



ORDINARY COUNCIL MEETING

24 August 2021

Attachment Booklet – Shire of Irwin 2021/22 Annual Budget – August 2021

ATTACHMENT: CEO01
Shire of Irwin 2021/22 Annual Budget

Attachment 1
Shire of Irwin 2021/22 Annual Budget



Shire of Irwin
2021/22 Budget

Document Control

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Amendments

Details of amendments	Reviewed/Amended Date	Record No.	Council Minute Ref.

Shire President's Message to the Community

To the Community and Ratepayers of the Shire of Irwin, the time is upon us to deliver the 2021/2022 Annual Budget.

After an exciting year delivering a wide range of services and infrastructure projects, I have great respect for my fellow Councillors and Shire Staff for allowing these outcomes to be delivered on time and within budget.

The continual uncertainty of the COVID world and our fight for economic sustainability required a lot of hard work by our CEO and Staff to deliver a balanced (minor surplus) budget.

Council has continued to seek positive outcome in the areas of coastal erosion, self-funded coastal nodes, rural road resheeting, Moreton Terrace revitalisation, foreshore enhancement all while maintaining a high level of service delivery.

Coming off last years 0% rate increase, Council's resolution of a 4.9% rate increase for the 2021/2022 Budget will allow the opportunity for Council to sustain current and future outcomes that enhance our community's development.

On behalf of the Council and Staff I would like to thank our ratepayers for the overall support of the Shire in challenging and uncertain times. We look forward to another year as the Mid West becomes an exciting region for economic opportunities.



Mike Smith
Shire President



SHIRE OF IRWIN
BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
LOCAL GOVERNMENT ACT 1995

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Vision

A safe place to live, an exciting place to visit and a progressive place to work.

Mission

Delivering excellence in service, driving growth and building strong relationships.

SHIRE OF IRWIN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget \$	2020/21 Actual \$	2020/21 Budget \$
Revenue				
Rates	1(a)	5,645,606	5,384,429	5,394,500
Operating grants, subsidies and contributions	10(a)	791,224	847,884	491,725
Fees and charges	9	2,063,150	1,990,824	1,391,062
Interest earnings	13(a)	45,478	57,598	49,000
Other revenue	13(b)	191,000	235,319	273,517
		8,736,458	8,516,054	7,599,804
Expenses				
Employee costs		(2,947,371)	(2,956,052)	(2,403,645)
Materials and contracts		(2,953,769)	(3,183,806)	(2,541,343)
Utility charges		(356,800)	(516,330)	(346,700)
Depreciation on non-current assets	5	(4,373,611)	(4,485,327)	(4,358,601)
Interest expenses	13(d)	(228,839)	(222,307)	(222,963)
Insurance expenses		(210,188)	(191,782)	(188,849)
Other expenditure		(206,417)	(211,475)	(1,037,288)
		(11,276,995)	(11,767,079)	(11,099,389)
Subtotal		(2,540,537)	(3,251,025)	(3,499,585)
Non-operating grants, subsidies and contributions	10(b)	3,396,931	2,981,947	3,628,255
Profit on asset disposals	4(b)	100,000	12,524	1,176
Loss on asset disposals	4(b)	0	(189,002)	(10,796)
		3,496,931	2,805,469	3,618,635
Net result		956,394	(445,556)	119,050
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		956,394	(445,556)	119,050

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

BASIS OF PREPARATION

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 17 to the budget.

2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES
RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF IRWIN
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	1,9,10(a),13(a),13(b)	\$	\$	\$
Governance		0	0	0
General purpose funding		6,091,233	6,016,929	5,715,141
Law, order, public safety		187,020	169,500	168,994
Health		85,700	91,744	60,700
Education and welfare		3,000	5,131	8,550
Housing		426,600	380,237	353,000
Community amenities		1,074,600	1,110,874	853,855
Recreation and culture		337,478	282,877	153,817
Transport		234,577	87,947	84,590
Economic services		245,250	259,643	131,657
Other property and services		51,000	111,172	69,500
		8,736,458	8,516,054	7,599,804
Expenses excluding finance costs	4(a),5,13(c)(e)(f)			
Governance		(743,696)	(544,800)	(558,300)
General purpose funding		(761,300)	(621,664)	(1,460,715)
Law, order, public safety		(546,387)	(510,173)	(471,125)
Health		(436,215)	(450,723)	(306,761)
Education and welfare		(64,931)	(67,832)	(62,370)
Housing		(733,982)	(641,419)	(582,786)
Community amenities		(1,303,231)	(1,434,950)	(1,199,904)
Recreation and culture		(2,843,070)	(2,598,753)	(2,383,520)
Transport		(3,082,570)	(3,779,686)	(3,419,223)
Economic services		(463,022)	(433,670)	(383,644)
Other property and services		(69,752)	(461,102)	(48,078)
		(11,048,156)	(11,544,772)	(10,876,426)
Finance costs	7,6(a),13(d)			
Health		(38,601)	(40,072)	(32,786)
Housing		(18,799)	(2,994)	(7,385)
Recreation and culture		(153,842)	(158,630)	(160,739)
Transport		(17,349)	(20,189)	(21,631)
Other property and services		(248)	(422)	(422)
		(228,839)	(222,307)	(222,963)
Subtotal		(2,540,537)	(3,251,025)	(3,499,585)
Non-operating grants, subsidies and contributions	10(b)	3,396,931	2,981,947	3,628,255
Profit on disposal of assets	4(b)	100,000	12,524	1,176
(Loss) on disposal of assets	4(b)	0	(189,002)	(10,796)
		3,496,931	2,805,469	3,618,635
Net result		956,394	(445,556)	119,050
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		956,394	(445,556)	119,050

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

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 management and administrative structure to service Council and the community	Includes the activities of members of Council and the administrative support available to the Council for the provision of governance. Civic Functions and Public Relations, Council Elections, and training for elected members.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH To provide an operational framework for environmental and community health	Includes Environmental Health, Medical and Health facilities.
EDUCATION AND WELFARE To provide, develop and manage services for the elderly, children and youth.	Elderly person's activities and support including: disability services, youth services, indigenous issues, playgroup and other welfare. Maintenance of the senior citizens centre, resource centre and playgroup building.
HOUSING Provide Aged Persons accommodation in partnership with Housing Authority at a subsidised rental and in partnership with the Department of Health, provide independent living units.	Provision and maintenance of housing for aged persons and ageing in place.
COMMUNITY AMENITIES To provide, develop and manage services in response to community needs.	Rubbish collection services, operation of transfer station, litter control, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE To establish and effectively manage infrastructure and resources which will help the social well being of the community.	Maintenance of public halls, civic centre, beaches, recreation centre, museum and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.
TRANSPORT To provide safe and effective road systems to the community.	Construction and maintenance of roads, streets, footpaths, depots, parking facilities, aerodrome and traffic control. Cleaning of town streets and street lights etc. The care and maintenance of jetties.
ECONOMIC SERVICES To foster economic development, tourism and rural services in the district.	Provision of rural services, tourism, area promotion and building control.
OTHER PROPERTY AND SERVICES To provide control accounts and reporting facilities for all other operations.	Includes Private Works, Public Works Overheads, Plant Recovery Costs, Administration Overheads and any other unclassified items.

SHIRE OF IRWIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget \$	2020/21 Actual \$	2020/21 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		5,770,606	5,413,148	5,519,500
Operating grants, subsidies and contributions		(541,942)	886,560	491,930
Fees and charges		2,063,150	1,990,824	1,391,062
Interest received		45,478	57,598	49,000
Goods and services tax received		(487,577)	(613,474)	554,655
Other revenue		191,000	235,319	273,517
		7,040,715	7,969,975	8,279,664
Payments				
Employee costs		(2,947,371)	(2,925,814)	(2,403,645)
Materials and contracts		(3,097,435)	(3,016,660)	(2,334,293)
Utility charges		(356,800)	(516,330)	(346,700)
Interest expenses		(228,839)	(219,643)	(222,963)
Insurance paid		(210,188)	(191,782)	(188,849)
Goods and services tax paid		487,577	487,577	(554,655)
Other expenditure		(206,417)	(211,475)	(1,037,288)
		(6,559,473)	(6,594,127)	(7,088,393)
Net cash provided by (used in) operating activities	3	481,242	1,375,848	1,191,271
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans	6	0	(355,010)	(395,010)
Payments for purchase of property, plant & equipment	4(a)	(2,732,281)	(703,635)	(2,421,427)
Payments for construction of infrastructure	4(a)	(5,196,615)	(2,946,776)	(2,286,127)
Non-operating grants, subsidies and contributions	10(b)	3,396,931	2,981,947	2,473,610
Proceeds from sale of plant and equipment	4(b)	1,631,184	454,962	40,000
Proceeds on financial assets at amortised cost - self supporting loans	6(a)	41,513	8,097	25,942
Net cash provided by (used in) investing activities		(2,859,268)	(560,415)	(2,563,012)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(427,903)	(341,684)	(391,149)
Principal elements of lease payments	7	(20,474)	(19,930)	(19,929)
Proceeds from new borrowings	6(a)	674,000	1,055,010	1,095,010
Net cash provided by (used in) financing activities		225,623	693,396	683,932
Net increase (decrease) in cash held		(2,152,403)	1,508,829	(687,809)
Cash at beginning of year		5,014,331	3,505,502	3,505,502
Cash and cash equivalents at the end of the year	3	2,861,928	5,014,331	2,817,693

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

SHIRE OF IRWIN
RATE SETTING STATEMENT
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2022

OPERATING ACTIVITIES

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

Revenue from operating activities (excluding rates)

General purpose funding
Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

Expenditure from operating activities

Governance
General purpose funding
Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

