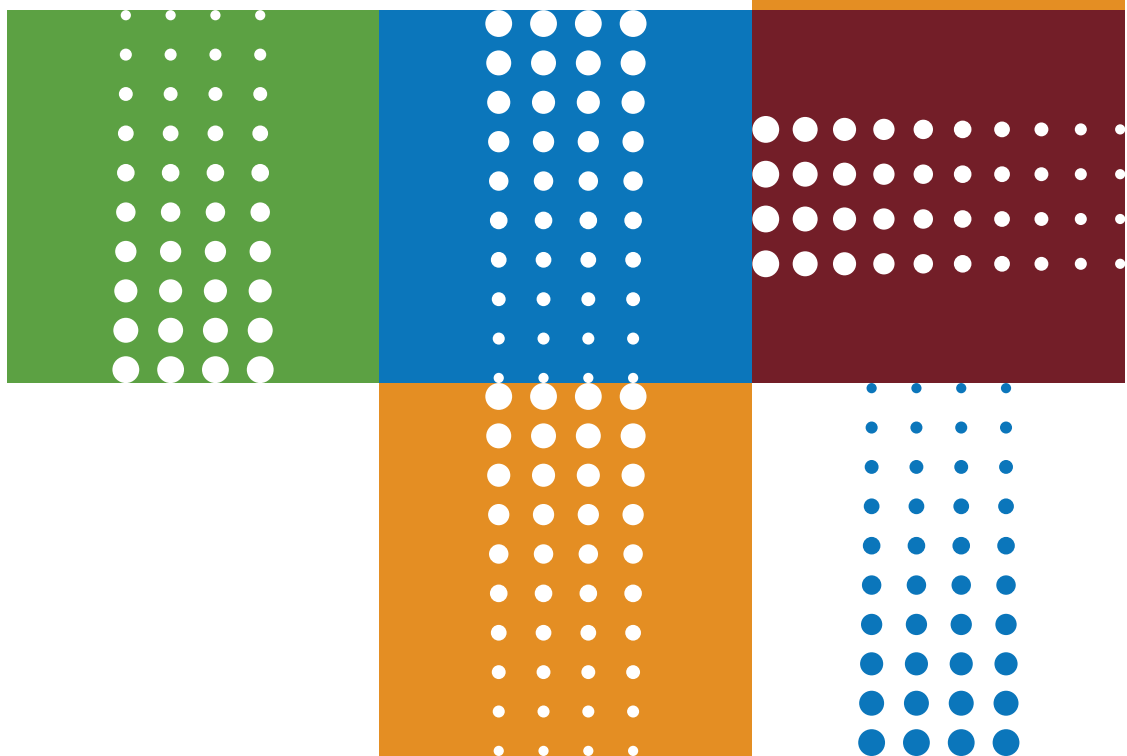
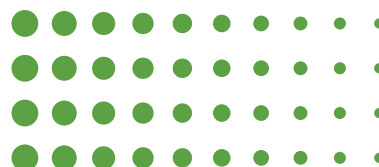


SHIRE OF NAREMBEEN **ANNUAL BUDGET**

2024 - 2025



SHIRE OF NAREMBEEN

PRESIDENT & CEO'S MESSAGE

We are proud to present the annual budget for the year ended 30 June 2025 on behalf of the Shire of Narembeen.

This year's budget incorporates Council's new, heavily revised long-term financial plan which is currently in the later stages of development. Council's new long-term financial plan includes significant future capital expenditure with a view to improve and revitalise key community infrastructure assets over the next 10 years.

Key to proposed capital works for 2025 and 2026 are projects that will deliver operational and capacitive growth for the Shire of Narembeen and ensure stability of future services, with significant investment in plant and infrastructure to support human resources. Further, Council has engaged consultants to investigate and develop implementation strategies and designs for various future projects, including:

- Netball precinct revitalisation
- Development of a bike/pump track
- Changeroom extensions at the recreation centre
- Townsite kerb replacement
- Townsite drainage works
- Ski lake water management
- Administration office renovations.

Council and staff are incredibly excited to continue collaborating with the community for the delivery of these projects, which will provide significant and meaningful benefits to our residents.

Some highlights from the budgeted capital expenditure for 2025 include:

• Grant funded roadworks	2,431,625
• Own-source funded roadworks	614,000
• Staff housing development	1,100,000
• Plant and vehicle replacements	827,540
• Consultants, plans and designs for future projects	355,000

A detailed list of all budgeted capital works can be found on pages 32-36 of the annual budget.

Council has endorsed a 5% increase in rates for 2025 for all property categories to fund operations, with an early payment discount of 2% for assessments paid on or before 30 August 2024. The Shire of Narembeen is committed to ongoing transparency and open dialogue with the community and encourages anyone with questions regarding the annual budget to contact their Councillors or Shire staff at the administration office.



Scott Stirrat
Shire President



Rebecca McCall
Chief Executive Officer

SHIRE OF NAREMBEEN

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2025

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 2025

	NOTE	2024/25 Budget	2023/24 Actual	2023/24 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	2,163,706	2,054,269	2,046,893
Operating grants, subsidies and contributions	10	788,758	3,332,250	731,743
Fees and charges	14	491,677	542,154	604,679
Interest earnings	11(a)	380,941	394,791	198,049
Other revenue	11(b)	77,000	209,005	71,100
		3,902,082	6,532,469	3,652,464
Expenses				
Employee costs		(2,282,856)	(2,060,471)	(2,052,097)
Materials and contracts		(1,476,604)	(1,672,117)	(1,604,354)
Utility charges		(193,898)	(266,465)	(231,113)
Depreciation on non-current assets	6	(2,813,083)	(2,837,861)	(3,100,700)
Interest expenses	11(d)	(32,716)	(36,255)	(36,582)
Insurance expenses		(235,263)	(239,698)	(239,698)
Other expenditure		(172,360)	(109,870)	(163,482)
		(7,206,780)	(7,222,737)	(7,428,026)
		(3,304,698)	(690,268)	(3,775,562)
Non-operating grants, subsidies and contributions	10	3,416,489	2,599,763	3,189,736
Profit on asset disposals	5(b)	97,000	84,622	170,000
Loss on asset disposals	5(b)	(20,500)	0	(39,500)
Fair value adjustments to financial assets at fair value through profit or loss		0	0	3,500
		3,492,989	2,684,385	3,323,736
Net result for the period		188,291	1,994,117	(451,826)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		188,291	1,994,117	(451,826)

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 2025

	NOTE	2024/25 Budget	2023/24 Actual	2023/24 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,317,988	1,957,911	2,046,893
Operating grants, subsidies and contributions		257,591	3,858,741	731,743
Fees and charges		491,677	542,154	604,679
Interest received		380,941	394,791	198,049
Other revenue		77,000	211,487	71,100
		3,525,197	6,965,084	3,652,464
Payments				
Employee costs		(2,282,856)	(1,954,572)	(2,044,097)
Materials and contracts		(1,476,604)	(1,638,940)	(1,604,354)
Utility charges		(193,898)	(266,465)	(231,113)
Interest expenses		(32,716)	(36,255)	(36,582)
Insurance paid		(235,263)	(239,698)	(239,698)
Goods and services tax paid		0	0	
Other expenditure		(172,360)	(110,639)	(163,482)
		(4,393,697)	(4,246,569)	(4,319,326)
Net cash provided by (used in) operating activities	4	(868,500)	2,718,515	(666,862)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(2,434,610)	(1,879,857)	(3,427,717)
Payments for purchase of infrastructure	5(a)	(4,763,897)	(3,161,692)	(3,741,741)
Non-operating grants, subsidies and contributions		3,416,489	2,599,763	3,189,736
Proceeds from sale of property, plant and equipment	5(b)	341,500	261,818	663,500
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	18,273	13,697	15,835
Net cash provided by (used in) investing activities		(3,422,245)	(2,166,271)	(3,300,387)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(84,837)	(76,539)	(78,677)
Net cash provided by (used in) financing activities		(84,837)	(76,539)	(78,677)
Net increase (decrease) in cash held		(4,375,582)	475,705	(4,045,926)
Cash at beginning of year		10,247,690	9,771,985	9,787,113
Cash and cash equivalents at the end of the year	4	5,872,109	10,247,690	5,741,188

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

SHIRE OF NAREMBEEN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2025

OPERATING ACTIVITIES

Net current assets at start of financial year - surplus/(deficit)

Revenue from operating activities (excluding general rates)

Specified area and ex gratia rates

Operating grants, subsidies and contributions

Fees and charges

Interest earnings

Other revenue

Profit on asset disposals

Expenditure from operating activities

Employee costs

Materials and contracts

Utility charges

Depreciation on non-current assets

Interest expenses

Insurance expenses

Other expenditure

Loss on asset disposals

Non-cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Non-operating grants, subsidies and contributions

Payments for property, plant and equipment

Payments for construction of infrastructure

Revaluation of financial assets at fair value through profit and loss

Proceeds from disposal of assets

Proceeds from financial assets at amortised cost - self supporting loans

Amount attributable to investing activities

Amount attributable to investing activities

FINANCING ACTIVITIES

Repayment of borrowings

Transfers to cash backed reserves (restricted assets)

