



Shire of Irwin
2022/23 Annual Budget

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SHIRE OF IRWIN
Budget for the Financial Year 2022/23
Presented and Adopted at the Council Meeting held 23 August 2022

A handwritten signature in black ink, appearing to read 'Michael Smith', written over a horizontal line.

Michael Smith
SHIRE PRESIDENT

A handwritten signature in black ink, appearing to read 'Shane Ivers', written over a horizontal line.

Shane Ivers
CHIEF EXECUTIVE OFFICER

Shire President's Message to the Community

To the Community and Ratepayers of the Shire of Irwin, the time is upon us to deliver the 2022/2023 Annual Budget.

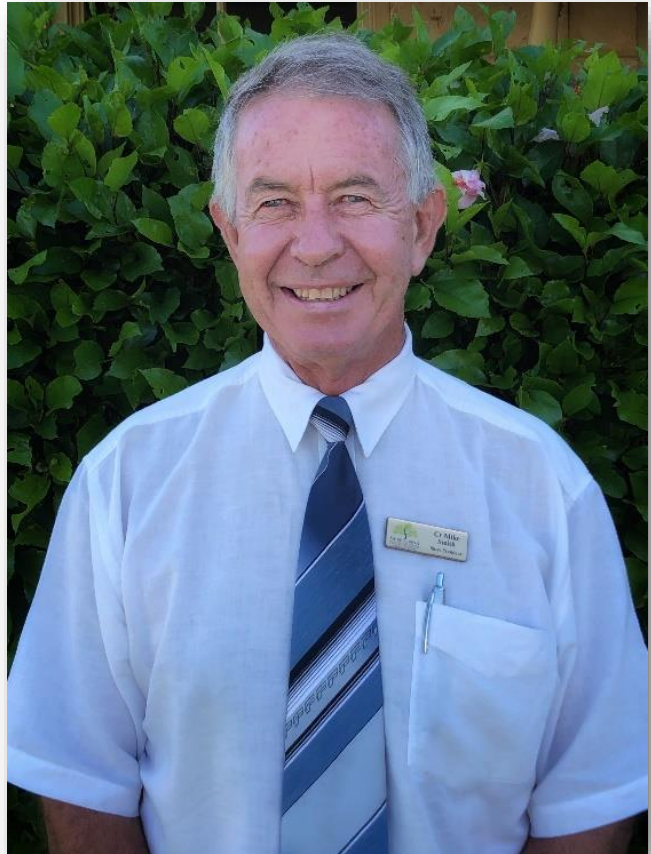
It was an exciting 2021/2022 for the Shire of Irwin with my fellow Councillors and Shire Staff working hard to deliver a wide range of services and infrastructure projects on time and within budget. Major developments for the year included the Morton Terrace Revitalisation Project and Stage 2 of the Two Henry Road project in conjunction with the WA Country Health Service.

Each financial year, as our Shire grows, a new budget is prepared to support the needs of the entire community. While Council and Shire Staff work hard to leverage as much revenue from other sources as possible, including fees and charges, capital grants and contributions, around 50% of the total Shire Budget is dependent on rates revenue.

Our 2022/2023 Annual Budget has been prepared, with much consideration to ensure the continued delivery of services while allowing for the implementation of infrastructure projects. I commend our Shire CEO and Staff who once again have produced a balanced (minor surplus) Budget.

This year Council resolved a 4.5% increase on rates raised, this will allow Council to sustain current and future outcomes that enhance our community's development. Priorities for this year include Surf Beach stabilisation works, the Kailis Drive Entry Statement, the Tree Planting Project, continued road renewals including Blackspot improvements to the entrance of the Dongara Health Service emergency department and continued upgrades and restoration works at Denison House.

On behalf of the Council and Staff I would like to thank our ratepayers for their continued support of our Shire. With industry continuing to flourish in our region we look forward to the exciting economic opportunities this year may bring.



A handwritten signature in black ink, appearing to read 'Mike Smith'.

Mike Smith
Shire President

SHIRE OF IRWIN
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

LOCAL GOVERNMENT ACT 1995

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Vision

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

Mission

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

SHIRE OF IRWIN

STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	5,949,556	5,678,969	5,645,606
Operating grants, subsidies and contributions	11	822,450	1,543,811	791,224
Fees and charges	15	2,202,999	2,246,458	2,063,150
Interest earnings	12(a)	54,872	60,078	45,478
Other revenue	12(a)	276,000	230,842	191,000
		9,305,877	9,760,158	8,736,458
Expenses				
Employee costs		(3,164,662)	(2,942,722)	(2,947,371)
Materials and contracts		(3,909,830)	(3,545,973)	(2,953,769)
Utility charges		(477,400)	(485,453)	(356,800)
Depreciation on non-current assets	6	(4,366,569)	(4,507,937)	(4,373,611)
Interest expenses	12(c)	(263,044)	(207,684)	(228,839)
Insurance expenses		(237,367)	(230,089)	(210,188)
Other expenditure		(200,916)	(234,044)	(206,417)
		(12,619,788)	(12,153,902)	(11,276,995)
		(3,313,911)	(2,393,744)	(2,540,537)
Non-operating grants, subsidies and contributions	11	5,391,447	2,892,991	3,396,931
Profit on asset disposals	5(b)	119,916	101,878	100,000
Loss on asset disposals	5(b)	0	(1,363)	0
		5,511,363	2,993,506	3,496,931
Net result for the period		2,197,452	599,762	956,394
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		2,197,452	599,762	956,394

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

SHIRE OF IRWIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		5,904,556	5,755,280	5,770,606
Operating grants, subsidies and contributions		613,979	1,400,858	(541,942)
Fees and charges		2,202,999	2,246,458	2,063,150
Interest received		54,872	60,078	45,478
Goods and services tax received		712,378	808,930	(487,577)
Other revenue		276,000	230,842	191,000
		9,764,784	10,502,446	7,040,715
Payments				
Employee costs		(3,164,662)	(2,919,604)	(2,947,371)
Materials and contracts		(4,233,030)	(3,812,236)	(3,097,435)
Utility charges		(477,400)	(485,453)	(356,800)
Interest expenses		(263,044)	(228,938)	(228,839)
Insurance paid		(237,367)	(230,089)	(210,188)
Goods and services tax paid		(712,378)	(712,378)	487,577
Other expenditure		(200,916)	(234,044)	(206,417)
		(9,288,797)	(8,622,742)	(6,559,473)
Net cash provided by (used in) operating activities	4	475,987	1,879,704	481,242
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(2,120,490)	(2,341,400)	(2,732,281)
Payments for construction of infrastructure	5(a)	(6,331,658)	(2,530,841)	(5,196,615)
Non-operating grants, subsidies and contributions		5,043,698	1,966,914	3,396,931
Proceeds from sale of property, plant and equipment	5(b)	312,000	139,412	1,631,184
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	37,930	41,513	41,513
Net cash provided by (used in) investing activities		(3,058,520)	(2,724,402)	(2,859,268)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(559,934)	(427,905)	(427,903)
Principal elements of lease payments	8	(17,435)	(20,528)	(20,474)
Proceeds from new borrowings	7(a)	0	1,290,000	674,000
Net cash provided by (used in) financing activities		(577,369)	841,567	225,623
Net increase (decrease) in cash held		(3,159,902)	(3,131)	(2,152,403)
Cash at beginning of year		5,011,200	5,014,331	5,014,331
Cash and cash equivalents at the end of the year	4	1,851,298	5,011,200	2,861,928

