



SHIRE OF IRWIN
DONGARA-PORT DENISON

A BRILLIANT BLEND

Shire of Irwin
2019/20 Budget

Document Control

| Revision No. | Date Reviewed | Adopted by Council - Date | Adopted by Council – Minute Ref |
|--------------|-------------------|------------------------------|--|
| Rev0 | 24 September 2019 | 24 September 2019 | 030919, 040919, 050919, 060919 and 070919 |

Amendments

| Details of amendments | Reviewed/Amended Date | Record No. | Council Minute Ref. |
|-----------------------|--------------------------|------------|------------------------|
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1 Introduction

1.1 Shire President's Message to the Community

Welcome to the Shire of Irwin 2019/20 Budget. I would like to thank Councillors and Staff for their time and efforts in producing a balanced budget that maintains excellent service delivery levels, provides for a much needed maintenance and renewal program for our rural roads and invests in the Shire's infrastructure, parks and gardens allowing for significant improvements in our twin towns.

The Shire has been in budget repair mode since Council provided direction to Shane Ivers, the then Acting CEO, to create efficiencies that would address the areas of concern being highlighted by the Office of the Auditor General. It is therefore pleasing that after a period of 12 months as Acting CEO and after a stringent CEO recruitment process, Shane Ivers' efforts have been rewarded by his appointment as the Shire of Irwin CEO for a term of 5 years.



For 2019/20, the Valuer General has undertaken a revaluation of the gross rental values (GRV) of properties in the Shire of Irwin. GRV revaluations occur only once every 4 years and UV revaluations occur annually. To maintain the current level of service to the community, make improvements in areas of deficiency and develop main attractions in our Shire, Council have resolved to adopt rates in the dollar that provide for a 2.25% increase on the total rate revenue raised in 2018/19.

To allow Council to continue to deliver and improve our Strategic Community Plan, we will shortly be undertaking a desktop review of both the Strategic Community Plan and Corporate Business Plan. I encourage strong communication with your Elected Members, particularly with new initiatives on the table including the extension of Indian Ocean Drive, development of the Denison Foreshore Core Precinct and upgrades to Moreton Terrace. Council needs your input to help deliver positive outcomes from these initiatives that truly reflect the visions and aspirations of our community.

A handwritten signature in black ink, appearing to read 'Mike Smith'. The signature is stylized with a large, looping 'M' and 'S'.

Mike Smith
Shire President

1.2 Council Vision / Mission / Values

Our vision and mission express Council's intent and conveys what we endeavour to achieve on behalf of the Community.

Our Vision

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

Our Mission

*Delivering excellence in service, driving growth and building strong relationships –
we are open for business...*

Our values highlight what will underpin Council (at executive and organisational level) behaviours and decisions.

VALUES & BEHAVIOURS

The Shire ACTS to serve the community through:

innovation

We are forward thinking and creative in our approach and strive to continuously improve the way we work.

- I look for better ways of doing things
- I am open to feedback and change
- I encourage and embrace new ideas
- I foster creativity & think outside of the box
- I am solution focused

accountability

We will honour our commitments and responsibilities to achieve positive results in a transparent environment

- I lead by example
- I learn from my mistakes
- I am responsible for my actions
- I am committed to achieving my goals
- I acknowledge positive behaviour and successes

integrity

We always act in the public interest and are open, honest, fair and ethical in our interactions with others.

- I am fair and consistent
- I am honest, trustworthy and reliable
- I effectively and actively communicate
- I conduct myself in a professional manner
- I am loyal and committed to the organisation

respect

We support and appreciate each other in an inclusive culture to ensure a sense of pride and enjoyment

- I am considerate of the needs of others
- I genuinely listen when others communicate
- I respect the roles and opinions of others
- I treat others how I wish to be treated
- I support, help and encourage my colleagues

1.3 Councillors



Cr M T (Mike) Smith
Shire President
crsmith@irwin.wa.gov.au
0427 901 350
Re-election 2019



Cr B (Barry) Wyse
Deputy Shire President
crsmith@irwin.wa.gov.au
0411 448 887
Re-election 2021



Cr A J (Andrew) Gillam
crgillam@irwin.wa.gov.au
0427 717 174
Re-election 2019



Cr S F (Sandy) Gumley
crgumley@irwin.wa.gov.au
0429 102 947
Re-election 2019



Cr M (Mark) Leonard
orleonard@irwin.wa.gov.au
0427 904 914
Re-election 2021



Cr I (Isabelle) Scott
crscott@irwin.wa.gov.au
0407 997 797
Re-election 2021



Cr I F (Ian) West
crwest@irwin.wa.gov.au
0458 770 988
Re-election 2021



Cr K L (Kellie) Wilson
crwilson@irwin.wa.gov.au
0458 165 821
Re-election 2019

*The next Election is to be held in October 2019 with the election term expiring for
Cr Gillam, Cr Gumley, Cr Smith and Cr Wilson.*

1.4 Integrated Planning

The Shire's Integrated Planning Framework comprises of the following Plans/Programs:

Strategic Community Plan (SCP) – identifies the community's main aspirations and priorities for the future and outlines strategies for achieving these goals.

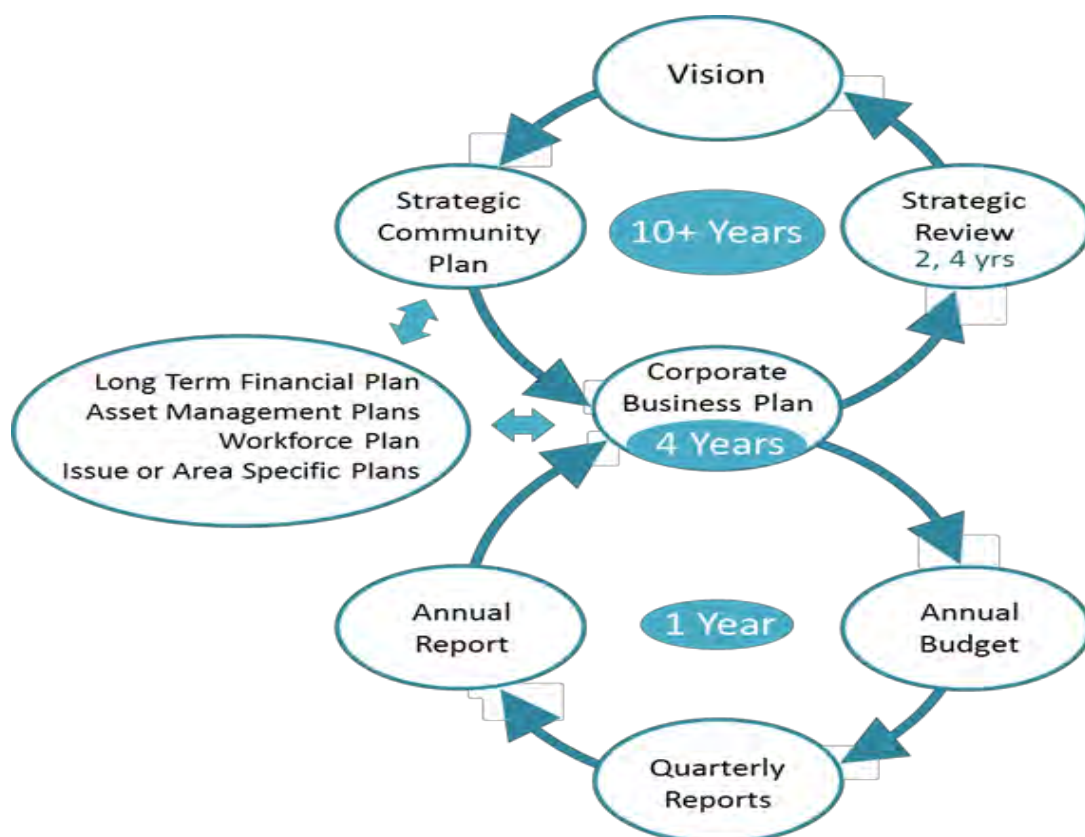
Corporate Business Plan (CP) – describes the activities we will undertake over the next four years to achieve the agreed short-term goals and outcomes and underpin long-term aspirations.

Long Term Financial Plan (LTFP) – details the financial resources needed to enact the corporate plan in the first four years and potential revenues and expenses for the next six years of the plan. It serves to inform and resource all aspects of the integrated planning activities as appropriate.

Asset Management Plan (AMP) – This plan identifies and records the asset register, service levels, activities and strategies to ensure physical assets and infrastructure are managed and maintained over their lifecycle; and appropriately disposed of at the end of their useful life.

Integrated Workforce Plan – This plan identifies and reports on the internal capacity to meet current and future needs of the goals and objectives of the Shire and the Community, both in capacity and capability.

The following diagram shows how the components of the Integrated Planning Framework work together to inform and provide resources for achieving the goals of the Community Strategic Plan:



1.5 Significant Influences

In preparation of the 2019/20 Budget, a number of internal and external influences are taken into consideration as they represent potentially significant impacts on the service delivered by Council. WALGA provides an economic forecast each year and the Local Government Cost Index (LGCI) which is a report on the costs and factors affecting local government. The forecast of the 2019/20 financial year has the LGCI to be a 1.8% increase in local government costs (source WALGA Economic Briefing May 2019). Other factors that have been considered in the proposed budget are:

- Street lighting tariffs increasing by at least 3%;
- Electricity charges increasing by 14%;
- Water tariffs increasing by 2.5%;
- Minimum wage increase by 3%; and
- Landfill levy increase by 10%.

1.6 Financial Ratios

The Shire provides a range of key services to the community and the sustainability of these services is based on a set of financial strategies. These financial strategies cover areas such as rate increases, rates modelling, budget surplus, fees & charges, debt finance, cash reserves and the workforce plan. The success of these financial strategies and resulting sustainability of the organisation are measured by an industry standard set of statutory ratios:

- **Current Ratio** - measures the local government's liquidity and its ability to meet its short-term financial obligation out of unrestricted current assets. Target – greater than or equal to 1.0
- **Operating Surplus Ratio** - indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes. Target – between 0% and 15%
- **Rates Coverage Ratio** - indicator of a local government's ability to cover its costs through its own tax revenue efforts. Target – greater than or equal to 40%
- **Debt Service Cover Ratio** - indication of a local government's ability to produce enough cash to cover its debt payments. Target – greater than or equal to 2
- **Asset Sustainability Ratio** - indicator of the extent to which assets managed by a local government are being replaced as they reach the end of their useful lives. Target – between 90% to 110%
- **Asset Consumption Ratio** - highlights the aged condition of a local government's physical assets. Target – 60% or greater
- **Asset Renewal Ratio** - indicates whether the local government has the financial capacity to fund asset renewal at continued existing service levels. Target – between 95% and 105%

1.7 Rating Matters

The 2019/20 Budget contains a 2.25% increase on rate revenue raised in 2018/19. It is anticipated that the development of land and construction of buildings within the Shire will provide additional interim rates during the year of approximately \$10,000.

Unimproved Valuations are reviewed and provided annually by Landgate. A revaluation was undertaken by Landgate of Unimproved Valuations (UV) in August 2018 with values to take effect 1 July 2019. The revaluation resulted in an overall decrease in valuations of 4.68% from 2018/19.

Gross Rental Values (GRV) in the Shire of Irwin are reviewed every 4 years. A revaluation was undertaken by Landgate of GRV in August 2018 with values to take effect 1 July 2019. Summary of the various changes to the property classes in GRV:

- Residential – overall Shire average decrease of 12.35%
- Commercial – overall Shire average increase of 2.44%
- Industrial – overall Shire average increase of .9%

Council has prepared a statement of the Object and Purpose of imposing differential rates for the benefit of residents. The purpose of this is to inform ratepayers of the rationale behind establishing different rating levels.

The Statement of Object and Purpose for the differential rating system for 2019/20 is available on the Shire of Irwin website www.irwin.wa.gov.au.

2 2019/20 Municipal Budget

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

| | NOTE | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|---|-------|-------------------|-------------------|-------------------|
| | | \$ | \$ | \$ |
| Revenue | | | | |
| Rates | 1(a) | 5,314,227 | 5,174,481 | 5,177,600 |
| Operating grants, subsidies and contributions | 9 | 480,895 | 1,098,123 | 570,600 |
| Fees and charges | 8 | 1,733,533 | 1,622,278 | 1,647,200 |
| Interest earnings | 10(a) | 113,537 | 124,749 | 124,200 |
| Other revenue | 10(b) | 220,750 | 259,457 | 150,400 |
| | | 7,862,942 | 8,279,088 | 7,670,000 |
| Expenses | | | | |
| Employee costs | | (2,742,132) | (3,053,105) | (3,207,600) |
| Materials and contracts | | (2,372,829) | (3,411,187) | (3,079,100) |
| Utility charges | | (487,400) | (472,743) | (400,800) |
| Depreciation on non-current assets | 5 | (4,376,844) | (4,335,292) | (4,254,900) |
| Interest expenses | 10(d) | (167,442) | (161,132) | (201,500) |
| Insurance expenses | | (173,946) | (179,961) | (178,400) |
| Other expenditure | | (186,040) | (400,104) | (175,200) |
| | | (10,506,634) | (12,013,524) | (11,497,500) |
| Subtotal | | | | |
| | | (2,643,692) | (3,734,436) | (3,827,500) |
| Non-operating grants, subsidies and contributions | 9 | 1,906,784 | 2,082,179 | 3,091,600 |
| Profit on asset disposals | 4(b) | 67,309 | 71,070 | 82,000 |
| Loss on asset disposals | 4(b) | - | (133,277) | (64,700) |
| | | 1,974,093 | 2,019,972 | 3,108,900 |
| Net result | | | | |
| | | (669,599) | (1,714,464) | (718,600) |
| Other comprehensive income | | | | |
| Changes on revaluation of non-current assets | | - | - | - |
| Total other comprehensive income | | - | - | - |
| Total comprehensive income | | | | |
| | | (669,599) | (1,714,464) | (718,600) |

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

FOR THE YEAR ENDED 30TH JUNE 2020**BASIS OF PREPARATION**

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of 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 12 to the budget.