Non-cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Non-operating grants, subsidies and contributions
Payments for land held for resale
Payments for investment property
Payments for property, plant and equipment
Payments for construction of infrastructure
Payments for financial assets at amortised cost - self supporting loans
Proceeds from disposal of assets
Proceeds from financial assets at amortised cost - self supporting loans

Amount attributable to investing activities

FINANCING ACTIVITIES

Repayment of borrowings
Principal elements of finance lease payments
Proceeds from new borrowings
Transfers to cash backed reserves (restricted assets)
Transfers from cash backed reserves (restricted assets)
Transfers to restricted cash (other)
Transfers from restricted cash (other)

Amount attributable to financing activities

Budgeted deficiency before imposition of general rates

Estimated amount to be raised from general rates

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

NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
2(a)	808,457	(412,903)	(168,015)
	808,457	(412,903)	(168,015)
	448,627	635,576	323,441
	217,020	169,500	168,994
	85,700	91,744	60,700
	3,000	5,131	8,550
	426,600	380,237	353,000
	1,074,600	1,110,874	853,855
	337,478	282,877	153,817
	254,577	100,471	85,766
	245,250	259,643	131,657
	101,000	111,172	69,500
	3,193,852	3,147,225	2,209,280
	(743,696)	(544,800)	(558,300)
	(761,300)	(621,664)	(1,460,715)
	(546,387)	(510,173)	(471,125)
	(474,816)	(490,795)	(339,547)
	(64,931)	(67,832)	(62,370)
	(752,781)	(830,379)	(590,171)
	(1,303,231)	(1,434,950)	(1,199,904)
	(2,996,912)	(2,757,383)	(2,555,055)
	(3,099,919)	(3,802,911)	(3,440,854)
	(463,022)	(433,670)	(383,644)
	(70,000)	(461,524)	(48,500)
	(11,276,995)	(11,956,081)	(11,110,185)
2(b)	4,464,029	4,703,664	4,369,555
	(2,810,657)	(4,518,095)	(4,699,365)
	3,396,931	2,981,947	3,628,255
4(a)	0	0	0
4(a)	0	0	0
4(a)	(2,732,281)	(703,635)	(2,421,427)
4(a)	(5,196,615)	(2,946,776)	(2,286,127)
6(a)	0	(355,010)	(395,010)
4(b)	1,631,184	454,962	40,000
6(a)	41,513	8,097	25,942
	(2,859,268)	(560,415)	(1,408,367)
6(a)	(427,903)	(341,684)	(391,149)
7	(20,474)	(19,930)	(19,929)
6(a)	674,000	1,055,010	1,095,010
8(a)	(295,000)	(415,917)	(14,000)
8(a)	290,345	228,135	20,000
	(150,000)	0	0
	160,081	0	0
	231,049	505,614	689,932
	(5,438,876)	(4,572,896)	(5,417,800)
1	5,642,606	5,381,353	5,391,700
2(a)	203,730	808,457	(26,100)

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

SHIRE OF IRWIN
RATE SETTING STATEMENT
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

OPERATING ACTIVITIES

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

Revenue from operating activities (excluding rates)

Specified area rates and rate revenue other than revenue raised from general 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

Payments for financial assets at amortised cost - self supporting loans

Proceeds from disposal of assets

Proceeds from financial assets at amortised cost - self supporting loans

Amount attributable to investing activities

FINANCING ACTIVITIES

Repayment of borrowings

Principal elements of finance lease payments

Proceeds from new borrowings

Transfers to cash backed reserves (restricted assets)

Transfers from cash backed reserves (restricted assets)

Transfers to restricted cash (other)

Transfers from restricted cash (other)

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)

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

NOTE	2021/22 Budget \$	2020/21 Actual \$	2020/21 Budget \$
2	808,457	(412,903)	(168,015)
	808,457	(412,903)	(168,015)
1(d)	3,000	3,076	2,800
10(a)	791,224	847,884	491,725
9	2,063,150	1,990,824	1,391,062
13(a)	45,478	57,598	49,000
13(b)	191,000	235,319	273,517
4(b)	100,000	12,524	1,176
	3,193,852	3,147,225	2,209,280
	(2,947,371)	(2,956,052)	(2,403,645)
	(2,953,769)	(3,183,806)	(2,541,343)
	(356,800)	(516,330)	(346,700)
5	(4,373,611)	(4,485,327)	(4,358,601)
13(d)	(228,839)	(222,307)	(222,963)
	(210,188)	(191,782)	(188,849)
	(206,417)	(211,475)	(1,037,288)
4(b)	0	(189,002)	(10,796)
	(11,276,995)	(11,956,081)	(11,110,185)
2(b)	4,464,029	4,703,664	4,369,555
	(2,810,657)	(4,518,095)	(4,699,365)
10(b)	3,396,931	2,981,947	3,628,255
4(a)	(2,732,281)	(703,635)	(2,421,427)
4(a)	(5,196,615)	(2,946,776)	(2,286,127)
6(a)	0	(355,010)	(395,010)
4(b)	1,631,184	454,962	40,000
6(a)	41,513	8,097	25,942
	(2,859,268)	(560,415)	(1,408,367)
6(a)	(427,903)	(341,684)	(391,149)
6	(20,474)	(19,930)	(19,929)
6(b)	674,000	1,055,010	1,095,010
8(a)	(295,000)	(415,917)	(14,000)
8(a)	290,345	228,135	20,000
	(150,000)	0	0
	160,081	0	0
	231,049	505,614	689,932
	(5,438,876)	(4,572,896)	(5,417,800)
1(a)	5,642,606	5,381,353	5,391,700
2	203,730	808,457	(26,100)

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SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
GRV - Residential	0.116239	1,357	17,289,532	2,009,718	5,000	0	2,014,718	1,921,191	1,927,663
GRV - Commercial	0.116239	121	3,983,300	463,015	0	0	463,015	442,012	451,470
GRV - Undeveloped	0.116239	21	320,826	37,292	0	0	37,292	34,859	34,859
GRV - Residential - R50 Developed	0.116239	76	1,305,602	151,762	0	0	151,762	144,505	143,854
GRV - Residential - R50 Undeveloped	0.116239	11	155,850	18,116	0	0	18,116	18,566	18,566
Unimproved valuations									
UV - Policy Area A	0.014756	5	3,261,000	48,119	0	0	48,119	44,850	44,850
UV - Policy Area B	0.014756	12	3,936,500	58,087	0	0	58,087	62,119	63,186
UV - Policy Area C	0.014756	120	79,099,200	1,167,188	0	0	1,167,188	1,064,352	1,057,060
UV - Policy Area D	0.014756	103	13,345,100	196,920	0	0	196,920	201,553	201,155
UV - Policy Area E	0.014756	40	9,600,750	141,669	0	0	141,669	140,763	140,763
UV - Policy Area F	0.014756	24	4,886,050	72,099	0	0	72,099	73,936	73,936
UV - Policy Area G	0.014756	27	3,576,000	52,767	0	0	52,767	52,582	52,582
UV - Mining	0.197408	27	1,488,539	293,850	0	0	293,850	282,546	281,174
UV - Mining Developed	0.197408	9	887,524	175,204	0	0	175,204	168,525	168,525
Sub-Totals		1,953	143,135,773	4,885,806	5,000	0	4,890,806	4,652,359	4,659,643
Minimum payment	\$								
Gross rental valuations									
GRV - Residential	1,050	89	678,576	93,450	0	0	93,450	100,058	100,058
GRV - Commercial	1,050	65	295,668	68,250	0	0	68,250	66,365	66,365
GRV - Undeveloped	1,050	450	1,283,937	472,500	0	0	472,500	466,597	466,597
GRV - Residential - R50 Developed	1,050	7	58,656	7,350	0	0	7,350	7,147	7,147
GRV - Residential - R50 Undeveloped	1,050	14	73,830	14,700	0	0	14,700	14,294	14,294

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

Unimproved valuations

UV - Policy Area A	1,050	4	200,000	4,200	0	0	4,200	4,084	4,084
UV - Policy Area B	1,050	3	134,500	3,150	0	0	3,150	2,042	4,084
UV - Policy Area C	1,050	37	1,932,625	38,850	0	0	38,850	27,567	27,567
UV - Policy Area D	1,050	17	975,500	17,850	0	0	17,850	11,231	11,231
UV - Policy Area E	1,050	0	0	0	0	0	0	0	0
UV - Policy Area F	1,050	11	598,500	11,550	0	0	11,550	11,231	11,231
UV - Policy Area G	1,050	1	65,000	1,050	0	0	1,050	0	1,021
UV - Mining	1,050	18	39,975	18,900	0	0	18,900	18,378	18,378
UV - Mining Developed	1,050	0	0	0	0	0	0	0	0
Sub-Totals		716	6,336,767	751,800	0	0	751,800	728,994	732,057
		2,669	149,472,540	5,637,606	5,000	0	5,642,606	5,381,353	5,391,700
Discounts (Refer note 1(f))							0	0	0
Concessions (Refer note 1(f))							0	0	0
Total amount raised from general rates							5,642,606	5,381,353	5,391,700
Specified area rates (Refer note 1(d))							0	0	0
Ex gratia rates							3,000	3,076	2,800
Total rates							5,645,606	5,384,429	5,394,500

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

The general rates detailed for the 2021/22 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	4/10/2021	0	0.0%	7.0%
Option two				
First instalment	4/10/2021	0	5.5%	7.0%
Second instalment	6/12/2021	5	5.5%	7.0%
Option three				
First instalment	4/10/2021	0	5.5%	7.0%
Second instalment	6/12/2021	5	5.5%	7.0%
Third instalment	7/02/2022	5	5.5%	7.0%
Fourth instalment	8/04/2022	5	5.5%	7.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	5,000	6,015	3,000
Instalment plan interest earned	10,000	10,759	5,000
Unpaid rates and service charge interest earned	20,000	39,142	15,000
	35,000	55,916	23,000

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects	Reasons
UV Rural	Consists of properties used predominately for rural purposes.	This rate contributes to the services desired by the community.	This is considered the base rate above which all other UV rated properties are assessed.
UV Mining	Properties with a land use associated with mining / petroleum / exploration / prospecting / leases / tenements.	The objective is to raise additional revenue to contribute towards higher costs associated with mining activities.	The objective is to raise additional revenue to contribute towards higher costs such as higher vehicle traffic weights and volumes and environmental impacts associated with mining activities.