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

SHIRE OF IRWIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	2,256,461	926,103	808,457
		2,256,461	926,103	808,457
Revenue from operating activities (excluding rates)				
Specified area and ex gratia rates	2(a)(ii)	3,500	3,401	3,000
Operating grants, subsidies and contributions	11	822,450	1,543,811	791,224
Fees and charges	15	2,202,999	2,246,458	2,063,150
Interest earnings	12(a)	54,872	60,078	45,478
Other revenue	12(a)	276,000	230,842	191,000
Profit on asset disposals	5(b)	119,916	101,878	100,000
		3,479,737	4,186,468	3,193,852
Expenditure from operating activities				
Employee costs		(3,164,662)	(2,942,722)	(2,947,371)
Materials and contracts		(3,909,830)	(3,545,973)	(2,953,769)
Utility charges		(477,400)	(485,453)	(356,800)
Depreciation on non-current assets	6	(4,366,569)	(4,507,937)	(4,373,611)
Interest expenses	12(c)	(263,044)	(207,684)	(228,839)
Insurance expenses		(237,367)	(230,089)	(210,188)
Other expenditure		(200,916)	(234,044)	(206,417)
Loss on asset disposals	5(b)	0	(1,363)	0
		(12,619,788)	(12,155,265)	(11,276,995)
Non-cash amounts excluded from operating activities	3(b)	4,247,443	4,503,691	4,464,029
Amount attributable to operating activities		(2,636,147)	(2,539,003)	(2,810,657)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	11	5,391,447	2,892,991	3,396,931
Payments for property, plant and equipment	5(a)	(2,120,490)	(2,341,400)	(2,732,281)
Payments for construction of infrastructure	5(a)	(6,331,658)	(2,530,841)	(5,196,615)
Proceeds from disposal of assets	5(b)	312,000	139,412	1,631,184
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	37,930	41,513	41,513
Amount attributable to investing activities		(2,710,771)	(1,798,325)	(2,859,268)
Amount attributable to investing activities		(2,710,771)	(1,798,325)	(2,859,268)
FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(559,934)	(427,905)	(427,903)
Principal elements of finance lease payments	8	(17,435)	(20,528)	(20,474)
Proceeds from new borrowings	7(b)	0	1,290,000	674,000
Transfers to cash backed reserves (restricted assets)	9(a)	(176,868)	(296,942)	(295,000)
Transfers from cash backed reserves (restricted assets)	9(a)	0	384,656	290,345
Transfers to restricted cash (other)		(40,000)	(11,060)	(150,000)
Transfers from restricted cash (other)		195,813	0	160,081
Amount attributable to financing activities		(598,424)	918,221	231,049
Budgeted deficiency before general rates		(5,945,342)	(3,419,107)	(5,438,876)
Estimated amount to be raised from general rates	2(a)	5,946,056	5,675,568	5,642,606
Net current assets at end of financial year - surplus/(deficit)	3	714	2,256,461	203,730

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

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1 (a) BASIS OF PREPARATION

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

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

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

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting 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.

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

The local government reporting entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the annual budget.

2021/22 actual balances

Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

Rounding off figures

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

SHIRE OF IRWIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

1 (b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

<p>REVENUES</p> <p>RATES</p> <p>All rates levied under the <i>Local Government Act 1995</i>. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.</p> <p>SERVICE CHARGES</p> <p>Service charges imposed under Division 6 of Part 6 of the <i>Local Government Act 1995</i>. Regulation 54 of the <i>Local Government (Financial Management) Regulations 1996</i> identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.</p> <p>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.</p> <p>PROFIT ON ASSET DISPOSAL</p> <p>Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.</p> <p>OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</p> <p>Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.</p> <p>NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</p> <p>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.</p> <p>FEES AND CHARGES</p> <p>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.</p> <p>INTEREST EARNINGS</p> <p>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.</p> <p>OTHER REVENUE / INCOME</p> <p>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.</p>	<p>EXPENSES</p> <p>EMPLOYEE COSTS</p> <p>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.</p> <p>MATERIALS AND CONTRACTS</p> <p>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.</p> <p>UTILITIES (GAS, ELECTRICITY, WATER, ETC.)</p> <p>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.</p> <p>INSURANCE</p> <p>All insurance other than worker's compensation and health benefit insurance included as a cost of employment.</p> <p>LOSS ON ASSET DISPOSAL</p> <p>Loss on the disposal of fixed assets includes loss on disposal of long term investments.</p> <p>DEPRECIATION ON NON-CURRENT ASSETS</p> <p>Depreciation and amortisation expense raised on all classes of assets.</p> <p>INTEREST EXPENSES</p> <p>Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.</p> <p>OTHER EXPENDITURE</p> <p>Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.</p>
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1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE	ACTIVITIES
Governance To provide a management and administrative structure to service Council and the community.	Includes the activities of members of Council and the administrative support available to the Council for the provision of governance. Civic Functions and Public Relations, Council Elections and training for Elected Members.
General purpose funding To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
Health To provide an operational framework for environmental and community health.	Includes Environmental Health, Medical and Health facilities.
Education and welfare To provide, develop and manage services for the elderly, youth and children.	Elderly person's activities and support including: disability services, youth services, indigenous issues, playgroup and other welfare. Includes maintenance of the senior citizen's centre, resource centre and playgroup building.
Housing Provide age appropriate accommodation in partnership with Homeswest and age appropriate independent living units.	Provision and maintenance of housing for aged persons and ageing in place.
Community amenities To provide, develop and manage services in response to community needs.	Waste 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 wellbeing of the community.	Maintenance of public halls, 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 for the community.	Construction and maintenance of roads, streets, footpaths, depots, parking facilities, aerodrome and traffic control. Cleaning of town streets, provision of street lighting and care and maintenance of jetties.
Economic services To foster economic development, tourism and rural services in the district.	Provision of rural services, tourism, area promotion and building control.
Other property and services To provide control accounts and reporting facilities for all other operations.	Includes private works, public works overheads, plant recovery costs, administration overheads and any other unclassified items.

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) Differential general rates or general rates										
Residential	Gross rental valuation	0.116140	1,364	17,347,788	2,014,772	10,000	0	2,024,772	2,011,376	2,014,718
Commercial	Gross rental valuation	0.116140	120	3,938,580	457,427	0	0	457,427	463,360	463,015
Undeveloped	Gross rental valuation	0.116140	27	408,446	47,437	0	0	47,437	34,947	37,292
Residential - R50 Developed	Gross rental valuation	0.116140	77	1,320,058	153,312	0	0	153,312	152,339	151,762
Residential - R50 Undeveloped	Gross rental valuation	0.116140	11	155,850	18,100	0	0	18,100	18,116	18,116
Policy Area A	Unimproved valuation	0.014743	5	3,346,000	49,330	0	0	49,330	48,119	48,119
Policy Area B	Unimproved valuation	0.014743	12	4,139,000	61,021	0	0	61,021	58,087	58,087
Policy Area C	Unimproved valuation	0.014743	141	92,644,500	1,365,858	10,000	0	1,375,858	1,177,888	1,167,188
Policy Area D	Unimproved valuation	0.014743	113	16,779,500	247,380	0	0	247,380	197,334	196,920
Policy Area E	Unimproved valuation	0.014743	40	10,890,000	160,551	0	0	160,551	141,669	141,669
Policy Area F	Unimproved valuation	0.014743	25	5,748,000	84,743	0	0	84,743	72,099	72,099
Policy Area G	Unimproved valuation	0.014743	28	4,354,500	64,198	0	0	64,198	52,767	52,767
Mining	Unimproved valuation	0.197240	29	1,591,576	313,922	0	0	313,922	319,413	293,850
Mining Developed	Unimproved valuation	0.197240	9	887,524	175,055	0	0	175,055	175,204	175,204
Sub-Total			2,001	163,551,322	5,213,106	20,000	0	5,233,106	4,922,718	4,890,806
Minimum payment		Minimum								
		\$								
Residential	Gross rental valuation	1,050	88	666,832	92,400	0	0	92,400	93,450	93,450
Commercial	Gross rental valuation	1,050	65	295,668	68,250	0	0	68,250	68,250	68,250
Undeveloped	Gross rental valuation	1,050	443	1,263,627	465,150	0	0	465,150	472,500	472,500
Residential - R50 Developed	Gross rental valuation	1,050	6	50,856	6,300	0	0	6,300	7,350	7,350
Residential - R50 Undeveloped	Gross rental valuation	1,050	14	73,830	14,700	0	0	14,700	14,700	14,700
Policy Area A	Unimproved valuation	1,050	4	210,000	4,200	0	0	4,200	4,200	4,200
Policy Area B	Unimproved valuation	1,050	3	149,500	3,150	0	0	3,150	3,150	3,150
Policy Area C	Unimproved valuation	1,050	20	914,200	21,000	0	0	21,000	39,900	38,850
Policy Area D	Unimproved valuation	1,050	7	379,500	7,350	0	0	7,350	17,850	17,850
Policy Area E	Unimproved valuation	1,050	0	0	0	0	0	0	0	0
Policy Area F	Unimproved valuation	1,050	10	689,000	10,500	0	0	10,500	11,550	11,550
Policy Area G	Unimproved valuation	1,050	0	0	0	0	0	0	1,050	1,050
Mining	Unimproved valuation	1,050	19	43,215	19,950	0	0	19,950	18,900	18,900
Mining Developed	Unimproved valuation	1,050	0	0	0	0	0	0	0	0
Sub-Total			679	4,736,228	712,950	0	0	712,950	752,850	751,800
Total amount raised from general rates			2,680	168,287,550	5,926,056	20,000	0	5,946,056	5,675,568	5,642,606
								5,946,056	5,675,568	5,642,606
(ii) Specified area and ex gratia rates										
Ex-gratia rates										
Dampier to Bunbury Corridor 2022/23					3,500	0	0	3,500	3,401	3,000
Total specified area and ex gratia rates								3,500	3,401	3,000
Total rates								5,949,556	5,678,969	5,645,606

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 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	5/09/2022	0	0.0%	7.0%
Option two				
First instalment	5/09/2022	0	5.5%	7.0%
Second instalment	7/11/2022	5	5.5%	7.0%
Option three				
First instalment	5/09/2022	0	5.5%	7.0%
Second instalment	7/11/2022	5	5.5%	7.0%
Third instalment	9/01/2023	5	5.5%	7.0%
Fourth instalment	6/03/2023	5	5.5%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	5,000	5,200	5,000
Instalment plan interest earned	10,000	10,198	10,000
Interest on deferred rates	0	220	0
Unpaid rates and service charge interest earned	30,000	33,341	20,000
	45,000	48,959	35,000

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

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

SHIRE OF IRWIN
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2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2023.