2018/19 ACTUAL BALANCES

Balances shown in this budget as 2018/19 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 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 14.

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 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 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.

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020**

BY REPORTING PROGRAM

| | NOTE | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|---|----------------------|-------------------|--------------------|-------------------|
| Revenue | 1, 8, 9, 10(a),(b) | \$ | \$ | \$ |
| Governance | | 200 | 217 | - |
| General purpose funding | | 5,716,052 | 5,857,029 | 5,571,000 |
| Law, order, public safety | | 168,307 | 500,357 | 280,100 |
| Health | | 29,900 | 16,591 | 26,700 |
| Education and welfare | | 14,200 | 15,542 | 18,400 |
| Housing | | 281,000 | 283,333 | 310,700 |
| Community amenities | | 915,781 | 845,249 | 840,800 |
| Recreation and culture | | 245,052 | 275,593 | 249,600 |
| Transport | | 136,400 | 129,429 | 97,500 |
| Economic services | | 300,050 | 252,227 | 244,900 |
| Other property and services | | 56,000 | 103,522 | 30,300 |
| | | 7,862,942 | 8,279,088 | 7,670,000 |
| Expenses excluding finance costs | 5,10,(c),(e),(f),(g) | | | |
| Governance | | (564,913) | (496,038) | (496,800) |
| General purpose funding | | (585,169) | (223,023) | (203,200) |
| Law, order, public safety | | (492,560) | (895,333) | (730,100) |
| Health | | (155,322) | (160,772) | (156,400) |
| Education and welfare | | (61,212) | (104,860) | (123,600) |
| Housing | | (538,941) | (471,434) | (551,400) |
| Community amenities | | (1,385,250) | (1,329,641) | (1,332,200) |
| Recreation and culture | | (2,665,675) | (3,127,714) | (3,074,800) |
| Transport | | (3,468,152) | (4,401,675) | (4,138,700) |
| Economic services | | (385,280) | (514,001) | (494,300) |
| Other property and services | | (36,717) | (127,902) | 5,500 |
| | | (10,339,192) | (11,852,392) | (11,296,000) |
| Finance costs | 6, 10(d) | | | |
| Recreation and culture | | (149,160) | (156,429) | (176,200) |
| Transport | | - | - | (25,300) |
| Other property and services | | (18,282) | (4,703) | - |
| | | (167,442) | (161,132) | (201,500) |
| Subtotal | | (2,643,692) | (3,734,435) | (3,827,500) |
| Non-operating grants, subsidies and contributions | 9 | 1,906,784 | 2,082,179 | 3,091,600 |
| Profit on disposal of assets | 4(b) | 67,309 | 71,070 | 82,000 |
| (Loss) on disposal of assets | 4(b) | - | (133,277) | (64,700) |
| | | 1,974,093 | 2,019,972 | 3,108,900 |
| Net result | | (669,599) | (1,714,464) | (718,600) |
| Other comprehensive income | | | | |
| Changes on revaluation of non-current assets | | - | - | - |
| Total other comprehensive income | | - | - | - |
| Total comprehensive income | | (669,599) | (1,714,464) | (718,600) |

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

FOR THE YEAR ENDED 30TH JUNE 2020**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 of Irwin's Community Vision, and for each of its broad activities/programs.

OBJECTIVE**ACTIVITIES****GOVERNANCE**

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

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

To provide an operational framework for environmental and community health.

Inspection of food outlets and their controls, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth.

Elderly person's activities and support, community services planning, disabled persons, youth services, aboriginal 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 aging in place.

COMMUNITY AMENITIES

To provide services required by the community.

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 centres, 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 streets and maintenance of street streets, street lights etc. The care and maintenance of jetties and the provision of Department of Transport services.

ECONOMIC SERVICES

To help promote the local government and its economic wellbeing.

Provision of rural services, tourism, area promotion and building control.

OTHER PROPERTY AND SERVICES

To monitor and control operating accounts.

Private works operation, plant repair and costs.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2020

BY NATURE OR TYPE

| | NOTE | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|--|------|-------------------|-------------------|-------------------|
| | | \$ | \$ | \$ |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| Rates | | 5,314,227 | 5,119,640 | 5,318,300 |
| Operating grants, subsidies and contributions | | 523,002 | 1,191,115 | 572,900 |
| Fees and charges | | 1,733,533 | 1,622,278 | 1,967,200 |
| Interest earnings | | 113,537 | 124,749 | 124,200 |
| Goods and services tax | | 500,000 | 681,589 | 515,000 |
| Other revenue | | 220,750 | 259,457 | 150,400 |
| | | 8,405,049 | 8,998,828 | 8,648,000 |
| Payments | | | | |
| Employee costs | | (2,742,132) | (3,139,428) | (3,234,900) |
| Materials and contracts | | (2,420,829) | (2,954,033) | (2,998,600) |
| Utility charges | | (487,400) | (472,743) | (400,800) |
| Interest expenses | | (167,442) | 40,058 | (191,400) |
| Insurance expenses | | (173,946) | (179,961) | (178,400) |
| Goods and services tax | | (500,000) | (761,420) | (500,000) |
| Other expenditure | | (186,040) | (400,104) | (175,200) |
| | | (6,677,790) | (7,867,631) | (7,679,300) |
| Net cash provided by (used in) operating activities | 3 | 1,727,259 | 1,131,198 | 968,700 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for purchase of property, plant & equipment | 4(a) | (2,368,334) | (2,207,162) | (3,973,700) |
| Payments for construction of infrastructure | 4(a) | (1,453,276) | (1,428,399) | (1,263,400) |
| Non-operating grants, subsidies and contributions used for the development of assets | 9 | 1,906,784 | 2,082,179 | 3,091,600 |
| Proceeds from sale of plant & equipment | 4(b) | 233,000 | 552,256 | 517,000 |
| Net cash provided by (used in) investing activities | | (1,681,826) | (1,001,126) | (1,628,500) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 6(a) | (271,888) | (141,493) | (200,900) |
| Proceeds from self supporting loans | 6(a) | 7,893 | 7,694 | 7,700 |
| Proceeds from new borrowings | 6(b) | - | 913,700 | 913,700 |
| Net cash provided by (used in) financing activities | | (263,995) | 779,901 | 720,500 |
| Net increase (decrease) in cash held | | (218,562) | 909,973 | 60,700 |
| Cash at beginning of year | | 3,820,528 | 2,910,556 | 2,910,600 |
| Cash and cash equivalents at the end of the year | 3 | 3,601,966 | 3,820,528 | 2,971,300 |

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

| | NOTE | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|--|-----------|-------------------|-------------------|-------------------|
| | | \$ | \$ | \$ |
| OPERATING ACTIVITIES | | | | |
| Net current assets at start of financial year - surplus/(deficit) | 2 (b)(i) | (30,334) | 33,113 | 77,800 |
| | | (30,334) | 33,113 | 77,800 |
| Revenue from operating activities (excluding rates) | | | | |
| Other non general rates | | 2,500 | 2,457 | 2,300 |
| Operating grants, subsidies and contributions | 9 | 480,895 | 1,098,123 | 570,600 |
| Fees and charges | 8 | 1,733,533 | 1,622,278 | 1,647,200 |
| Interest earnings | 10(a) | 113,537 | 124,749 | 124,200 |
| Other revenue | 10(b) | 220,750 | 259,457 | 150,400 |
| Profit on asset disposals | 4(b) | 67,309 | 71,070 | 82,000 |
| | | 2,618,524 | 3,178,134 | 2,576,700 |
| Expenditure from operating activities | | | | |
| Employee costs | | (2,742,132) | (3,053,105) | (3,207,600) |
| Materials and contracts | | (2,372,829) | (3,411,187) | (3,079,100) |
| Utility charges | | (487,400) | (472,743) | (400,800) |
| Depreciation on non-current assets | 5 | (4,376,844) | (4,335,292) | (4,254,900) |
| Interest expenses | 10(d) | (167,442) | (161,132) | (201,500) |
| Insurance expenses | | (173,946) | (179,961) | (178,400) |
| Other expenditure | | (186,040) | (400,104) | (175,200) |
| Loss on asset disposals | 4(b) | - | (133,277) | (64,700) |
| | | (10,506,634) | (12,146,800) | (11,562,200) |
| Operating activities excluded from budgeted deficiency | | | | |
| Non-cash amounts excluded from operating activities | 2 (b)(ii) | 4,313,062 | 4,250,463 | 4,237,600 |
| Movement in employee benefit provisions (non current) | | | - | (3,500) |
| Amount attributable to operating activities | | (3,605,382) | (4,685,089) | (4,673,600) |
| INVESTING ACTIVITIES | | | | |
| Non-operating grants, subsidies and contributions | 9 | 1,906,784 | 2,082,179 | 3,091,600 |
| Purchase investment property | 4(a) | - | - | - |
| Purchase property, plant and equipment | 4(a) | (2,368,334) | (2,207,162) | (3,973,700) |
| Purchase and construction of infrastructure | 4(a) | (1,453,276) | (1,428,399) | (1,263,400) |
| Proceeds from disposal of assets | 4(b) | 233,000 | 552,256 | 517,000 |
| Amount attributable to investing activities | | (1,681,826) | (1,001,125) | (1,628,500) |
| FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 6 | (271,888) | (141,493) | (200,900) |
| Proceeds from new borrowings | 6(b) | - | 913,700 | 913,700 |
| Proceeds from self supporting loans | 6(a) | 7,893 | 7,694 | 7,700 |
| Transfer from Restricted | | 362,595 | 1,348,028 | 458,200 |
| Transfer to Restricted | | - | (1,970,867) | (265,300) |
| Transfers to cash backed reserves (restricted assets) | 7(a) | (208,119) | (182,626) | (182,800) |
| Transfers from cash backed reserves (restricted assets) | 7(a) | 85,000 | 509,420 | 396,200 |
| Amount attributable to financing activities | | (24,519) | 483,857 | 1,126,800 |
| Budgeted deficiency before general rates | | (5,311,728) | (5,202,357) | (5,175,300) |
| Estimated amount to be raised from general rates | 1 | 5,311,728 | 5,172,024 | 5,175,300 |
| Net current assets at end of financial year - surplus/(deficit) | 2 (b)(i) | - | (30,334) | - |

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020**

BY REPORTING PROGRAM

| | NOTE | 2019/20 Budget \$ | 2018/19 Actual \$ | 2018/19 Budget \$ |
|--|-----------|-------------------------|-------------------------|-------------------------|
| OPERATING ACTIVITIES | | | | |
| Net current assets at start of financial year - surplus/(deficit) | 2 (b)(i) | (30,334) | 33,113 | 77,800 |
| | | (30,334) | 33,113 | 77,800 |
| Revenue from operating activities (excluding rates) | | | | |
| Governance | | 200 | 217 | - |
| General purpose funding | | 404,325 | 685,005 | 395,700 |
| Law, order, public safety | | 182,764 | 500,753 | 281,300 |
| Health | | 29,900 | 16,591 | 26,700 |
| Education and welfare | | 14,200 | 15,542 | 18,400 |
| Housing | | 281,000 | 283,333 | 310,700 |
| Community amenities | | 915,781 | 851,044 | 845,400 |
| Recreation and culture | | 265,052 | 275,593 | 253,500 |
| Transport | | 142,300 | 158,093 | 121,300 |
| Economic services | | 300,050 | 252,227 | 244,900 |
| Other property and services | | 82,952 | 139,737 | 78,800 |
| | | 2,618,524 | 3,178,134 | 2,576,700 |
| Expenditure from operating activities | | | | |
| Governance | | (564,913) | (496,038) | (496,800) |
| General purpose funding | | (585,169) | (223,023) | (203,200) |
| Law, order, public safety | | (492,560) | (895,333) | (730,100) |
| Health | | (155,322) | (160,772) | (156,400) |
| Education and welfare | | (61,212) | (104,860) | (123,600) |
| Housing | | (538,941) | (471,434) | (551,400) |
| Community amenities | | (1,385,250) | (1,329,641) | (1,332,200) |
| Recreation and culture | | (2,814,835) | (3,284,143) | (3,253,500) |
| Transport | | (3,468,152) | (4,534,599) | (4,226,200) |
| Economic services | | (385,280) | (514,001) | (494,300) |
| Other property and services | | (55,000) | (132,957) | 5,500 |
| | | (10,506,634) | (12,146,800) | (11,562,200) |
| Non-cash amounts excluded from operating activities | 2 (b)(ii) | 4,313,062 | 4,250,463 | 4,234,100 |
| Movement in employee benefit provisions (non current) | | - | - | - |
| Amount attributable to operating activities | | (3,605,382) | (4,685,089) | (4,673,600) |
| INVESTING ACTIVITIES | | | | |
| Non-operating grants, subsidies and contributions | 9 | 1,906,784 | 2,082,179 | 3,091,600 |
| Purchase property, plant and equipment | 4(a) | (2,368,334) | (2,207,162) | (3,973,700) |
| Purchase and construction of infrastructure | 4(a) | (1,453,276) | (1,428,399) | (1,263,400) |
| Proceeds from disposal of assets | 4(b) | 233,000 | 552,256 | 517,000 |
| Amount attributable to investing activities | | (1,681,826) | (1,001,125) | (1,628,500) |
| FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 6 | (271,888) | (141,493) | (200,900) |
| Proceeds from new borrowings | 6(b) | - | 913,700 | 913,700 |
| Proceeds from self supporting loans | 6(a) | 7,893 | 7,694 | 7,700 |
| Transfer from Restricted | | 362,595 | 1,348,028 | 458,200 |
| Transfer to Restricted | | - | (1,970,867) | (265,300) |
| Transfers to cash backed reserves (restricted assets) | 7(a) | (208,119) | (182,626) | (182,800) |
| Transfers from cash backed reserves (restricted assets) | 7(a) | 85,000 | 509,420 | 396,200 |
| Amount attributable to financing activities | | (24,519) | 483,857 | 1,126,800 |
| Budgeted deficiency before general rates | | (5,311,728) | (5,202,357) | (5,175,300) |
| Estimated amount to be raised from general rates | 1 | 5,311,728 | 5,172,024 | 5,175,300 |
| Net current assets at end of financial year - surplus/(deficit) | 2 (b)(i) | - | (30,334) | - |

