | \$ 0.95 | \$ 10.50 | |
| 1052510 | Triathlon Entry Child | \$ 5.00 | \$ 0.50 | \$ 5.50 | |
| 1052510 | Community Markets Stall holder | \$ 9.55 | \$ 0.95 | \$ 10.50 | |
| 1052510 | Workshop/Training/Other event | Charged at Cost + 20% Admin fee (Admin fee capped at \$100 per person) | | | |
| Development and Development Application Fees - (Governing Legislation - Planning and Development Regulations 2009) | | | | | |
| 1. Determining a development application where the development has not commenced or been carried out and the estimated cost of the development is: | | | | | |
| 1042600 | a) Development Applications less than \$50,000 | * | \$ 147.00 | \$ - | \$ 147.00 |
| 1042600 | b) Development Applications \$50,000 - \$500,000 | * | 0.32% of estimated cost of development | | |
| 1042600 | c) Development Applications \$500,000 - \$2.5million | * | \$1,700 plus 0.257% for every \$1 in excess of \$500k | | |
| 1042600 | d) Development Applications \$2.5 million - \$5million | * | \$7,161 plus 0.206% for every \$1 in excess of \$2.5million | | |
| 1042600 | e) Development Applications \$5million - \$21.5million | * | \$12,633 plus 0.257% for every \$1 in excess of \$2.5million | | |
| 1042600 | f) Development Applications more than \$2.5million | * | \$1,700 plus 0.257% for every \$1 in excess of \$500k | | |
| 1042600 | g) Development Applications \$5million - \$21.5million | * | \$34,196 | | |
| *For development application s >\$2.5million, refer to WAPC Planning Bulletin 93/2013 | | | | | |
| 1042600 | 2. Development application fee (other than for extractive industry) where the development has commenced or been carried out. | * | Fee in item 1 plus, by way of penalty, twice that fee | | |
| 1042600 | 3. Development application fee for extractive industry where the development has not been commenced or carried out. | * | \$ 739.00 | \$ - | \$ 739.00 |
| 1042600 | 4. Development application fee for extractive industry where the development has not commenced or been carried out. | * | \$739.00 plus, by way of penalty, twice that fee | | |
| 1042600 | 5(a). Determining an application to amend or cancel development application | * | \$ 295.00 | \$ - | \$ 295.00 |

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for the year ended 30 June 2024



| | | FEE FY24 | GST | TOTAL |
|---|---|---|----------|-------------|
| COMMUNITY AMENITIES | | | | |
| Development and Development Application Fees - (Governing Legislation - Planning and Development Regulations 2009) | | | | |
| 1042600 | 5(b). Subdivision clearance - not more than 5 lots (per lot) | * \$ 73.00 | \$ - | \$ 73.00 |
| 1042600 | 5(c). 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 | | |
| 1042600 | 5(d). Subdivision clearance - More than 195 lots | * \$ 7,393.00 | \$ - | \$ 7,393.00 |
| 1042600 | 6. Home Occupation Permit - Initial Fee (where occupation has not commenced) | * \$ 222.00 | \$ - | \$ 222.00 |
| 1042600 | 7. Home Occupation Permit - Initial Fee (where occupation has commenced) | * \$222.00 plus by way of penalty, | | |
| 1042600 | 8. Renewal of an approval of a home occupation where the application is made before | * \$ 73.00 | \$ - | \$ 73.00 |