1. RATES AND SERVICE CHARGES (CONTINUED)

(d) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2022.

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2022.

(f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General - hire fees, etc.	"Waiver"	Various	Various	\$ 5,000	\$ 0	\$ 5,000	Provision of a local meeting place for the Shire's not for profit community groups - by application.	This support is provided for the overall benefit of the local community
				5,000	0	5,000		

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

2. NET CURRENT ASSETS

	Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
		\$	\$	\$
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents- unrestricted	3	1,376,728	1,500,415	889,255
Cash and cash equivalents - restricted	3	1,485,200	3,513,916	1,928,438
Financial assets - unrestricted		41,513	41,513	(4)
Receivables		556,940	682,145	439,886
Other Assets		0	303,091	0
Inventories		25,968	28,018	18,068
		3,486,349	6,069,098	3,275,643
Less: current liabilities				
Trade and other payables		(1,160,896)	(1,609,703)	(1,149,361)
Contract liabilities		0	(1,333,371)	(265,378)
Lease liabilities	7	(20,474)	(20,474)	(4)
Long term borrowings	6	(2)	(427,905)	
Employee provisions		(415,874)	(415,874)	(348,465)
		(1,597,246)	(3,807,327)	(1,763,208)
Net current assets		1,889,103	2,261,771	1,512,435
Less: Total adjustments to net current assets	2.(c)	(1,685,373)	(1,453,314)	(1,538,535)
Net current assets used in the Rate Setting Statement		203,730	808,457	(26,100)

2. 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) Operating activities excluded from budgeted deficiency

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*.

Adjustments to operating activities

Less: Profit on asset disposals	4(b)	(100,000)	(12,524)	(1,176)
Add: Loss on disposal of assets	4(b)	0	189,002	10,796
Add: Depreciation on assets	5	4,373,611	4,485,327	4,358,601
Movement in non-current pensioner deferred rates		0	11,734	0
Movement in non-current employee provisions		0	29,563	1,334
Movement in current employee provisions associated with restricted cash		190,418	562	0

Non cash amounts excluded from operating activities

		4,464,029	4,703,664	4,369,555
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(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	(1,485,200)	(1,480,545)	(1,286,763)
Less: Cash - restricted other - village units		(493,302)	(503,383)	(376,298)
Less: Current assets not expected to be received at end of year				
- Current portion of self supporting loans receivable		(41,513)	(41,513)	4
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		2	427,905	0
- Current portion of lease liabilities		20,474	20,474	4
- Current portion of employee benefit provisions held in reserve		314,166	123,748	124,518

Total adjustments to net current assets

		(1,685,373)	(1,453,314)	(1,538,535)
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SHIRE OF IRWIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

2 (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 Irwin 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 City 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 Irwin contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Irwin contr butes are defined contr bution 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.

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.

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.

3. RECONCILIATION OF CASH

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

	Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
Cash at bank and on hand		\$ 2,861,928	\$ 5,014,331	\$ 2,817,693
Total cash and cash equivalents		2,861,928	5,014,331	2,817,693
Held as				
- Unrestricted cash and cash equivalents		1,376,728	1,500,415	889,255
- Restricted cash and cash equivalents		1,485,200	3,513,916	1,928,438
		2,861,928	5,014,331	2,817,693
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		1,485,200	3,513,916	1,928,438
		1,485,200	3,513,916	1,928,438
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Reserves - cash/financial asset backed	8	1,485,200	1,480,545	1,286,763
Unspent borrowings	6(c)	0	700,000	0
Contract liabilities		0	1,333,371	
Unspent non-operating grants, subsidies and contribution liabilities		0	0	124,869
Capital expenditure provisions		0	0	516,806
		1,485,200	3,513,916	1,928,438
Reconciliation of net cash provided by operating activities to net result				
Net result		956,394	(445,556)	119,050
Depreciation	5	4,373,611	4,485,327	4,358,601
(Profit)/loss on sale of asset	4(b)	(100,000)	176,478	9,620
(Increase)/decrease in receivables		125,205	(114,815)	125,205
(Increase)/decrease in inventories		2,050	(9,497)	2,050
(Increase)/decrease in other assets		303,091	(287,789)	0
Increase/(decrease) in payables		(448,807)	468,343	205,000
Increase/(decrease) in contract liabilities		(1,333,371)	56,313	(1,154,645)
Increase/(decrease) in employee provisions		0	28,991	0
Non-operating grants, subsidies and contributions		(3,396,931)	(2,981,947)	(2,473,610)
Net cash from operating activities		481,242	1,375,848	1,191,271

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program							2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Law, order, public safety	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>										
Buildings - non-specialised	0	1,673,981	20,000	0	0	0	0	1,693,981	626,453	2,329,327
Furniture and equipment	0	0	0	50,000	0	0	64,000	114,000	46,107	26,100
Plant and equipment	35,000	0	0	125,800	618,500	0	145,000	924,300	31,075	66,000
	35,000	1,673,981	20,000	175,800	618,500	0	209,000	2,732,281	703,635	2,421,427
<u>Infrastructure</u>										
Infrastructure - roads	0	44,700	0	0	2,733,144	0	0	2,777,844	2,173,434	1,791,127
Infrastructure - other	0	0	103,797	2,113,052	186,922	15,000	0	2,418,771	773,342	495,000
	0	44,700	103,797	2,113,052	2,920,066	15,000	0	5,196,615	2,946,776	2,286,127
Total acquisitions	35,000	1,718,681	123,797	2,288,852	3,538,566	15,000	209,000	7,928,896	3,650,411	4,707,554

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

4. FIXED ASSETS

(b) Disposals of Assets

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Law, order, public safety	0	30,000	30,000	0	0	0	0	0	0	0	0	0
Housing	0	0	0	0	595,966	410,000	0	(185,966)	0	0	0	0
Recreation and culture	0	0	0	0	0	0	0	0	15,796	5,000	0	(10,796)
Transport	0	20,000	20,000	0	35,474	44,962	12,524	(3,036)	33,824	35,000	1,176	0
Other property and services	1,531,184	1,581,184	50,000	0	0	0	0	0	0	0	0	0
	1,531,184	1,631,184	100,000	0	631,440	454,962	12,524	(189,002)	49,620	40,000	1,176	(10,796)
By Class												
<u>Property, Plant and Equipment</u>												
Land - freehold land	1,531,184	1,531,184	0	0	160,000	160,000	0	0	0	0	0	0
Buildings - non-specialised	0	0	0	0	435,966	250,000	0	(185,966)	0	0	0	0
Plant and equipment	0	100,000	100,000	0	35,474	44,962	12,524	(3,036)	49,620	40,000	1,176	(10,796)
	1,531,184	1,631,184	100,000	0	631,440	454,962	12,524	(189,002)	49,620	40,000	1,176	(10,796)

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
5. ASSET DEPRECIATION

By Program

Governance
 Law, order, public safety
 Health
 Education and welfare
 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
 Buildings - vested in and under the control of council
 Infrastructure - roads
 Infrastructure - other
 Right of use - buildings

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
2,267	2,267	2,265
68,310	68,310	80,025
0	28,473	0
44,477	44,477	44,416
228,871	228,871	182,892
24,297	24,297	28,827
988,149	988,149	995,299
2,592,084	2,592,084	2,542,485
63,668	63,668	69,789
361,488	444,731	412,603
4,373,611	4,485,327	4,358,601
218,071	223,641	89,791
966,803	991,498	923,716
64,684	66,336	62,448
460,906	472,679	475,082
0	0	140,069
2,439,433	2,501,744	2,466,910
219,843	225,459	196,744
3,871	3,970	3,841
4,373,611	4,485,327	4,358,601

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	20 to 50 years
Buildings - specialised	15 to 50 years
Furniture and equipment	3 to 10 years
Plant and equipment	2 to 25 years
Infrastructure - roads	12 to 50 years
Infrastructure - other	10 to 75 years