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2023.

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2023.

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents - unrestricted
Cash and cash equivalents - restricted
Financial assets - unrestricted
Receivables
Inventories

Less: current liabilities

Trade and other payables
Contract liabilities
Unspent non-operating grants, subsidies and contributions liability
Lease liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	\$	\$	\$
4	281,599	1,631,649	1,376,728
4	1,569,699	3,379,551	1,485,200
	0	0	41,513
	823,299	768,799	556,940
	26,218	28,018	25,968
	2,700,815	5,808,017	3,486,349
	(717,213)	(1,042,213)	(1,160,896)
	0	(198,971)	0
	0	(347,749)	
8	(17,434)	(17,434)	(20,474)
7	0	0	(2)
	(415,874)	(415,874)	(415,874)
	(1,150,521)	(2,022,241)	(1,597,246)
	1,550,294	3,785,776	1,889,103
3.(c)	(1,549,580)	(1,529,315)	(1,685,373)
	714	2,256,461	203,730

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on disposal of assets
Add: Depreciation on assets
Movement in current employee provisions associated with restricted cash

Non cash amounts excluded from operating activities

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - restricted reserves
Less: Cash - restricted other - village units/Henry Rd Coastal Nodes
Less: Current assets not expected to be received at end of year
 - Current portion of self supporting loans receivable
Add: Current liabilities not expected to be cleared at end of year
 - Current portion of borrowings
 - Current portion of lease liabilities
 - Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	\$	\$	\$
5(b)	(119,916)	(101,878)	(100,000)
5(b)	0	1,363	0
6	4,366,569	4,507,937	4,373,611
	790	96,269	190,418
	4,247,443	4,503,691	4,464,029
9	(1,569,699)	(1,392,831)	(1,485,200)
	(218,122)	(373,935)	(493,302)
	0	0	(41,513)
	0	0	2
	17,434	17,434	20,474
	220,807	220,017	314,166
	(1,549,580)	(1,529,315)	(1,685,373)

3 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

The Shire of 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.

LAND HELD FOR RESALE

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

CONTRACT LIABILITIES

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

4. RECONCILIATION OF CASH

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

	Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Cash at bank and on hand		1,851,298	5,011,200	2,861,928
Total cash and cash equivalents		1,851,298	5,011,200	2,861,928
Held as				
- Unrestricted cash and cash equivalents	3(a)	281,599	1,631,649	1,376,728
- Restricted cash and cash equivalents	3(a)	1,569,699	3,379,551	1,485,200
		1,851,298	5,011,200	2,861,928
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		1,569,699	3,379,551	1,485,200
		1,569,699	3,379,551	1,485,200
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Financially backed reserves	9	1,569,699	1,392,831	1,485,200
Unspent borrowings	7(c)	0	1,440,000	0
Contract liabilities		0	198,971	0
Unspent non-operating grants, subsidies and contribution liabilities		0	347,749	0
		1,569,699	3,379,551	1,485,200
Reconciliation of net cash provided by operating activities to net result				
Net result		2,197,452	599,762	956,394
Depreciation	6	4,366,569	4,507,937	4,373,611
(Profit)/loss on sale of asset	5(b)	(119,916)	(100,515)	(100,000)
Share of profit or (loss) of associates accounted for using the equity method		0	0	0
(Increase)/decrease in receivables		(54,500)	(86,654)	125,205
(Increase)/decrease in inventories		1,800	0	2,050
(Increase)/decrease in other assets		0	303,091	303,091
Increase/(decrease) in payables		(325,000)	(567,490)	(448,807)
Increase/(decrease) in contract liabilities		(198,971)	116,564	(1,333,371)
Increase/(decrease) in unspent non-operating grants		(347,749)	(926,077)	
Non-operating grants, subsidies and contributions		(5,043,698)	(1,966,914)	(3,396,931)
Net cash from operating activities		475,987	1,879,704	481,242

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

5. FIXED ASSETS

(a) Acquisition of Assets

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

Reporting program							2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
Asset class	Law, order, public safety	Housing	Community amenities	Recreation and culture	Transport	Economic services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>									
Buildings - non-specialised	0	94,674	45,000	273,200	0	0	412,874	1,629,332	1,693,981
Furniture and equipment	0	0	0	0	0	0	24,000	30,997	114,000
Plant and equipment	59,300	0	0	36,000	1,568,316	0	20,000	681,071	924,300
	59,300	94,674	45,000	309,200	1,568,316	0	2,120,490	2,341,400	2,732,281
<i>Infrastructure</i>									
Infrastructure - roads	0	13,000	0	0	1,462,692	0	1,475,692	2,345,760	2,777,844
Infrastructure - other	154,400	15,000	41,000	345,816	4,219,750	80,000	4,855,966	185,081	2,418,771
	154,400	28,000	41,000	345,816	5,682,442	80,000	6,331,658	2,530,841	5,196,615
Total acquisitions	213,700	122,674	86,000	655,016	7,250,758	80,000	8,452,148	4,872,241	7,928,896

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

- Statement of Estimated Capital Expenditure And Sources Of Funds For The Period 1 July 2022 To 30 June 2023

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF IRWIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Law, order, public safety	0	32,000	32,000	0	0	34,955	34,955	0	0	30,000	30,000	0
Recreation and culture	8,900	12,000	3,100	0	0	0	0	0	0	0	0	0
Transport	183,184	268,000	84,816	0	38,897	47,844	10,310	(1,363)	0	20,000	20,000	0
Other property and services	0	0	0	0	0	56,613	56,613	0	1,531,184	1,581,184	50,000	0
	192,084	312,000	119,916	0	38,897	139,412	101,878	(1,363)	1,531,184	1,631,184	100,000	0
By Class												
<u>Property, Plant and Equipment</u>												
Land - freehold land	0	0	0	0	0	0	0	0	1,531,184	1,531,184	0	0
Plant and equipment	192,084	312,000	119,916	0	38,897	139,412	101,878	(1,363)	0	100,000	100,000	
	192,084	312,000	119,916	0	38,897	139,412	101,878	(1,363)	1,531,184	1,631,184	100,000	0

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

6. ASSET DEPRECIATION

By Program

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

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - other
Right of use - buildings

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
2,267	2,267	2,267
74,698	74,699	68,310
0	28,472	0
44,477	44,477	44,477
236,247	236,247	228,871
16,377	16,376	24,297
1,012,311	1,012,310	988,149
2,615,253	2,615,253	2,592,084
63,668	63,669	63,668
301,271	414,167	361,488
4,366,569	4,507,937	4,373,611
213,453	220,364	218,071
971,770	1,003,231	966,803
65,415	67,533	64,684
424,031	437,759	460,906
2,446,333	2,525,532	2,439,433
241,721	249,547	219,843
3,846	3,971	3,871
4,366,569	4,507,937	4,373,611

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	20 - 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