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES

(a) Rating Information

| RATE TYPE | Rate in | Number of properties | Rateable value | 2019/20 Budgeted rate revenue | 2019/20 Budgeted interim rates | 2019/20 Budgeted back rates | 2019/20 Budgeted total revenue | 2018/19 Actual total revenue | 2018/19 Budget total revenue |
|--|-----------|----------------------|----------------|-------------------------------|--------------------------------|-----------------------------|--------------------------------|------------------------------|------------------------------|
| | \$ | | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Differential general rate or general rate | | | | | | | | | |
| Gross rental valuations | | | | | | | | | |
| GRV - Residential | 0.111808 | 1,326 | 17,026,836 | 1,903,733 | 2,500 | 2,500 | 1,908,733 | 2,057,438 | 2,056,200 |
| GRV - Commercial | 0.111808 | 122 | 3,754,404 | 419,772 | 2,500 | 2,500 | 424,772 | 383,301 | 380,700 |
| GRV - Undeveloped | 0.111808 | 21 | 335,526 | 37,514 | - | - | 37,514 | 59,780 | 58,900 |
| GRV - Residential - R50 Developed | 0.111808 | 75 | 1,284,802 | 143,651 | - | - | 143,651 | 158,567 | 159,600 |
| GRV - Residential - R50 Undeveloped | 0.111808 | 12 | 166,050 | 18,566 | - | - | 18,566 | 43,377 | 32,100 |
| Unimproved valuations | | | | | | | | | |
| UV - Policy Area A | 0.014193 | 5 | 3,057,000 | 43,388 | - | - | 43,388 | 34,387 | 37,400 |
| UV - Policy Area B | 0.014193 | 13 | 4,791,500 | 68,006 | - | - | 68,006 | 71,303 | 71,300 |
| UV - Policy Area C | 0.014193 | 137 | 68,100,500 | 966,550 | 2,500 | 2,500 | 971,550 | 826,616 | 832,500 |
| UV - Policy Area D | 0.014193 | 113 | 15,288,000 | 216,983 | - | - | 216,983 | 203,763 | 204,400 |
| UV - Policy Area E | 0.014193 | 39 | 10,140,000 | 143,917 | - | - | 143,917 | 147,854 | 147,200 |
| UV - Policy Area F | 0.014193 | 24 | 5,698,000 | 80,872 | - | - | 80,872 | 10,989 | 75,500 |
| UV - Policy Area G | 0.014193 | 28 | 7,337,500 | 104,141 | - | - | 104,141 | 95,794 | 99,800 |
| UV - Mining | 0.189882 | 25 | 1,317,795 | 250,226 | 2,500 | 2,500 | 255,226 | 369,538 | 366,300 |
| UV - Mining Developed | 0.189882 | 9 | 865,768 | 164,394 | - | - | 164,394 | - | - |
| Sub-Totals | | 1,949 | 139,163,681 | 4,561,713 | 10,000 | 10,000 | 4,581,713 | 4,462,709 | 4,521,900 |
| Minimum | \$ | | | | | | | | |
| Minimum payment | | | | | | | | | |
| Gross rental valuations | | | | | | | | | |
| GRV - Residential | 1,021 | 98 | 764,626 | 100,058 | - | - | 100,058 | 41,178 | 41,000 |
| GRV - Commercial | 1,021 | 65 | 295,668 | 66,365 | - | - | 66,365 | 68,931 | 68,900 |
| GRV - Undeveloped | 1,021 | 465 | 1,330,487 | 474,765 | - | - | 474,765 | 461,538 | 465,500 |
| GRV - Residential - R50 Developed | 1,021 | 7 | 58,656 | 7,147 | - | - | 7,147 | 2,997 | 3,000 |
| GRV - Residential - R50 Undeveloped | 1,021 | 14 | 70,618 | 14,294 | - | - | 14,294 | 217 | 9,000 |
| Unimproved valuations | | | | | | | | | |
| UV - Policy Area A | 1,021 | 4 | 186,500 | 4,084 | - | - | 4,084 | 3,996 | 2,000 |
| UV - Policy Area B | 1,021 | 4 | 163,500 | 4,084 | - | - | 4,084 | 3,996 | 4,000 |
| UV - Policy Area C | 1,021 | 24 | 1,082,600 | 24,504 | - | - | 24,504 | 28,971 | 28,000 |
| UV - Policy Area D | 1,021 | 7 | 339,500 | 7,147 | - | - | 7,147 | 6,993 | 7,000 |
| UV - Policy Area F | 1,021 | 11 | 630,000 | 11,231 | - | - | 11,231 | 75,513 | 11,000 |
| UV - Policy Area G | 1,021 | 1 | 70,000 | 1,021 | - | - | 1,021 | 999 | 1,000 |
| UV - Mining | 1,021 | 15 | 39,436 | 15,315 | - | - | 15,315 | 13,986 | 13,000 |
| Sub-Totals | | 715 | 5,031,591 | 730,015 | - | - | 730,015 | 709,315 | 653,400 |
| | | 2,664 | 144,195,272 | 5,291,728 | 10,000 | 10,000 | 5,311,728 | 5,172,024 | 5,175,300 |
| Discounts/concessions | | | | | | | - | - | - |
| Total amount raised from general rates | | | | | | | 5,311,728 | 5,172,024 | 5,175,300 |
| Ex gratia rates | | | | | | | 2,500 | 2,457 | 2,300 |
| Specified area rates (Refer note 1(d)) | | | | | | | - | - | - |
| Total rates | | | | | | | 5,314,228 | 5,174,481 | 5,177,600 |

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 2019/20 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.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

| Instalment options | Date due | Instalment plan admin charge | Instalment plan interest rate | Unpaid rates interest rates |
|---------------------|-------------|------------------------------------|--|--------------------------------------|
| | | \$ | % | % |
| Option one | | | | |
| Payment in Full | 8 Nov 2019 | - | 0.0% | 11.0% |
| Option two | | | | |
| First instalment | 8 Nov 2019 | 5 | 0.0% | 11.0% |
| Second instalment | 10 Jan 2020 | 5 | 5.5% | 11.0% |
| Option three | | | | |
| First Instalment | 8 Nov 2019 | 5 | 0.0% | 11.0% |
| Second Instalment | 10 Jan 2020 | 5 | 5.5% | 11.0% |
| Third Instalment | 11 Mar 2020 | 5 | 5.5% | 11.0% |
| Fourth Instalment | 11 May 2020 | 5 | 5.5% | 11.0% |

| | 2019/20 Budget revenue | 2018/19 Actual revenue | 2018/19 Budget revenue |
|---|------------------------------|------------------------------|------------------------------|
| | \$ | \$ | \$ |
| Instalment plan admin charge revenue | 7,500 | 7,090 | 7,500 |
| Instalment plan interest earned | 13,000 | 12,653 | 13,300 |
| Unpaid rates and service charge interest earned | 35,000 | 42,476 | 27,000 |
| | 55,500 | 62,219 | 47,800 |

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire of Irwin 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. |

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

1. RATES AND SERVICE CHARGES (CONTINUED)

(d) Specified Area Rate

The Shire of Irwin did not raise specified area rates for the year ended 30th June 2020.

(e) Service Charges

The Shire of Irwin did not raise service charges for the year ended 30th June 2020.

(f) Waivers or concessions

| Rate or fee and charge to which the waiver or concession is granted | Type | Discount (\$) | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget | Circumstances in which the waiver or concession is granted | Objects and reasons of the waiver or concession |
|---|--------|---------------|----------------|----------------|----------------|---|---|
| Doctor's surgery | Waiver | 5,100 | \$ 6,000 | \$ 5,112 | \$ 5,100 | Council resolution 24/5/2016. Minute no. 140516 | This support is necessary for the overall benefit of the community to assist and support the doctors in town. |
| General - Hall Hire etc | Waiver | Various | 5,000 | 2,235 | - | Provision of a local meeting place for the Shire's not for profit community groups - by application | This support is necessary for the overall benefit of the local community. |
| | | | 11,000 | 7,347 | 5,100 | | |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

| | | 2019/20 Budget 30 June 2020 | 2019/20 Budget 01 July 2019 | 2018/19 Estimated Actual 30 June 2019 | 2018/19 Budget 30 June 2019 |
|--|------|-----------------------------------|-----------------------------------|--|-----------------------------------|
| | Note | \$ | \$ | \$ | \$ |
| Composition of estimated net current assets | | | | | |
| Current assets | | | | | |
| Cash - Unrestricted | 3 | 996,713 | 975,800 | 975,800 | 1,020,700 |
| Cash - Restricted - Reserves | 3 | 1,433,573 | 1,310,454 | 1,310,454 | 1,950,600 |
| Cash - Restricted | 15 | 1,171,681 | 1,534,275 | 1,534,275 | - |
| Receivables | | 697,243 | 664,528 | 664,528 | 192,700 |
| Inventories | | 18,118 | 20,118 | 20,118 | 16,200 |
| | | 4,317,328 | 4,505,175 | 4,505,175 | 3,180,200 |
| Less: current liabilities | | | | | |
| Trade and other payables | | (1,496,975) | (1,446,975) | (1,446,975) | (1,048,300) |
| Bonds and Deposits and Other liabilities | | (201,190) | (201,190) | (201,190) | - |
| Long term borrowings | | (270,000) | (271,888) | (271,888) | (270,700) |
| Provisions | | (348,465) | (348,465) | (348,465) | (375,200) |
| | | (2,316,630) | (2,268,518) | (2,268,518) | (1,694,200) |
| Net current assets | | 2,000,698 | 2,236,657 | 2,236,657 | 1,486,000 |

2 (b). NET CURRENT ASSETS (CONTINUED)

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

Operating activities excluded from budgeted deficiency

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

| | Note | 2019/20 Budget 30 June 2020 | 2019/20 Budget 01 July 2019 | 2018/19 Estimated Actual 30 June 2019 | 2018/19 Budget 30 June 2019 |
|---|------|-----------------------------------|-----------------------------------|--|-----------------------------------|
| | | \$ | \$ | \$ | \$ |
| (i) Current assets and liabilities excluded from budgeted deficiency | | | | | |
| Net current assets | 2 | 2,000,698 | 2,236,657 | 2,236,657 | 1,486,000 |
| The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement. | | | | | |
| Adjustments to net current assets | | | | | |
| Less: Cash - restricted reserves | 3 | (1,433,573) | (1,310,454) | (1,310,454) | (1,950,600) |
| Less: Current cash assets restricted | | (1,171,681) | (1,543,667) | (1,543,667) | - |
| Less: Current assets not expected to be received at end of year | | | | | |
| - current portion of self supporting loans receivable | | (6) | (7,889) | (7,889) | (7,900) |
| Add: Current liabilities not expected to be cleared at end of year | | | | | |
| - Current portion of borrowings | | 277,902 | 271,888 | 271,888 | 270,700 |
| - Employee benefit provisions | | 125,469 | 121,942 | 121,942 | 201,800 |
| - Bonds and deposits held | | 201,190 | 201,190 | 201,190 | - |
| Adjusted net current assets - surplus/(deficit) | | - | (30,334) | (30,334) | - |
| (ii) Operating activities excluded from budgeted deficiency | | | | | |
| The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement. | | | | | |
| Adjustments to operating activities | | | | | |
| Less: Profit on asset disposals | 4b | (67,309) | (71,070) | (71,070) | (82,000) |
| Less: Movement in leave reserve | | 3,527 | (75,872) | (75,872) | - |
| Less: Movement in employee benefit provision (non current) | | - | (8,409) | (8,409) | (3,500) |
| Less: Movement in pensioner deferred rates (non current) | | - | (10,202) | (10,202) | - |
| Less: Equity in Local Government House | | - | (52,551) | (52,551) | - |
| Add: Loss on disposal of assets | 4b | - | 133,277 | 133,277 | 64,700 |
| Add: Depreciation on assets | 5 | 4,376,844 | 4,335,292 | 4,335,292 | 4,254,900 |
| Non cash amounts excluded from operating activities | | 4,313,062 | 4,250,463 | 4,250,463 | 4,234,100 |

(iii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 2019

The Shire of Irwin has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the Shire of Irwin as a liability. The opening budgeted surplus/deficit on 1 July 2019 has been amended accordingly from the estimated actual closing surplus/deficit.

Refer to note 14 for further explanation of the impact of the changes in accounting policies

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

2 (c). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Irwin 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.

CONTRACT ASSETS

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

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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 of Irwin are recognised as a liability until such time as the Shire of Irwin satisfies its obligations under the agreement.