Transfers from cash backed reserves (restricted assets)

Amount attributable to financing activities

Budgeted deficiency before general rates

Estimated amount to be raised from general rates

Net current assets at end of financial year - surplus/(deficit)

NOTE	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
3	4,027,808	4,737,410	3,711,589
	4,027,808	4,737,410	3,711,589
2(a)(ii)	31,382	29,888	24,089
10	788,758	3,332,250	731,744
14	491,677	542,154	604,679
11(a)	380,941	394,791	198,049
11(b)	77,000	209,005	71,100
5(b)	97,000	84,622	170,000
	1,866,758	4,592,710	1,799,661
	(2,282,856)	(2,060,471)	(2,052,097)
	(1,476,604)	(1,672,117)	(1,604,354)
	(193,898)	(266,465)	(231,113)
6	(2,813,083)	(2,837,860)	(3,100,700)
11(d)	(32,716)	(36,255)	(36,582)
	(235,263)	(239,698)	(239,698)
	(172,360)	(109,870)	(163,482)
5(b)	(20,500)	0	(39,500)
	(7,227,280)	(7,222,736)	(7,467,526)
3(b)	2,736,583	2,764,229	2,966,700
	1,403,869	4,871,613	1,010,424
10	3,416,489	2,599,763	3,189,736
5(a)	(2,434,610)	(1,879,857)	(3,427,717)
5(a)	(4,763,897)	(3,161,692)	(3,741,741)
	0	0	3,500
5(b)	341,500	261,818	663,500
7(a)	18,273	13,698	15,835
	(3,422,245)	(2,166,270)	(3,296,887)
	(3,422,245)	(2,166,270)	(3,296,887)
7(a)	(84,837)	(76,539)	(78,677)
8(a)	(2,088,234)	(810,376)	(384,571)
8(a)	2,059,122	185,000	726,907
	(113,949)	(701,915)	263,659
	(2,132,325)	2,003,428	(2,022,804)
2(a)	2,132,325	2,024,381	2,022,804
3	0	4,027,808	(0)

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

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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 Narembeen 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 2 to the annual budget.

2022/23 actual balances

Balances shown in this budget as 2023/24 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.

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted back rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) Differential general rates or general rates										
Townsite	GRV	0.09108	217	2,869,971	261,392	0	0	261,392	257,166	253,523
Rural & mining	UV	0.00918	324	201,633,500	1,850,178	0	0	1,850,178	1,757,953	1,760,002
Sub-Total			541	204,503,471	2,111,570	0	0	2,111,570	2,015,119	2,013,525
Minimum										
Minimum payment										
		\$								
Townsite	GRV	535	25	46,146	13,375	0	0	13,375	8,160	8,160
Rural & mining	UV	535	68	1,342,361	36,380	0	0	36,380	32,130	36,720
Sub-Total			93	1,388,507	49,755	0	0	49,755	40,290	44,880
			634	205,891,978	2,161,325	0	0	2,161,325	2,055,409	2,058,405
Discounts on general rates (Refer note 2(e))								(29,000)	(31,028)	(35,601)
Total amount raised from general rates								2,132,325	2,024,381	2,022,804
(ii) Specified area and ex gratia rates										
Ex-gratia rates										
CBH					31,382	0	0	31,382	29,888	24,089
Total specified area and ex gratia rates								31,382	29,888	24,089
Total rates								2,163,706	2,054,269	2,046,892

The Shire did not raise specified area rates for the year ended 30th June 2025.

All land (other than exempt land) in the Shire of Narembreen 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 2024/25 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	30/08/2024	0	0.0%	7.0%
Option two				
First instalment	30/08/2024	0	0.0%	7.0%
Second instalment	1/11/2024	10	5.5%	7.0%
Third instalment	3/01/2025	10	5.5%	7.0%
Fourth instalment	7/03/2025	10	5.5%	7.0%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	2,000	1,970	2,300
Instalment plan interest earned	4,000	3,453	4,500
Unpaid rates and service charge interest earned	7,000	10,397	9,200
	13,000	15,820	16,000

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 2025.

(d) Service Charges

	Amount of charge	2024/25 Budgeted revenue	Budget amount to be applied to costs	Budget amount to be set aside to reserve	Reserve amount to be applied to costs	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$	\$	\$	\$	\$
Service charge							
Rubbish collection and handling		124,397		0	0	143,311	141,189
		124,397	0	0	0	143,311	141,189

Nature of the service charge	Objects of the charge	Reasons for the charge	Area/Properties charge to be imposed on
Rubbish collection and handling	Per property	Recover bulk of the cost of rubbish service	All ratable properties with additional charges for extra bins per assessment.

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Early payment discounts

Rate, fee or charge to which discount is granted	Note	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which discount is granted
Discount for prompt payment		2.0%		\$ 29,000	\$ 31,028	\$ 35,601	Ratepayers are provided a discount for payment in full on or before the due date of 30 August 2024.
				29,000	31,028	35,601	

3. NET CURRENT ASSETS

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
		\$	\$	\$
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents - unrestricted	4	482,858	4,238,167	216,210
Cash and cash equivalents - restricted	4	5,389,306	6,009,575	5,524,978
Financial assets - unrestricted		18,273	18,273	0
Receivables		0	272,499	148,381
Inventories		32,773	32,773	13,372
		5,923,210	10,571,287	5,902,941
Less: current liabilities				
Trade and other payables		(196,292)	(196,292)	(26,217)
Contract liabilities		(1,977)	(651,361)	(1,135,624)
Long term borrowings	7	(78,677)	(84,837)	0
Employee provisions		(317,362)	(317,362)	(348,620)
		(594,308)	(1,249,852)	(1,510,461)
Net current assets		5,328,902	9,321,435	4,392,480
Less: Total adjustments to net current assets	3(c)	(5,328,902)	(5,293,627)	(4,392,480)
Net current assets used in the Rate Setting Statement		0	4,027,808	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	2024/25 Budget	2023/24 Actual	2023/24 Budget
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	5(b)	(97,000)	(84,622)	(170,000)
Less: Fair value adjustments to financial assets at fair value through profit and loss		0	(1,681)	(3,500)
Add: Share of net loss of associates and joint ventures accounted for using the equity method		0	4,163	
Add: Loss on disposal of assets	5(b)	20,500	0	39,500
Add: Depreciation on assets	6	2,813,083	2,837,861	3,100,700
Movement in non-current pensioner deferred rates		0	8,508	
Prior year variances				
Non cash amounts excluded from operating activities		2,736,583	2,764,229	2,966,700

(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	(5,389,306)	(5,360,191)	(4,392,480)
Less: Current assets not expected to be received at end of year				
- Current portion of self supporting loans receivable		(18,273)	(18,273)	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		78,677	84,837	0
Total adjustments to net current assets		(5,328,902)	(5,293,627)	(4,392,480)

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 Narembeen becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

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

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

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.

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	2024/25 Budget	2023/24 Actual	2023/24 Budget
		\$	\$	\$
Cash at bank and on hand		482,803	3,931,553	1,290,557
Term deposits		5,389,306	6,316,137	4,450,631
Total cash and cash equivalents		5,872,109	10,247,690	5,741,188
Held as				
- Unrestricted cash and cash equivalents	3(a)	482,803	4,238,115	216,210
- Restricted cash and cash equivalents	3(a)	5,389,306	6,009,575	5,524,978
		5,872,109	10,247,690	5,741,188
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		5,389,306	6,009,575	5,524,978
		5,389,306	6,009,575	5,524,978
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Financially backed reserves	8	5,389,306	5,360,191	4,392,480
Contract liabilities		0	649,384	1,132,498
		5,389,306	6,009,575	5,524,978
Reconciliation of net cash provided by operating activities to net result				
Net result		188,290	1,994,117	(451,826)
Depreciation	6	2,813,083	2,837,861	3,100,700
Net (profit)/loss on sale of assets	5(b)	(76,500)	(84,622)	(130,500)
(Profit)/Loss on revaluation of non current assets		0	(1,681)	0
Share of profit or (loss) of associates accounted for using the equity method		0	4,163	(3,500)
(Increase)/decrease in receivables		272,499	(98,291)	0
(Increase)/decrease in inventories		0	(26,752)	0
Increase/(decrease) in payables		0	165,828	0
Increase/(decrease) in contract liabilities		(649,384)	528,424	0
Increase/(decrease) in other provision		0	(769)	0
Increase/(decrease) in employee provisions		0	0	8,000
Non-operating grants, subsidies and contributions		(3,416,489)	(2,599,763)	(3,189,736)
Net cash from operating activities		(868,500)	2,718,515	(666,862)

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.