AMORTISATION

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

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

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

SHIRE OF IRWIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan		Interest Rate	Budget Principal	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal outstanding 30 June 2023	2022/23 Budget Interest Repayments	Actual Principal 1 July 2021	2021/22 Actual New Loans	2021/22 Actual Principal Repayments	Actual Principal outstanding 30 June 2022	2021/22 Actual Interest Repayments	Budget Principal 1 July 2021	2021/22 Budget New Loans	2021/22 Budget Principal Repayments	Budget Principal outstanding 30 June 2022	2021/22 Budget Interest Repayments
	Number	Institution		1 July 2022														
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Health																		
Medical Centre	99	WATC	2.1%	1,330,827	0	(61,489)	1,269,338	(37,111)	1,391,039	0	(60,212)	1,330,827	(33,975)	1,391,039	0	(60,211)	1,330,828	(38,601)
Housing																		
SIHI Completion	100	WATC	2.0%	659,649	0	(41,176)	618,473	(17,832)	700,000	0	(40,351)	659,649	(15,805)	668,379	0	(40,351)	628,028	(18,799)
Recreation and culture																		
Recreation Centre	93	WATC	6.8%	1,877,514	0	(125,842)	1,751,672	(136,034)	1,995,164	0	(117,650)	1,877,514	(135,612)	1,995,164	0	(117,650)	1,877,514	(144,590)
Tennis Courts Resurfac	96	WATC	2.4%	0	0	0	0	0	40,419	0	(40,419)	0	(899)	40,418	0	(40,418)	0	(925)
Transport																		
Plant	98	WATC	2.1%	538,181	0	(130,418)	407,763	(14,236)	665,941	0	(127,760)	538,181	(13,921)	665,941	0	(127,760)	538,181	(17,349)
Plant	103	WATC		1,290,000	0	(163,079)	1,126,921	(50,107)	0	1,290,000	0	1,290,000	(99)	0	674,000	0	674,000	0
				5,696,171	0	(522,004)	5,174,167	(255,320)	4,792,563	1,290,000	(386,392)	5,696,171	(200,311)	4,760,941	674,000	(386,390)	5,048,551	(220,264)
Self Supporting Loans																		
Recreation and culture																		
Golf Club SS	97	WATC	0.026	4,233	0	(4,233)	0	(79)	12,540	0	(8,307)	4,233	(220)	12,541	0	(8,307)	4,234	(324)
Bowling Club SS	102	WATC	0.015	321,804	0	(33,697)	288,107	(6,872)	355,010	0	(33,206)	321,804	(6,380)	355,010	0	(33,206)	321,804	(7,478)
				326,037	0	(37,930)	288,107	(6,951)	367,550	0	(41,513)	326,037	(6,600)	367,551	0	(41,513)	326,038	(7,802)
				6,022,208	0	(559,934)	5,462,274	(262,271)	5,160,113	1,290,000	(427,905)	6,022,208	(206,911)	5,128,492	674,000	(427,903)	5,374,589	(228,066)

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

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

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

7. INFORMATION ON BORROWINGS (Continued)

(b) New borrowings - 2022/23

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2023

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2022/23 Budget	New loans unspent at 30 June 2023	Amount as at 30 June 2023
			\$	\$	\$	\$
SIHI Completion	Additional units and communal area	2021	150,000	150,000	0	0
Plant	Purchase plant	2022	1,290,000	1,290,000	0	0
			1,440,000	1,440,000	0	0

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	(4,680)	0
Total amount of credit unused	20,000	15,320	20,000
Loan facilities			
Loan facilities in use at balance date	5,462,274	6,022,208	5,374,589
Unused loan facilities at balance date	0	1,440,000	0

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

SHIRE OF IRWIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2022	2022/23 Budget New Leases	2022/23 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2023	2022/23 Budget Lease Interest Repayments	Actual Principal 1 July 2021	2021/22 Actual New Leases	2021/22 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2022	2021/22 Actual Lease Interest repayments	Budget Principal 1 July 2021	2021/22 Budget New Leases	2021/22 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2022	2021/22 Budget Lease Interest Repayments
						\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture																			
Solar Panels (67.941%)		Macquarie	2.7%		11,882	0	(11,882)	0	(525)	25,792	0	(13,910)	11,882	(525)	25,796	0	(13,910)	11,886	(525)
Other property and services																			
Solar Panels (32.059%)		Macquarie	2.7%		5,553	0	(5,553)	0	(248)	12,171	0	(6,618)	5,553	(248)	12,172	0	(6,564)	5,608	(248)
					17,435	0	(17,435)	0	(773)	37,963	0	(20,528)	17,435	(773)	37,968	0	(20,474)	17,494	(773)

SIGNIFICANT ACCOUNTING POLICIES

<p>LEASES</p> <p>At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease.</p> <p>A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.</p> <p>At the commencement date, a right-of-use asset is recognised at cost and a lease liability. at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.</p>	<p>LEASE LIABILITIES</p> <p>The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.</p>
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9. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Staff Entitlements reserve	220,017	790	0	220,807	123,748	190,580	(94,311)	220,017	123,748	190,418	0	314,166
(b) Port Denison Foreshore Redevelopment rese	242,189	870	0	243,059	241,059	1,130	0	242,189	241,058	815	0	241,873
(c) Rec Centre Equipment reserve	2,668	9	0	2,677	52,422	246	(50,000)	2,668	52,422	177	(50,000)	2,599
(d) Sanitation reserve	1,263	5	0	1,268	1,257	6	0	1,263	1,257	4	0	1,261
(e) Coastal Management reserve	31,315	112	0	31,427	31,169	146	0	31,315	31,169	105	0	31,274
(f) Asset Management reserve	861,406	174,960	0	1,036,366	997,075	104,676	(240,345)	861,406	997,076	103,367	(240,345)	860,098
(g) Plant Replacement reserve	9,277	33	0	9,310	9,234	43	0	9,277	9,234	31	0	9,265
(h) Tourism reserve	24,696	89	0	24,785	24,581	115	0	24,696	24,581	83	0	24,664
	1,392,831	176,868	0	1,569,699	1,480,545	296,942	(384,656)	1,392,831	1,480,545	295,000	(290,345)	1,485,200
	1,392,831	176,868	0	1,569,699	1,480,545	296,942	(384,656)	1,392,831	1,480,545	295,000	(290,345)	1,485,200

(b) Financially Backed Reserves - Purposes

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

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

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

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

11. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	0	1,738	0
General purpose funding	6,022,856	5,765,562	5,697,606
Law, order, public safety	50,500	48,135	51,000
Health	104,200	88,478	85,700
Education and welfare	4,045	5,510	3,000
Housing	475,280	429,036	426,600
Community amenities	1,251,924	1,173,911	1,074,600
Recreation and culture	201,972	381,000	337,478
Transport	92,816	16,732	23,000
Economic services	296,750	290,176	245,250
Other property and services	103,000	117,947	101,000
	8,603,343	8,318,225	8,045,234
Operating grants, subsidies and contributions			
General purpose funding	162,680	1,044,345	393,627
Law, order, public safety	408,103	225,061	166,020
Community amenities	0	9,091	0
Recreation and culture	148,481	58,673	0
Transport	93,186	196,641	231,577
Other property and services	10,000	10,000	0
	822,450	1,543,811	791,224
Non-operating grants, subsidies and contributions			
Law, order, public safety	100,000	245,496	0
Housing	0	1,063,634	1,040,774
Recreation and culture	99,000	0	0
Transport	5,192,447	1,458,318	2,356,157
Other property and services	0	125,543	0
	5,391,447	2,892,991	3,396,931
Total Income	14,817,240	12,755,027	12,233,389
Expenses			
Governance	(676,644)	(546,414)	(743,696)
General purpose funding	(760,979)	(536,881)	(761,300)
Law, order, public safety	(700,441)	(714,665)	(546,387)
Health	(501,311)	(490,626)	(474,816)
Education and welfare	(70,134)	(69,672)	(64,931)
Housing	(823,648)	(629,890)	(752,781)
Community amenities	(1,534,956)	(1,520,564)	(1,303,231)
Recreation and culture	(3,124,620)	(2,680,402)	(2,996,912)
Transport	(3,871,232)	(3,587,901)	(3,099,919)
Economic services	(468,829)	(390,505)	(463,022)
Other property and services	(86,994)	(987,745)	(70,000)
Total expenses	(12,619,788)	(12,155,265)	(11,276,995)
Net result for the period	2,197,452	599,762	956,394

12. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	5,000	6,943	5,000
- Other funds	3,000	1,898	3,000
Self supporting loan interest received	6,872	7,478	7,478
Other interest revenue (refer note 1b)	40,000	43,759	30,000
	54,872	60,078	45,478
(a) Other revenue			
Reimbursements and recoveries	212,500	146,159	138,000
Other	63,500	84,683	53,000
	276,000	230,842	191,000
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	50,000	51,000	110,000
	50,000	51,000	110,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	262,271	206,911	228,066
Interest expense on lease liabilities	773	773	773
	263,044	207,684	228,839
(d) Write offs			
General rate	1,000	796	1,000
	1,000	796	1,000