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

LAND HELD FOR RESALE

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

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

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

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:

| | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|--|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| Cash - unrestricted | 996,713 | 975,800 | 1,020,700 |
| Cash - restricted | 2,605,253 | 2,844,729 | 1,950,600 |
| | 3,601,966 | 3,820,528 | 2,971,300 |
| The following restrictions have been imposed by regulation or other externally imposed requirements: | | | |
| Staff Entitlements Reserve | 125,469 | 121,943 | 201,800 |
| Plant Replacement Reserve | 244,194 | 107,641 | 107,600 |
| Asset Management Reserve | 592,362 | 578,481 | 594,300 |
| Sanitation Reserve | 22,545 | 20,947 | 61,500 |
| Coastal Management Reserve | 139,672 | 137,272 | 102,300 |
| Tourism and Area Promotion Reserve | 14,637 | 24,214 | 24,200 |
| Recreation Centre Equipment Reserve | 52,560 | 51,657 | 51,600 |
| Port Denison Foreshore Development Reserve | 242,133 | 268,298 | 280,500 |
| Cash - Restricted | 1,171,681 | 1,534,275 | 526,800 |
| | 2,605,253 | 2,844,729 | 1,950,600 |
| Reconciliation of net cash provided by operating activities to net result | | | |
| Net result | (669,599) | (1,714,464) | (718,600) |
| Depreciation | 4,376,844 | 4,335,292 | 4,254,900 |
| (Profit)/loss on sale of asset | (67,309) | 62,207 | (17,300) |
| (Increase)/decrease in receivables | 42,107 | (41,680) | 478,000 |
| (Increase)/decrease in inventories | 2,000 | 501 | 4,400 |
| Increase/(decrease) in payables | (50,000) | 697,078 | 97,200 |
| Increase/(decrease) in employee provisions | - | (73,007) | (38,300) |
| Local Government House Trust | - | (52,551) | - |
| Grants/contributions for the development of assets | (1,906,784) | (2,082,179) | (3,091,600) |
| Net cash from operating activities | 1,727,259 | 1,131,198 | 968,700 |

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.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS

(a) Acquisition of Assets

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

| Asset class | Reporting program | | | | | | | 2019/20 Budget total | 2018/19 Actual total | 2018/19 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> | | | | | | | | | | |
| Land - vested in and under the control of Council | - | - | - | - | - | - | - | - | - | - |
| Buildings - non-specialised | - | 1,788,449 | - | 65,000 | - | - | 15,000 | 1,868,449 | 818,026 | 2,636,500 |
| Furniture and equipment | - | - | - | 5,000 | 8,500 | - | 117,800 | 131,300 | 11,241 | 10,000 |
| Plant and equipment | 69,000 | - | - | 94,000 | 135,500 | - | 70,085 | 368,585 | 1,377,895 | 1,327,200 |
| | 69,000 | 1,788,449 | - | 164,000 | 144,000 | - | 202,885 | 2,368,334 | 2,207,162 | 3,973,700 |
| <u>Infrastructure</u> | | | | | | | | | | |
| Infrastructure - Roads | - | - | - | - | 928,167 | 11,109 | - | 939,276 | 1,297,897 | 1,153,800 |
| Infrastructure - Footpaths | - | - | - | - | 37,000 | - | - | 37,000 | - | - |
| Infrastructure - Parks & Ovals | - | - | 27,500 | 15,000 | - | - | - | 42,500 | - | - |
| Infrastructure - Other | - | - | - | 424,500 | - | 10,000 | - | 434,500 | 130,501 | 109,600 |
| | - | - | 27,500 | 439,500 | 965,167 | 21,109 | - | 1,453,276 | 1,428,399 | 1,263,400 |
| Total acquisitions | 69,000 | 1,788,449 | 27,500 | 603,500 | 1,109,167 | 21,109 | 202,885 | 3,821,610 | 3,635,561 | 5,237,100 |

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

| | 2019/20 Budget Net Book Value | 2019/20 Budget Sale Proceeds | 2019/20 Budget Profit | 2019/20 Budget Loss | 2018/19 Actual Net Book Value | 2018/19 Actual Sale Proceeds | 2018/19 Actual Profit | 2018/19 Actual Loss | 2018/19 Budget Net Book Value | 2018/19 Budget Sale Proceeds | 2018/19 Budget Profit | 2018/19 Budget Loss |
|--------------------------------------|--|---------------------------------------|-----------------------------|---------------------------|--|---------------------------------------|-----------------------------|---------------------------|--|---------------------------------------|-----------------------------|---------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| By Program | | | | | | | | | | | | |
| Law, order, public safety | 37,543 | 52,000 | 14,457 | - | 20,396 | 20,000 | - | (396) | 27,800 | 29,000 | 1,200 | - |
| Community amenities | - | - | - | - | 22,721 | 23,182 | 461 | - | 24,400 | 29,000 | 4,600 | - |
| Recreation and culture | 49,000 | 69,000 | 20,000 | - | 38,124 | 39,273 | 1,149 | - | 37,600 | 39,000 | 3,900 | (2,500) |
| Transport | 16,100 | 22,000 | 5,900 | - | 26,807 | 23,182 | - | (3,625) | 286,400 | 248,000 | 23,800 | (62,200) |
| Economic services | - | - | - | - | 30,339 | 24,545 | - | (5,794) | - | - | - | - |
| Other property and services* | 63,048 | 90,000 | 26,952 | - | 476,077 | 422,075 | 69,460 | (123,462) | 123,500 | 172,000 | 48,500 | - |
| | 165,691 | 233,000 | 67,309 | - | 614,463 | 552,256 | 71,070 | (133,277) | 499,700 | 517,000 | 82,000 | (64,700) |
| By Class | | | | | | | | | | | | |
| <u>Property, Plant and Equipment</u> | | | | | | | | | | | | |
| Plant and equipment | 165,691 | 233,000 | 67,309 | - | 614,463 | 552,256 | 71,070 | (133,277) | 499,700 | 517,000 | 82,000 | (64,700) |
| | 165,691 | 233,000 | 67,309 | - | 614,463 | 552,256 | 71,070 | (133,277) | 499,700 | 517,000 | 82,000 | (64,700) |

*2018/19 Actual Sale Proceeds include an insurance claim for \$100,000 received in relation to a grader.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

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 - vested in and under the control of Council |
| Buildings - non-specialised |
| Buildings - specialised |
| Furniture and equipment |
| Plant and equipment |
| Infrastructure - Roads |
| Infrastructure - Other |

| 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|-------------------|-------------------|-------------------|
| \$ | \$ | \$ |
| 6,218 | 2,266 | 5,900 |
| 115,402 | 113,243 | 153,900 |
| 173 | 0 | 200 |
| 44,477 | 44,477 | 58,800 |
| 180,588 | 180,360 | 186,900 |
| 24,845 | 22,986 | 19,700 |
| 1,015,912 | 1,001,276 | 1,020,000 |
| 2,510,101 | 2,504,619 | 2,419,600 |
| 92,215 | 90,093 | 92,500 |
| 386,913 | 375,971 | 297,400 |
| 4,376,844 | 4,335,292 | 4,254,900 |
| 140,140 | 140,140 | - |
| 89,837 | 89,837 | 110,000 |
| 933,478 | 933,478 | 937,100 |
| 103,767 | 68,748 | 101,500 |
| 491,294 | 485,294 | 422,800 |
| 2,423,090 | 2,423,090 | 2,355,500 |
| 195,238 | 194,705 | 208,000 |
| 4,376,844 | 4,335,292 | 4,254,900 |

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.

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

| | |
|-----------------------------|-----------------|
| Land | Not depreciated |
| Buildings - non-specialised | 20 - 50 years |
| Buildings - specialised | 15 - 50 years |
| Furniture and equipment | 3 - 10 years |
| Plant and equipment | 2 - 25 years |
| Infrastructure - Roads | 12 - 50 years |
| Infrastructure - Other | 10 - 75 years |

DEPRECIATION (CONTINUED)

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.

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.

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.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

| Purpose | Budget Principal 1 July 2019 | 2019/20 Budget New loans | 2019/20 Budget Principal repayments | 2019/20 Budget Interest repayments | Budget Principal outstanding 30 June 2020 | Actual Principal 1 July 2018 | 2018/19 Actual New loans | 2018/19 Actual Principal repayments | 2018/19 Actual Interest repayments | Actual Principal outstanding 30 June 2019 | Budget Principal 1 July 2018 | 2018/19 Budget New loans | 2018/19 Budget Principal repayments | 2018/19 Budget Interest repayments | Budget Principal outstanding 30 June 2019 |
|-------------------------------|------------------------------------|-----------------------------------|--|---|--|------------------------------------|-----------------------------------|--|---|--|------------------------------------|-----------------------------------|--|---|--|
| | | \$ | \$ | \$ | \$ | | | \$ | \$ | \$ | | | \$ | \$ | \$ |
| Recreation and culture | | | | | | | | | | | | | | | |
| Loan 93 - Recreation Centre | 2,207,988 | - | 102,832 | 145,896 | 2,105,156 | 2,304,100 | - | 96,138 | 152,069 | 2,207,962 | 2,304,100 | - | 96,100 | 169,800 | 2,208,000 |
| Loan 96 - Tennis Court | 118,455 | - | 38,559 | 2,580 | 79,897 | 156,100 | - | 37,661 | 3,478 | 118,439 | 156,100 | - | 37,700 | 5,300 | 118,400 |
| Transport | | | | | | | | | | | | | | | |
| Loan 98 - Plant | 913,700 | - | 122,604 | 18,282 | 791,096 | - | 913,700 | - | 4,703 | 913,700 | - | 913,700 | 59,400 | 25,300 | 854,300 |
| | 3,240,143 | - | 263,995 | 166,759 | 2,976,148 | 2,460,200 | 913,700 | 133,799 | 160,250 | 3,240,101 | 2,460,200 | 913,700 | 193,200 | 200,400 | 3,180,700 |
| Self Supporting Loans | | | | | | | | | | | | | | | |
| Recreation and culture | | | | | | | | | | | | | | | |
| Loan 97 - Golf Club | 28,532 | - | 7,893 | 683 | 20,638 | 36,200 | - | 7,694 | 882 | 28,506 | 36,200 | - | 7,700 | 1,100 | 28,500 |
| | 28,532 | - | 7,893 | 683 | 20,638 | 36,200 | - | 7,694 | 882 | 28,506 | 36,200 | - | 7,700 | 1,100 | 28,500 |
| | 3,268,675 | - | 271,888 | 167,442 | 2,996,787 | 2,496,400 | 913,700 | 141,493 | 161,132 | 3,268,607 | 2,496,400 | 913,700 | 200,900 | 201,500 | 3,209,200 |

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.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2019/20

The Shire of Irwin does not intend to undertake any new borrowings for the year ended 30th June 2020

(c) Unspent borrowings

The Shire of Irwin had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

(d) Credit Facilities

| | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|--|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| Undrawn borrowing facilities | | | |
| credit standby arrangements | | | |
| Bank overdraft limit | - | - | - |
| Bank overdraft at balance date | - | - | - |
| Credit card limit | 20,000 | 20,000 | 20,000 |
| Credit card balance at balance date | (1,000) | (525) | - |
| Total amount of credit unused | 19,000 | 19,475 | 20,000 |
| Loan facilities | | | |
| Loan facilities in use at balance date | 2,996,787 | 3,268,607 | 3,209,200 |

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.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

| | 2019/20 Budget Opening Balance | 2019/20 Budget Transfer to | 2019/20 Budget Transfer (from) | 2019/20 Budget Closing Balance | 2018/19 Actual Opening Balance | 2018/19 Actual Transfer to | 2018/19 Actual Transfer (from) | 2018/19 Actual Closing Balance | 2018/19 Budget Opening Balance | 2018/19 Budget Transfer to | 2018/19 Budget Transfer (from) | 2018/19 Budget Closing Balance |
|--|---|----------------------------------|---|---|---|----------------------------------|---|---|---|----------------------------------|---|---|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Staff Entitlements Reserve | 121,943 | 3,526 | - | 125,469 | 197,815 | 3,942 | (79,814) | 121,943 | 197,800 | 4,000 | - | 201,800 |
| Plant Replacement Reserve | 107,641 | 136,553 | - | 244,194 | 87,105 | 151,736 | (131,200) | 107,641 | 87,100 | 151,700 | (131,200) | 107,600 |
| Asset Management Reserve | 578,481 | 13,881 | - | 592,362 | 778,674 | 15,517 | (215,710) | 578,481 | 778,700 | 15,600 | (200,000) | 594,300 |
| Sanitation Reserve | 20,947 | 1,598 | - | 22,545 | 89,663 | 1,787 | (70,503) | 20,947 | 89,700 | 1,800 | (30,000) | 61,500 |
| Coastal Management Reserve | 137,272 | 2,400 | - | 139,672 | 134,590 | 2,682 | - | 137,272 | 134,600 | 2,700 | (35,000) | 102,300 |
| Tourism and Area Promotion Reserve | 24,214 | 423 | (10,000) | 14,637 | 23,741 | 473 | - | 24,214 | 23,700 | 500 | - | 24,200 |
| Recreation Centre Equipment Reserve | 51,657 | 903 | - | 52,560 | 50,648 | 1,009 | - | 51,657 | 50,600 | 1,000 | - | 51,600 |
| Port Denison Foreshore Development Reserve | 268,298 | 48,835 | (75,000) | 242,133 | 275,010 | 5,480 | (12,193) | 268,298 | 275,000 | 5,500 | - | 280,500 |
| | 1,310,454 | 208,119 | (85,000) | 1,433,573 | 1,637,248 | 182,626 | (509,420) | 1,310,454 | 1,637,200 | 182,800 | (396,200) | 1,423,800 |

(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 |
|--|----------------------------|--|
| Staff Entitlements Reserve | Ongoing | - To be used to fund leave requirements. |
| Plant Replacement Reserve | Ongoing | - To be used for the purchase of plant and equipment as per plant replacement program. |
| Asset Management Reserve | Ongoing | - To be used for the construction, major maintenance and retire debt associated with Council owned assets. |
| Sanitation Reserve | Ongoing | - To be used to develop facilities at the transfer station and future relocation. |
| Coastal Management Reserve | Ongoing | - To be used to fund planning, research and project works in the management of coastline and |
| Tourism and Area Promotion Reserve | Ongoing | - To be used to fund the future requirements of tourism promotions. |
| Recreation Centre Equipment Reserve | Ongoing | - To be used to fund future equipment replacement. |
| Port Denison Foreshore Development Reserve | Ongoing | - To be used to fund the development works of the foreshore in Port Denison. |

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

8. FEES & CHARGES REVENUE

| | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|-----------------------------|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| General purpose funding | 17,100 | 16,248 | 16,500 |
| Law, order, public safety | 25,100 | 22,600 | 19,200 |
| Health | 4,700 | 4,944 | 4,700 |
| Education and welfare | 6,200 | 10,270 | 10,200 |
| Housing | 281,000 | 282,508 | 310,300 |
| Community amenities | 900,781 | 822,895 | 840,800 |
| Recreation and culture | 221,702 | 244,528 | 219,400 |
| Transport | 5,400 | 1,641 | 1,500 |
| Economic services | 256,550 | 198,394 | 222,900 |
| Other property and services | 15,000 | 18,250 | 1,700 |
| | 1,733,533 | 1,622,278 | 1,647,200 |

9. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

By Program:

Operating grants, subsidies and contributions

| | | | |
|---------------------------|----------------|------------------|----------------|
| General purpose funding | 241,188 | 523,573 | 244,700 |
| Law, order, public safety | 139,207 | 464,394 | 256,900 |
| Education and welfare | 2,000 | - | 2,000 |
| Community amenities | 15,000 | 21,469 | - |
| Recreation and culture | 7,500 | 12,291 | 20,000 |
| Transport | 76,000 | 76,396 | 47,000 |
| | 480,895 | 1,098,123 | 570,600 |

Non-operating grants, subsidies and contributions

| | | | |
|-----------|------------------|------------------|------------------|
| Housing | 1,380,000 | 1,455,519 | 2,397,700 |
| Transport | 276,784 | 574,109 | 693,900 |
| | 1,906,784 | 2,082,179 | 3,091,600 |

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

| | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|--|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| Investments | | | |
| - Reserve funds | 29,187 | 32,626 | 32,800 |
| - Other funds | 35,000 | 35,632 | 50,000 |
| Late payment of fees and charges * | 1,350 | 1,362 | 1,100 |
| Other interest revenue (refer note 1b) | 48,000 | 55,129 | 40,300 |
| | 113,537 | 124,749 | 124,200 |

* The Shire of Irwin has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.