| 1042600 | 9. Renewal of an approval of a home occupation where the application is made after | * \$73.00 plus by way of penalty, | | |
| 1042600 | 10. Application for a change of use or for an alteration or extension or change of a non- | * \$ 295.00 | \$ - | \$ 295.00 |
| 1042600 | 11. Application for a change of use or for an alteration or extension or change of a non-confirming use to which item 2 does not apply, where the change or alteration, extension or change has not commenced or been carried out | * \$295.00 plus by way of penalty, twice that fee | | |
| 1042600 | 12. Zoning Certificate | * \$ 73.00 | \$ - | \$ 73.00 |
| 1042600 | 13. Replying to a property settlement questionnaire | * \$ 73.00 | \$ - | \$ 73.00 |
| 1042600 | 14. Written Planning Advice | * \$ 73.00 | \$ - | \$ 73.00 |
| RECREATION & CULTURE | | | | |
| Swimming Pool | | | | |
| Casual Admission Charges | | | | |
| 1122200 | Children, under 5 (Must have a parent in the water) | No Charge | | |
| 1122200 | Children, 5 - 16 | \$ 2.27 | \$ 0.23 | \$ 2.50 |
| 1122200 | Adults (16+) | \$ 4.09 | \$ 0.41 | \$ 4.50 |
| 1122200 | Senior/Concession (Seniors and Health Care) | \$ 2.27 | \$ 0.23 | \$ 2.50 |
| 1122200 | Spectator | \$ 2.27 | \$ 0.23 | \$ 2.50 |
| Pool Memberships | | | | |
| 1122200 | Family Season Ticket | \$ 200.45 | \$ 20.05 | \$ 220.50 |
| 1122200 | Adult Season Ticket | \$ 105.00 | \$ 10.50 | \$ 115.50 |
| 1122200 | Child Season Ticket | \$ 71.36 | \$ 7.14 | \$ 78.50 |
| 1122200 | Senior/Concession Season Ticket | \$ 71.36 | \$ 7.14 | \$ 78.50 |
| 1122200 | Monthly Ticket - Family | \$ 57.27 | \$ 5.73 | \$ 63.00 |
| 1122200 | Monthly Ticket - Adult | \$ 33.18 | \$ 3.32 | \$ 36.50 |
| 1122200 | Monthly Ticket - Child | \$ 24.09 | \$ 2.41 | \$ 26.50 |
| 1122200 | Monthly Ticket - Senior/Concession | \$ 24.09 | \$ 2.41 | \$ 26.50 |
| Recreation Centres & Halls | | | | |
| Venue Hire | | | | |
| n/a | Venue Bond | \$ 300.00 | n/a | \$ 300.00 |
| Town Hall (Community Groups, Clubs & School) | | | | |
| 1112100 | School end-of-year functions, student performances and functions | Free of Charge | | |
| 1112100 | 24 hour hire charge | \$ 140.91 | \$ 14.09 | \$ 155.00 |
| 1112100 | Hourly hire charge | \$ 9.55 | \$ 0.95 | \$ 10.50 |
| Town Hall (Commercial & Private) | | | | |
| 1112100 | Half day hire charge (up to 4 hours) | \$ 95.45 | \$ 9.55 | \$ 105.00 |
| 1112100 | 24 hour hire charge | \$ 190.91 | \$ 19.09 | \$ 210.00 |
| 1112100 | Hourly hire charge | \$ 28.64 | \$ 2.86 | \$ 31.50 |
| Equipment Hire (per item, per day) | | | | |
| 1132400 | Large round tables | \$ 14.09 | \$ 1.41 | \$ 15.50 |
| 1132400 | Chairs | \$ 5.00 | \$ 0.50 | \$ 5.50 |
| 1132400 | Replacement of cost of broken chair | \$ 54.55 | \$ 5.45 | \$ 60.00 |
| 1132400 | Stage Hire - unassembled | \$ 47.73 | \$ 4.77 | \$ 52.50 |
| 1132400 | Minimum Charge on all of the above | \$ 13.64 | \$ 1.36 | \$ 15.00 |

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for the year ended 30 June 2024



| | | FEE FY24 | GST | TOTAL | |
|--|--|-------------------------|--|-----------|-----------|
| RECREATION & CULTURE | | | | | |
| Recreation Centres & Halls | | | | | |
| Community Gym | | | | | |