5. FIXED ASSETS

(a) Acquisition of Assets

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

Reporting program

Asset class	Health	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services	2024/25 Budget total	2023/24 Actual total	2023/24 Budget total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>										
Buildings - non-specialised	-	1,230,000	-	56,400	100,000	-	76,000	1,462,400	504,854	1,060,000
Buildings - specialised	-	-	-	30,000	-	-	-	30,000	258,466	528,137
Furniture and equipment	-	-	-	-	-	-	81,670	81,670	12,259	70,000
Plant and equipment	65,000	-	-	-	640,540	-	155,000	860,540	1,104,278	1,769,580
	65,000	1,230,000	-	86,400	740,540	-	312,670	2,434,610	1,879,857	3,427,717
<u>Infrastructure</u>										
Infrastructure - roads	-	-	-	-	3,439,897	-	-	3,439,897	3,141,599	2,629,338
Infrastructure - footpaths	-	-	-	-	-	-	-	-	-	337,561
Infrastructure - parks and ovals	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	85,000	775,000	239,000	175,000	50,000	1,324,000	20,093	774,842
	-	-	85,000	775,000	3,678,897	175,000	50,000	4,763,897	3,161,692	3,741,741
Total acquisitions	65,000	1,230,000	85,000	861,400	4,419,437	175,000	362,670	7,198,507	5,041,549	7,169,458

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.

5. FIXED ASSETS

(b) Disposals of Assets

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

	2024/25 Budget Net Book Value	2024/25 Budget Sale Proceeds	2024/25 Budget Profit	2024/25 Budget Loss	2023/24 Actual Net Book Value	2023/24 Actual Sale Proceeds	2023/24 Actual Profit	2023/24 Actual Loss	2023/24 Budget Net Book Value	2023/24 Budget Sale Proceeds	2023/24 Budget Profit	2023/24 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Health	40,000	38,000	0	(2,000)	0	0	0	0	0	0	0	0
Housing	56,000	40,000	0	(16,000)	0	0	0	0	0	0	0	0
Transport	84,000	175,500	92,000	(500)	177,424	261,818	104,011	(19,617)	448,000	553,500	145,000	(39,500)
Other property and services	85,000	88,000	5,000	(2,000)				0	85,000	110,000	25,000	0
	265,000	341,500	97,000	(20,500)	177,424	261,818	104,011	(19,617)	533,000	663,500	170,000	(39,500)
By Class												
<u>Property, Plant and Equipment</u>												
Land - freehold land	56,000	40,000	0	(16,000)	0	0	0	0	0	0	0	0
Plant and equipment	209,000	301,500	97,000	(4,500)	177,424	261,818	104,011	(19,617)	533,000	663,500	170,000	(39,500)
	265,000	341,500	97,000	(20,500)	177,424	261,818	104,011	(19,617)	533,000	663,500	170,000	(39,500)

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

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

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
25,131	25,352	0
22,667	22,867	0
55,820	56,312	0
53,473	53,944	0
599,106	604,383	0
1,524,384	1,537,810	0
44,050	44,438	0
488,452	492,754	0
2,813,084	2,837,859	0
62,470	64,691	127,523
425,887	441,027	405,801
23,267	24,094	38,500
503,765	521,673	528,900
1,389,312	1,438,700	1,700,099
2,199	2,277	8,250
16,786	17,383	7,862
389,396	403,238	305,200
2,813,083	2,913,082	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.

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 Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing													
Recreation and culture													
Swimming Pool	125	WATC	6.68%	87,574	0	(27,296)	60,278	5,402	113,134	0	(25,560)	87,574	6,534
Recreation Centre	128	WATC	5.26%	501,085	0	(39,268)	461,817	25,873	538,367	0	(37,282)	501,085	25,531
				588,659	0	(66,564)	522,095	31,275	651,501	0	(62,842)	588,659	32,065
Self Supporting Loans													
Housing													
Aged Homes	127E	WATC	4.23%	15,952	0	(6,552)	9,400	876	18,046	0	(2,094)	15,952	382
Recreation and culture													
Mt Walker Tennis Club	130	WATC	1.09%	3,840	0	(3,840)	0	31	7,639	0	(3,799)	3,840	73
Narembeen Bowling Club	131	WATC	1.60%	56,811	0	(7,881)	48,930	534	64,616	0	(7,805)	56,811	610
				76,603	0	(18,273)	58,330	1,441	90,301	0	(13,698)	76,603	1,065
				665,262	0	(84,837)	580,425	32,716	741,802	0	(76,539)	665,262	33,130

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 - 2024/25

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2025

(c) Unspent borrowings

The Shire had no unspent borrowed funds as at 30 June 2024 nor is it expected to have unspent borrowed funds as at 30 June 2025.

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 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	80,000	50,000	50,000
Credit card balance at balance date	0	(7,560)	(5,200)
Total amount of credit unused	280,000	242,440	244,800
Loan facilities			
Loan facilities in use at balance date	580,425	665,262	663,611

Overdraft details	Purpose overdraft was established	Year overdraft established	Credit limit as at 1 July 2024	2024/25 Budgeted Increase/ (Decrease)	Budgeted credit limit as at 30 June 2025
			\$	\$	\$
Bankwest	Cashflow	n/a	200,000	(200,000)	0
			200,000	(200,000)	0

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.

8. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2024/25 Budget Opening Balance	2024/25 Budget Transfer to (interest)	2024/25 Budget Transfer to (principal)	2024/25 Budget Transfer (from)	2024/25 Budget Closing Balance	2023/24 Actual Opening Balance	2023/24 Actual Transfer to	2023/24 Actual Transfer (from)	2023/24 Actual Closing Balance	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance
	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation	0	0		0	0	0	0	0	0	0	0	0	0
Restricted													
(a) Leave reserve	309,132	15,457		0	324,589	275,611	33,521	0	309,132	275,611	10,441		286,052
(b) Plant reserve	567,015	28,351	0	(26,040)	569,326	669,185	32,830	(135,000)	567,015	669,185	25,350	(335,000)	359,535
(c) Infrastructure reserve	2,465,448	123,272	177,142	(1,323,082)	1,442,781	1,921,195	544,253	0	2,465,448	1,921,195	277,985		2,199,180
(d) HVRIC reserve	0	0	1,548,082		1,548,082	0	0	0	0				0
(e) Land Development reserve	342,573	17,129			359,702	374,214	18,359	(50,000)	342,573	374,214	14,176	(250,000)	138,390
(f) Avoca Farm reserve	84,199	4,210		0	88,409	80,261	3,938	0	84,199	80,261	3,040		83,301
(g) Recreation reserve	758,939	37,947		(110,000)	686,886	620,413	138,526	0	758,939	620,413	23,503		643,916
(h) Housing reserve	587,297	29,365		(600,000)	16,662	559,832	27,465	0	587,297	559,832	21,208	(141,907)	439,133
(i) Heritage reserve	21,760	1,088			22,848	20,742	1,018	0	21,760	20,742	786		21,528
(j) Medical reserve	98,770	4,939			103,709	94,151	4,619	0	98,770	94,151	3,567		97,718
(k) Server reserve	0	0	15,000		15,000	0	0	0	0				0
(l) ERP reserve	0	0	40,000		40,000	0	0	0	0				0
(m) Bending landfill reserve	125,059	6,253	30,000		161,312	119,211	5,848	0	125,059	119,211	4,516		123,727
(n) Bending rehabilitation reserve	0	0	5,000		5,000	0	0	0	0				0
(o) RoeROC reserve	0	0	5,000		5,000	0	0	0	0				0
	5,360,191	268,010	1,820,224	(2,059,122)	5,389,306	4,734,815	810,376	(185,000)	5,360,191	4,734,815	384,571	(726,907)	4,392,480
	5,360,191	268,010	1,820,224	(2,059,122)	5,389,306	4,734,815	810,376	(185,000)	5,360,191	4,734,815	384,571	(726,907)	4,392,480

8. FINANCIALLY BACKED RESERVES

(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 entitlements of staff
(a) Plant reserve	Ongoing	To be used to assist in the replacement and upgrade of Shire plant and equipment
(a) Infrastructure reserve	Ongoing	To be used to for the construction of new or significantly improved assets
(a) HVRIC reserve	Ongoing	For the repairs and reconstruction of roads
(a) Land Development reserve	Ongoing	To be used to finance land development within the Shire
(a) Avoca Farm reserve	Ongoing	To be used for Avoca Farm
(a) Recreation reserve	Ongoing	To be used to provide new or upgrade existing recreation facilities within the Shire
(a) Housing reserve	Ongoing	To be used for the construction of new Shire housing and refurbishment of existing houses
(a) Heritage reserve	Ongoing	To be used to finance the maintenance of historical buildings within the Shire
(a) Medical reserve	Ongoing	To be used to assist in the future attraction and retention of medical services
(a) Server reserve	Ongoing	To be used for the acquisition of a new server
(a) ERP reserve	2028	To be used for the up-front implementation costs of a new ERP
(a) Bendering landfill reserve	Ongoing	To be used for the continual upgrade, expansion, and rehabilitation of the Bendering Tip Site
(b) Bendering rehabilitation reserve	Ongoing	To be used for the progressive rehabilitation costs of the Bendering tip
(c) RoeROC reserve	Ongoing	To be used for RoeROC initiatives and strategic projects.