AMORTISATION

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

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

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

SHIRE OF IRWIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2021/22	2021/22	Budget	2021/22	Actual	2020/21	2020/21	Actual	2020/21	Budget	2020/21	2020/21	Budget	2020/21	Self Supporting?
				Principal 1 July 2021	New Loans	Principal Repayments	Principal outstanding 30 June 2022	Budget Interest Repayments		Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2021	Actual Interest Repayments		Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2021	Budget Interest Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	Y/N
Health																			
Medical Centre	99	WATC	2.1%	1,391,039	0	(60,211)	1,330,828	(38,601)	1,450,000	0	(58,961)	1,391,039	(40,072)	1,450,000	0	(58,961)	1,391,039	(32,786)	
Housing																			
S HI Completion	100	WATC	2.0%	700,000	0	(40,351)	659,649	(18,799)	0	700,000	0	700,000	(2,994)	0	700,000	(31,621)	668,379	(7,385)	
Recreation and culture																			
Recreation Centre	93	WATC	6.8%	1,995,164	0	(117,650)	1,877,514	(144,590)	2,105,156		(109,992)	1,995,164	(153,471)	2,105,156		(109,992)	1,995,164	(152,737)	
Tennis Courts Resurfacing	96	WATC	2.4%	40,418	0	(40,418)	0	(925)	79,896		(39,478)	40,418	(2,119)	79,896		(39,478)	40,418	(2,311)	
Golf Club SS	97	WATC	2.6%	12,541	0	(8,307)	4,234	(324)	20,639	0	(8,098)	12,541	(523)	20,639		(8,098)	12,541	(629)	Y
Golf Club SS	101	WATC	2.1%	0	0	0	0	0	0	0	0	0	0	0	40,000	(1,807)	38,193	(422)	Y
Bowling Club SS	102	WATC	1.5%	355,010	0	(33,206)	321,804	(7,478)	0	355,010	0	355,010	(1,622)	0	355,010	(16,037)	338,973	(3,745)	Y
Transport																			
Plant	98	WATC	2.1%	665,941	0	(127,760)	538,181	(17,349)	791,096	0	(125,155)	665,941	(20,189)	791,096	0	(125,155)	665,941	(21,631)	
Plant	103	WATC	Unknown	0	674,000	0	674,000	0	0	0	0	0	0	0	0	0	0	0	
				4,792,562	674,000	(386,390)	5,080,172	(220,264)	4,426,148	700,000	(333,586)	4,792,562	(218,845)	4,426,148	700,000	(365,207)	4,760,941	(216,850)	
Self Supporting Loans																			
Recreation and culture																			
Golf Club SS	97	WATC	0.0257	12,541	0	(8,307)	4,234	(324)	20,639	0	(8,098)	12,541	(523)	20,639	0	(8,098)	12,541	(629)	
Golf Club SS	101	WATC	0.0211	0	0	0	0	0	0	0	0	0	0	0	40,000	(1,807)	38,193	(422)	
Bowling Club SS	102	WATC	0.0147	355,010	0	(33,206)	321,804	(7,478)	0	355,010	0	355,010	(1,622)	0	355,010	(16,037)	338,973	(3,745)	
				367,551	0	(41,513)	326,038	(7,802)	20,639	355,010	(8,098)	367,551	(2,145)	20,639	395,010	(25,942)	389,707	(4,796)	
				5,160,113	674,000	(427,903)	5,406,210	(228,066)	4,446,787	1,055,010	(341,684)	5,160,113	(220,990)	4,446,787	1,095,010	(391,149)	5,150,648	(221,646)	

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

The self supporting loan(s) repayment will be fully reimbursed.

SHIRE OF IRWIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2021/22

Particulars/Purpose	Institution	Loan number	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Plant - Prime Mover, Roller, 3 x Fleet Vehicles	WATC	103	Debenture	Unknown	Unknown	\$ 674,000	\$ Unknown	\$ 674,000	\$ 0
						674,000	0	674,000	0

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2021/22 Budget	New loans unspent at 30 June 2022	Amount as at 30 June 2022
SIHI Completion	Additional units and communal area	2021	\$ 700,000	\$ 700,000	\$ 0	\$ 0
			700,000	700,000	0	0

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
Undrawn borrowing facilities	\$	\$	\$
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	20,000	20,000	20,000
Loan facilities			
Loan facilities in use at balance date	5,406,210	5,160,113	5,150,648
Unused loan facilities at balance date	0	700,000	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.

7. LEASE LIABILITIES

Purpose	Institution	Lease Interest Rate	Budget Lease Principal 1 July 2021	2021/22 Budget New Leases	2021/22 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2022	2021/22 Budget Lease Interest Repayments	Actual Principal 1 July 2020	2020/21 Actual New Leases	2020/21 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2021	2020/21 Actual Lease Interest repayments	Budget Principal 1 July 2020	2020/21 Budget New Leases	2020/21 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2021	2020/21 Budget Lease Interest Repayments
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture																	
Solar Panels (67.941%)	Macquarie	2.7%	25,796	0	(13,910)	11,886	(525)	39,336	0	(13,540)	25,796	(895)	39,336	0	(13,540)	25,796	(895)
Other property and services																	
Solar Panels (32.059%)	Macquarie	2.7%	12,171	0	(6,564)	5,607	(248)	18,561	0	(6,390)	12,171	(422)	18,561	0	(6,389)	12,172	(422)
			37,967	0	(20,474)	17,493	(773)	57,897	0	(19,930)	37,967	(1,317)	57,897	0	(19,929)	37,968	(1,317)

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

LEASE LIABILITIES

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

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Staff Entitlements Reserve	123,748	190,418	0	314,166	123,184	564	0	123,748	123,184	1,334	0	124,518
(b) Port Denison Foreshore Development Reserve	241,058	815	0	241,873	239,960	1,098	0	241,058	239,960	2,598	0	242,558
(c) Rec Centre Equipment Reserve	52,422	177	(50,000)	2,599	52,183	239	0	52,422	52,183	565	0	52,748
(d) Sanitation Reserve	1,257	4	0	1,261	21,160	97	(20,000)	1,257	21,161	229	(20,000)	1,390
(e) Coastal Management Reserve	31,169	105	0	31,274	138,669	635	(108,135)	31,169	138,669	1,502	0	140,171
(f) Asset Management Reserve	997,076	103,367	(240,345)	860,098	584,402	412,674	0	997,076	584,401	6,329	0	590,730
(g) Plant Replacement Reserve	9,234	31	0	9,265	108,736	498	(100,000)	9,234	108,736	1,178	0	109,914
(h) Tourism Reserve	24,581	83	0	24,664	24,469	112	0	24,581	24,469	265	0	24,734
	1,480,545	295,000	(290,345)	1,485,200	1,292,763	415,917	(228,135)	1,480,545	1,292,763	14,000	(20,000)	1,286,763

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Staff Entitlements Reserve	Ongoing	- To be used to fund employee leave requirements
(b) Port Denison Foreshore Development Reserve	Ongoing	- To be used to fund the development works of the foreshore in Port Denison
(c) Rec Centre Equipment Reserve	Ongoing	- To be used to fund future equipment replacement
(d) Sanitation Reserve	Ongoing	- To be used to develop facilities at the transfer station and future relocation
(e) Coastal Management Reserve	Ongoing	- To be used to fund planning, research and project works in the management of the coastline
(f) Asset Management Reserve	Ongoing	- To be used for the construction, major maintenance and reduce debt associated with Council owned assets
(g) Plant Replacement Reserve	Ongoing	- To be used for the purchase of plant and equipment as per plant replacement program
(h) Tourism Reserve	Ongoing	- To be used to fund the future requirements of tourism promotions

9. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
General purpose funding	14,000	24,294	8,500
Law, order, public safety	12,000	12,406	16,000
Health	5,700	6,110	5,700
Education and welfare	0	45	3,050
Housing	426,600	360,960	275,000
Community amenities	1,074,600	1,092,274	853,855
Recreation and culture	322,000	273,988	134,050
Transport	3,000	4,741	2,000
Economic services	197,250	210,918	86,407
Other property and services	8,000	5,088	6,500
	2,063,150	1,990,824	1,391,062

10. GRANT REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
By Program:			
(a) Operating grants, subsidies and contributions			
General purpose funding	393,627	546,559	259,141
Law, order, public safety	166,020	150,857	147,994
Education and welfare	0	0	2,000
Housing	0	19,278	0
Community amenities	0	18,600	0
Transport	231,577	82,590	82,590
Other property and services	0	30,000	0
	791,224	847,884	491,725
(b) Non-operating grants, subsidies and contributions			
Housing	1,040,774	522,449	1,559,327
Recreation and culture	0	250,000	250,000
Transport	2,356,157	2,209,498	1,818,928
	3,396,931	2,981,947	3,628,255
Total grants, subsidies and contributions	4,188,155	3,829,831	4,119,980

SHIRE OF IRWIN
FOR THE YEAR ENDED 30 JUNE 2022

11. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Recognition of revenue is dependent 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
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
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
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
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	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
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

12. ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Shire President			
President's allowance	20,000	10,000	10,000
Meeting attendance fees	10,000	10,000	10,000
Annual allowance for ICT expenses	275	90	375
Travel and accommodation expenses	250	0	125
	30,525	20,090	20,500
Deputy Shire President			
Deputy President's allowance	5,000	2,500	2,500
Meeting attendance fees	7,688	7,612	7,616
Annual allowance for ICT expenses	275	90	375
Travel and accommodation expenses	250	0	125
	13,213	10,202	10,616
Elected member 1			
Meeting attendance fees	7,688	7,612	7,614
Annual allowance for ICT expenses	275	90	375
Travel and accommodation expenses	250	0	125
	8,213	7,702	8,114
Elected member 2			
Meeting attendance fees	7,688	7,612	7,614
Annual allowance for ICT expenses	275	90	375
Travel and accommodation expenses	250	0	125
	8,213	7,702	8,114
Elected member 3			
Meeting attendance fees	7,688	7,612	7,614
Annual allowance for ICT expenses	275	90	375
Travel and accommodation expenses	250	0	125
	8,213	7,702	8,114
Elected member 4			
Meeting attendance fees	7,688	7,612	7,614
Annual allowance for ICT expenses	275	89	375
Travel and accommodation expenses	250	0	125
	8,213	7,701	8,114
Elected member 5			
Meeting attendance fees	7,688	7,612	7,614
Annual allowance for ICT expenses	275	89	375
Travel and accommodation expenses	250	0	125
	8,213	7,701	8,114
Elected member 6			
Meeting attendance fees	7,688	7,612	7,614
Annual allowance for ICT expenses	275	89	375
Travel and accommodation expenses	250	0	125
	8,213	7,701	8,114
	93,016	76,501	79,800
President's allowance	20,000	10,000	10,000
Deputy President's allowance	5,000	2,500	2,500
Meeting attendance fees	63,816	63,284	63,300
Annual allowance for ICT expenses	2,200	717	3,000
Travel and accommodation expenses	2,000	0	1,000
	93,016	76,501	79,800

13. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments			
- Reserve funds	5,000	5,916	14,000
- Other funds	3,000	1,781	15,000
Self-supporting loan interest received	7,478	0	0
Other interest revenue (refer note 1b)	30,000	49,901	20,000
	45,478	57,598	49,000

(b) Other revenue

Reimbursements and recoveries	134,000	235,319	273,517
Commissions	4,000	0	0
Other	53,000	0	0
	191,000	235,319	273,517

The net result includes as expenses

(c) Auditors remuneration

Audit services	110,000	52,560	69,000
	110,000	52,560	69,000

(d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	228,066	220,990	221,646
Interest expense on lease liabilities	773	1,317	1,317
	228,839	222,307	222,963

(e) Write offs

General rate	1,000	7,492	1,000
	1,000	7,492	1,000

14. MAJOR LAND TRANSACTIONS

The Shire of Irwin is not planning on making any major land transactions

15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire of Irwin is not planning on entering into any trading undertakings

16. INTERESTS IN JOINT ARRANGEMENTS

In 1996/97, Council, in conjunction with Homeswest, constructed 10 Aged Persons Units in the Port Denison town site. The terms of the joint venture agreement provided for Council to contribute \$103,330 which equated to an equity share in the units of 16.5%. These assets are included in Property, Plant & Equipment as follows:

Non-current assets

Land and buildings - independent valuation 2017 - level 2
Less: accumulated depreciation

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
5,630,648	5,630,648	5,630,648
(741,103)	(608,055)	(616,633)
4,889,545	5,022,593	5,014,015

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 Irwin's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

17. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

2021/22 Schedule of Fees & Charges

Description	GST	2021/2022	Charge Basis
03 RATES			
Account Enquiry Fees	N	\$120.00	Per enquiry
Property Register, Mailing List Information (owner/Property details) - no commercial benefit	N	\$15.00	Per Assessment - \$350 All Assessments
Plus Per Assessment		\$0.70	
Reprint of Rates Notice	N	\$7.50	Per notice
Instalment Fee	N	\$5.00	Per notice
Debt Recovery Costs	N	At Cost	At Cost
Payment Arrangement Administration Fee (excluding pensioners)	N	\$30.00	Per new Arrangement
04 GOVERNANCE			
Minutes and Agendas - NOT FOR SALE - Available free to download from council website		Free	Free
FOI Application Fee	N	\$30.00	Per Application
FOI Charges (Other)	N	See Charges Schedule for Specific Application, i.e. photocopies, posting	Per Application
Administration			
Photocopying - Black and White A4	Y	\$1.50	Per copy
Photocopying - Black and White A3	Y	\$2.50	Per copy
Photocopying - Colour A4	Y	\$2.00	Per copy
Photocopying - Colour A3	Y	\$3.00	Per copy
Thermal Binding	Y	\$10.00	Per copy
Laminating - A4	Y	\$2.50	Per copy
Laminating - A3	Y	\$4.00	Per copy
Emailing	Y	\$4.50	Per Email
Irwin Shire Series Plates	Y	\$230.00	Per set
05 FIRE PREVENTION			
Fines & Penalties			
These infringements are fixed by the Bush Fires Act 1954 & Regulations		See Infringement	
Block Slashing			
Any Firebreaks/Fire Prevention carried out on behalf of property owners will be charged out at private works rates	Y	Recovery plus administration costs	

2021/22 Schedule of Fees & Charges

Description	GST	2021/2022	Charge Basis
05 ANIMAL CONTROL			
Fines & Penalties			
Animal Related Offences Fines and Penalties		See Infringement	
Fines Enforcement Registry (FER)			
Issuing Final Demand	N	As per FER	
Preparing Enforcement Certificate	N	As per FER	
Registration of Infringement Notice	N	As per FER	
Dog Pound Charges			
For Seizure and Impounding of Dog	N	\$80.00	Per day
Each additional day thereafter	N	\$35.00	Per day
Cat Pound Charges			
For Seizure and Impounding of Cat	N	\$80.00	Per day
Each additional day thereafter	N	\$35.00	Per day
Equipment Hire			
Cat Trap Bond	N	\$50.00	Per trap
Dog Registration Fee			
Lifetime Registration - Sterilised dog	N	\$100.00	Lifetime
Lifetime Registration - Unsterilised dog	N	\$250.00	Lifetime
Annual Registration - Sterilised dog	N	\$20.00	Annual
Annual Registration - Unsterilised dog	N	\$50.00	Annual
3 year Registration - Sterilised dog	N	\$42.50	3 year
3 year Registration - Unsterilised dog	N	\$120.00	3 year
Dogs used for Droving or Tending Stock	N	25% of fee payable	
Registration - Dogs owned by pensioners	N	50% of fee payable	
Application to keep more than 2 dogs	N	\$60.00	Per application
Registration after 31 May in any year, for that registration year	N	50% of fee otherwise payable	
Licence to keep an Approved Kennel Establishment	N	\$200.00	
Renewal of licence to keep an Approved Kennel Establishment	N	\$40.00	Annual
Dog Tag Replacement & Transfer In	N	\$3.00	Per tag
Registration - Cats owned by pensioners	N	50% of fee payable	
Registration after 31 May in any year, for that registration year	N	50% of fee otherwise payable	
Application to breed cats	N	\$100 per breeding cat	
05 OTHER LAW, ORDER AND PUBLIC SAFETY			
Fines & Penalties			
Illegal Camping Fines and Penalties		See Infringement	
Littering Fines & Penalties		See Infringement	
Impounded Vehicles			
Impounding Vehicles		See Infringement	
Impounding Vehicle Recovery Costs	Y	At cost	
Impounding Vehicle Impound Fee	N	\$55.00	Per vehicle
Impounding Vehicle Daily Storage Fee	N	\$10.00	Daily

2021/22 Schedule of Fees & Charges

Description	GST	2021/2022	Charge Basis
07 HEALTH ADMINISTRATION AND INSPECTION			
Fines & Penalties			
Health Infringements (Health Local Laws, Food Act, Noise)	N	See Infringement	
Health (Offensive Trades (Fees) Regulations 1976			
Piggery	N	\$298.00	Per application
Fish Processing Establishment	N	\$298.00	Per application
Poultry Production and Farming	N	\$298.00	Per application
Laundries, dry-cleaning establishments	N	\$147.00	Per application
Any other offensive trade not specified in the Regulations	N	\$298.00	Per application
Food Premises			
Food Act 2008			
<i>(Exempted Food Premises: not for profit and community groups)</i>			
New Food Business Registration (plus inspection fee below)	N	\$50.00	Per application
Registered Premises Annual Fee (includes inspection)	N	\$55.00	Annual
Inspection Fee	Y	\$60.50	Per inspection
Food Safety Audit	N	\$150.00	
Liquor Control Act 1988			
Section 39 Certificate and Inspection	N	\$50.00	Per application
Trading in Public Places			
Stall Holders Application Fee (excludes Approved Events)	N	\$25.00	Per application/annual
Traders Application Fee	N	\$50.00	Per application
<u>Approved Trading Periods</u>			
Daily	N	\$10.00	Per application
Weekly	N	\$40.00	Per application
Monthly	N	\$100.00	Per application
Annual	N	\$600.00	Per application
Events			
Event Application Fee	N	\$300.00	Per application
<i>Note: Events that are community, not-for-profit or charity are exempt from the application fee.</i>			
Lodging Houses			
Annual Renewal Fee and inspection (large over 20 rooms)	N	\$100.00	Annual
Annual Renewal Fee and inspection (small under 20 rooms)	N	\$50.00	Annual
Caravan Parks - Caravan Parks & Camping Grounds Act 1995			
Application for grant of renewal of licence (Annual)			
Sites (each)	N	\$6.00	Per site
Camp Sites (each)	N	\$3.00	Per site
Overflow (each)	N	\$1.50	Per site
Minimum	N	\$200.00	Per site
Temporary Caravan Park licence	N	\$100.00	Per site
Transfer of Licence (Reg 55)	N	\$100.00	To Comply with Local Government Act - Schedule 3
Letter of Approval for park home, hard annex related to Caravan Parking and Camping licence	N	\$100.00	To Comply with Local Government Act - Schedule 3
Health (Public Buildings) Regulations 1992 - Health Act 1911			
Application for approval to construct, alter or extend public building	N	\$150.00	Per application
Application for certificate of approval	N	No Charge	Per application
Application to vary certificate of approval	N	\$60.00	Per application
Annual fee and Inspection Fee (Commercial Only)	N	\$80.00	Annual
Public Pools			
Health (Aquatic Facilities) Regulations 2007, s 21			
Aquatic facility water sampling/testing - per facility, per visit	N	\$20.00	Monthly
Aquatic facility Code Inspection Report - per facility	N	\$50.00	Annual