(b) Other revenue

| | | | |
|-------------------------------|----------------|----------------|----------------|
| Reimbursements and recoveries | 180,250 | 192,452 | 73,900 |
| Other | 40,500 | 67,006 | 76,500 |
| | 220,750 | 259,457 | 150,400 |

The net result includes as expenses

(c) Auditors remuneration

| | | | |
|----------------|---------------|---------------|---------------|
| Audit services | 51,500 | 34,686 | 50,000 |
| Other services | - | 500 | 2,000 |
| | 51,500 | 35,186 | 52,000 |

(d) Interest expenses (finance costs)

| | | | |
|---------------------------------------|----------------|----------------|----------------|
| Borrowings (refer Note 6a) | 167,442 | 161,132 | 201,500 |
| Interest expense on lease liabilities | - | - | - |
| | 167,442 | 161,132 | 201,500 |

(e) Elected members remuneration

| | | | |
|------------------------------------|---------------|---------------|---------------|
| Meeting fees | 63,300 | 63,284 | 63,300 |
| Mayor/President's allowance | 10,000 | 10,000 | 10,000 |
| Deputy Mayor/President's allowance | 2,500 | 2,500 | 2,500 |
| Travelling expenses | 1,000 | - | 1,000 |
| Telecommunications allowance | 3,000 | 2,205 | 3,700 |
| | 79,800 | 77,989 | 80,500 |

(f) Write offs

| | | | |
|--------------|--------------|--------------|------------|
| General rate | 1,000 | 1,766 | 800 |
| | 1,000 | 1,766 | 800 |

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

11. 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:

| | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|---|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| Non-current assets | | | |
| Land and buildings - independent valuation 2017 - level 2 | 5,630,648 | 5,630,648 | 5,630,648 |
| Less: accumulated depreciation | (472,892) | (315,261) | (318,136) |
| | 5,157,757 | 5,315,387 | 5,312,512 |

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.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

12. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are expected to be nil.

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30TH JUNE 2020

13. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

REVENUE RECOGNITION

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 14.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

**14. SIGNIFICANT ACCOUNTING POLICIES - CHANGE
IN ACCOUNTING POLICIES**

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

REVENUE FROM CONTRACTS WITH CUSTOMERS

The Shire of Irwin adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Irwin has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

| | AASB 118 carrying amount 30 June 19 | Reclassification | AASB 15 carrying amount 01 July 19 |
|---|---|------------------|--|
| | \$ | \$ | \$ |
| Contract assets | - | | - |
| Contract liabilities - current | | | |
| Unspent grants, contributions and reimbursements | - | 825,672 | 825,672 |
| Developer contributions | - | 140,508 | 140,508 |
| Contract liabilities non-current | | | |
| Developer contributions | - | - | - |
| Adjustment to retained surplus from adoption of AASB 15 | | (966,180) | |

LEASES

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Irwin is not required to make any adjustments on transition for leases for which the underlying asset is of low value. 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).

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

**14. SIGNIFICANT ACCOUNTING POLICIES - CHANGE
IN ACCOUNTING POLICIES (Continued)**

INCOME FOR NOT-FOR-PROFIT ENTITIES

The Shire of Irwin has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire of Irwin has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB as compared to AASB 1004 Contributions before the change:

| | AASB 1004 carrying amount 30 June 19 | Reclassification | AASB 1058 carrying amount 01 July 19 |
|---|--|------------------|--|
| | \$ | \$ | \$ |
| Trade and other payables | 1,446,975 | 0 | 1,446,975 |
| Adjustment to retained surplus from adoption of AASB 1058 | | 0 | |

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the Shire of Irwin. When the taxable event occurs the financial liability is extinguished and the Shire of Irwin recognises income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration that was significantly less than fair value principally to enable the Shire of Irwin to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Volunteer Fire Services cannot be reliably estimated.

The impact on the Shire of Irwin of the changes as at 1 July 2019 is as follows:

| | 2019 |
|---|------------|
| | \$ |
| Retained surplus - 30/06/2019 | 44,841,818 |
| Adjustment to retained surplus from adoption of AASB 15 | (966,180) |
| Adjustment to retained surplus from adoption of AASB 1058 | 0 |
| Retained surplus - 01/07/2019 | 43,875,638 |

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

15 FINANCIAL RATIOS

| | 2019/20 Budget Indicative | 2018/19 Unaudited | 2017/2018 Actual | 2016/17 Actual |
|-----------------------------------|---------------------------------|----------------------|---------------------|-------------------|
| Current ratio | 0.78 | 0.77 | 0.92 | 1.03 |
| Asset consumption ratio | 0.80 | 0.83 | 0.86 | 0.89 |
| Asset renewal funding ratio | n/a | 1.34 | 2.21 | 2.04 |
| Asset sustainability ratio | 0.32 | 0.40 | 0.36 | 0.80 |
| Debt service cover ratio | 4.48 | 2.31 | 2.43 | 0.70 |
| Operating surplus ratio | (0.35) | (0.53) | (0.51) | (0.33) |
| Own source revenue coverage ratio | 0.71 | 0.59 | 0.60 | 0.65 |

The above ratios are calculated as follows:

| | |
|-----------------------------------|--|
| Current ratio | $\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$ |
| Asset consumption ratio | $\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$ |
| Asset renewal funding ratio | $\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$ |
| Asset sustainability ratio | $\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$ |
| Debt service cover ratio | $\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$ |
| Operating surplus ratio | $\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$ |
| Own source revenue coverage ratio | $\frac{\text{own source operating revenue}}{\text{operating expense}}$ |

3 Appendices

3.1 2019/20 Capital Works Program

| Program | Description | COA | Job | FY19/20 Proposed Budget | CAPITAL FUNDING SOURCE | | | | | |
|-----------------------------|--|------|-------|-------------------------------|------------------------|---------------------------|------------|----------|---------------------|---------------------------------|
| | | | | | Borrowings | Grants / Contributions | Restricted | Reserves | Proceeds on Sale | Balance - Own Source Funding |
| Housing | SIHI Project - Stage 2: Construction Package 1 | 2574 | CJ18 | \$1,710,449 | | \$1,380,000 | \$330,449 | | | \$0 |
| Housing | SIHI Project - Livable Housing Australia Platinum Certification | 2574 | CJ30 | \$7,000 | | | | | | \$7,000 |
| Housing | SIHI Project - Livable Housing Australia Platinum Construction | 2574 | CJ31 | \$41,000 | | | | | | \$41,000 |
| Recreation and culture | Skate Park - Pump Track | 2864 | CJ37 | \$250,000 | | \$250,000 | | | | \$0 |
| Economic services | Shire Promotional Sign - Brand Hwy | 3914 | CJ36 | \$10,000 | | | | \$10,000 | | \$0 |
| Recreation and culture | Foreshore Master Plan Implementations Works - Carparking Upgrade | 8054 | CJ42 | \$110,000 | | | | \$75,000 | | \$35,000 |
| Other property and services | CEO Office - Sound Proofing | 0394 | CJ38 | \$15,000 | | | | | | \$15,000 |
| Recreation and culture | Recreational Jetty Renewal | 2834 | CJ908 | \$15,000 | | | | | | \$15,000 |
| Recreation and culture | Fisherman's Hall - Demolition | 2404 | CJ39 | \$30,000 | | | | | | \$30,000 |
| Housing | 4B Kennedy Heights - Refurbishment & Structural Repairs | 2584 | CJ40 | \$12,000 | | | | | | \$12,000 |
| Recreation and culture | Fence Renewal - Repairs to storm damaged fence Grannies Beach/Big 4 Caravan Park | 2904 | CJ41 | \$6,000 | | | | | | \$6,000 |
| Housing | The Village - Footpaths , handrails, kerb ramps | 2586 | CJ45 | \$10,000 | | | \$10,000 | | | \$0 |
| Housing | The Village - Soakwells & connection to downpipes | 2585 | CJ46 | \$8,000 | | | \$8,000 | | | \$0 |
| Transport | Depot - Inventory Management System | 3334 | CJ43 | \$8,500 | | | | | | \$8,500 |
| Recreation and culture | Irwin Rec - External painting-front, emergency exit doors, | 2834 | CJ05 | \$20,000 | | | | | | \$20,000 |
| Recreation and culture | Irwin Rec - Gymnastics - floor mat, crash mats, beat board, high beam recovering | 2824 | CJ35 | \$5,000 | | | | | | \$5,000 |
| Law, order, public safety | Vehicle Renewal: Community Ranger Reg. 502IR | 0884 | V502 | \$35,000 | | | | \$0 | \$30,000 | \$5,000 |
| Other property and services | Vehicle Renewal: Supervisor Operations 511IR | 5201 | V511 | \$34,000 | | | | \$0 | \$30,000 | \$4,000 |
| Recreation and culture | Vehicle Renewal: Supervisor Parks & Gardens 523IR | 2844 | V523 | \$34,000 | | | | \$0 | \$25,000 | \$9,000 |
| Recreation and culture | Vehicle Renewal: Parks & Gardens 520IR | 2844 | V520 | \$30,000 | | | | \$0 | \$22,000 | \$8,000 |
| Recreation and culture | Vehicle Renewal: Parks & Gardens 521IR | 2844 | V521 | \$30,000 | | | | \$0 | \$22,000 | \$8,000 |
| Transport | Vehicle Renewal: Rural Road Maintenance 525IR | 3534 | V525 | \$30,000 | | | | \$0 | \$22,000 | \$8,000 |
| Law, order, public safety | Vehicle Renewal: CESM 505IR | 9911 | V505 | \$34,000 | | | | | \$22,000 | \$12,000 |
| Other property and services | Upgrade bulk diesel fuel storage tank and system | 5300 | CJ44 | \$15,000 | | | | | | \$15,000 |
| Community amenities | Cemetery Revitalisation Project - Stage 2 | 2644 | CJ03 | \$27,500 | | | | | | \$27,500 |
| Recreation and culture | Green Infrastructure Tree Planting Program | 8054 | CJ49 | \$15,000 | | | | | | \$15,000 |
| Recreation and culture | Foreshore Redevelopment - Rehabilitation Open Spaces | 8054 | CJ48 | \$28,500 | | | | | | \$28,500 |
| Recreation and culture | Dongara Oval Maintenance | 2864 | C906 | \$20,000 | | | | | | \$20,000 |
| Economic services | RV Parking Area Upgrade | 3905 | CJ29 | \$11,109 | | | | | | \$11,109 |
| Other property and services | Tools & Equipment - Compliance & Safety | 2865 | CJ27 | \$11,085 | | | | | | \$11,085 |
| Other property and services | Tools & Equipment - Operational | 2865 | CJ28 | \$10,000 | | | | | | \$10,000 |
| Recreation and culture | Bore Maintenance & Meter Installation - Water Extraction Licence Requirement | 2864 | CJ47 | \$10,000 | | | | | | \$10,000 |
| Transport | Gravel Resheeting - Bookara Road | 6614 | CJ59 | \$62,545 | | | | | | \$62,545 |
| Transport | Gravel Resheeting - Mount Horner Road West | 6614 | CJ60 | \$62,545 | | | | | | \$62,545 |
| Transport | Gravel Resheeting - Piggery Lane | 6614 | CJ61 | \$62,545 | | | | | | \$62,545 |
| Transport | Gravel Resheeting - Yardarino Road | 6614 | CJ62 | \$62,545 | | | | | | \$62,545 |
| Transport | Gravel Resheeting - Baytime Holdings access road Springfield | 6614 | CJ63 | \$62,545 | | | | | | \$62,545 |
| Transport | Roads to Recovery Program - Ellery Road Resheeting | 6644 | CJ55 | \$64,115 | | \$53,529 | | | | \$10,585 |
| Transport | Roads to Recovery Program - Butcher Road Resheeting | 6644 | CJ56 | \$64,115 | | \$53,529 | | | | \$10,585 |
| Transport | Roads to Recovery Program - Matsen Road Resheeting | 6644 | CJ57 | \$64,115 | | \$53,529 | | | | \$10,585 |
| Transport | Roads to Recovery Program - Yandanooka Road Resheeting | 6644 | CJ58 | \$64,115 | | \$53,529 | | | | \$10,585 |
| Transport | Regional Road Group Program - Milo Road | 6674 | CJ23 | \$49,000 | | \$32,667 | | | | \$16,333 |
| Transport | Regional Road Group Program - Moreton Terrace | 6664 | CJ22 | \$45,000 | | \$30,000 | | | | \$15,000 |
| Transport | Black Spot Project - Blenheim Rd improvements | 6694 | CJ24 | \$10,000 | | | | | | \$10,000 |
| Transport | Drainage - renewal | 6754 | | \$91,000 | | | | | | \$91,000 |
| Transport | Kerbing - renewal | 6604 | tba | \$10,000 | | | | | | \$10,000 |
| Transport | Signage & Line marking - renewal | 6604 | tba | \$67,000 | | | | | | \$67,000 |
| Transport | Footpath - renewal | 6784 | CJ26 | \$20,000 | | | | | | \$20,000 |
| Transport | Footpath Renewal - Church Street | 6784 | CJ25 | \$17,000 | | | | | | \$17,000 |
| Transport | Tools and Equipment for Loader | 3534 | CJ51 | \$16,000 | | | | | | \$16,000 |
| Transport | Water tanker PTO | 3584 | CJ50 | \$14,000 | | | | | | \$14,000 |
| Transport | Town site maintenance truck tools and modifications | 5201 | CJ53 | \$35,000 | | | | | | \$35,000 |
| Transport | Repairs Side Tipper | 3534 | CJ52 | \$19,500 | | | | | | \$19,500 |
| Transport | Traffic Counters | 3534 | CJ54 | \$21,000 | | | | | | \$21,000 |
| Other property and services | IT - Records Management System | 0264 | CJ32 | \$43,000 | | | | | | \$43,000 |
| Other property and services | IT - Hardware | 0264 | CJ33 | \$25,000 | | | | | | \$25,000 |
| Other property and services | IT - Website & Intranet | 0264 | CJ34 | \$49,800 | | | | | | \$49,800 |
| Transport | FY18/19 Carry Over - Year 4 Of 4 - Point Leander Drive | 6664 | CJ16 | \$76,324 | | | | | | \$76,324 |
| Transport | FY18/19 Carry Over - Signage & Line marking - renewal | 6604 | | \$10,662 | | | | | | \$10,662 |
| | | | | \$3,821,610 | \$0 | \$1,906,784 | \$348,449 | \$85,000 | \$173,000 | \$1,308,377 |