(c) Cash Backed Reserves - Change in Use

The Shire has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

Cash Backed Reserve	Proposed new purpose of the reserve	Reasons for changing the use of the reserve	2024/25 Budget amount to be used	2024/25 Budget amount change of purpose
Infrastructure reserve	To be used to for the construction of new or significantly improved assets	Anticipated cash flow requirements due to extensive planned capital works in near future	\$ 177,142	\$ 177,142
Bendering landfill reserve	To be used for the continual upgrade, expansion, and rehabilitation of the Bendering Tip Site	Expanded definition to more appropriately categorise the expenditure provided for by reserve funds.	0	0
			177,142	177,142

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 the construction of 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

Income excluding grants, subsidies and contributions

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Governance	33,500	123	0
General purpose funding	2,549,706	2,451,646	2,255,059
Law, order, public safety	61,310	62,501	58,400
Health	1,000	1,583	1,100
Housing	63,436	68,804	64,740
Community amenities	244,397	229,736	218,489
Recreation and culture	18,066	70,206	69,184
Transport	5,000	8,882	5,000
Economic services	121,410	175,689	178,050
Other property and services	108,000	215,672	244,200
	3,205,825	3,284,842	3,094,222

Operating grants, subsidies and contributions

General purpose funding	119,894	1,422,190	30,499
Law, order, public safety	14,720	12,120	7,820
Housing	38,400	15,000	0
Community amenities	215,455	181,966	210,000
Recreation and culture	10,000	0	15,000
Transport	390,289	1,700,974	468,423
	788,758	3,332,250	731,742

Non-operating grants, subsidies and contributions

Law, order, public safety	0	433,849	0
Community amenities	30,000	122,545	0
Recreation and culture	1,191,921	418,479	1,068,222
Transport	2,169,568	1,598,090	2,121,514
Economic services	0	26,800	0
Other property and services	25,000	0	0
	3,416,489	2,599,763	3,189,736

Total Income	7,411,072	9,216,855	7,015,700
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Expenses

Governance	(912,640)	(187,601)	(242,263)
General purpose funding	(73,698)	(129,633)	(172,788)
Law, order, public safety	(158,369)	(161,521)	(192,689)
Health	(303,975)	(313,353)	(398,517)
Housing	(268,887)	(260,198)	(163,573)
Community amenities	(790,904)	(813,277)	(908,800)
Recreation and culture	(1,453,112)	(1,407,933)	(1,544,507)
Transport	(2,730,840)	(2,941,973)	(3,285,600)
Economic services	(466,324)	(473,318)	(509,593)
Other property and services	(73,029)	(533,929)	(49,196)

Total expenses	(7,231,778)	(7,222,736)	(7,467,526)
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Net result for the period	179,294	1,994,119	(451,826)
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11. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments			
- Reserve funds	268,000	232,288	179,365
- Other funds	100,000	147,214	3,000
Self Supporting Loan Interest	1,441	1,065	1,584
Other interest revenue (refer note 1b)	11,500	14,224	14,100
	380,941	394,791	198,049

* 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	15,000	20,740	21,100
Other	62,000	188,265	53,500
	77,000	209,005	74,600

The net result includes as expenses

(c) Auditors remuneration

Audit services	42,900	36,090	40,000
Other services	2,100	3,000	0
	45,000	39,090	40,000

(d) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	32,716	30,809	36,582
	32,716	30,809	36,582

(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

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Elected member Cr SW Stirrat			
President's allowance	7,800	5,475	0
Deputy President's allowance	0	469	1,875
Meeting attendance fees	5,200	4,684	3,679
ICT expenses	1,500	1,000	0
Travel reimbursement	357	1,406	625
	14,857	13,034	6,179
Elected member Cr KM Mortimore (term ended Oct 2023)			
President's allowance	0	1,875	7,500
Meeting attendance fees	0	1,250	5,000
ICT expenses	0	250	0
Travel reimbursement	0	614	625
	0	3,989	13,125
Elected member Cr H Cusack			
Meeting attendance fees	3,900	3,735	3,270
Deputy President's allowance	1,950	1,406	0
ICT expenses	1,500	1,000	0
Travel reimbursement	357	119	625
	7,707	6,260	3,895
Elected member Cr M Currie			
Meeting attendance fees	3,900	3,735	3,271
ICT expenses	1,500	1,000	0
Travel reimbursement	357	0	625
	5,757	4,735	3,896
Elected member Cr T Cole			
Meeting attendance fees	3,900	3,735	3,270
ICT expenses	1,500	1,000	0
Travel reimbursement	357	0	625
	5,757	4,735	3,895
Elected member Cr C Bray			
Meeting attendance fees	3,900	3,735	3,270
ICT expenses	1,500	1,000	0
Travel reimbursement	357	0	625
	5,757	4,735	3,895
Elected member Cr AM Hardham			
Meeting attendance fees	3,900	3,735	3,270
Child care expenses	1,500		
ICT expenses		1,000	
Travel reimbursement	357	0	625
	5,757	4,735	3,895
Elected member Cr HA Bald			
Meeting attendance fees	3,900	2,801	0
ICT expenses	1,500	750	0
Travel and accommodation expenses	357		
	5,757	3,551	0
Elected member CR W Milner (term ended Oct 2023)			
Meeting attendance fees	0	934	3,270
ICT expenses	0	250	0
Travel reimbursement	0	0	625
	0	1,184	3,895
Total Elected Member Remuneration	51,350	46,958	42,675
President's allowance	7,800	7,350	7,500
Deputy President's allowance	1,950	1,875	1,875
Meeting attendance fees	28,600	28,344	28,300
Travel reimbursement	2,500	2,139	5,000
ICT allowance	10,500	7,250	0
	51,350	46,958	42,675

13 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.

	2024/25 Budget	2023/24 Actual	2023/24 Budget
Non-current assets	\$	\$	\$
Land and building fair values (as at 30 June 2022)	1,326,500	1,326,500	1,326,500
Less: subsequent accumulated depreciation	(35,527)	0	(29,669)
	1,290,973	1,326,500	1,296,831
Less: Department of Communities ownership share of 31 Curral Street, Narembeen	(491,483)	(502,758)	(493,706)
Less: Department of Communities ownership share of 33 Curral Street, Narembeen	(400,860)	(410,276)	(402,123)
Less: Department of Communities ownership share of 24 Doreen Street, Narembeen	(251,998)	(262,817)	(253,702)
	146,632	150,649	147,300

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.

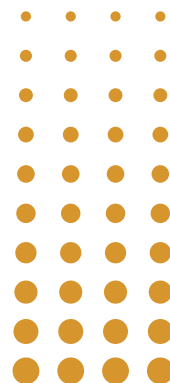
Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

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.

14 FEES AND CHARGES

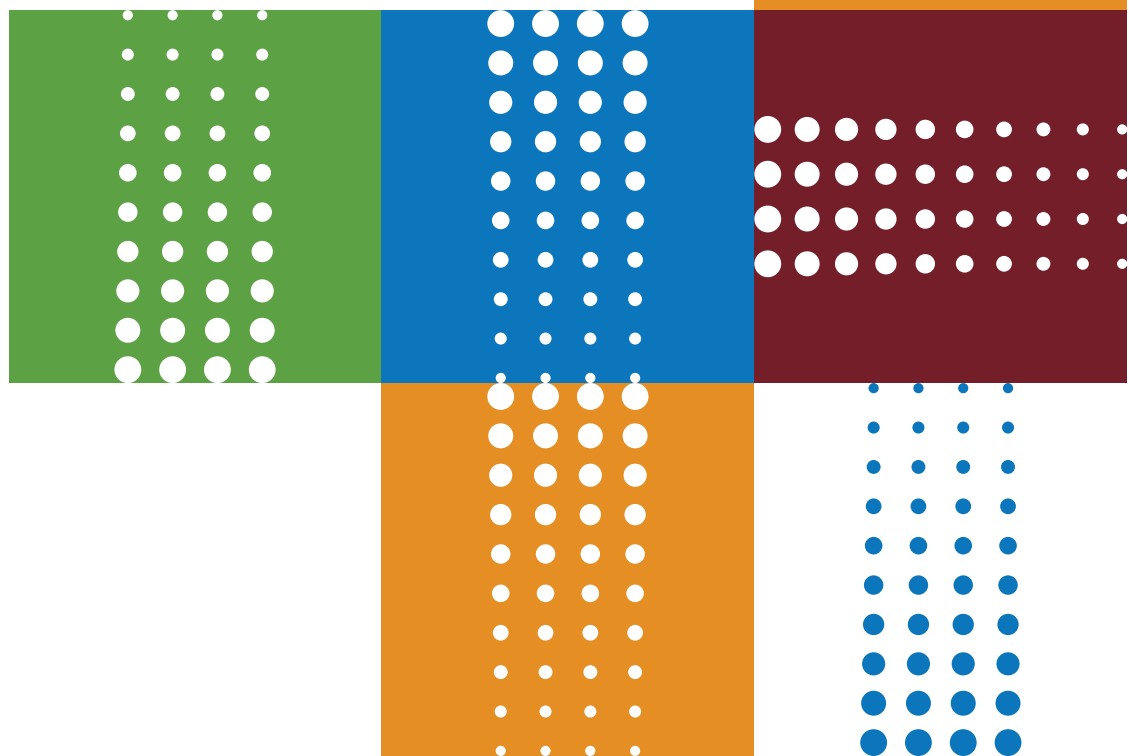
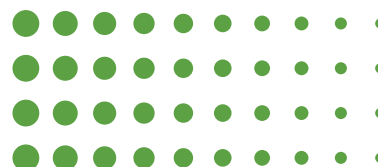
	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
General purpose funding	3,000	1,970	8,200
Law, order, public safety	61,310	62,501	58,400
Health	1,000	1,583	1,100
Housing	62,560	67,190	62,840
Community amenities	229,397	197,575	218,489
Recreation and culture	7,500	19,523	18,500
Transport	5,000	4,307	5,000
Economic services	121,410	175,483	175,550
Other property and services	500	12,023	56,600
	491,677	542,154	604,679