| 1132150 | Annual Gym Membership | \$ 127.27 | \$ 12.73 | \$ 140.00 | |
| 1132150 | 3 Monthly Gym Membership | \$ 63.64 | \$ 6.36 | \$ 70.00 | |
| 1132150 | Monthly Gym Membership | \$ 20.91 | \$ 2.09 | \$ 23.00 | |
| 1132150 | Casual Gym Usage per visit | \$ 10.45 | \$ 1.05 | \$ 11.50 | |
| 1132150 | Hire of Gym for Group Classes (Payable by Instructor) per hour | \$ 10.45 | \$ 1.05 | \$ 11.50 | |
| n/a | Swipe Card Bond (refundable) | \$ 50.00 | n/a | \$ 50.00 | |
| Community Bus | | | | | |
| n/a | Bus Hire Bond (refundable) | \$ 150.00 | | \$ 150.00 | |
| 1052400 | Bus Hire Charge (per km) - Conditions Apply | \$ 0.80 | \$ 0.08 | \$ 0.88 | |
| OTHER ECONOMIC SERVICES | | | | | |
| Standpipe charges | | | | | |
| 1362100 | Water usage charge (per Kilotre) | \$ 5.00 | \$ - | \$ 5.00 | |
| Caravan Park | | | | | |
| 1322100 | Powered Site (Per Week) | \$ 131.82 | \$ 13.18 | \$ 145.00 | |
| 1322100 | Powered Site (Per Day) | \$ 27.27 | \$ 2.73 | \$ 30.00 | |
| 1322100 | Unpowered Site (Per Week) | \$ 45.45 | \$ 4.55 | \$ 50.00 | |
| 1322100 | Unpowered Site (Per Day) | \$ 13.64 | \$ 1.36 | \$ 15.00 | |
| 1322100 | Onsite Cabins - 1 Bedroom (per day) | \$ 77.27 | \$ 7.73 | \$ 85.00 | |
| 1322100 | Onsite Cabins - 2 Bedroom (per day) | \$ 127.27 | \$ 12.73 | \$ 140.00 | |
| 1322100 | Access to amenities only | \$ 9.09 | \$ 0.91 | \$ 10.00 | |
| 1322100 | Cancellation/No Show (Less than 24hours Notice) | One night Accommodation | | | |
| 1322100 | Cleaning fee, per hour | \$ 40.91 | \$ 4.09 | \$ 45.00 | |
| Saleyard | | | | | |
| 1342100 | Saleyard rental fee (per head) | \$ 0.91 | \$ 0.09 | \$ 1.00 | |
| Building Permit Administration Fees and Charges - (Governing Legislation Building Regulations 2012) | | | | | |
| Building Services Levy | | | | | |
| 1332200 | Building Services Levy (BSL) - value less than \$45,000 - Building and Demolition Permit | * | \$ 61.65 | \$ - | \$ 61.65 |
| 1332200 | Building Services Levy (BSL) - value \$45,000 or more - Building and Demolition Permit | * | 0.137% of the value of the work | | |
| Building and Demolition Permits | | | | | |
| 1332200 | Certified application for a building permit (s.16 (1)) For building work for a Class 1 or Class 10 building or incidental structure. | * | 0.19% of the estimated value of the building work (inc. GST). As determined by the permit authority but not less than \$110.00 | | |
| 1332200 | Certified application for a building permit (s.16 (1)) For building work for a Class 2 to Class 9 building or incidental structure. | * | 0.09% of the estimated value of the building work (inc. GST). As determined by the permit authority but not less than \$110.00 | | |
| 1332200 | Uncertified application for a building permit (s. 16 (1)) | * | 0.32% of the estimated value of the building work (inc. GST). As determined | | |
| 1332200 | Application for demolition permit (s.16(1)) For demolition work for a Class 1 or Class 10 building or incidental structure | * | \$ 110.00 | \$ - | \$ 110.00 |
| 1332200 | Application for demolition permit (s.16(1)) For demolition work for a Class 2 to Class 9 building - per storey | * | \$ 110.00 | \$ - | \$ 110.00 |

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for the year ended 30 June 2024