3.2 2019/20 Plant Replacement Program

| CAPITAL PURCHASE EXPENDITURE | | | | | | | Budget | | Predictions | | | | | | | | | |
|---------------------------------|---------------------------------------|-----------------------------|----------------------------|-----------------|---------------|-------------|---------|---------|-------------|---------|---------|---------|---------|---------|---------|---------|-----------|--|
| | | | | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 7 | 10 | | |
| Rego | Plant | Control | Replacement Strategy (Yrs) | Replacement Hrs | Purchase Date | Budget Text | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Total | |
| Trucks | | | | | | | | | | | | | | | | | | |
| NEW | Prime Mover | Rural Road - Mtce | 10 | 500,000km | 2020 | | | 190,000 | | | | | | | | | 190,000 | |
| 539IR | Hino SS2848 Prime Mover | Rural Road - Mtce | 10 | 500,000km | 2018 | | | | | | | | | | | 190,000 | 190,000 | |
| 540IR | Nissan UD Prime Mover | Rural Road - Mtce | 10 | 500,000km | 2014 | | | | | | | 190,000 | | | | | 190,000 | |
| 533IR | Isuzu NQRAC-E16 Tip Truck | Town Maintenance | 5 | 200,000km | 2017 | | | | | 75,000 | | | | | 75,000 | | 150,000 | |
| 545IR | Isuzu NQRBC-D16 Tip Truck | Parks & Gardens | 5 | 200,000km | 2017 | | | | | 68,000 | | | | | 68,000 | | 136,000 | |
| IR197 | Fuso Canter 3.0 Tonne Truck | Parks & Gardens | 5 | 200,000km | 2011 | | | | 68,000 | | | | | 68,000 | | | 136,000 | |
| Mobile Plant | | | | | | | | | | | | | | | | | | |
| IR2552 | Caterpillar 12M Grader | Rural Road - Mtce | 12 | 8000hr | 2018 | | | | | | | | | | | | - | |
| 537IR | Caterpillar CS64B Steel Roller | Rural Road - Mtce | 10 | 5000hr | 2018 | | | | | | | | | | | 160,000 | 160,000 | |
| 542IR | Bomag Rubber Tyred Roller | Rural Road - Mtce | 10 | 5000hr | 2016 | | | | | | | | | 140,000 | | | 140,000 | |
| 532IR | JCB 525-60C Telehandler | Rural Road - Mtce | 5 | 5000hr | 2017 | | | | | 92,000 | | | | | 92,000 | | 184,000 | |
| 541IR | Komatsu WPZ250 Wheel Loader | Rural Road - Mtce | 10 | 8000hr | 2016 | | | | | | | | 290,000 | | | | 290,000 | |
| IR2996 | Caterpillar Dozer | Rural Road - Mtce | N/A | N/A | 1988 | | - | - | - | - | - | - | - | - | - | - | - | |
| 543IR | Caterpillar Skid Steer Loader | Rural Road - Maintenance | 5 | 5000hr | 2016 | | | | | | | | | | | | - | |
| 535IR | Hako Citymaster Footpath Sweeper | Town Maintenance | 8 | 800hr | 2018 | | | | | | | | | 143,000 | | | 143,000 | |
| Trailers | | | | | | | | | | | | | | | | | | |
| IR2103 | 10 x 5 Tandem Water Pump Trailer | Rural Road - Mtce | 15 | | 2018 | | | | | | | | | | | | - | |
| IR1901 | 10 x 5 Tandem Water Pump Trailer | Rural Road - Mtce | 15 | | 2018 | | | | | | | | | | | | - | |
| IR5999 | Tri-Axle Water Tanker Semi Trailer | Rural Road - Mtce | 15 | | 2018 | | | | | | | | | | | | - | |
| NEW | Side Tipping Semi Trailer | Rural Road - Mtce | 15 | | 2020 | | | 90,000 | | | | | | | | | 90,000 | |
| 1TLV375 | Side Tipping Semi Trailer | Rural Road - Mtce | 15 | | 2011 | | | | | | | | | | | 87,000 | 87,000 | |
| 1TLV374 | Side Tipping Semi Trailer | Rural Road - Mtce | 15 | | 2011 | | | | | | | | | | 87,000 | | 87,000 | |
| | End Tipping Semi Trailer | Operations | 15 | | 2011 | | | | | | | 87,000 | | | | | 87,000 | |
| 9RO642 | Dropdeck Trailer | Operations | 15 | | 1997 | | | | | | 87,000 | | | | | | 87,000 | |
| IR5905 | 4.5 Tonne Plant Trailer | Operations | 15 | | 2016 | | | | | | | | | | | | - | |
| IR5989 | 8x5 Trailer - 360 Groundmaster Mower | Parks & Gardens | 15 | | 2018 | | | | | | | | | | | | - | |
| IR5987 | 8x5 Trailer - Zero Turn Mower | Parks & Gardens | 15 | | 2018 | | | | | | | | | | | | - | |
| Mowers & Turf Equipment | | | | | | | | | | | | | | | | | | |
| 522IR | Toro Z Master Mower | Parks & Gardens | 5 | 5000hr | 2016 | | | | 25,000 | | | | | 25,000 | | | 50,000 | |
| 530IR | Toro 360 Groundmaster Mower | Parks & Gardens | 5 | 5000hr | 2018 | | | | | | 50,000 | | | | | | 50,000 | |
| IR420 | John Deere Tractor Mower | Parks & Gardens | N/A | N/A | 2010 | | - | - | - | - | - | - | - | - | - | - | - | |
| 531IR | Kubota M6540 Tractor Mower | Parks & Gardens | 8 | 5000hr | 2017 | | | | | | | | 55,000 | | | | 55,000 | |
| | Verti Drain | Parks & Gardens | 15 | | 2017 | | | | | | | | | | | | - | |
| | Amazone | Parks & Gardens | 15 | | 2017 | | | | | | | | | | | | - | |
| Other | | | | | | | | | | | | | | | | | | |
| | Ranger Canopy | Ranger Services | 15 | | 2017 | | | | | | | | | | | | - | |
| Passenger Vehicles | | | | | | | | | | | | | | | | | | |
| 510IR | Toyota Prado - GXL | Chief Executive Officer | 1 | 30,000km | 2018 | | - | 61,000 | 61,000 | 61,000 | 61,000 | 61,000 | 61,000 | 61,000 | 61,000 | 61,000 | 488,000 | |
| 509IR | Holden Trailblazer | Pool Vehicle | 2 | 30,000km | 2018 | | | 34,000 | | 34,000 | | 34,000 | | 34,000 | | | 136,000 | |
| 507IR | Holden Trailblazer | Manager Regulatory Services | 2 | 30,000km | 2018 | | | 34,000 | | 34,000 | | 34,000 | | 34,000 | | | 136,000 | |
| 544IR | Fuso Rosa Deluxe Community Bus | Community Capacity | 10 | 150,000km | 2016 | | | | | | | | | 80,000 | | | 80,000 | |
| Utilities | | | | | | | | | | | | | | | | | | |
| 502IR | Holden Colorado 4x4 Super Cab Utility | Community Ranger | 1 | 30,000km | 2018 | Renewal | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 315,000 | |
| 511IR | Holden Colorado 4x4 Dual Cab Utility | Supervisor Operations | 1 | 30,000km | 2018 | Renewal | 34,000 | 34,000 | 34,000 | 34,000 | 34,000 | 34,000 | 34,000 | 34,000 | 34,000 | 34,000 | 306,000 | |
| 523IR | Holden Colorado LS Di/Cab 4x4 | Supervisor Parks & Gardens | 2 | 30,000km | 2017 | Renewal | 34,000 | | 34,000 | | 34,000 | | 34,000 | | 34,000 | | 170,000 | |
| 520IR | Holden Colorado LS S/Cab 4x4 | Parks & Gardens | 2 | 30,000km | 2017 | Renewal | 30,000 | | 30,000 | | 30,000 | | 30,000 | | 30,000 | | 150,000 | |
| 521IR | Holden Colorado LS S/Cab 4x4 | Parks & Gardens | 2 | 30,000km | 2017 | Renewal | 30,000 | | 30,000 | | 30,000 | | 30,000 | | 30,000 | | 150,000 | |
| 525IR | Holden Colorado LS S/Cab 4x4 | Rural Road - Maintenance | 2 | 30,000km | 2017 | Renewal | 30,000 | | 30,000 | | 30,000 | | 30,000 | | 30,000 | | 150,000 | |
| 505IR | Ford Ranger XL 4X4 Dual Cab Utility | Comm Emerg Svces Mgr | 3 | 30,000km | 2016 | Renewal | 34,000 | | | 34,000 | | | 34,000 | | | 34,000 | 136,000 | |
| TOTAL CAPITAL PURCHASE (ex GST) | | | | | | | 227,000 | 478,000 | 347,000 | 467,000 | 391,000 | 475,000 | 633,000 | 654,000 | 576,000 | 471,000 | 4,719,000 | |