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



Schedule of Fees and Charges

2024 - 2025



SHIRE OF NAREMBEEN

Schedule of Fees and Charges for the year ended 30 June 2025



		FEE FY25	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	\$ 45.45	\$ 4.55	\$ 50.00
4222000	Document / Building Plan Search Fee	\$ 67.27	\$ 6.73	\$ 74.00
3121600	Rate Book - full print out	\$ 181.82	\$ 18.18	\$ 200.00
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 Requests				
Fees as per Freedom of Information Regulations 1993, Schedule 1				
4222000	Application fee	\$ 30.00	\$ -	\$ 30.00
4222000	Application fee, photocopying	\$ 30.00	\$ -	\$ 30.00
4222000	Application fee, administrative handling (per hour or part thereof of whole request)	\$ 30.00	\$ -	\$ 30.00
4222000	Application fee, supervision on administrative handling (per hour or part thereof for whole request)	\$ 30.00	\$ -	\$ 30.00
4222000	Postage of FOI documentation (including delivery, packaging and postage)	At Cost		
4222000	FOI Request - Duplicating tape, film or electronic documents	At Cost		
4222000	FOI Request - Photocopying cost (per copy)	\$ 0.20	\$ -	\$ 0.20
4222000	Advanced deposit - for estimated costs between (\$100 and \$300)	25% of estimate		
4222000	Advanced deposit - for estimated costs in excess of \$300	75% of estimate		
LAW, ORDER AND PUBLIC SAFETY				
Dog Control				
Fees as per Dog Regulations 2013, Section 17				
Dog Registrations are for the year ending 31 October				
5223000	1 Year Registration of Unsterilised Dog, Standard	\$ 50.00	\$ -	\$ 50.00
5223000	1 Year Registration of Unsterilised Dog, Pensioner	\$ 25.00	\$ -	\$ 25.00
5223000	3 Year Registration of Unsterilised Dog, Standard	\$ 120.00	\$ -	\$ 120.00
5223000	3 Year Registration of Unsterilised Dog, Pensioner	\$ 60.00	\$ -	\$ 60.00
5223000	Lifetime Registration of Unsterilised Dog, Standard	\$ 250.00	\$ -	\$ 250.00
5223000	Lifetime Registration of Unsterilised Dog, Pensioner	\$ 125.00	\$ -	\$ 125.00
5223000	1 Year Registration of Dog, Standard	\$ 20.00	\$ -	\$ 20.00
5223000	1 Year Registration of Dog, Pensioner	\$ 10.00	\$ -	\$ 10.00
5223000	3 Year Registration of Dog, Standard	\$ 42.50	\$ -	\$ 42.50
5223000	3 Year Registration of Dog, Pensioner	\$ 21.25	\$ -	\$ 21.25
5223000	Lifetime Registration of Dog, Standard	\$ 100.00	\$ -	\$ 100.00
5223000	Lifetime Registration of Dog, Pensioner	\$ 50.00	\$ -	\$ 50.00
5223000	1 Year Registration of Dangerous Dog	\$ 50.00	\$ -	\$ 50.00
5223000	Registration of Guide Dogs	No charge		
5223000	Dogs used for Droving or Tending Stock	25% of Applicable Standard Fee		
5223000	Application for additional dog (cost per dog)	\$ 100.00	\$ 10.00	\$ 110.00
5223000	Application for additional cat (cost per cat)	\$ 100.00	\$ 10.00	\$ 110.00
5223000	Dog surrender fee	\$ 100.00	\$ 10.00	\$ 110.00
5223000	Replacement dog or cat tag	\$ 10.00	\$ 1.00	\$ 11.00

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for the year ended 30 June 2025



		FEE FY25	GST	TOTAL
Dog Fines and Penalties as per Dog Regulations 2013, Section 33				
Fees for dogs that are not dangerous				
5221000	Unregistered dog	\$ 200.00		\$ 200.00
5221000	Failure to notify of new owner	\$ 200.00		\$ 200.00
5221000	Dog in public place without collar or registration tag	\$ 200.00		\$ 200.00
5221000	Unlawful use of Sterilisation Tattoo	\$ 200.00		\$ 200.00
5221000	Failure to ensure dog is microchipped	\$ 200.00		\$ 200.00
5221000	Failure to advise Local Government of microchip details	\$ 200.00		\$ 200.00
5221000	Removal or interference with dog's microchip	\$ 200.00		\$ 200.00
5221000	Transfer ownership of unmicrochipped dog	\$ 200.00		\$ 200.00
5221000	Failure to notify microchip database provider of new owner	\$ 200.00		\$ 200.00
5221000	Failure to notify Local Government of new microchip database provider details	\$ 200.00		\$ 200.00
5221000	Keeping of more than two dogs without Shire approval	\$ 200.00		\$ 200.00
5221000	Breach of kennel establishment license	\$ 200.00		\$ 200.00
5221000	Dog not held by a leash in public places	\$ 200.00		\$ 200.00
5221000	Failure to control dog in exercise areas and rural areas	\$ 200.00		\$ 200.00
5221000	Greyhound not muzzled	\$ 200.00		\$ 200.00
5221000	Dog in a place without consent	\$ 200.00		\$ 200.00
5221000	Dog attack or chase causing injury	\$ 400.00		\$ 400.00
5221000	Dog attack or chase not causing injury	\$ 200.00		\$ 200.00
5221000	Dog causing a nuisance	\$ 200.00		\$ 200.00
5221000	Failure to produce documentation	\$ 200.00		\$ 200.00
5221000	Failure to give name, date of birth or address on demand by ranger in relation to dog enquiry	\$ 200.00		\$ 200.00
Modified penalties for dangerous dogs				
5221000	Unregistered dog	\$ 400.00		\$ 400.00
5221000	Dog in public place without collar or registration tag	\$ 400.00		\$ 400.00
5221000	Failure to ensure dangerous dog is microchipped	\$ 400.00		\$ 400.00
5221000	Keeping of more than two dogs without Shire approval	\$ 400.00		\$ 400.00
5221000	Dog in a place without consent	\$ 400.00		\$ 400.00
5221000	Dog attack or chase not causing injury	\$ 400.00		\$ 400.00
5221000	Dangerous dog not wearing prescribed collar with prescribed information	\$ 400.00		\$ 400.00
5221000	Not complying with dangerous dog enclosure requirement	\$ 400.00		\$ 400.00
5221000	Not complying with commercial security dog requirements	\$ 400.00		\$ 400.00
5221000	Warning signs about dangerous dog not displaced	\$ 400.00		\$ 400.00
5221000	Dangerous dog not muzzled	\$ 400.00		\$ 400.00
5221000	Dangerous dog not held or tethered	\$ 400.00		\$ 400.00
5221000	Dangerous dog not controlled by capable person	\$ 400.00		\$ 400.00
5221000	Dangerous dog in prohibited place	\$ 400.00		\$ 400.00
5221000	Dangerous dog of restricted breed not sterilised	\$ 400.00		\$ 400.00
5221000	Dangerous dog or pup of restricted breed advertised	\$ 400.00		\$ 400.00
5221000	Dangerous dog or pup of restricted breed sold	\$ 400.00		\$ 400.00
5221000	Dangerous dog or pup of restricted breed transferred	\$ 400.00		\$ 400.00
5221000	Buying or taking ownership of dangerous dog or pup of restricted breed	\$ 400.00		\$ 400.00
5221000	Breeding of or from dangerous dog of restricted breed	\$ 400.00		\$ 400.00
5221000	Dangerous dog disposed of to under 18 year old	\$ 400.00		\$ 400.00
5221000	Failure to notify local government of dangerous dog event	\$ 400.00		\$ 400.00
5221000	Failure to notify local government of dangerous dog kept in district	\$ 400.00		\$ 400.00
5221000	Failure to notify new owner of dangerous dog details	\$ 400.00		\$ 400.00
5221000	Failure to give written notice to new owner of dangerous dog	\$ 400.00		\$ 400.00
5221000	Failure to notify local government of dangerous dog new district or death	\$ 400.00		\$ 400.00
5221000	Dog causing a nuisance	\$ 400.00		\$ 400.00
5221000	Failure to produce documentation	\$ 400.00		\$ 400.00
5221000	Failure to give name, date of birth or address on demand by ranger in relation to dog enquiry	\$ 400.00		\$ 400.00