13. ELECTED MEMBERS REMUNERATION

Shire President - Mike Smith

President's allowance	20,000	20,000	20,000
Meeting attendance fees	10,000	10,000	10,000
Annual allowance for ICT expenses	316	239	275
Travel and accommodation expenses	500	0	250

Deputy Shire President - Isabelle Scott

Deputy President's allowance	5,000	5,000	5,000
Meeting attendance fees	7,688	7,688	7,688
Annual allowance for ICT expenses	312	239	275
Travel and accommodation expenses	500	0	250

Elected member - Grant Eva

Meeting attendance fees	7,688	7,688	7,688
Annual allowance for ICT expenses	312	239	275
Travel and accommodation expenses	500	0	250

Elected member - Andrew Gillam

Meeting attendance fees	7,688	7,688	7,688
Annual allowance for ICT expenses	312	238	275
Travel and accommodation expenses	500	0	250

Elected member - Mark Leonard

Meeting attendance fees	7,688	7,688	7,688
Annual allowance for ICT expenses	312	238	275
Travel and accommodation expenses	500	0	250

Elected member - Hayley Palmer

Meeting attendance fees	7,688	7,688	7,688
Annual allowance for ICT expenses	312	238	275
Travel and accommodation expenses	500	1,067	250

Elected member - Elyce Tunbridge

Meeting attendance fees	7,688	7,688	7,688
Annual allowance for ICT expenses	312	238	275
Travel and accommodation expenses	500	0	250

Elected member - Barry Wyse

Meeting attendance fees	7,688	7,688	7,688
Annual allowance for ICT expenses	312	238	275
Travel and accommodation expenses	500	0	250

Total Elected Member Remuneration

President's allowance	20,000	20,000	20,000
Deputy President's allowance	5,000	5,000	5,000
Meeting attendance fees	63,816	63,816	63,816
Annual allowance for ICT expenses	2,500	1,907	2,200
Travel and accommodation expenses	4,000	1,067	2,000

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
20,000	20,000	20,000
10,000	10,000	10,000
316	239	275
500	0	250
30,816	30,239	30,525
5,000	5,000	5,000
7,688	7,688	7,688
312	239	275
500	0	250
13,500	12,927	13,213
7,688	7,688	7,688
312	239	275
500	0	250
8,500	7,927	8,213
7,688	7,688	7,688
312	238	275
500	0	250
8,500	7,926	8,213
7,688	7,688	7,688
312	238	275
500	0	250
8,500	7,926	8,213
7,688	7,688	7,688
312	238	275
500	1,067	250
8,500	8,993	8,213
7,688	7,688	7,688
312	238	275
500	0	250
8,500	7,926	8,213
7,688	7,688	7,688
312	238	275
500	0	250
8,500	7,926	8,213
95,316	91,790	93,016
20,000	20,000	20,000
5,000	5,000	5,000
63,816	63,816	63,816
2,500	1,907	2,200
4,000	1,067	2,000
95,316	91,790	93,016

SIGNIFICANT ACCOUNTING POLICIES

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

Separate joint arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

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

15. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
General purpose funding	25,300	29,994	14,000
Law, order, public safety	9,500	11,724	12,000
Health	5,700	5,483	5,700
Education and welfare	45	45	0
Housing	475,280	429,035	426,600
Community amenities	1,251,924	1,173,911	1,074,600
Recreation and culture	168,000	329,127	322,000
Transport	8,000	6,421	3,000
Economic services	257,250	244,656	197,250
Other property and services	2,000	16,062	8,000
	2,202,999	2,246,458	2,063,150

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

2022/23 Schedule of Fees & Charges

Description	GST	2022/2023	Charge Basis
03 RATES			
Account Enquiry Fees	N	\$120.00	Per enquiry
Property Register, Mailing List Information (Owner/Property details) - no commercial benefit	N	\$15.00	Per assessment - \$350 all assessments
Plus Per Assessment	N	\$0.70	
Reprint of Rates Notice	N	\$7.50	Per notice
Instalment Fee	N	\$5.00	Per notice
Debt Recovery Costs	N	At Cost	At cost
Payment Arrangement Administration Fee (excluding pensioners)	N	\$30.00	Per new Arrangement
04 GOVERNANCE			
Minutes and Agendas - NOT FOR SALE - Available free to download from council website		Free	Free
FOI Application Fee	N	\$30.00	Per application
FOI Charges (Other)	N	See Charges Schedule for Specific Application, i.e. photocopies, posting, time	Per application
Administration			
Photocopying - Black and White A4	Y	\$1.50	Per copy
Photocopying - Black and White A3	Y	\$2.50	Per copy
Photocopying - Colour A4	Y	\$2.00	Per copy
Photocopying - Colour A3	Y	\$3.00	Per copy
Thermal Binding	Y	\$10.00	Per copy
Laminating - A4	Y	\$2.50	Per copy
Laminating - A3	Y	\$4.00	Per copy
Emailing	Y	\$4.50	Per email
Irwin Shire Series Plates	Y	\$230.00	Per set
05 FIRE PREVENTION			
Fines & Penalties			
These infringements are fixed by the Bush Fires Act 1954 & Regulations		See Infringement	
Block Slashing			
Any Firebreaks/Fire Prevention carried out on behalf of property owners will be charged out at private works rates	Y	Recovery plus administration costs	

2022/23 Schedule of Fees & Charges

Description	GST	2022/2023	Charge Basis
05 ANIMAL CONTROL			
Fines & Penalties			
Animal Related Offences Fines and Penalties		See Infringement	
Fines Enforcement Registry (FER)			
Issuing Final Demand	N	As per FER	
Preparing Enforcement Certificate	N	As per FER	
Registration of Infringement Notice	N	As per FER	
Dog Pound Charges			
For Seizure and Impounding of Dog	N	\$85.00	Per day
Each additional day thereafter	N	\$35.00	Per day
Cat Pound Charges			
For Seizure and Impounding of Cat	N	\$85.00	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 years
3 year Registration - Unsterilised dog	N	\$120.00	3 years
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

2022/23 Schedule of Fees & Charges

Description	GST	2022/2023	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/annual
Fish Processing Establishment	N	\$298.00	Per application/annual
Poultry Production and Farming	N	\$298.00	Per application/annual
Laundries, dry-cleaning establishments	N	\$147.00	Per application/annual
Any other offensive trade not specified in the Regulations	N	\$298.00	Per application/annual
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	Per audit
Liquor Control Act 1988			
Section 39 Certificate and Inspection	N	\$73.00	Per application
Trading in Public Places			
Stall Holders Application Fee (excludes Community Events)	N	\$25.00	Per application/annual
Traders Permit 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
Lodging Houses			
Annual Renewal Fee and inspection (large over 20 rooms)	N	\$100.00	Annual
Annual Renewal Fee and inspection (small under 20 rooms)	N	\$50.00	Annual
Caravan Parks - Caravan Parks & Camping Grounds Act 1995			
Application for grant of renewal of licence (Annual)			
Sites (each)	N	\$6.00	Per site
Camp Sites (each)	N	\$3.00	Per site
Overflow (each)	N	\$1.50	Per site
Minimum	N	\$200.00	Per licence
Temporary Caravan Park licence	N	\$100.00	Per site
Transfer of Licence (Reg 55)	N	\$100.00	To Comply with Local Government Act - Schedule 3
Letter of Approval for park home, hard annex related to Caravan Parking and Camping licence	N	\$100.00	To Comply with Local Government Act - Schedule 3
Health (Public Buildings) Regulations 1992 - Health Act 1911			
Application for approval to construct, alter or extend public building	N	\$150.00	Per application
Application for certificate of approval	N	No Charge	Per application
Application to vary certificate of approval	N	\$60.00	Per application
Annual fee and Inspection Fee (Commercial Only)	N	\$80.00	Annual
Public Pools			
Health (Aquatic Facilities) Regulations 2007, s 21			
Aquatic facility water sampling/testing - per facility, per visit	N	\$30.00	Per sample
Aquatic facility Code Inspection Report - per facility	N	\$80.00	Annual
Re-inspection Fee		\$50.00	Per inspection
07 HEALTH ADMINISTRATION AND INSPECTION			
Septic Tank Fees			
Application for the treatment of sewage	N	\$118.00	Per application
Inspection	N	\$118.00	Per inspection