| | | FEE FY24 | GST | TOTAL | |
|--|---|----------|---|-------|-------------|
| OTHER ECONOMIC SERVICES | | | | | |
| Building Permit Administration Fees and Charges - (Governing Legislation Building Regulations 2012) | | | | | |
| 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 (value less than \$45,000) | * | 0.274% of the value of the work | | |
| 1332200 | Unauthorised building work under Section 51 of the Building Act (value \$45,000 or more) | * | \$ 123.30 | \$ - | \$ 123.30 |
| 1332200 | Occupancy permit under Section 46 of the Building Act or modification for additional use under Section 48 (temporary) | * | No levy is payable | | |
| Occupancy Permits | | | | | |
| 1332200 | Application for occupancy permit for completed building (s.46) | * | \$ 110.00 | \$ - | \$ 110.00 |
| 1332200 | Application for temporary occupancy permit for incomplete building (s.47) | * | \$ 110.00 | \$ - | \$ 110.00 |
| 1332200 | Application for modification of occupancy permit for additional use of building on temporary basis (s.48) | * | \$ 110.00 | \$ - | \$ 110.00 |
| 1332200 | Application for replacement occupancy permit for permanent change of building use and classification (s.49) | * | \$ 110.00 | \$ - | \$ 110.00 |
| 1332200 | Application for occupancy permit for a building in respect of which unauthorised work has been done (s.51 (2)) | * | 0.18% of estimated value including GST but not less than \$110.00 | | |
| 1332200 | Application for building approval certificate for a building in respect of which unauthorised work has been done (s.51 (3)) | * | 0.38% of estimated value including GST but not less than \$110.00 | | |
| 1332200 | Application to replace an occupancy permit for an existing building (s.52 (1)) | * | \$ 110.00 | \$ - | \$ 110.00 |
| 1332200 | Application for building approval certificate for an existing building where unauthorised work has not been done (s.52 (2)) | * | \$ 110.00 | \$ - | \$ 110.00 |
| 1332200 | Application to extend the time during which an occupancy permit or building approval certificate has effect (s.65 (3) (a)) | * | \$ 110.00 | \$ - | \$ 110.00 |
| 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 |
| 1332200 | Inspection of pool enclosures (regulation 53) | | \$ 58.45 | \$ - | \$ 58.45 |
| 1332200 | Application for approval of battery powered smoke alarms (regulation 61) | | \$ 179.40 | \$ - | \$ 179.40 |
| Shire of Narembreen Fees and Charges | | | | | |
| 1332200 | Building Inspection Service Fee | * | \$50 plus \$1.00 per kilometre (incl GST) | | |
| 1332200 | Bond for material on street (per m2 per month) | * | \$ 1.00 | \$ - | \$ 1.00 |
| 1332200 | Preliminary Building plans (% of licence) | * | 25% + GST | | |
| Building & Construction Industry Training Fund Levy | | | | | |
| 1332200 | Levy on all Residential, Commercial & Civil Engineering Project where value of construction is more than \$20,000 | * | 0.2% value of work over the value of \$20,000. | | |

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for the year ended 30 June 2024



| | | FEE FY24 | GST | TOTAL | |
|--|---|--|-----------|-----------|-----------|
| OTHER PROPERTY & SERVICES | | | | | |