| CAPITAL DISPOSAL INCOME | | | | | | | Budget | | Predictions | | | | | | | | | |
|-------------------------------|---------------------------------------|----------------------------|----------------------------|-----------------|---------------|-------------|-----------|-----------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|--|
| | | | | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 7 | 10 | | |
| Rego | Plant | Control | Replacement Strategy (Yrs) | Replacement Hrs | Purchase Date | Budget Text | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Total | |
| Trucks | | | | | | | | | | | | | | | | | | |
| NEW | Prime Mover | Rural Road - Maintenance | 10 | 500,000km | 2020 | | | | | | | | | | | | - | |
| 539IR | Hino SS2848 Prime Mover | Rural Road - Mtce | 10 | 500,000km | 2018 | | | | | | | | | | | | - | |
| 540IR | Nissan UD Prime Mover | Rural Road - Mtce | 10 | 500,000km | 2014 | | | | | | | - 60,000 | | | | | - 60,000 | |
| 533IR | Isuzu NQRAC-E16 Tip Truck | Rural Road - Mtce | 5 | 200,000km | 2017 | | | | - 20,000 | | | | | | - 20,000 | | - 40,000 | |
| 545IR | Isuzu NQRBC-D16 Tip Truck | Parks & Gardens | 5 | 200,000km | 2017 | | | | - 20,000 | | | | | | - 20,000 | | - 40,000 | |
| IR197 | Fuso Canter 3.0 Tonne Truck | Parks & Gardens | 5 | 200,000km | 2011 | | | - 20,000 | | | | | - 20,000 | | | | - 40,000 | |
| Mobile Plant | | | | | | | | | | | | | | | | | | |
| IR2552 | Caterpillar 12M Grader | Rural Road - Mtce | 12 | 8000hr | 2018 | | | | | | | | | | | | - | |
| 537IR | Caterpillar CS64B Steel Roller | Rural Road - Mtce | 10 | 5000hr | 2018 | | | | | | | | | | | - 60,000 | - 60,000 | |
| 542IR | Bomag Rubber Tyred Roller | Rural Road - Mtce | 10 | 5000hr | 2016 | | | | | | | | - 60,000 | | | | - 60,000 | |
| 532IR | JCB 525-60C Telehandler | Rural Road - Mtce | 5 | 5000hr | 2017 | | | | - 45,000 | | | | | | - 45,000 | | - 90,000 | |
| 541IR | Komatsu WP2250 Wheel Loader | Rural Road - Maintenance | 10 | 8000hr | 2016 | | | | | | | | - 100,000 | | | | - 100,000 | |
| IR2996 | Caterpillar Dozer | Rural Road - Mtce | N/A | N/A | 1988 | | | | | | | | | | | | - | |
| 543IR | Caterpillar Skid Steer Loader | Rural Road - Mtce | 5 | 5000hr | 2016 | Dispose | - 60,000 | | | | | | | | | | - 60,000 | |
| 535IR | Hako Citymaster Footpath Sweeper | Town Maintenance | 8 | 800hr | 2018 | | | | | | | | | - 30,000 | | | - 30,000 | |
| Trailers | | | | | | | | | | | | | | | | | | |
| IR2103 | 10 x 5 Tandem Water Pump Trailer | Rural Road - Mtce | 15 | | 2018 | | | | | | | | | | | | - | |
| IR1901 | 10 x 5 Tandem Water Pump Trailer | Rural Road - Mtce | 15 | | 2018 | | | | | | | | | | | | - | |
| IR5999 | Tri-Axle Water Tanker | Rural Road - Mtce | 15 | | 2018 | | | | | | | | | | | | - | |
| NEW | Side Tipping Semi Trailer | Rural Road - Mtce | 15 | | 2020 | | | | | | | | | | | | - | |
| 1TLV375 | Side Tipping Semi Trailer | Rural Road - Mtce | 15 | | 2011 | | | | | | | | | | | - 45,000 | - 45,000 | |
| 1TLV374 | Side Tipping Semi Trailer | Rural Road - Mtce | 15 | | 2011 | | | | | | | | | | - 45,000 | | - 45,000 | |
| | End Tipping Semi Trailer | Operations | 15 | | 2011 | | | | | | | - 45,000 | | | | | - 45,000 | |
| 9R0642 | Dropdeck Trailer | Operations | 15 | | 1997 | | | | | - 45,000 | | | | | | | - 45,000 | |
| IR5905 | 4.5 Tonne Plant Trailer | Operations | 15 | | 2016 | | | | | | | | | | | | - | |
| IR5989 | 8x5 Trailer - 360 Groundmaster Mower | Parks & Gardens | 15 | | 2018 | | | | | | | | | | | | - | |
| IR5987 | 8x5 Trailer - Zero Turn Mower | Parks & Gardens | 15 | | 2018 | | | | | | | | | | | | - | |
| Mowers & Turf Equipment | | | | | | | | | | | | | | | | | | |
| 522IR | Toro Z Master Mower | Parks & Gardens | 5 | 5000hr | 2016 | | | - 5,000 | | | | | - 5,000 | | | | - 10,000 | |
| 530IR | Toro 360 Ground Master Mower | Parks & Gardens | 5 | 5000hr | 2018 | | | | | - 10,000 | | | | | | - 10,000 | - 20,000 | |
| IR420 | John Deere Tractor Mower | Parks & Gardens | N/A | N/A | 2010 | | | | | | | | | | | | - | |
| 531IR | Kubota M6540 Tractor Mower | Parks & Gardens | 8 | 5000hr | 2017 | | | | | | | | - 5,000 | | | | - 5,000 | |
| | Verti Drain | Parks & Gardens | 15 | | 2017 | | | | | | | | | | | | - | |
| | Amazone | Parks & Gardens | 15 | | 2017 | | | | | | | | | | | | - | |
| Other | | | | | | | | | | | | | | | | | | |
| | Ranger Canopy | Ranger Services | 15 | | 2017 | | | | | | | | | | | | - | |
| Passenger Vehicles | | | | | | | | | | | | | | | | | | |
| 510IR | Toyota Prado - GXL | Chief Executive Officer | 1 | 30,000km | 2018 | | | - 54,000 | - 54,000 | - 54,000 | - 54,000 | - 54,000 | - 54,000 | - 54,000 | - 54,000 | - 54,000 | - 486,000 | |
| 509IR | Holden Trailblazer | Pool Vehicle | 2 | 30,000km | 2018 | | | - 29,000 | | - 29,000 | | - 29,000 | | - 29,000 | | - 29,000 | - 145,000 | |
| 507IR | Holden Trailblazer | Services | 2 | 30,000km | 2018 | | | - 29,000 | | - 29,000 | | - 29,000 | | - 29,000 | | - 29,000 | - 145,000 | |
| 544IR | Fuso Rosa Deluxe Community Bus | Community Capacity | 10 | 150,000km | 2016 | | | | | | | | - 60,000 | | | | - 60,000 | |
| Utilities | | | | | | | | | | | | | | | | | | |
| 502IR | Holden Colorado 4x4 Super Cab Utility | Community Ranger | 1 | 30,000km | 2018 | Renewal | - 30,000 | - 30,000 | - 30,000 | - 30,000 | - 30,000 | - 30,000 | - 30,000 | - 30,000 | - 30,000 | - 30,000 | - 300,000 | |
| 511IR | Holden Colorado 4x4 Dual Cab Utility | Supervisor Operations | 1 | 30,000km | 2018 | Renewal | - 30,000 | - 30,000 | - 30,000 | - 30,000 | - 30,000 | - 30,000 | - 30,000 | - 30,000 | - 30,000 | - 30,000 | - 300,000 | |
| 523IR | Holden Colorado LS D/Cab 4x4 | Supervisor Parks & Gardens | 2 | 30,000km | 2017 | Renewal | - 25,000 | | - 30,000 | | - 30,000 | | - 30,000 | | - 30,000 | | - 145,000 | |
| 520IR | Holden Colorado LS S/Cab 4x4 | Parks & Gardens | 2 | 30,000km | 2017 | Renewal | - 22,000 | | - 25,000 | | - 25,000 | | - 25,000 | | - 25,000 | | - 122,000 | |
| 521IR | Holden Colorado LS S/Cab 4x4 | Parks & Gardens | 2 | 30,000km | 2017 | Renewal | - 22,000 | | - 25,000 | | - 25,000 | | - 25,000 | | - 25,000 | | - 122,000 | |
| 525IR | Holden Colorado LS S/Cab 4x4 | Rural Road - Maintenance | 2 | 30,000km | 2017 | Renewal | - 22,000 | | - 25,000 | | - 25,000 | | - 25,000 | | - 25,000 | | - 122,000 | |
| 505IR | Ford Ranger XL 4X4 Dual Cab Utility | Comm Emerg Svcs Mgr | 3 | 30,000km | 2016 | Renewal | - 22,000 | | | - 25,000 | | | - 25,000 | | | | - 72,000 | |
| TOTAL CAPITAL INCOME (ex GST) | | | | | | | - 233,000 | - 172,000 | - 244,000 | - 282,000 | - 274,000 | - 277,000 | - 409,000 | - 287,000 | - 349,000 | - 287,000 | - 2,814,000 | |
| TOTAL NET CHANGEOVER (ex GST) | | | | | | | -6,000 | 306,000 | 103,000 | 185,000 | 117,000 | 198,000 | 224,000 | 367,000 | 227,000 | 184,000 | 1,905,000 | |

3.3 2019/20 Schedule of Fees & Charges

| Description | GST | 2019/2020 | Charge Basis |
|--|-----|--|--|
| 03 RATES | | | |
| Account Enquiry Fees | N | \$110.00 | 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 | \$7.00 | 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 | \$1.00 | Per copy |
| Photocopying - Black and White A3 | Y | \$2.00 | Per copy |
| Photocopying - Colour A4 | Y | \$1.50 | Per copy |
| Photocopying - Colour A3 | Y | \$2.50 | Per copy |
| Thermal Binding | Y | \$8.00 | Per copy |
| Laminating - A4 | Y | \$2.00 | Per copy |
| Laminating - A3 | Y | \$3.50 | Per copy |
| Emailing | Y | \$4.00 | 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 | |
| 05 ANIMAL CONTROL | | | |
| Fines & Penalties | | | |
| Animal Related Offences Fines and Penalties | | See Infringement | |
| Fines Enforcement Registry | | | |
| Issuing Final Demand | N | \$21.90 | Per infringement |
| Preparing Enforcement Certificate | N | \$18.65 | Per infringement |
| Registration of Infringement Notice | N | \$70.00 | Per infringement |
| Dog Pound Charges | | | |
| For Seizure and Impounding of Dog | N | \$80.00 | Per day |
| Each additional day thereafter | N | \$35.00 | Per day |

| Description | GST | 2019/2020 | Charge Basis |
|---|-----|------------------------------|-----------------|
| 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 |

| Description | GST | 2019/2020 | 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 | N | \$25.00 | Per application/annual |
| Traders Application Fee | N | \$50.00 | Per application |
| Approved Trading Periods | | | |
| 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 | | | |
| 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 |

| Description | GST | 2019/2020 | Charge Basis |
|---|-----|------------------------|----------------------------|
| 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 |
| 09 OTHER HOUSING | | | |
| The Village - Single | | | |
| Units 1-24 | N | As per lease agreement | Per fortnight |
| Units 25-39 | N | As per lease agreement | Per fortnight |
| The Village - Double | | | |
| Units 1-24 | N | As per lease agreement | Per fortnight |
| Units 25-39 | N | As per lease agreement | Per fortnight |
| Pet Bond (non-refundable to meet costs of fumigation of the premises) | N | \$260.00 | Per household |
| 10 SANITATION | | | |
| Refuse Removal Charges | | | |
| <i>Council impose the following refuse collection charges where a property receives or is eligible to receive</i> | | | |
| Per Bin Collected - Annual Charge | | | |
| Domestic Service 240L mobile garbage bin | N | \$280.00 | |
| Commercial/Industrial 240L mobile garbage bins | N | \$290.00 | |
| Commercial/Industrial bulk removals - as per volume assessed | N | | |
| Commercial Bulk Bin - Annual Charge | | | |
| 1.5 cubic metre bin | N | \$2,270.00 | 1 collection per week |
| 1.5 cubic metre bin | N | \$4,300.00 | 1 collection 2 x per week |
| 1.5 cubic metre bin | N | \$6,325.00 | 1 collection 3 x per week |
| 1.5 cubic metre bin | N | \$1,255.00 | 1 collection per fortnight |
| 1.5 cubic metre bin | N | \$750.00 | 1 collection per month |
| 3.0 cubic metre bin | N | \$3,070.00 | 1 collection per week |
| 3.0 cubic metre bin | N | \$5,900.00 | 1 collection 2 x per week |
| 3.0 cubic metre bin | N | \$8,730.00 | 1 collection 3 x per week |
| 3.0 cubic metre bin | N | \$1,660.00 | 1 collection per fortnight |
| 3.0 cubic metre bin | N | \$950.00 | 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 |

| Description | GST | 2019/2020 | Charge Basis |
|--|-----|------------------|--------------------|
| 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 | Y | \$30.00 | Per delivery |
| Transfer Station - Domestic Waste | | | |
| Minimum Charge | Y | \$21.00 | per entry |
| General - Sorted into Recycling areas | Y | No Charge | per m ³ |
| Mixed Waste (non-recyclable) | Y | \$40.00 | per m ³ |
| Clean Greenwaste | Y | \$0.00 | per m ³ |
| Carboard/Paper Packaging | Y | \$16.00 | per m ³ |
| Transfer Station - Commerical Waste | | | |
| Minimum Charge | Y | \$35.00 | per entry |
| Mixed Waste (non-recyclable) | Y | \$70.00 | per m ³ |
| Mixed Rubble | Y | \$64.00 | per m ³ |
| Carboard/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 | | | |
| 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 |
| Car Batteries | Y | \$10.00 | per item |
| 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 - Car/Motor Cycle | Y | \$7.00 | Per tyre |
| Tyre - 4WD | Y | \$10.00 | Per tyre |
| Tyre - Truck | Y | \$20.00 | Per tyre |
| Waste Oil | Y | No Charge | per litre |
| Septage | Y | \$0.03 | Per litre |

| Description | GST | 2019/2020 | Charge Basis |
|--|-----|---|--------------------|
| Transfer Station - 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 |
| Sales | | | |
| Household goods | Y | POA | |
| Building Materials | Y | POA | |
| Mulch | Y | POA | |
| Refund - Container Deposit Scheme (Commencing 2 June 2020) | | | |
| Eligible beverage containers | | 10c refund | Per Item |
| 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 |
| 10 TOWN PLANNING AND REGIONAL DEVELOPMENT | | | |
| 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</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,</i> | | | |

| Description | GST | 2019/2020 | Charge Basis |
|---|-----|---|--------------|
| 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</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 | |
| b) Annual Renewal fee | N | \$351.00 | |
| <i>Note: If development has commenced or been carried out, an additional amount by way of penalty, this is twice</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 |
| 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 | |

| Description | GST | 2019/2020 | Charge Basis |
|---|-----|--|-----------------|
| 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> | | | |
| 18 Development Assessment Panels | | | |
| 1. A DAP application where the estimated cost of the development is - | | | |
| (a) not less than \$2 million and less than \$7 million | N | \$5,603.00 | per application |
| (b) not less than \$7 million and less than \$10 million | N | \$8,650.00 | per application |
| (c) not less than \$10 million and less than \$12.5 million | N | \$9,411.00 | per application |
| (d) not less than \$12.5 million and less than \$15 million | N | \$9,680.00 | per application |
| (e) not less than \$15 million and less than \$17.5 million | N | \$9,948.00 | per application |
| (f) not less than \$17.5 million and less than \$20 million | N | \$10,218.00 | per application |
| (g) \$20 million or more | N | \$10,486.00 | per application |
| 18 Development Assessment Panels | | | |
| 2. An application under regulation 17 | N | \$241.00 | per application |
| 19 Extractive Industry Licence | | | |
| a) Initial Fee | N | \$500.00 | per application |
| b) Annual Renewal fee | N | \$351.00 | Annual |
| 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 | |