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for the year ended 30 June 2025



		FEE FY25	GST	TOTAL	
Cat Control					
Fees as per Cat Regulations 2012, Schedule 3					
Cat Registrations are for the year ending 31 October					
5223000	Part-Year Registration if Registered from 1 June, Standard	\$ 10.00	\$ -	\$ 10.00	
5223000	Part-Year Registration if Registered from 1 June, Pensioner	\$ 5.00	\$ -	\$ 5.00	
5223000	1 Year Registration, Standard	\$ 20.00	\$ -	\$ 20.00	
5223000	1 Year Registration, Pensioner	\$ 10.00	\$ -	\$ 10.00	
5223000	3 Year Registration, Standard	\$ 42.50	\$ -	\$ 42.50	
5223000	3 Year Registration, Pensioner	\$ 21.25	\$ -	\$ 21.25	
5223000	Lifetime Registration, Standard	\$ 100.00	\$ -	\$ 100.00	
5223000	Lifetime Registration, Pensioner	\$ 50.00	\$ -	\$ 50.00	
5223000	Application to Grant or Renew Approval to Breed Cats (per cat)	\$ 100.00		\$ 100.00	
5221000	Administration Fee for Application or Renewal Breed Cats	\$ 75.00	\$ 7.50	\$ 82.50	
Impounding of animals					
Impounding during ordinary hours (8am - 5pm)					
5221000	Seizing of pets or livestock for return or local impounding (per animal)	\$ 55.00	\$ 5.00	\$ 60.00	
5221000	Transporting livestock or animals back to owner after being locally impounded (per animal)	\$ 55.00	\$ 5.00	\$ 60.00	
Impounding after ordinary hours (after 5pm)					
5221000	Seizing of pets or livestock for return or local impounding (per animal)	\$ 165.00	\$ 16.50	\$ 181.50	
5221000	Transporting livestock or animals back to owner after being locally impounded (per animal)	\$ 165.00	\$ 16.50	\$ 181.50	
Local pound fees					
5221000	Local pound, day fee	\$ 5.00	\$ 0.50	\$ 5.50	
5221000	Local daily maintenance fee of impounded animals	\$ 10.00	\$ 1.00	\$ 11.00	
Remote Pound Fees					
5221000	Seizing of cats or dogs requiring impounding in Northam	\$ 200.00	\$ 20.00	\$ 220.00	
5221000	Seizing and returning cats or dogs requiring impounding in Northam	\$ 400.00	\$ 40.00	\$ 440.00	
522100	Remote Pound, Daily maintenance fee	\$ 27.27	\$ 2.73	\$ 30.00	
Animal trapping					
5221000	Trap hire (per day, per trap)	\$ 9.09	\$ 0.91	\$ 10.00	
5221000	Trap hire bond (per trap)	\$ 100.00	\$ -	\$ 100.00	
HEALTH					
Septic Applications					
Fees as per Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Regulations 1974					
7524010	Application fee for the approval of an apparatus under Regulation 4	\$ 118.00	\$ -	\$ 118.00	
7524010	Fee for the issuance of a permit to use an apparatus	\$ 118.00	\$ -	\$ 118.00	
Food Businesses - (Governing Legislation - Food Act 2008)					
7524010	Registration - new or transfer of ownership	*	\$ 160.50	\$ -	\$ 160.50
7524010	Annual Inspection - low risk	*	\$ 53.50	\$ -	\$ 53.50
7524010	Annual Inspection - medium and high risk	*	\$ 107.00	\$ -	\$ 107.00
*(charitable and community groups exempt)					
7524010	Food vendors trading in public places - annual fee		\$ 156.00	\$ -	\$ 156.00
7524010	Mobile food vendors - per application		\$ 75.00	\$ -	\$ 75.00
7524010	Mobile food vendors (charity, local sporting, community groups) - per application		\$ -	\$ -	\$ -

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for the year ended 30 June 2025



		FEE FY25	GST	TOTAL	
Offensive Trades					
Fees as per Health (Offensive Trades Fees) Regulations 1976					
1042600	Slaughterhouse	\$ 298.00	\$ -	\$ 298.00	
1042600	Piggeries	\$ 298.00	\$ -	\$ 298.00	
1042600	Artificial manure deposits	\$ 211.00	\$ -	\$ 211.00	
1042600	Bone mills	\$ 171.00	\$ -	\$ 171.00	
1042600	Places for storing, drying or preserving bones	\$ 171.00	\$ -	\$ 171.00	
1042600	Fat melting, extracting or tallow melting - butcher shops	\$ 171.00	\$ -	\$ 171.00	
1042600	Fat melting, extracting or tallow melting - large establishments	\$ 298.00	\$ -	\$ 298.00	
1042600	Blood drying	\$ 171.00	\$ -	\$ 171.00	
1042600	Gut scraping and preparation of sausage skins	\$ 171.00	\$ -	\$ 171.00	
1042600	Fellmongeries	\$ 171.00	\$ -	\$ 171.00	
1042600	Manure works	\$ 211.00	\$ -	\$ 211.00	
1042600	Fish curing establishments	\$ 211.00	\$ -	\$ 211.00	
1042600	Laundries and dry-cleaning establishments	\$ 147.00	\$ -	\$ 147.00	
1042600	Bone merchant premises	\$ 171.00	\$ -	\$ 171.00	
1042600	Flock factories	\$ 171.00	\$ -	\$ 171.00	
1042600	Knackeries	\$ 298.00	\$ -	\$ 298.00	
1042600	Poultry processing establishments	\$ 298.00	\$ -	\$ 298.00	
1042600	Poultry farming	\$ 298.00	\$ -	\$ 298.00	
1042600	Any other offensive trade not specified	\$ 298.00	\$ -	\$ 298.00	
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 (Local Government Act 1995)	*	\$ 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 - charged at the Shire's discretion on inspections and requests that are deemed to take an excessive amount of time	\$ 127.27	\$ 12.73	\$ 140.00	

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for the year ended 30 June 2025



		FEE FY25	GST	TOTAL
COMMUNITY AMENITIES				
Rubbish Collection				
1012100	Domestic Refuse & Recycle Charge 120/240 litre per annum (1 bin each)	\$ 406.52		\$ 406.52
1012100	Domestic Refuse & Recycle Charge, additional bins per annum (per bin, per service)	\$ 406.52		\$ 406.52
Cemetery charges				
1052100	Copy, transfer or renewal of Right of Burial	\$ 30.00	\$ 3.00	\$ 33.00
1052100	Reserve or purchase land for grave, including Right of Burial	\$ 400.00	\$ 40.00	\$ 440.00
1052100	Grave internment fees, week day	\$ 727.27	\$ 72.73	\$ 800.00
1052100	Grave internment fees, weekends and public holidays	\$ 1,000.00	\$ 100.00	\$ 1,100.00
1052100	Grave internment fees, additional fee for short notice (less than 3 days)	\$ 181.82	\$ 18.18	\$ 200.00
1052100	Reserve or purchase of Niche Wall allocation, including Right of Burial	\$ 50.00	\$ 5.00	\$ 55.00
1052100	Niche Wall Interment including plaque installation, week day	\$ 100.00	\$ 10.00	\$ 110.00
1052100	Niche Wall Interment including plaque installation, weekends and public holidays	\$ 200.00	\$ 20.00	\$ 220.00
1052100	Burial plaques	Cost + 10%		
1052100	Re-opening of grave, week day	\$ 727.27	\$ 72.73	\$ 800.00
1052100	Re-opening of grave, weekends	\$ 1,000.00	\$ 100.00	\$ 1,100.00
1052100	Re-interment of ashes	\$ 40.91	\$ 4.09	\$ 45.00
1052100	Exhumation fee	\$ 36.36	\$ 3.64	\$ 40.00
1052100	Funeral Booking Fee - late notice charge (less than 24 hours)	\$ 44.55	\$ 4.45	\$ 49.00
1052100	Permit to erect monuments, headstones or memorials	\$ 27.27	\$ 2.73	\$ 30.00
COMMUNITY 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
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	\$ 154.55	\$ 15.45	\$ 170.00
1052510	Meeting Room - Half Day (Up to 4 hours)	\$ 77.27	\$ 7.73	\$ 85.00
1052510	Meeting Room - Per Hour	\$ 22.73	\$ 2.27	\$ 25.00
1052510	Hot Office - Day	\$ 22.73	\$ 2.27	\$ 25.00
1052510	Hot Office - Half Day (Up to 4 hours)	\$ 13.64	\$ 1.36	\$ 15.00
1052510	Hot Office - Per Hour	\$ 4.55	\$ 0.45	\$ 5.00
1052510	Catering	Charged at Cost + 10% Admin fee		

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for the year ended 30 June 2025