2022/23 Schedule of Fees & Charges

Description	GST	2022/2023	Charge Basis
09 OTHER HOUSING			
The Village			
Units 1-39	N	<i>As per lease agreement</i>	Per fortnight
Pet Bond (non-refundable to meet costs of fumigation of the premises)	N	<i>As per lease agreement</i>	Per household
Henry Road			
Units 1 - 12	N	<i>As per lease agreement</i>	Per fortnight
Richardson Road			
72 Richardson Road - Residence	N	<i>As per lease agreement</i>	Per fortnight
Pet Bond (non-refundable to meet costs of fumigation of the premises)	N	<i>As per lease agreement</i>	Per household
Kennedy Heights			
2 Kennedy Heights - Residence	N	<i>As per lease agreement</i>	Per fortnight
Pet Bond (non-refundable to meet costs of fumigation of the premises)	N	<i>As per lease agreement</i>	Per household
10 SANITATION			
Refuse Removal Charges			
<i>Council impose the following refuse collection charges where a property receives or is eligible to receive a rubbish collection service</i>			
Per Bin Collected - Annual Charge			
Domestic Service 240L mobile garbage bin	N	\$343.00	1 collection per week
Commercial/Industrial 240L mobile garbage bins	N	\$355.00	1 collection per week
Commercial/Industrial bulk removals	N		as per volume assessed
Commercial Bulk Bin - Annual Charge			
1.5 cubic metre bin	N	\$2,779.00	1 collection per week
1.5 cubic metre bin	N	\$5,264.00	1 collection 2 x per week
1.5 cubic metre bin	N	\$7,743.00	1 collection 3 x per week
1.5 cubic metre bin	N	\$1,535.00	1 collection per fortnight
1.5 cubic metre bin	N	\$916.00	1 collection per month
3.0 cubic metre bin	N	\$3,758.00	1 collection per week
3.0 cubic metre bin	N	\$7,223.00	1 collection 2 x per week
3.0 cubic metre bin	N	\$10,692.00	1 collection 3 x per week
3.0 cubic metre bin	N	\$2,026.00	1 collection per fortnight
3.0 cubic metre bin	N	\$1,158.00	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	POA	Per bin

2022/23 Schedule of Fees & Charges

Description	GST	2022/2023	Charge Basis
10 SANITATION - TRANSFER STATION			
Transfer Station - Domestic Waste			
240LT Mobile Garbage Bin	Y	\$10.50	per bin
Mixed Waste (non-recyclable)	Y	\$42.00	per m³
Builders Waste - Mixed Rubble	Y	\$67.00	per m³
Clean Greenwaste	Y	No Charge	per m³
Cardboard/Paper Packaging	Y	\$16.50	per m³
Transfer Station - Commercial Waste			
240LT MGB	Y	\$18.00	
Mixed Waste (non-recyclable)	Y	\$73.50	per m³
Mixed Rubble	Y	\$67.00	per m³
Cardboard/Paper Packaging	Y	\$25.00	per m³
Clean Greenwaste	Y	No Charge	per m³
Clean Fill	Y	No Charge	per m³
Builders Waste Per Permit (minimum initial 4 passes)	Y	\$115.00	Per pass for 2m³
Transfer Station - Special Waste			
Timber	Y	\$38.50	per m³
Bulky Waste/Furniture	Y	\$38.50	per m³
Asbestos (wrapped) - per sheet	Y	\$10.50	Per Item
Asbestos (wrapped)	Y	\$104.00	per m³
Scrap Metal	Y	No Charge	per m³
Carcass - small	Y	\$9.50	Per carcass
Carcass - large	Y	\$12.50	Per carcass
E-Waste (computers, televisions etc)	Y	\$10.50	per item
White goods	Y	No Charge	per item
Mattress	Y	\$25.00	Per unit
Car Bodies	Y	\$47.00	Per unit
Tyre - Motorcycle	Y	\$5.00	Per tyre
Tyre - Passenger vehicles	Y	\$8.00	Per tyre
Tyre - Truck	Y	\$15.00	Per tyre
Tyre - Super Single	Y	\$36.50	Per tyre
Waste Oil	Y	No Charge	per litre
Waste Oil Container (Domestic)	Y	\$4.20	Per Item
Septage - K210	Y	\$0.06	Per litre
Grease Waste - K110	Y	\$0.06	Per litre
Sales			
Household Goods	Y	POA	
Building Materials	Y	POA	
Mulch	Y	POA	
120L Mobile Garbage Bin		\$95.00	Per Bin
Animal Carcass Collection			
240 Litre Mobile Garbage Bin	Y	\$110.00	Per Bin/Collection
Carcass Weight Below 60Kg	Y	\$10.00	Per Carcass
Carcass Weight Above 60Kg	Y	\$15.00	Per Carcass
Refund - Container Deposit Scheme (Commencing 2 June 2020)			
Eligible beverage containers		10c refund	Per Item

2022/23 Schedule of Fees & Charges

Description	GST	2022/2023	Charge Basis
10 TOWN PLANNING AND REGIONAL DEVELOPMENT			
<i>Statutory Planning and Development Fees may increase at the direction of Department of Planning, Lands & Heritage</i>			
Description of Planning Services			
1 Determination of development application (other than for an extractive industry) where the estimated cost of the development			
a) not more than \$50,000	N	\$147.00	
b) more than \$50,000 but not more than \$500,000	N	0.32% of estimated cost	
c) more than \$500,000 but not more than \$2.5 million	N	\$1,700 + 0.257% for every one dollar in excess of \$500,000	
d) more than \$2.5 million but not more than \$5 million	N	\$7,161 + 0.206% for every one dollar in excess of \$2.5 million	
e) more than \$5 million but not more than 21.5 million	N	\$12,633 + 0.123% for every one dollar in excess \$5 million	
f) more than \$21.5 million	N	\$34,196.00	
<i>Note: If development has commenced or been carried out, an additional amount by way of penalty, this is twice the amount of the fee payable for determination of the application (in addition to the planning fee)</i>			
2 Amended plans and/or extension of current Planning Approval (this applies where a determination is already given by the Shire of where amended plans are submitted and not requested by the Shire)	N	66% of the original fee with a minimum of \$98 and a maximum of \$295	
3 Demolition where Planning Approval is required	N	\$147.00	
4 Application for approval of home occupation, home business or cottage industry			
a) Initial Fee	N	\$222.00	
b) Annual Renewal fee	N	\$73.00	
<i>Note: if the home based business or cottage industry has commenced, an additional amount by way of penalty, this is twice the amount of the fee payable for determination of the application (in addition to the initial fee)</i>			
5 Application for change of use, or for an alteration, extension of use, or change of non-conforming use to which Item 1 does not apply, where the change, alteration, extension or change of use has not commenced.	N	\$295.00	
<i>Note: If the change of use or the alteration, extension or change of the non-conforming use has commenced or been carried out, an additional amount by way of penalty, this is twice the amount of the fee payable for determination of the application (in addition to the change of use fee)</i>			
6 Relocation of Building Envelope	N	\$147.00	
7 Determination of a development application for an extractive industry where development has not commenced or been carried out:			
a) Initial Fee	N	\$739.00	
<i>Note: If development has commenced or been carried out, an additional amount by way of penalty, this is twice the amount of the fee payable for determination of the application (in addition to the initial fee)</i>			
8 Provision of a subdivision clearance			
a) Not more than 5 lots	N	\$73.00	Per lot
b) More than 5 lots but not more than 195 lots	N	\$73 per lot for the first 5 lots and then \$35 per lot thereafter	
c) More than 195 lots	N	\$7,393.00	
9 Maximum fees: scheme amendments and structure plans (not inclusive of advertising costs)	Y	\$3,780.70 total as follows:	Per lot
a) Executive	Y	\$88.00 per hour	Per hour
b) Manager	Y	\$66.00 per hour	Per hour
c) Planning Officer	Y	\$36.86 per hour	Per hour
d) Other Staff e.g. Environmental Health Officer	Y	\$36.86 per hour	Per hour
e) Administrative Officers	Y	\$30.20 per hour	Per hour