2021/22 Schedule of Fees & Charges

Description	GST	2021/2022	Charge Basis
07 HEALTH ADMINISTRATION AND INSPECTION			
Septic Tank Fees			
Residential	N	\$118.00	
Commercial - add \$56.00 to DoH if required	N	\$118.00	
Residential	N	\$118.00	Inspection Fee
Commercial	Y	\$118.00	Inspection Fee
09 OTHER HOUSING			
The Village - Single			
Units 1-24	Y	<i>As per lease agreement</i>	Per fortnight
Units 25-39	Y	<i>As per lease agreement</i>	Per fortnight
The Village - Double			
Units 1-24	Y	<i>As per lease agreement</i>	Per fortnight
Units 25-39	Y	<i>As per lease agreement</i>	Per fortnight
Pet Bond (non-refundable to meet costs of fumigation of the premises)	Y	<i>As per lease agreement</i>	Per household
Two Henry Road			
Units 1 - 6	Y	<i>As per lease agreement</i>	Per fortnight
72 Richardson Rd			
Pet Bond (non-refundable to meet costs of fumigation of the premises)	Y	<i>As per lease agreement</i>	Per household
Kennedy Heights			
2 Kennedy Heights - Residence	Y	<i>As per lease agreement</i>	Per fortnight
10 SANITATION			
Refuse Removal Charges			
<i>Council impose the following refuse collection charges where a property receives or is eligible to receive a rubbish collection service</i>			
Per Bin Collected - Annual Charge			
Domestic Service 240L mobile garbage bin	N	\$294.00	
Commercial/Industrial 240L mobile garbage bins	N	\$304.00	
Commercial/Industrial bulk removals	N		as per volume assessed
Commercial Bulk Bin - Annual Charge			
1.5 cubic metre bin	N	\$2,381.00	1 collection per week
1.5 cubic metre bin	N	\$4,511.00	1 collection 2 x per week
1.5 cubic metre bin	N	\$6,635.00	1 collection 3 x per week
1.5 cubic metre bin	N	\$1,315.00	1 collection per fortnight
1.5 cubic metre bin	N	\$785.00	1 collection per month
3.0 cubic metre bin	N	\$3,220.00	1 collection per week
3.0 cubic metre bin	N	\$6,189.00	1 collection 2 x per week
3.0 cubic metre bin	N	\$9,162.00	1 collection 3 x per week
3.0 cubic metre bin	N	\$1,736.00	1 collection per fortnight
3.0 cubic metre bin	N	\$992.00	1 collection per month
<i>Additional collections per service frequency will attract higher charges than stated above</i>			
Delivery and removal of 1.5 or 3.0 cubic metre bin	Y	\$350.00	Per Bin
Sale of 240L Green Mobile Bin			
Per complete bin	Y	\$105.00	Per Bin
Per Lid	Y	\$35.00	Per lid
Per Lid Pin	Y	\$10.00	Per Lid Pin
Per Wheel	Y	\$27.00	Per wheel
Per Axle	Y	\$27.00	Per axle
Delivery - Standard	Y	\$30.00	Per delivery
Delivery - Pensioner		\$0.00	

2021/22 Schedule of Fees & Charges

Description	GST	2021/2022	Charge Basis
10 SANITATION - TRANSFER STATION			
Transfer Station - Domestic Waste			
240LT MGB	Y	\$10.00	
Mixed Waste (non-recyclable)	Y	\$40.00	per m ³
Builders Waste - Mixed Rubble	Y	\$64.00	per m ³
Clean Greenwaste	Y	\$0.00	per m ³
Cardboard/Paper Packaging	Y	\$16.00	per m ³
Transfer Station - Commercial Waste			
240LT MGB	Y	\$17.50	
Mixed Waste (non-recyclable)	Y	\$70.00	per m ³
Mixed Rubble	Y	\$64.00	per m ³
Cardboard/Paper Packaging	Y	\$24.00	per m ³
Clean Greenwaste	Y	No Charge	per m ³
Clean Fill	Y	No Charge	per m ³
Builders Waste Per Permit (minimum initial 4 passes)	Y	\$110.00	Per pass for 2m2
Transfer Station - Special Waste			
Timber	Y	\$37.00	per m ³
Bulky Waste/Furniture	Y	\$37.00	per m ³
Asbestos (wrapped) - per sheet	Y	\$10.00	Per Item
Asbestos (wrapped)	Y	\$99.00	per m ³
Scrap Metal	Y	No Charge	per m ³
Carcass - small	Y	\$9.00	Per carcass
Carcass - large	Y	\$12.00	Per carcass
E-Waste (computers, televisions etc)	Y	\$10.00	per item
White goods	Y	No Charge	per item
Mattress - Single	Y	\$12.00	Per unit
Mattress - Double	Y	\$24.00	Per unit
Car Bodies	Y	\$45.00	Per unit
Tyre - Motorcycle	Y	\$4.00	Per tyre
Tyre - Passenger vehicles	Y	\$7.00	Per tyre
Tyre - Truck	Y	\$14.00	Per tyre
Tyre - Super Single	Y	\$35.00	Per tyre
Waste Oil	Y	No Charge	per litre
Waste Oil Container (Domestic)	Y	\$4.00	Per Item
Septage - K210	Y	\$0.03	Per litre
Grease Waste - K110	Y	\$0.03	Per litre
Sales			
Household goods	Y	POA	
Building Materials	Y	POA	
Mulch	Y	POA	
Animal Carcass Collection			
240 Litre MG Bin	Y	\$110.00	Per Bin/Collection
Carcass Weight Below 60Kg	Y	\$10.00	Per Carcass
Carcass Weight Above 60Kg	Y	\$15.00	Per Carcass
Refund - Container Deposit Scheme (Commencing 2 June 2020)			
Eligible beverage containers		10c refund	Per Item

2021/22 Schedule of Fees & Charges

Description	GST	2021/2022	Charge Basis
10 TOWN PLANNING AND REGIONAL DEVELOPMENT			
<i>Statutory Planning and Development Fees may increase at the direction of Department of Planning, Lands & Heritage</i>			
Description of Planning Services			
1 Determination of development application (other than for an extractive industry) where the estimated cost of the development (excluding GST) is:			
a) not more than \$50,000	N	\$147.00	
b) more than \$50,000 but not more than \$500,000	N	0.32% of estimated cost	
c) more than \$500,000 but not more than \$2.5 million	N	\$1,700 + 0.257% for every one dollar in excess of \$500,000	
d) more than \$2.5 million but not more than \$5 million	N	\$7,161 + 0.206% for every one dollar in excess of \$2.5 million	
e) more than \$5 million but not more than 21.5 million	N	\$12,633 + 0.123% for every one dollar in excess \$5 million	
f) more than \$21.5 million	N	\$34,196.00	
<i>Note: If development has commenced or been carried out, an additional amount by way of penalty, this is twice the amount of the fee payable for determination of the application (in addition to the planning fee)</i>			
2 Amended plans and/or extension of current Planning Approval (this applies where a determination is already given by the Shire of where amended plans are submitted and not requested by the Shire)	N	66% of the original fee with a minimum of \$98 and a maximum of \$295	
3 Demolition where Planning Approval is required	N	\$147.00	
4 Application for approval of home occupation, home business or cottage industry			
a) Initial Fee	N	\$222.00	
b) Annual Renewal fee	N	\$73.00	
<i>Note: if the home based business or cottage industry has commenced, an additional amount by way of penalty, this is twice the amount of the fee payable for determination of the application (in addition to the initial fee)</i>			
5 Application for change of use, or for an alteration, extension of use, or change of non-conforming use to which Item 1 does not apply, where the change, alteration, extension or change of use has not commenced.	N	\$295.00	
<i>Note: If the change of use or the alteration, extension or change of the non-conforming use has commenced or been carried out, an additional amount by way of penalty, this is twice the amount of the fee payable for determination of the application (in addition to the change of use fee)</i>			
6 Relocation of Building Envelope	N	\$147.00	
7 Determination of a development application for an extractive industry where development has not commenced or been carried out:			
a) Initial Fee	N	\$739.00	
<i>Note: If development has commenced or been carried out, an additional amount by way of penalty, this is twice the amount of the fee payable for determination of the application (in addition to the initial fee)</i>			
8 Provision of a subdivision clearance			
a) Not more than 5 lots	N	\$73.00	Per Lot
b) More than 5 lots but not more than 195 lots	N	\$73 per lot for the first 5 lots and then \$35 per lot thereafter	
c) More than 195 lots	N	\$7,393.00	
9 Maximum fees: scheme amendments and structure plans (not inclusive of advertising costs)	Y	\$3,780.70 total as follows:	Per lot
a) Executive	Y	\$88.00 per hour	Per hour
b) Manager	Y	\$66.00 per hour	Per hour
c) Planning Officer	Y	\$36.86 per hour	Per Hour
d) Other Staff e.g. Environmental Health Officer	Y	\$36.86 per hour	Per Hour
e) Administrative Officers	Y	\$30.20 per hour	Per Hour