		FEE FY25	GST	TOTAL
Merchandise (Stationery)				
1052510	Coloured Paper (A4)	\$ 0.45	\$ 0.05	\$ 0.50
1052510	Coloured Paper (A3)	\$ 0.91	\$ 0.09	\$ 1.00
1052510	Coloured Card (A4)	\$ 0.45	\$ 0.05	\$ 0.50
1052510	Coloured Card (A3)	\$ 0.91	\$ 0.09	\$ 1.00
1052510	Envelopes - Plain DL	\$ 0.45	\$ 0.05	\$ 0.50
1052510	Envelopes - C4 (A4)	\$ 0.91	\$ 0.09	\$ 1.00
1052510	Labels (per sheet)	\$ 3.18	\$ 0.32	\$ 3.50
1052510	Photo Paper - Smooth Ilford Pearl	\$ 3.18	\$ 0.32	\$ 3.50
1052510	White Paper (A4)	\$ 0.09	\$ 0.01	\$ 0.10
1052510	White Paper (A3)	\$ 0.45	\$ 0.05	\$ 0.50
1052510	White Paper, ream (A4)	\$ 7.73	\$ 0.77	\$ 8.50
1052510	Special Peterkin paper	\$ 0.45	\$ 0.05	\$ 0.50
1052510	Special Peterkin card	\$ 0.91	\$ 0.09	\$ 1.00
1052510	Special Peterkin envelope	\$ 0.45	\$ 0.05	\$ 0.50
1052510	Mondi Card (A4)	\$ 0.45	\$ 0.05	\$ 0.50
1052510	Mondi Card (A3)	\$ 0.91	\$ 0.09	\$ 1.00
COMMUNITY AMENITIES				
Community Resource Centre				
Printing - large format				
Canvas (fully framed & protected)				
1052510	A1	\$ 154.55	\$ 15.45	\$ 170.00
1052510	A2	\$ 104.55	\$ 10.45	\$ 115.00
1052510	A3	\$ 68.18	\$ 6.82	\$ 75.00
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	\$ 0.45	\$ 0.05	\$ 0.50
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)	*	\$ 0.18	\$ 0.02
1052510	Black and White, double sided (A4)	*	\$ 0.27	\$ 0.03
1052510	Black and White, single sided (A3)	*	\$ 0.27	\$ 0.03
1052510	Black and White, double sided (A3)	*	\$ 0.55	\$ 0.05
1052510	Colour, single sided (A4)	*	\$ 0.36	\$ 0.04
1052510	Colour, double sided (A4)	*	\$ 0.73	\$ 0.07
1052510	Colour, single sided (A3)	*	\$ 0.73	\$ 0.07
1052510	Colour, double sided (A3)	*	\$ 1.45	\$ 0.15
*10% discount on all charges for 50+ sheets and 20% discount on all charges for 100+ sheets				
*CRC members receive a 20% discount to printing fees				
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

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for the year ended 30 June 2025



		FEE FY25	GST	TOTAL
Staff Assistance				
1052510	Graphic design work (per hour)	\$ 54.55	\$ 5.45	\$ 60.00
1052510	Download Photos and Save to CD or USB	\$ 12.27	\$ 1.23	\$ 13.50
1052510	Administrative/Secretarial Tasks - Computer assistance, phone calls, typing, scanning, folding, cutting, collating etc. (15 minutes)	\$ 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 where shop left in unreasonable condition (per hour)	\$ 40.91	\$ 4.09	\$ 45.00
COMMUNITY AMENITIES				
Community Resource Centre				
Merchandise				
1052510	All merchandise	Cost + 40%		
1052510	Special Order	Cost + 30% for members Cost + 40% for non-members		
Community Telephone Directory Advertisements				
1052510	Small advertisement (125mm x 60mm)	\$ 59.09	\$ 5.91	\$ 65.00
1052510	Medium advertisement (125mm x 85mm)	\$ 77.27	\$ 7.73	\$ 85.00
1052510	Large advertisement (125mm x 180mm)	\$ 136.36	\$ 13.64	\$ 150.00
1052510	Stand alone business listing (no colour or graphics)	\$ 22.73	\$ 2.27	\$ 25.00
Events & Workshops				
1052510	Ladies Long Lunch	Cost + 20%		
1052510	School Holiday Activities	\$ 4.55	\$ 0.45	\$ 5.00
1052510	Business Women Networking Event	Cost + 20%		
1052510	Triathlon Entry Adult	\$ 9.09	\$ 0.91	\$ 10.00
1052510	Triathlon Entry Child	\$ 4.55	\$ 0.45	\$ 5.00
1052510	Community Markets Stall holder	\$ 9.55	\$ 0.95	\$ 10.50
1052510	Workshop/Training/Other event	Charged at Cost + 20% Admin fee (Admin fee capped at \$100 per person)		

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for the year ended 30 June 2025



		FEE FY25	GST	TOTAL
Development Application Fees				
Fees as per <i>Planning and Development Regulations 2009, Schedule 2</i>				
Determining a development application where the development has not commenced or been carried out and the estimated cost of the development is:				
1042600	Development Applications less than \$50,000	\$ 147.00	\$ -	\$ 147.00
1042600	Development Application - \$50,000 - \$500,000	0.32% of estimated cost of development		
1042600	Development Application - \$500,000 - \$2.5million	\$1,700 plus 0.257% for every \$1 in excess of \$500k		
1042600	Development Application - \$2.5 million - \$5million	\$7,161 plus 0.206% for every \$1 in excess of \$2.5million		
1042600	Development Application - \$5million - \$21.5million	\$12,633 plus 0.257% for every \$1 in excess of \$2.5million		
1042600	Development Application - more than \$21.5 million	\$34,196		
1042600	Development application fee (other than for extractive industry) where the development has commenced or been carried out.	*	Fee, as calculated above, plus, by way of penalty, twice the amount again.	
1042600	Development application fee for extractive industry where the development has not been commenced or carried out.	*	\$ 739.00	\$ - \$ 739.00
1042600	Development application fee for extractive industry where the development has commenced or been carried out.	*	\$ 2,217.00	\$ - \$ 2,217.00
1042600	Determining an application to amend or cancel development application	*	\$ 295.00	\$ - \$ 295.00
1042600	Subdivision clearance - not more than 5 lots (fee per lot)	*	\$ 73.00	\$ - \$ 73.00
1042600	Subdivision clearance - more than 5 lots but not more than 195 (fee per lot)			
	First 5 lots		\$ 73.00	\$ - \$ 73.00
	Every lot thereafter, up to 195		\$ 35.00	\$ - \$ 35.00
1042600	Subdivision clearance - more than 195 lots	*	\$ 7,393.00	\$ - \$ 7,393.00
1042600	Initial fee to determine home occupation permit (where occupation has not commenced)	*	\$ 222.00	\$ - \$ 222.00
1042600	Initial fee to determine home occupation permit (where occupation has commenced)	*	\$ 666.00	\$ - \$ 666.00
1042600	Renewal of an approval of a home occupation where the application is made before a current approval expires	*	\$ 73.00	\$ - \$ 73.00
1042600	Renewal of an approval of a home occupation where the application is made after the current approval expires	*	\$ 219.00	\$ - \$ 219.00
1042600	Application for a change of use or for an alteration or extension or change of a non-conforming use to which development application fees so not apply, where the change or alteration, extension or change has not commenced or been carried out	*	\$ 295.00	\$ - \$ 295.00
1042600	Application for a change of use or for an alteration or extension or change of a non-conforming use to which development application fees so not apply, where the change or alteration, extension or change has commenced or been carried out	*	\$ 885.00	\$ - \$ 885.00
1042600	Zoning Certificate	*	\$ 73.00	\$ - \$ 73.00
1042600	Replying to a property settlement questionnaire	*	\$ 73.00	\$ - \$ 73.00
1042600	Written Planning Advice	*	\$ 73.00	\$ - \$ 73.00
RECREATION & CULTURE				
Swimming Pool				
Casual Admission Charges				
1122200	Children, under 5 (must have an adult in the water)	No Charge		
1122200	Narembreen District High School swimming lessons	No Charge		
1122200	Children attending VacSwim sessions	No Charge		
1122200	Children, 5 - 16	No Charge		
1122200	Adults (16+)	No Charge		
1122200	Senior/Concession (Seniors and Health Care)	No Charge		
1122200	Spectators	No Charge		
1122200	Organised Events	Cost + 30%		
Recreation Centres & Halls				
Venue Hire				
3201920	Venue Bond	\$ 300.00	n/a	\$ 300.00
Town Hall (Community Groups, Clubs & School)				
1112100	School end-of-year functions, student performances and functions	Free of Charge		
1112100	24 hour hire charge	\$ 140.91	\$ 14.09	\$ 155.00
1112100	Hourly hire charge	\$ 9.55	\$ 0.95	\$ 10.50

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for the year ended 30 June 2025