2022/23 Schedule of Fees & Charges

Description	GST	2022/2023	Charge Basis
10 TOWN PLANNING AND REGIONAL DEVELOPMENT			
10 Issue of zoning certificate	Y	\$73.00	
11 Issue of Section 40 Certificate	Y	\$73.00	
12 *Roads/ Right of Way(ROW) / Pedestrian Access Way (PAW) request for closure	Y	\$1,000.00	
<i>*Fee is inclusive of all associated advertising charges</i>			
13 Advertising			
a) On site signage	Y	Cost + 10% administration	
b) Newspaper Advertising	Y	Cost + 10% administration	
14 Copy of Planning Documents			
a) Paper Copy	Y	\$55.00	
b) Electronic Copy	Y	\$22.00	
15 Pre-strata inspection	Y	\$310.20	
16 Development Approval - Bonds			
a) Small Development	N	\$5,000.00	
b) Large Development	N	\$20,000.00	
c) Special Use and Tourism Development	N	To be determined by Council	
17 Bushfire Contributions			
Lot Size			
a) Up to 9.99ha	N	\$2,000 max 10 lots plus \$100 per each additional lot	
b) 10ha to 39.9 ha	N	\$2,000 max 5 lots plus \$250 each additional lot	
c) 40ha and over		Subject to Council consideration	
<i>Contribution to bushfire control in lieu of providing an individual strategic water supply for Bushfire Protection during the</i>			
Planning and Development (Development Assessment Panels) Amendment Regulations (No. 2) 2022			
<i>Development Assessment Panels application fee are set as per regulations</i>			
Extractive Industry Licence			
a) Initial Fee	N	\$500.00	per application
b) Annual Renewal fee	N	\$351.00	Annual
Signs			
Application Fee	Y	\$55.00	Per sign

2022/23 Schedule of Fees & Charges

Description	GST	2022/2023	Charge Basis
10 OTHER COMMUNITY AMENITIES - CEMETERY			
Burial Fees			
Adult interment, 13 years of age and over	Y	\$670.00	
Child interment, under 13 years of age	Y	\$540.00	
Interment for any stillborn child	Y	\$350.00	
Lot Fees			
A "Grant of Right of Burial (25 year tenure) being issued for each lot and Ordinary land for grave 2.4m long x 1.2m wide x 1.8m deep	N	\$500.00	
Reservation - Lot Fee (Grant of Right of Burial 25 year tenure)	Y	\$960.00	
Other Charges			
For exhumation	Y	\$995.00	
For re-burial after exhumation	Y	\$600.00	
Additional fee for Graves sunk deeper than 1.8 metres (up to one metre)	Y	\$350.00	
Reopening of grave to accommodate adult burial	Y	\$750.00	
Reopening of grave to accommodate child under 13 burial	Y	\$580.00	
Extra charge for burial outside normal hours including Monday burial	Y	\$400.00	
Copy of Grant of Right of Burial	Y	\$100.00	
Internment of ashes in family grave	Y	\$250.00	
Permission to erect a headstone, monument kerbing	N	\$260.00	
Single Funeral Permit (Funeral Directors Only)	N	\$160.00	
Single Monumental Mason Application for Works	N	\$120.00	
Alter or add to any stone monument	N	\$140.00	
Repair or renovate any existing memorial work	N	\$120.00	
Licences			
Funeral Director's Annual licence Fee	N	\$200.00	
Monumental Mason's Annual licence Fee	N	\$120.00	
Niche Wall			
Disposal of Ashes			
Interment in Single Niche	Y	\$620.00	
Brick including 172 x 135 stainless steel engraved plaque			
Interment in Double Niche			
Brick including 208 x 135mm stainless steel plaque first plaque engraved	Y	\$760.00	
Second Interment and plaque engraved	Y	\$520.00	
Reservation Niche Wall Single/Double (Reservation fee Only)	Y	\$520.00	
Additional fee for interment outside standard work hours	Y	\$200.00	
Removal of ashes from cemetery to an authorised family member	Y	\$260.00	

2022/23 Schedule of Fees & Charges

Description	GST	2022/2023	Charge Basis
11 SWIMMING AREAS AND BEACHES			
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	\$6.25	Per metre
Three Days	Y	\$13.50	Per metre
Weekly fee (equivalent to 6 days)	Y	\$27.00	Per metre
One Month	Y	\$39.50	Per metre
Six Months	Y	\$152.00	Per metre
Annual fee	Y	\$230.00	Per metre
Ovals			
Hire of Dongara Oval - Casual Hire	Y	\$48.00	Per hour
		\$195.00	Per day
Hire of Port Denison Oval - Casual Hire	Y	\$48.00	Per hour
		\$195.00	Per day
Bond	N	\$500.00	Per event
Cricket Club			
Standard Formula - Seniors	Y	\$1.40	Per player
No teams x standard players/team x week x uses/week x fee			
Standard Formula - Juniors	Y	\$0.70	Per player
No teams x standard players/team x week x uses/week x fee			
Vets Football Club			
Standard Formula - Seniors	Y	\$1.40	Per Player
No teams x standard players/team x week x uses/week x fee			
Dongara Hockey			
Annual hire fee at Irwin Recreation Centre	Y	Season Package	Annual
Dongara Netball			
Annual hire fee at Irwin Recreation Centre	Y	Season Package	Annual
Dongara Junior & Senior Basketball			
Annual hire fee at Irwin Recreation Centre	Y	Season Package	Annual
Senior Football Club			
Annual hire fee at Irwin Recreation Centre	Y	Season Package	Annual
Junior Football Club			
Annual hire fee at Irwin Recreation Centre	Y	Season Package	Annual
Tennis Club			
Annual hire fee at Irwin Recreation Centre	Y	Season Package	Annual
11 OTHER RECREATION AND SPORT - CAMPING			
Overflow Camping - Dongara and Port Denison Oval			
Per Night - Individual	Y	\$15.00	Per person per night
Per Night - Family	Y	\$30.00	Per family per night
Camping - Cliff Head, Fresh Water Point, Knobby Head			
Per Night	Y	\$20.00	Per Vehicle
Per Night - Ratepayer Subsidy		1 x voucher	Per Vehicle
RV Overnight Stay - Dongara Town Oval			
Per Night, Per Vehicle	Y	\$10.00	Per night/Per vehicle
12 AERODROMES			
Dongara Airstrip Landing Fee	N	\$15.00	Per landing

2022/23 Schedule of Fees & Charges

Description	GST	2022/2023	Charge Basis
13 BUILDING CONTROL			
<i>Statutory Building Fees may increase at the direction of Department of Mines, Industry Regulation and Safety</i>			
Application for Building Permits			
Certified application for a building permit (s.16(1))			
For building work for a Class 1 or Class 10 building or incidental structure	N	0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105	
For building work for a Class 2 to Class 9 building or incidental structure	N	0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105	
Uncertified application for a building permit (s.16(1))	N	0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105	
Application for a Demolition Permit (s.16(1))			
For demolition work in respect of a Class 1 or Class 10 building or incidental structure	N	\$110.00	
For demolition work in respect of a Class 2 to Class 9 building	N	\$110.00	Per each story of the building
Application for Occupancy Permits and Building Approval Certificates			
Application for an occupancy permit for a completed building (s.46)	N	\$110.00	
Application for a temporary occupancy permit for an incomplete building (s.47)	N	\$110.00	
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s.48)	N	\$110.00	
Application for a replacement occupancy permit for permanent change of the building's use, classification (s.49)	N	\$110.00	
Application for occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s.50(1) and (2))	N	\$11.60 for each strata unit covered by the application but not less than \$115	
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s.51) (2))	N	0.18 of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$105	
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s.51), (3))	N	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority but not less than \$105	
Existing Permit or Extend Permit			
Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))	N	\$110.00	
Application to extend the time during which a building or demolition permit has effect (s.32(3)(f))	N	\$110.00	
Application to replace an occupancy permit for an existing building (s.52(1))	N	\$110.00	
Application to extend the time during which an occupancy permit or building approval certificate has effect (s.65(3)(a))	N	\$110.00	
Building Services Levy (BSL) Charged on every building/demolition permit			
\$45,000 or less	N	\$61.65	
Over \$45,000	N	0.137% of the value of work	
Occupancy permit or building approval certificate for approved building work under ss47, 49, 50 or 52 of the Building Act	N	\$61.65	
Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act \$45,000 or less	N	\$123.30	

2022/23 Schedule of Fees & Charges

Description	GST	2022/2023	Charge Basis
13 BUILDING CONTROL			
Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act over \$45,000	N	0.274% of the value of work	
Occupancy permit under s46 of the Building Act		No levy is payable	
Modification of occupancy permit for additional use of building on temporary basis under s48 of the Building Act		No levy is payable	
Construction Training Fund (CTF)			
Charged on each building permit when the value exceeds \$20,000	N	0.2% of the value of work	
Other Applications			
Local Government approval of battery powered smoke alarms (regulation 61)	N	\$179.40	
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	N	\$2,160.15	
Bonds			
Kerb/Footpath/Drainage	N	\$1,000.00	Per property
Relocation of transportable dwellings (refunded in 3 instalments)	N	\$1,800.00	Per property
Relocation of buildings other than dwelling	N	\$500.00	Per property
Swimming Pool Inspection Fee			
Initial pool inspection (new build)	N	\$58.45	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
Property Plan Search			
Building Plan Search Application - printing not included	Y	\$25.00	Per property
Copy of approval documents	Y	As per printing - email Fees and Charges	Per page
Misc Council Application (other than planning)	Y	\$25.00	Per application