| Private works | | | | | |
| Plant and equipment hire | | | | | |
| 1412400 | Small and minor plant and equipment (per day) | \$ 90.91 | \$ 9.09 | \$ 100.00 | |
| 1412400 | Utes (per hour) | \$ 55.91 | \$ 5.59 | \$ 61.50 | |
| 1412400 | Small Truck (< 5 Tonne) (per hour) | \$ 134.55 | \$ 13.45 | \$ 148.00 | |
| 1412400 | Tractors with implement (per hour) | \$ 153.18 | \$ 15.32 | \$ 168.50 | |
| 1412400 | Backhoe (per hour) | \$ 173.18 | \$ 17.32 | \$ 190.50 | |
| 1412400 | Water Truck (per hour) | \$ 173.18 | \$ 17.32 | \$ 190.50 | |
| 1412400 | Large Truck (> 5 Tonne) (per hour) | \$ 183.64 | \$ 18.36 | \$ 202.00 | |
| 1412400 | Semi and Low Loaders (per hour) | \$ 193.64 | \$ 19.36 | \$ 213.00 | |
| 1412400 | Rollers (per hour) | \$ 224.55 | \$ 22.45 | \$ 247.00 | |
| 1412400 | Graders (per hour) | \$ 245.00 | \$ 24.50 | \$ 269.50 | |
| 1412400 | Loaders (per hour) | \$ 280.45 | \$ 28.05 | \$ 308.50 | |
| Private works, RoeroC | | | | | |
| Plant and equipment hire | | | | | |
| 1412400 | Light vehicles | \$ 39.09 | \$ 3.91 | \$ 43.00 | |
| 1412400 | Heavy plant | \$ 75.00 | \$ 7.50 | \$ 82.50 | |
| All equipment is wet hire (plant and operator provided). 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. Availability subject to the CEO's discretion | | | | | |
| Material cartage and delivery charges (per m³) | | | | | |
| 1412400 | Delivery outside townsite | Delivery as per plant hire charges above | | | |
| 1412400 | Sand and gravel, pick up from Shire depot | \$ 33.64 | \$ 3.36 | \$ 37.00 | |
| 1412400 | Sand and gravel, delivered | \$ 40.45 | \$ 4.05 | \$ 44.50 | |
| 1412400 | Blue Metal, pick up from Shire depot | \$ 30.45 | \$ 3.05 | \$ 33.50 | |
| 1412400 | Blue metal, delivered | \$ 50.91 | \$ 5.09 | \$ 56.00 | |
| 1412400 | Crushed aggregate | \$ 101.82 | \$ 10.18 | \$ 112.00 | |
| 1412400 | Metal dust | \$ 67.27 | \$ 6.73 | \$ 74.00 | |
| 1412400 | 6 Wheeler load of sand (11 tonnes) | \$ 246.82 | \$ 24.68 | \$ 271.50 | |
| 1412400 | Semi-loader of sand (20 tonnes) | \$ 359.09 | \$ 35.91 | \$ 395.00 | |
| 1412400 | Semi-loader of gravel (20 tonnes) | \$ 190.91 | \$ 19.09 | \$ 210.00 | |
| 1412400 | Miscellaneous parts | Cost plus 10% | | | |
| 1412400 | Large private works jobs | By negotiation with the CEO | | | |
| Labour | | | | | |
| 1412400 | Crew - business hours | * | \$ 55.45 | \$ 5.55 | \$ 61.00 |
| 1412400 | Leading hand - business hours | * | \$ 60.91 | \$ 6.09 | \$ 67.00 |
| 1412400 | Mechanic - business hours | * | \$ 90.91 | \$ 9.09 | \$ 100.00 |
| 1412400 | Crew - after hours | ** | \$ 111.82 | \$ 11.18 | \$ 123.00 |
| 1412400 | Supervisor - business hours | * | \$ 122.73 | \$ 12.27 | \$ 135.00 |
| 1412400 | Leading hand - after hours | ** | \$ 122.73 | \$ 12.27 | \$ 135.00 |
| 4226000 | EMCS - business hours | * | \$ 145.45 | \$ 14.55 | \$ 160.00 |
| 4226000 | CEO - business hours | * | \$ 168.18 | \$ 16.82 | \$ 185.00 |
| 1412400 | Supervisor - after hours | ** | \$ 246.82 | \$ 24.68 | \$ 271.50 |
| *business hours are 8am - 5pm, Monday to Friday other than public holidays or during periods of suspended service, as determined by Council | | | | | |
| **after hours are all hours that aren't business hours | | | | | |