		FEE FY25	GST	TOTAL
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
<i>*orders requiring Shire delivery and or collection will be charged an additional fee for the labour and plant (as applicable) as per the labour charges below</i>				
RECREATION & CULTURE				
Recreation Centres & Halls				
Community Gym				
1132150	Annual Gym Membership	\$ 181.82	\$ 18.18	\$ 200.00
1132150	3 Monthly Gym Membership	\$ 50.00	\$ 5.00	\$ 55.00
1132150	Monthly Gym Membership	\$ 18.18	\$ 1.82	\$ 20.00
1132150	Casual Gym Usage per visit	\$ 4.55	\$ 0.45	\$ 5.00
1132150	Hire of Gym for Group Classes (per session)	\$ 13.64	\$ 1.36	\$ 15.00
n/a	Swipe Card Bond (refundable)	\$ 50.00	n/a	\$ 50.00
Community Bus				
3201920	Bus Hire Bond (refundable)	\$ 200.00	\$ -	\$ 200.00
1052400	Bus Hire Charge (per km) - Conditions Apply	\$ 0.80	\$ 0.08	\$ 0.88
<i>**cleaning charges may be raised if the bus is returned in poor condition. As per the below charges for cleaners</i>				
OTHER ECONOMIC SERVICES				
Standpipe charges				
1362100	Water usage charge (per Kilolitre) (25mm)	\$ 5.00	\$ -	\$ 5.00
1362100	Water usage charge (per Kilolitre) (50mm)	\$ 10.00	\$ -	\$ 10.00
1362100	Registration for standpipe access	\$ 50.00	\$ 5.00	\$ 55.00
1362100	Standpipe swipe card	\$ 20.00	\$ 2.00	\$ 22.00

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for the year ended 30 June 2025



		FEE FY25	GST	TOTAL
Caravan Park				
1322100	Powered Site (Per Week)	\$ 150.00	\$ 15.00	\$ 165.00
1322100	Powered Site (Per Day)	\$ 30.00	\$ 3.00	\$ 33.00
1322100	Unpowered Site (Per Week)	\$ 45.45	\$ 4.55	\$ 50.00
1322100	Unpowered Site (Per Day)	\$ 18.18	\$ 1.82	\$ 20.00
1322100	Onsite Cabins - 1 Bedroom (per day)	\$ 81.82	\$ 8.18	\$ 90.00
1322100	Onsite Cabins - 2 Bedroom (per day)	\$ 136.36	\$ 13.64	\$ 150.00
1322100	Access to amenities only	\$ 9.09	\$ 0.91	\$ 10.00
1322100	Cancellation/No Show (Less than 24hours Notice)	One night Accommodation		
1322100	Cleaning fee for left in an unreasonable condition	\$ 40.91	\$ 4.09	\$ 45.00
1322100	Coin-operating washing machine and dryer (per use)	\$ 3.64	\$ 0.36	\$ 4.00
Saleyard				
1342100	Saleyard rental fee (per head)	\$ 0.91	\$ 0.09	\$ 1.00
Generator Hire				
1322110	Daily generator hire charge, community groups	No charge		
1322110	Daily generator hire charge, individuals and commercial entities	\$ 100.00	\$ 10.00	\$ 110.00
3201920	Refundable hire bond	\$ 300.00		\$ 300.00
The CEO may cancel or deny any booking at any time in the event of an actual or potential emergency.				
Building Permits				
Building Services Levy Fees - remitted to the Building Commission by the Shire of Narembeen				
Fees as per Building Services (Complain Resolution and Administration) Regulations 2011 , Section 12)				
1332200	BSL for building or demolition permit - value of work less than \$45,000	*	\$ 61.65	\$ - \$ 61.65
1332200	BSL for building or demolition permit - value of work more than \$45,000	*	0.137% of the value of the work	
1332200	BSL for occupancy permit or approval certificate under sections 47, 49, 50 or 52 of the Building Act 2011		\$ 61.65	\$ - \$ 61.65
1332200	BSL for occupancy permit or approval certificate under sections 51 of the Building Act 2011 - value of work less than \$45,000		\$ 123.30	\$ - \$ 123.30
1332200	BSL for occupancy permit or approval certificate under sections 51 of the Building Act 2011 - value of work more than \$45,000		0.274% of the value of the work	
Building and Demolition Permits				
Fees as per Building Regulations 2012, Schedule 2, Division 1				
1332200	Certified application for a building permit For building work for a Class 1 or Class 10 building or incidental structure.	*	0.19% of the estimated value of the building work (inc. GST), but not less than \$110.00	
1332200	Certified application for a building permit For building work for a Class 2 to Class 9 building or incidental structure.	*	0.09% of the estimated value of the building work (inc. GST), but not less than \$110.00	
1332200	Uncertified application for a building permit	*	0.32% of the estimated value of the building work (inc. GST), but not less than \$110.00	
1332200	Application for demolition permit for a Class 1 or Class 10 building or incidental structure	*	\$ 110.00	\$ - \$ 110.00
1332200	Application for demolition permit for a Class 2 - Class 9 building (fee per storey)	*	\$ 110.00	\$ - \$ 110.00
1332200	Application to extend duration of building or demolition permit	*	\$ 110.00	\$ - \$ 110.00

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for the year ended 30 June 2025



		FEE FY25	GST	TOTAL
Occupancy Permits				
Fees as per <i>Building Regulations 2012, Schedule 2, Division 2</i>				
1332200	Application for occupancy permit for completed building	*	\$ 110.00	\$ - \$ 110.00
1332200	Application for temporary occupancy permit for incomplete building	*	\$ 110.00	\$ - \$ 110.00
1332200	Application for modification of occupancy permit for additional use of building on temporary basis	*	\$ 110.00	\$ - \$ 110.00
1332200	Application for replacement occupancy permit for permanent change of building use and classification	*	\$ 110.00	\$ - \$ 110.00
1332200	Application for occupancy permit for a building in respect of which unauthorised work has been done	*	0.18% of estimated value including GST but not less than \$110.00	
1332200	Application for building approval certificate for a building in respect of which unauthorised work has been done	*	0.38% of estimated value including GST but not less than \$110.00	
1332200	Application to replace an occupancy permit for an existing building	*	\$ 110.00	\$ - \$ 110.00
1332200	Application for building approval certificate for an existing building where unauthorised work has not been done	*	\$ 110.00	\$ - \$ 110.00
1332200	Application to extend the time during which an occupancy permit or building approval certificate has effect	*	\$ 110.00	\$ - \$ 110.00
Other Building Costs				
1332200	Application as defined in Regulation 31 (for each building standard in respect of which a declaration is sought), as per <i>Building Regulations 2012, Schedule 2, Division 3</i>		\$ 2,160.15	\$ - \$ 2,160.15
1332200	Inspection of private pools exceeding 300mm in depth as per <i>Building Regulations 2012, Regulation 53</i>		\$ 58.45	\$ - \$ 58.45
1332200	Application for battery powered smoke alarm as per <i>Building Regulations 2012, Regulation 61</i>		\$ 179.40	\$ - \$ 179.40
Shire of 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 \$20,000.	

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for the year ended 30 June 2025



		FEE FY25	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
All heavy plant 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 25% per hour will apply. Availability subject to the CEO's discretion				
Private works, RoeROC				
Plant and equipment hire				
1412400	Light vehicles	\$ 39.09	\$ 3.91	\$ 43.00
1412400	Heavy plant	\$ 75.00	\$ 7.50	\$ 82.50
Material costs				
1412400	Sand	*	Cost + 15%	
1412400	Gravel	*	Cost + 10%	
1412400	Blue metal (sizes pending availability)	*	Cost + 10%	
*The CEO will reserve the right to not supply materials of significant quantities that may impact on Shire operations.				
Labour				
Ordinary Hours				
1412400	Works Crew	*	\$ 68.18	\$ 6.82 \$ 75.00
1412400	Cleaners	*	\$ 68.18	\$ 6.82 \$ 75.00
1412400	Mechanic - business hours	*	\$ 100.00	\$ 10.00 \$ 110.00
Time and a Half Hours				
1412400	Works Crew	**	\$ 102.27	\$ 10.23 \$ 112.50
1412400	Cleaners	**	\$ 102.27	\$ 10.23 \$ 112.50
1412400	Mechanic - business hours	**	\$ 150.00	\$ 15.00 \$ 165.00
Double Time Hours				
1412400	Works Crew	***	\$ 136.36	\$ 13.64 \$ 150.00
1412400	Cleaners	***	\$ 136.36	\$ 13.64 \$ 150.00
1412400	Mechanic - business hours	***	\$ 200.00	\$ 20.00 \$ 220.00
Double Time and a Half Hours				
1412400	Works Crew	****	\$ 170.45	\$ 17.05 \$ 187.50
1412400	Cleaners	****	\$ 170.45	\$ 17.05 \$ 187.50
1412400	Mechanic - business hours	****	\$ 250.00	\$ 25.00 \$ 275.00
*ordinary hours are between 8am and 4:30pm on weekdays, excluding public holidays				
**time and a half hours are the first two hours worked after 4:30pm on a weekday (excluding a public holiday) or a Saturday				
***double time hours are all hours worked from the second hour on a Saturday and all Sunday hours				
****double time and a half hours are all hours worked on a public holiday				