2022/23 Schedule of Fees & Charges

Description	GST	2022/2023	Charge Basis
13 ECONOMIC SERVICES			
Water Sales			
Residential (Per 1000L no minimum)	N	\$4.95	Per kilolitre
Commercial (Per 1000L no minimum)	N	\$9.00	Per kilolitre
Token Fee - non refundable		\$30.00	
14 TRANSPORT			
Rural Street Numbers			
Application for a Rural Street Number (includes sign but not installation)	Y	\$35.00	Per sign
Installing Rural Street Number	Y	\$60.00	Per sign
14 PRIVATE WORKS			
Private Works			
Written Quote to be provided on private works	Y	POA	
Hire of Mulcher (includes operator)	Y	\$2,750.00	Per day
EVENTS			
Events			
Application to Consume Alcohol on council properties	N	\$15.00	Per application
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>			
Parks			
Town Park - includes Rotunda and use of power	Y	\$20.00	Per hour
	Y	\$100.00	Per event
Key Bond	N	\$60.00	
Hire Bond	N	\$500.00	
Foreshore Hire including Events			
Per hour fee - requires use of power and/or water	Y	\$30.00	Per hour
Daily Fee	Y	\$195.00	Per day
Bond	N	\$500.00	Per event

2022/23 Schedule of Fees & Charges

Description	GST	2022/2023	Charge Basis
IRWIN RECREATION CENTRE			
GYMNASIUM			
Casual usage			
Junior	Y	\$7.50	Per session
Senior	Y	\$15.00	Per session
Membership			
Junior			
Per Year	Y	\$274.00	
Per 6 Months	Y	\$181.00	
Per 3 Months	Y	\$125.00	
Pert Month	Y	\$64.00	
Direct Debit/FN	Y	\$28.00	
Senior			
Per Year	Y	\$548.00	
Pert 6 Months	Y	\$362.00	
Per 3 Months	Y	\$250.00	
Pert Month	Y	\$128.00	
Direct Debit/FN	Y	\$28.00	
Visit Passes			
Junior			
5 Passes	Y	\$29.00	
10 Passes	Y	\$51.50	
20 Passes	Y	\$91.00	
Senior			
5 Passes	Y	\$57.50	
10 Passes	Y	\$103.00	
20 Passes	Y	\$182.00	
<i>*conditions apply to Junior fees - see Coordinator Recreation Services*</i>			
REC CENTRE MAIN STADIUM			
Full Court			
Juniors			
Before 6.00 pm	Y	\$21.50	Per hour
After 6.00 pm	Y	\$26.50	Per hour
Seniors			
Before 6.00 pm	Y	\$43.00	Per hour
After 6.00 pm	Y	\$53.50	Per hour
Commercial			
Before 6.00 pm	Y	\$54.50	Per hour
After 6.00 pm	Y	\$66.00	Per hour
Half Court			
Juniors			
Before 6.00 pm	Y	\$11.00	Per hour
After 6.00 pm	Y	\$13.50	Per hour
Casual per person	Y	\$5.00	Per hour
Seniors			
Before 6.00 pm	Y	\$21.50	Per hour
After 6.00 pm	Y	\$27.00	Per hour
Casual per person	Y	\$5.00	Per hour

2022/23 Schedule of Fees & Charges

Description	GST	2022/2023	Charge Basis
REC CENTRE MAIN STADIUM			
Both Courts			
Juniors			
Before 6.00 pm	Y	\$43.00	Per hour
After 6.00 pm	Y	\$53.50	Per hour
Seniors			
Before 6.00 pm	Y	\$86.50	Per hour
After 6.00 pm	Y	\$107.00	Per hour
Commercial			
Before 6.00 pm	Y	\$109.00	Per hour
After 6.00 pm	Y	\$132.00	Per hour
Setup (50% discount of hourly rate)			
Juniors			
9.00 to 3.00	Y	\$212.00	Per day
3.00 to 9.00	Y	\$267.50	Per night
Seniors			
9.00 to 3.00	Y	\$424.00	Per day
3.00 to 9.00	Y	\$530.00	Per night
Commercial			
9.00 to 3.00	Y	\$530.00	Per day
3.00 to 9.00	Y	\$665.00	Per night
Badminton			
Junior			
Before 6.00 pm	Y	\$8.50	Per court
After 6.00 pm	Y	\$14.00	Per court
Senior			
Before 6.00 pm	Y	\$15.00	Per court
After 6.00 pm	Y	\$17.50	Per court
Lesser Stadium			
Junior			
Full court before 6.00 pm	Y	\$17.50	Per court
Full court after 6.00 pm	Y	\$21.00	Per court
Senior			
Full court before 6.00 pm	Y	\$35.00	Per court
Full court after 6.00 pm	Y	\$41.00	Per court
Commercial			
Full court before 6.00 pm	Y	\$41.00	Per court
Full court after 6.00 pm	Y	\$51.50	Per court
SQUASH COURTS			
Juniors			
Per Hour	Y	\$9.00	
Per Half hour	Y	\$6.50	
Senior			
Per Hour	Y	\$17.50	
Per Half hour	Y	\$12.50	

2022/23 Schedule of Fees & Charges

Description	GST	2022/2023	Charge Basis
GYMNASTICS			
Pre-Kindy	Y	\$56.50	Per term
Pre- Primary children	Y	\$72.00	Per term
Level 1 (5 years+)	Y	\$87.50	Per term
Level 2 (skill based)	Y	\$113.00	Per term
Level 3 (skill based)	Y	\$134.00	Per term
<i>An annual fee is payable by each gymnast to Gymnastics WA</i>			
TODDLER TIME	Y	\$5.00	
FIT2LIVE OVER 50'S	Y	\$7.00	Non Members
FIT TO LIVE CLASSES	Y	\$15.00	Non Members
ROLLER SKATING			
Night Disco events with own skates per person	Y	\$10.00	Per session
Night Disco events inc hire of skates per person	Y	\$13.00	Per session
Other skate sessions per person	Y	\$5.00	Per hour
<i>Private function - see hire of stadium costs</i>			
TENNIS COURTS			
Per hour	Y	\$14.50	
Per hour with lights	Y	\$24.50	
CRECHE			
Per Child	Y	\$5.50	
CLUB STORAGE FACILITY			
All Clubs			
Per square metre / per month	Y	\$6.00	

2022/23 Schedule of Fees & Charges

Description	GST	2022/2023	Charge Basis
FUNCTION CENTRE			
Without Kitchen and Bar			
Room Hire			
Per Hour	Y	\$62.00	
Per Day	Y	\$293.50	
Per Night	Y	\$350.00	
Room Hire - Commercial			
Per Hour	Y	\$77.00	
Per Day	Y	\$367.00	
Per Night	Y	\$437.50	
Kitchen Hire			
Per Hour	Y	\$26.00	
Per Day or Night	Y	\$108.00	
Kitchen Hire - Commercial			
Per Hour	Y	\$33.00	
Per Day or Night	Y	\$134.00	
Bar Hire			
Per Hour	Y	\$18.50	
Per Day or Night	Y	\$82.50	
Bar Hire - Commercial			
Per Hour	Y	\$24.00	
Per Day or Night	Y	\$103.00	
Setup per hour (50% discount of hourly rate)			
Non-Commercial	Y	\$28.50	
Commercial	Y	\$35.50	
Bonds			
No Alcohol, no food	N	\$200.00	
With Alcohol	N	\$400.00	
With Catering	N	\$400.00	
Hire of Dance Floor			
	Y	\$505.00	
Wedding Package 1			
	Y	\$1,215.00	
Wedding Package 2			
	Y	\$1,650.00	
OCEAN ROOM			
Community, Sport Clubs & Individuals			
Before 6pm - Per Hour	Y	\$32.00	
After 6pm - Per Hour	Y	\$37.00	
After 6pm - Per Day	Y	\$160.00	
After 6pm - Per Night	Y	\$225.50	
Ocean Special*			
Per Hour	Y	\$15.50	
Annual Fee	Y	\$154.50	
Commercial			
Before 6pm - Per Hour	Y	\$39.80	
After 6pm - Per Hour	Y	\$46.50	
After 6pm - Per Day	Y	\$200.00	
After 6pm - Per Night	Y	\$282.00	
Ocean Special*			
Per Hour	Y	\$21.00	
conditions apply - see Coordinator Recreation Services			