2021/22 Schedule of Fees & Charges

Description	GST	2021/2022	Charge Basis
10 TOWN PLANNING AND REGIONAL DEVELOPMENT			
10 Issue of zoning certificate	Y	\$73.00	
11 Issue of Section 40 Certificate	Y	\$73.00	
12 *Roads/R.O.W/P.A.W request for closure	Y	\$1,000.00	
<i>*Fee is inclusive of all associated advertising charges</i>			
13 Advertising			
a) On site signage	Y	Cost + 10% administration	
b) Newspaper Advertising	Y	Cost + 10% administration	
14 Copy of Planning Documents			
a) Paper Copy	Y	\$55.00	
b) Electronic Copy	Y	\$22.00	
15 Pre-strata inspection	Y	\$310.20	
16 Development Approval - Bonds			
a) Small Development	N	\$5,000.00	
b) Large Development	N	\$20,000.00	
c) Special Use and Tourism Development	N	To be determined by Council	
17 Bushfire Contributions			
Lot Size			
a) Up to 9.99ha	N	\$2,000 max 10 lots plus \$100 per each additional lot	
b) 10ha to 39.9 ha	N	\$2,000 max 5 lots plus \$250 each additional lot	
c) 40ha and over		Subject to Council consideration	
<i>Contribution to bushfire control in lieu of providing an individual strategic water supply for Bushfire Protection during the subdivision process.</i>			
Planning and Development (Development Assessment Panels) Amendment Regulations (No. 2) 2021			
1. A DAP application where the estimated cost of the development is -			
(a) not less than \$2 million and less than \$7 million	N	\$5,701.00	per application
(b) not less than \$7 million and less than \$10 million	N	\$8,801.00	per application
(c) not less than \$10 million and less than \$12.5 million	N	\$9,576.00	per application
(d) not less than \$12.5 million and less than \$15 million	N	\$9,849.00	per application
(e) not less than \$15 million and less than \$17.5 million	N	\$10,122.00	per application
(f) not less than \$17.5 million and less than \$20 million	N	\$10,397.00	per application
(g) \$20 million or more	N	\$10,670.00	per application
18 Development Assessment Panels			
2. An application under regulation 17	N	\$245.00	per application
19 Extractive Industry Licence			
a) Initial Fee	N	\$500.00	per application
b) Annual Renewal fee	N	\$351.00	Annual
Signs			
Illuminated sign - per metre minimum \$50	N	\$4.00	Per metre
Under Veranda - per metre minimum \$50	N	\$4.00	Per metre
Other Applications	N	\$55.00	Per application
Development Signs - per metre, minimum \$50	N	\$4.00	Per metre
Sign - Panel	N	\$55.00	Per sign
Hoardings	N	\$65.00	Annual
Any other sign	N	\$55.00	Per sign

2021/22 Schedule of Fees & Charges

Description	GST	2021/2022	Charge Basis
10 OTHER COMMUNITY AMENITIES - CEMETERY			
Burial Fees			
Adult interment, 13 years of age and over	Y	\$670.00	
Child interment, under 13 years of age	Y	\$540.00	
Interment for any stillborn child	Y	\$350.00	
Lot Fees			
A "Grant of Right of Burial (25 year tenure) being issued for each lot and Ordinary land for grave 2.4m long x 1.2m wide x 1.8m deep	N	\$500.00	
Reservation - Lot Fee (Grant of Right of Burial 25 year tenure)	Y	\$960.00	
Other Charges			
For exhumation	Y	\$995.00	
For re-burial after exhumation	Y	\$600.00	
Additional fee for Graves sunk deeper than 1.8 metres (up to one metre)	Y	\$350.00	
Reopening of grave to accommodate adult burial	Y	\$750.00	
Reopening of grave to accommodate child under 13 burial	Y	\$580.00	
Extra charge for burial outside normal hours including Monday burial	Y	\$400.00	
Copy of Grant of Right of Burial	Y	\$100.00	
Internment of ashes in family grave	Y	\$250.00	
Permission to erect a headstone, monument kerbing	N	\$260.00	
Single Funeral Permit (Funeral Directors Only)	N	\$160.00	
Single Monumental Mason Application for Works	N	\$120.00	
Alter or add to any stone monument	N	\$140.00	
Repair or renovate any existing memorial work	N	\$120.00	
Licences			
Funeral Director's Annual licence Fee	N	\$200.00	
Monumental Mason's Annual licence Fee	N	\$120.00	
Niche Wall			
Disposal of Ashes			
Interment in Single Niche	Y	\$620.00	
Brick including 172 x 135 stainless steel engraved plaque			
Interment in Double Niche			
Brick including 208 x 135mm stainless steel plaque first plaque engraved	Y	\$760.00	
Second Interment and plaque engraved	Y	\$520.00	
Reservation Niche Wall Single/Double (Reservation fee Only)	Y	\$520.00	
Additional fee for interment outside standard work hours	Y	\$200.00	
Removal of ashes from cemetery to an authorised family member	Y	\$260.00	

2021/22 Schedule of Fees & Charges

Description	GST	2021/2022	Charge Basis
11 SWIMMING AREAS AND BEACHES			
Foreshore Entertainment Events			
Bond	N	\$500.00	Per Event
Daily Fee	Y	\$195.00	Per Day
Coastal Squatter's Shacks			
Yearly Fee	N	\$1,648.00	Annual
Each Additional Shack	N	\$618.00	Annual
Recreational Jetty - Recreational Vessels			
Daily Fee (first night free)	Y	\$6.00	Per metre
Three Days	Y	\$13.00	Per metre
Weekly fee (equivalent to 6 days)	Y	\$26.00	Per metre
One Month	Y	\$38.00	Per metre
Six Months	Y	\$152.00	Per metre
Annual fee	Y	\$230.00	Per metre
Parks			
Town Park - includes Rotunda and use of power	Y	\$15.00	Per hour
		\$60.00	Per event
Ovals			
Hire of Dongara Oval - Casual Hire	Y	\$48.00	Per Hour
		\$195.00	
Hire of Port Denison Oval - Casual Hire	Y	\$48.00	Per Hour
		\$195.00	
Bond	N	\$500.00	Per event
Cricket Club			
Standard Formula - Seniors	Y	\$1.38	Per player
No teams x standard players/team x week x uses/week x fee			
Standard Formula - Juniors	Y	\$0.69	Per player
No teams x standard players/team x week x uses/week x fee			
Vets Football Club			
Standard Formula - Seniors	Y	\$1.38	Per Player
No teams x standard players/team x week x uses/week x fee			
Senior Football Club			
Annual hire fee for Port Denison Oval, which includes playing fixtures, pre-season and season training sessions, Function Centre & Kiosk home games (including oval lighting, change rooms)	Y	Season Package	Annually
Junior Football Club			
Annual hire fee for Port Denison Oval, which includes playing fixtures, pre-season and season training sessions, Function Centre & Kiosk home games (including oval lighting, change rooms)	Y	Season Package	Annually
Tennis Club			
Hire fees for tennis courts and hard courts for season, includes club days and club coaching	Y	Season Package	Annually
Dongara Denison Drive In			
Facility Fee Including kitchen	Y	\$150.00	Per Event
Facility Fee Without kitchen	Y	\$100.00	Per Event
Function & use of Projector - includes kitchen, toilets, projector & training. Movie costs are external	Y	\$250.00	Per Event
Facility Bond	Y	\$200.00	Per Event
Bond with serving of alcohol	Y	\$350.00	Per Event
Key Bond	N	\$60.00	Per Event
A charge applies for unsatisfactory cleaning after functions	Y	\$200.00	

2021/22 Schedule of Fees & Charges

Description	GST	2021/2022	Charge Basis
11 OTHER RECREATION AND SPORT - CAMPING			
Overflow Camping			
Dongara Oval and Port Denison Oval	Y	\$30.00	Per family per day
Dongara Oval and Port Denison Oval	Y	\$15.00	Per person per day
Camping - Cliff Head, Fresh Water Point, Knobby Head			
Per Night	Y	\$20.00	Per Vehicle
Per Night - Ratepayer Subsidy		1 x voucher	Per Vehicle
RV Overnight Stay - Dongara Town Oval			
Per Night, Per Vehicle	Y	\$10.00	Per Night/Per Vehicle
12 AERODROMES			
Dongara Airstrip Landing Fee	N	\$15.00	Per Landing

2021/22 Schedule of Fees & Charges

Description	GST	2021/2022	Charge Basis
13 BUILDING CONTROL			
<i>Statutory Building Fees may increase at the direction of Department of Mines, Industry Regulation and Safety</i>			
Application for Building Permits			
Certified application for a building permit (s.16(1))			
For building work for a Class 1 or Class 10 building or incidental structure	N	0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105	
For building work for a Class 2 to Class 9 building or incidental structure	N	0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105	
Uncertified application for a building permit (s.16(1))	N	0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105	
Application for a Demolition Permit (s.16(1))			
For demolition work in respect of a Class 1 or Class 10 building or incidental structure	N	\$110.00	
For demolition work in respect of a Class 2 to Class 9 building	N	\$110.00	Per each story of the building
Application for Occupancy Permits and Building Approval Certificates			
Application for an occupancy permit for a completed building (s.46)	N	\$110.00	
Application for a temporary occupancy permit for an incomplete building (s.47)	N	\$110.00	
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s.48)	N	\$110.00	
Application for a replacement occupancy permit for permanent change of the building's use, classification (s.49)	N	\$110.00	
Application for occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s.50(1) and (2))	N	\$11.60 for each strata unit covered by the application but not less than \$115	
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s.51) (2))	N	0.18 of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$105	
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s.51), (3))	N	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority but not less than \$105	
Existing Permit or Extend Permit			
Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))		\$110.00	
Application to extend the time during which a building or demolition permit has effect (s.32(3)(f))	N	\$110.00	
Application to replace an occupancy permit for an existing building (s.52(1))	N	\$110.00	
Application to extend the time during which an occupancy permit or building approval certificate has effect (s.65(3)(a))	N	\$110.00	
Building Services Levy (BSL) Charged on every building/demolition permit			
\$45,000 or less	N	\$61.65	
Over \$45,000	N	0.137% of the value of work	
Occupancy permit or building approval certificate for approved building work under ss47, 49, 50 or 52 of the Building Act	N	\$61.65	
Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act \$45,000 or less	N	\$123.30	