| Description | GST | 2019/2020 | Charge Basis |
|--|-----|------------|--------------|
| Permits | | | |
| 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 (<i>Reservation fee Only</i>) | 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 | |
| 11 PUBLIC HALLS & CIVIC CENTRES | | | |
| Sundries | | | |
| Fishermen's Hall | | | |
| Hire of Hall including all facilities - Daytime | Y | \$18.00 | Per Hour |
| Hire of Hall including all facilities - Evening | Y | \$33.00 | Per Hour |
| Hall Bond | N | \$200.00 | Per Event |
| Key Bond | N | \$60.00 | Per Event |
| 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 |
| Three Months or more per month | Y | \$22.00 | Per metre |
| Annual fee | Y | \$215.00 | Per metre |

| Description | GST | 2019/2020 | Charge Basis |
|---|-----|----------------|--------------------|
| 11 OTHER RECREATION AND SPORT | | | |
| 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 |
| 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 |
| 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 |
| Private Hire of Tennis Courts | | | |
| Day | Y | \$14.50 | Per hour per court |
| Night - includes lights | Y | \$24.00 | Per hour per court |
| 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 | |

| Description | GST | 2019/2020 | Charge Basis |
|---|-----|--|--------------------------------|
| 12 AERODOMES | | | |
| Airstrip Landing Fee | N | \$15.00 | Per Landing |
| 13 BUILDING CONTROL | | | |
| 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 | \$105.00 | |
| For demolition work in respect of a Class 2 to Class 9 building | N | \$105.00 | 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 | \$105.00 | |
| Application for a temporary occupancy permit for an incomplete building (s.47) | N | \$105.00 | |
| Application for modification of an occupancy permit for additional use of a building on a temporary basis (s.48) | N | \$105.00 | |
| Application for a replacement occupancy permit for permanent change of the building's use, classification (s.49) | N | \$105.00 | |
| 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 | |

| Description | GST | 2019/2020 | Charge Basis |
|---|-----|-----------------------------|-----------------|
| 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)) | | \$105.00 | |
| Application to extend the time during which a building or demolition permit has effect (s.32(3)(f)) | N | \$105.00 | |
| Application to replace an occupancy permit for an existing building (s.52(1)) | N | \$105.00 | |
| Application to extend the time during which an occupancy permit or building approval certificate has effect (s.65(3)(a)) | N | \$105.00 | |
| 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 | |
| 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 | |
| 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 | |
| Signs | | | |
| Illuminated sign - per metre minimum \$50 | N | \$4.00 | Per metre |
| Under Verandah - 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 |

| Description | GST | 2019/2020 | Charge Basis |
|--|-----|----------------------------------|--------------|
| 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 | | |
| 13 ECONOMIC SERVICES | | | |
| Visitors Centre | | | |
| Visitors Centre Business Membership | Y | \$165.00 | Biennial |
| Out of Shire Membership | Y | \$55.00 | Biennial |
| Visitors Centre 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 | \$90.00 | Per Day |
| Outside Midwest Region | Y | \$160.00 | Per Day |
| <i>Bus does not need to be refueled whilst sponsorship continues</i> | | | |
| All other Community Groups | | | |
| Per Day | Y | \$90.00 plus 67c/km | |
| <i>Bus does not need to be refueled whilst sponsorship continues</i> | | | |
| BOND - Damage (includes key bond) | N | \$300.00 | |
| BOND - Cleaning | N | \$200.00 | |
| BOND - Key | N | \$25.00 | Per Hire |
| Box Trailer | Y | \$25.00 | Per Day |
| Water Sales | | | |
| Per 1000L (no minimum) | N | \$4.38 | Per Litre |
| 14 TRANSPORT | | | |
| Rural Street Numbers | | | |
| Application for a Rural Street Number (includes sign but not installation) | Y | \$30.00 | Per sign |
| Installing Rural Street Number | Y | \$60.00 | Per sign |

IRWIN RECREATION CENTRE

REC CENTRE MAIN STADIUM

| | | <u>Sports Clubs</u> | | <u>Community / Casual / School</u> | | <u>Commercial</u> |
|--|-----------|---------------------|----------------|------------------------------------|----------------|-------------------|
| | | <i>Seniors</i> | <i>Juniors</i> | <i>Seniors</i> | <i>Juniors</i> | |
| Full Court | | | | | | |
| Before 6.00 pm | Per hour | \$41.60 | \$20.80 | \$49.20 | \$24.80 | \$61.80 |
| After 6.00 pm | Per hour | \$48.00 | \$23.80 | \$61.80 | \$30.80 | \$74.00 |
| Half Court | | | | | | |
| Before 6.00 pm | Per hour | \$21.20 | \$10.60 | \$24.40 | \$12.60 | N/A |
| After 6.00 pm | Per hour | \$23.40 | \$11.60 | \$29.60 | \$14.80 | N/A |
| Casual per person | Per hour | | | \$6.00 | \$5.00 | N/A |
| Both Courts | | | | | | |
| Before 6.00 pm | Per hour | | | | | \$108.00 |
| After 6.00 pm | Per hour | | | \$102.00 | | \$130.00 |
| Setup | Per hour | | | \$47.00 | | \$65.60 |
| 9.00 to 3.00 | Per day | | | \$420.00 | | \$540.00 |
| 3.00 to 9.00 | Per night | | | \$520.00 | | \$677.00 |
| Badminton | | | | | | |
| Before 6.00 pm | Per court | \$14.00 | \$7.00 | \$16.40 | \$8.20 | |
| After 6.00 pm | Per court | \$16.40 | \$8.20 | \$19.80 | \$10.00 | |
| Sports Activities - Organised by Centre Staff - One Court including Indoor Cricket, Netball, Basketball, Indoor Soccer (3/side) - All approx 60 minutes | | | | | | |
| Before 6.00 pm | Per team | \$41.00 | \$20.40 | | | |
| After 6.00 pm | Per team | \$49.00 | \$24.60 | | | |
| <i>(Additional costs for umpires may be incurred)</i> | | | | | | |
| Volleyball (2 games per court) | | | | | | |
| Before 6.00 pm | Per team | 33.80 | \$17.00 | | | |
| After 6.00 pm | Per team | 38.80 | \$19.40 | | | |
| <i>(Additional costs for umpires many be incurred)</i> | | | | | | |
| Sports Activities - Organised by Centre Staff - Two courts including Handball, Indoor Soccer and Hockey, all approx 30-40 mins | | | | | | |
| Before 6.00 pm | Per team | 41.00 | \$20.40 | | | |
| After 6.00 pm | Per team | 49.00 | \$24.60 | | | |

| IRWIN RECREATION CENTRE | | | | | | |
|---|---------------|---------------------|----------------|------------------------------------|----------------|-------------------|
| REC CENTRE LESSER STADIUM | | | | | | |
| | | <u>Sports Clubs</u> | | <u>Community / Casual / School</u> | | <u>Commercial</u> |
| | | <i>Seniors</i> | <i>Juniors</i> | <i>Seniors</i> | <i>Juniors</i> | |
| Full Court | | | | | | |
| Including Dancing, Karate, Drama, Fitness, etc. | | | | | | |
| Before 6.00 pm | Per hour | \$33.80 | \$17.00 | \$38.80 | \$19.40 | \$56.80 |
| After 6.00 pm | Per hour | \$38.80 | \$19.40 | \$47.40 | \$23.80 | \$69.60 |
| Gymnastics | | | | | | |
| Pre-Kindy | Per term | | \$50.00 | | | 30 minute class |
| Pre- Primary children | Per term | | \$65.00 | | | 45 minute class |
| Level 1 (5 years+) | Per term | | \$80.00 | | | 1 hour class |
| Level 2 (skill based) | Per term | | \$100.00 | | | 90 minute class |
| Level 3 (skill based) | Per term | | \$120.00 | | | 2 hours class |
| An annual fee is payable by each gymnast to Gymnastics WA | | | | | | |
| Toddler Time | | | \$5.00 | | | |
| Fit2Live Gold | Non Members | | | \$6.50 | | |
| Over 50's Circuit | Non Members | | | \$6.50 | | |
| Fit to Live Classes | Non Members | | | \$13.00 | | |
| | | | | | | |
| SQUASH COURTS | | | | | | |
| | | <u>Sports Clubs</u> | | <u>Community / Casual / School</u> | | <u>Commercial</u> |
| | | <i>Seniors</i> | <i>Juniors</i> | <i>Seniors</i> | <i>Juniors</i> | |
| | Per hour | \$16.40 | \$8.20 | \$21.40 | \$10.60 | |
| | Per half hour | \$10.60 | \$5.80 | \$11.20 | \$5.80 | |
| | | | | | | |
| ROLLER SKATING | | | | | | |
| | | All | | | | |
| With own Skates per person | Per Session | \$5.00 | | | | |
| With Skate Hire per person | Per Session | \$8.00 | | | | |
| Night Disco events with own skates per person | Per Session | \$10.00 | | | | |
| Night Disco events inc hire of skates per person | Per Session | \$13.00 | | | | |
| Other skate sessions per person | Per hour | \$5.00 | | | | |
| Private function - see hire of stadium costs | | | | | | |

| IRWIN RECREATION CENTRE | | | | |
|---------------------------------------|---------------------|---------------------|----------------|------------------------------------|
| FUNCTION CENTRE | | | | |
| Without Kitchen and Bar | | <u>Sports Clubs</u> | | <u>Community / Casual / School</u> |
| | | <i>Seniors</i> | <i>Juniors</i> | <i>Seniors Juniors</i> |
| Wedding Package 1 | | | | \$1,125.00 |
| Wedding Package 2 | | | | \$1,535.00 |
| Conference, birthdays, | Per Hour | \$52.00 | \$52.00 | \$67.00 |
| Parties, private functions | Per Hour | \$58.40 | \$58.40 | \$75.60 |
| | Per Day | \$313.00 | \$313.00 | \$402.40 |
| | Per Night | \$351.00 | \$351.00 | \$454.00 |
| Kitchen | Per Hour | \$21.40 | \$21.40 | \$27.60 |
| | Per Day or Night | \$107.40 | \$107.40 | \$138.00 |
| Bar | Per Hour | \$15.00 | \$15.00 | \$17.00 |
| | Per Day or Night | \$71.60 | \$71.60 | \$85.00 |
| Setup fee - By the hirer | Per Hour | \$23.60 | \$23.60 | \$30.60 |
| Hire of Dance Floor | | | | \$490.00 |
| Crocery and Cutlery Hire | | | | |
| Dinner Plate (60 Available) | Per Plate | \$0.27 | \$0.27 | \$0.27 |
| Side Plate (60 Available) | Per Plate | \$0.27 | \$0.27 | \$0.27 |
| Bowls (36 Available) | Per Bowl | \$0.27 | \$0.27 | \$0.27 |
| Cups and Saucer (60 Available) | Per Cup/Saucer | \$0.33 | \$0.33 | \$0.33 |
| Cup Only (60 Available) | Per Cup | \$0.22 | \$0.22 | \$0.22 |
| Desert Bowl (60 Available) | Per Bowl | \$0.27 | \$0.27 | \$0.27 |
| Table Knives (130 Available, 2 Sizes) | Per Knife | \$0.22 | \$0.22 | \$0.22 |
| Forks (140 Available, 2 sizes) | Per Fork | \$0.22 | \$0.22 | \$0.22 |
| Desert Spoons (70 Available) | Per Spoon | \$0.22 | \$0.22 | \$0.22 |
| Soup Spoons (120 Available) | Per Spoon | \$0.22 | \$0.22 | \$0.22 |
| Serving Spoons (12 Available) | Per Spoon | \$0.44 | \$0.44 | \$0.44 |
| Football Club | | | | |
| | Per extra game | MOU | | |
| Football Club Bond | No alcohol, no food | \$200.00 | \$200.00 | \$200.00 |
| | With alcohol | \$400.00 | \$400.00 | \$400.00 |
| | With catering | \$400.00 | \$400.00 | \$400.00 |

| IRWIN RECREATION CENTRE | | | |
|--|------------------------------|-------------------------|------------------------------------|
| GYMNASIUM | | | |
| | | All | |
| Casual usage | Per session | \$13.00 | |
| Membership | Per Year | \$516.00 | |
| | Per 6 Months | \$352.00 | |
| | Per 3 Months | \$235.00 | |
| | Per Month | \$120.00 | |
| | Direct Debit/fn | \$26.30 | |
| Visit Passes | 5 | \$54.40 | |
| | 10 | \$97.40 | |
| | 20 | \$171.80 | |
| | | | |
| OCEAN ROOM | | | |
| | | <u>Sports Clubs</u> | <u>Community / Casual / School</u> |
| | Up to 5pm | \$30.00 | \$38.40 |
| | After 5pm | \$36.20 | \$45.80 |
| | Per day | \$179.00 | \$230.00 |
| | Per night | \$212.60 | \$274.80 |
| Ocean Special* | Per hour | \$15.00 | \$20.00 |
| | Annual fee | \$150.00 | \$200.00 |
| *conditions apply - see Coordinator Recreation Services* | | | |
| | | | |
| TENNIS CLUB | | | |
| Season (Sunday Club and Pennants) | Per season | \$1,370.00 | |
| | | | |
| CRECHE / MEETING ROOM | | | |
| | | All | |
| | Per hour | \$19.40 | |
| | Per Child | \$5.00 | |
| | Meetings | \$17.40 | |
| | | | |
| CLUB STORAGE FACILITY | | | |
| | | Clubs | |
| All Clubs | per square metre / per month | \$6.00 | |
| | | | |
| GENERAL SIGNAGE | | | |
| | | All | |
| 1200mm x 1200mm | Annual Charge | \$275.00 | |
| 2400mm x 1200mm | Annual Charge | \$330.00 | |
| 3600mm x 1200mm | Annual Charge | \$440.00 | |
| 3600mm x 1800mm | Annual Charge | \$550.00 | |
| | | | |
| COURT NAMING RIGHTS ADVERTISER | | | |
| | | All | |
| Court Naming Rights - sign size & location negotiable | 3 year period | \$5,500 plus sign costs | |