2021/22 Schedule of Fees & Charges

Description	GST	2021/2022	Charge Basis
13 BUILDING CONTROL			
Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act over \$45,000	N	0.274% of the value of work	
Occupancy permit under s46 of the Building Act		No levy is payable	
Modification of occupancy permit for additional use of building on temporary basis under s48 of the Building Act		No levy is payable	
Construction Training Fund (CTF)			
Charged on each building permit when the value exceeds \$20,000	N	0.2% of the value of work	
Other Applications			
Local Government approval of battery powered smoke alarms (regulation 61)	N	\$179.40	
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	N	\$2,160.15	
Bonds			
Kerb/Footpath/Drainage	N	\$1,000.00	Per Property
Relocation of transportable dwellings (refunded in 3 instalments)	N	\$1,800.00	Per Property
Relocation of buildings other than dwelling	N	\$500.00	Per Property
Swimming Pool Inspection Fee			
Initial pool inspection (new build)	N	\$57.45	Per Property
Inspection fee invoiced annually through rates	N	\$30.00	Per Property
Inspection fee - Other (requested by owner outside 4 yearly inspection)	N	\$70.00	Per Property
Search Building Fee			
Building Plan Search Application - printing not included.	Y	\$23.50	Per property
Copy of Building Permit approval documents	Y	As per printing Fees and Charges	Per page
Misc Council Application (other than planning)	Y	\$23.50	Per application

2021/22 Schedule of Fees & Charges

Description	GST	2021/2022	Charge Basis
13 ECONOMIC SERVICES			
Visitors Centre			
Business Membership	Y	Free	Biennial
Out of Shire Membership	Y	Free	Biennial
Not-for-profit Groups Membership		Free	
Dongara - Port Denison Map Pad Purchase (non members only)	Y	\$5.50	Each
Community Bus			
Seniors, Dongara District High School			
Within Midwest Region	Y	\$100.00	Per Day
Outside Midwest Region	Y	\$180.00	Per Day
<i>Bus does not need to be refuelled whilst sponsorship continues</i>			
All other Community Groups			
Per Day	Y	\$100 plus 67c/km	
<i>Bus does not need to be refuelled whilst sponsorship continues</i>			
BOND - Damage (includes key bond)	N	\$300.00	
BOND - Cleaning	N	\$200.00	
BOND - Key	N	\$25.00	Per Hire
Water Sales			
Per 1000L (no minimum)	N	\$4.38	Per Kilolitre
14 TRANSPORT			
Rural Street Numbers			
Application for a Rural Street Number (includes sign but not installation)	Y	\$35.00	Per sign
Installing Rural Street Number	Y	\$60.00	Per sign

2021/22 Schedule of Fees & Charges

Description	GST	2021/2022	Charge Basis
IRWIN RECREATION CENTRE			
GYMNASIUM			
Casual usage			
Junior	Y	\$7.00	Per session
Senior	Y	\$14.00	Per session
Membership			
Junior			
Per Year	Y	\$266.00	
Per 6 Months	Y	\$176.00	
Per 3 Months	Y	\$121.00	
Pert Month	Y	\$62.00	
Direct Debit/FN	Y	\$27.10	
Senior			
Per Year	Y	\$532.00	
Pert 6 Months	Y	\$352.00	
Per 3 Months	Y	\$242.00	
Pert Month	Y	\$124.00	
Direct Debit/FN	Y	\$27.10	
Visit Passes			
Junior			
5 Passes	Y	\$28.00	
10 Passes	Y	\$50.00	
20 Passes	Y	\$88.50	
Senior			
5 Passes	Y	\$56.00	
10 Passes	Y	\$100.00	
20 Passes	Y	\$177.00	
<i>*conditions apply to Junior fees - see Coordinator Recreation Services*</i>			
REC CENTRE MAIN STADIUM / LESSER STADIUM			
Full Court			
Juniors			
Before 6.00 pm	Y	\$21.00	Per hour
After 6.00 pm	Y	\$26.00	Per hour
Seniors			
Before 6.00 pm	Y	\$42.00	Per hour
After 6.00 pm	Y	\$52.00	Per hour
Commercial			
Before 6.00 pm	Y	\$53.00	Per hour
After 6.00 pm	Y	\$64.00	Per hour
Half Court			
Juniors			
Before 6.00 pm	Y	\$10.60	Per hour
After 6.00 pm	Y	\$13.00	Per hour
Casual per person	Y	\$5.00	Per hour
Seniors			
Before 6.00 pm	Y	\$21.00	Per hour
After 6.00 pm	Y	\$26.00	Per hour
Casual per person	Y	\$5.00	Per hour

2021/22 Schedule of Fees & Charges

Description	GST	2021/2022	Charge Basis
REC CENTRE MAIN STADIUM / LESSER STADIUM			
Both Courts			
Juniors			
Before 6.00 pm	Y	\$42.00	Per hour
After 6.00 pm	Y	\$52.00	Per hour
Seniors			
Before 6.00 pm	Y	\$84.00	Per hour
After 6.00 pm	Y	\$104.00	Per hour
Commercial			
Before 6.00 pm	Y	\$106.00	Per hour
After 6.00 pm	Y	\$128.00	Per hour
Setup (50% discount of hourly rate)			
Juniors			
9.00 to 3.00	Y	\$206.00	Per day
3.00 to 9.00	Y	\$260.00	Per night
Seniors			
9.00 to 3.00	Y	\$412.00	Per day
3.00 to 9.00	Y	\$515.00	Per night
Commercial			
9.00 to 3.00	Y	\$515.00	Per day
3.00 to 9.00	Y	\$645.00	Per night
Badminton			
Junior			
Before 6.00 pm	Y	\$8.00	Per court
After 6.00 pm	Y	\$13.60	Per court
Senior			
Before 6.00 pm	Y	\$14.60	Per court
After 6.00 pm	Y	\$17.00	Per court
Lesser Stadium			
Junior			
Full court before 6.00 pm	Y	\$17.00	Per court
Full court after 6.00 pm	Y	\$20.00	Per court
Senior			
Full court before 6.00 pm	Y	\$34.00	Per court
Full court after 6.00 pm	Y	\$40.00	Per court
Commercial			
Full court before 6.00 pm	Y	\$40.00	Per court
Full court after 6.00 pm	Y	\$50.00	Per court
SQUASH COURTS			
Juniors			
Per Hour	Y	\$8.60	
Per Half hour	Y	\$6.00	
Senior			
Per Hour	Y	\$17.00	
Per Half hour	Y	\$12.00	

2021/22 Schedule of Fees & Charges

Description	GST	2021/2022	Charge Basis
GYMNASTICS			
Pre-Kindy	Y	\$55.00	Per term
Pre- Primary children	Y	\$70.00	Per term
Level 1 (5 years+)	Y	\$85.00	Per term
Level 2 (skill based)	Y	\$110.00	Per term
Level 3 (skill based)	Y	\$130.00	Per term
<i>An annual fee is payable by each gymnast to Gymnastics WA</i>			
TODDLER TIME	Y	\$5.00	
FIT2LIVE OVER 50'S	Y	\$7.00	Non Members
FIT TO LIVE CLASSES	Y	\$14.00	Non Members
ROLLER SKATING			
Night Disco events with own skates per person	Y	\$10.00	Per Session
Night Disco events inc hire of skates per person	Y	\$13.00	Per Session
Other skate sessions per person	Y	\$5.00	Per hour
<i>Private function - see hire of stadium costs</i>			
TENNIS COURTS			
Per hour	Y	\$14.00	
Per hour with lights	Y	\$24.00	
CRECHE / MEETING ROOM			
Per hour	Y	\$25.00	
Per Child	Y	\$5.00	
Meetings	Y	\$12.00	
CLUB STORAGE FACILITY			
All Clubs			
Per square metre / per month	Y	\$6.00	
GENERAL SIGNAGE			
1200mm x 1200mm	Y	\$275.00	Annual Charge
2400mm x 1200mm	Y	\$330.00	Annual Charge
3600mm x 1200mm	Y	\$440.00	Annual Charge
3600mm x 1800mm	Y	\$550.00	Annual Charge

2021/22 Schedule of Fees & Charges

Description	GST	2021/2022	Charge Basis
FUNCTION CENTRE			
Without Kitchen and Bar			
Room Hire			
Per Hour	Y	\$60.00	
Per Day	Y	\$285.00	
Per Night	Y	\$340.00	
Room Hire - Commercial			
Per Hour	Y	\$75.00	
Per Day	Y	\$356.00	
Per Night	Y	\$425.00	
Kitchen Hire			
Per Hour	Y	\$25.00	
Per Day or Night	Y	\$105.00	
Kitchen Hire - Commercial			
Per Hour	Y	\$32.00	
Per Day or Night	Y	\$130.00	
Bar Hire			
Per Hour	Y	\$18.00	
Per Day or Night	Y	\$80.00	
Bar Hire - Commercial			
Per Hour	Y	\$23.00	
Per Day or Night	Y	\$100.00	
Setup per hour (50% discount of hourly rate)			
Non-Commercial	Y	\$27.50	
Commercial	Y	\$34.35	
Bonds			
No Alcohol, no food	Y	\$200.00	
With Alcohol	Y	\$400.00	
With Catering	Y	\$400.00	
Hire of Dance Floor			
	Y	\$490.00	
Wedding Package 1			
	Y	\$1,160.00	
Wedding Package 2			
	Y	\$1,590.00	
OCEAN ROOM			
Community, Sport Clubs & Individuals			
Before 6pm - Per Hour	Y	\$31.00	
After 6pm - Per Hour	Y	\$36.00	
After 6pm - Per Day	Y	\$155.00	
After 6pm - Per Night	Y	\$219.00	
Ocean Special*			
Per Hour	Y	\$15.00	
Annual Fee	Y	\$150.00	
Commercial			
Before 6pm - Per Hour	Y	\$38.60	
After 6pm - Per Hour	Y	\$45.00	
After 6pm - Per Day	Y	\$194.00	
After 6pm - Per Night	Y	\$274.00	
Ocean Special*			
Per Hour	Y	\$20.00	
<i>*conditions apply - see Coordinator Recreation Services*</i>			