



Attachment Booklet (SCM) – 8 August 2023

Contents

CEO01-08/23 2023/24 Annual Budget – August 2023

ATTACHMENT 1: CEO01

2023/24 Annual Budget – August 2023

Attachment 1
CEO01-08/23 Attachment 1: Shire of Irwin 2023/24 Annual Budget



SHIRE OF IRWIN
DONGARA-PORT DENISON

A BRILLIANT BLEND

Shire of Irwin

2023/24 Annual Budget

SHIRE OF IRWIN
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Fees and Charges Schedule	32

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
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue		\$	\$	\$
Rates	2(a)	6,338,638	5,985,947	5,949,556
Grants, subsidies and contributions	11	602,978	1,406,119	822,450
Fees and charges	15	2,541,697	2,434,092	2,202,999
Interest revenue	12(a)	211,311	209,252	54,872
Other revenue	12(b)	527,100	396,653	276,000
		10,221,724	10,432,063	9,305,877
Expenses				
Employee costs		(3,706,031)	(3,827,816)	(3,164,662)
Materials and contracts		(3,689,148)	(4,275,647)	(3,909,830)
Utility charges		(501,047)	(481,642)	(477,400)
Depreciation	6	(4,518,456)	(4,176,245)	(4,366,570)
Finance costs	12(d)	(278,366)	(255,207)	(263,044)
Insurance		(266,279)	(240,411)	(237,367)
Other expenditure		(211,016)	(190,155)	(200,916)
		(13,170,343)	(13,447,123)	(12,619,789)
		(2,948,619)	(3,015,060)	(3,313,912)
Capital grants, subsidies and contributions	11	7,247,034	1,197,091	5,391,447
Profit on asset disposals	5	114,707	118,538	119,916
		7,361,741	1,315,629	5,511,363
Net result for the period		4,413,122	(1,699,431)	2,197,451
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		4,413,122	(1,699,431)	2,197,451

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

SHIRE OF IRWIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	2(a)	\$ 6,334,898	\$ 5,982,204.00	\$ 5,946,056
Rates excluding general rates	2(a)	3,740	3,743.00	3,500
Grants, subsidies and contributions	11	602,978	1,406,119.00	822,450
Fees and charges	15	2,541,697	2,434,092.00	2,202,999
Interest revenue	12(a)	211,311	209,252.00	54,872
Other revenue	12(b)	527,100	396,653.00	276,000
Profit on asset disposals	5	114,707	118,538.00	119,916
		10,336,431	10,550,601.00	9,425,793
Expenditure from operating activities				
Employee costs		(3,706,031)	(3,827,816)	(3,164,662)
Materials and contracts		(3,689,148)	(4,275,647)	(3,909,830)
Utility charges		(501,047)	(481,642)	(477,400)
Depreciation	6	(4,518,456)	(4,176,245)	(4,366,570)
Finance costs	12(d)	(278,366)	(255,207)	(263,044)
Insurance		(266,279)	(240,411)	(237,367)
Other expenditure		(211,016)	(190,155)	(200,916)
		(13,170,343)	(13,447,123)	(12,619,789)
Non-cash amounts excluded from operating activities	3(b)	4,408,518	4,004,917	4,247,444
Amount attributable to operating activities		1,574,606	1,108,395	1,053,448
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	11	7,247,034	1,197,091	5,391,447
Proceeds from disposal of assets	5	2,209,126	299,955	312,000
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	57,539	37,932	37,930
		9,513,699	1,534,978	5,741,377
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(2,460,190)	(1,487,630)	(2,120,490)
Payments for construction of infrastructure	5(b)	(8,516,604)	(1,525,319)	(6,331,658)
Payments for financial assets at amortised cost - self supporting loans	7(a)	(100,000)	0	0
		(11,076,794)	(3,012,949)	(8,452,148)
Amount attributable to investing activities		(1,563,095)	(1,477,971)	(2,710,771)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	1,029,000	0	0
Transfers from reserve accounts	9(a)	799,066	60,000	0
		1,828,066	60,000	0
Outflows from financing activities				
Repayment of borrowings	7(a)	(720,752)	(559,935)	(559,934)
Payments for principal portion of lease liabilities	8	(32,860)	(20,161)	(17,436)
Transfers to reserve accounts	9(a)	(2,076,317)	(267,511)	(176,868)
Transfers to restricted cash (other)			0	(40,000)
Transfers from restricted cash (other)		17,285	0	195,813
		(2,812,644)	(847,607)	(598,425)
Amount attributable to financing activities		(984,578)	(787,607)	(598,425)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	973,616	2,130,799	2,256,461
Amount attributable to operating activities		1,574,606	1,108,395	1,053,448
Amount attributable to investing activities		(1,563,095)	(1,477,971)	(2,710,771)
Amount attributable to financing activities		(984,578)	(787,607)	(598,425)
Surplus or deficit at the end of the financial year	3	549	973,616	713

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 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		\$ 6,338,638	\$ 6,002,577	\$ 5,904,556
Grants, subsidies and contributions		602,978	1,646,175	613,979
Fees and charges		2,541,697	2,434,092	2,202,999
Interest revenue		211,311	209,252	54,872
Goods and services tax received		732,369	741,558	712,378
Other revenue		527,100	396,653	276,000
		10,954,093	11,430,307	9,764,784
Payments				
Employee costs		(3,706,031)	(3,839,749)	(3,164,662)
Materials and contracts		(3,689,148)	(4,637,098)	(4,233,030)
Utility charges		(501,047)	(481,642)	(477,400)
Finance costs		(278,366)	(273,987)	(263,044)
Insurance		(266,279)	(240,411)	(237,367)
Goods and services tax paid		(732,369)	(732,369)	(712,378)
Other expenditure		(211,016)	(190,155)	(200,916)
		(9,384,256)	(10,395,411)	(9,288,797)
Net cash provided by (used in) operating activities	4	1,569,837	1,034,896	475,987
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans		(100,000)	0	0
Payments for purchase of property, plant & equipment	5(a)	(2,460,190)	(1,487,630)	(2,120,490)
Payments for construction of infrastructure	5(b)	(8,516,604)	(1,525,319)	(6,331,658)
Payments for intangible assets	5(c)	0	0	0
Capital grants, subsidies and contributions		7,247,034	894,554	5,043,698
Proceeds from sale of property, plant and equipment	5(a)	2,209,126	299,955	312,000
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	57,539	37,932	37,930
Net cash provided by (used in) investing activities		(1,563,095)	(1,780,508)	(3,058,520)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(720,752)	(559,935)	(559,934)
Payments for principal portion of lease liabilities	8	(32,860)	(20,161)	(17,436)
Proceeds from new borrowings	7(a)	1,029,000	0	0
Net cash provided by (used in) financing activities		275,388	(580,096)	(577,370)
Net increase (decrease) in cash held		282,130	(1,325,708)	(3,159,903)
Cash at beginning of year		3,685,144	5,010,850	5,011,200
Cash and cash equivalents at the end of the year	4	3,967,274	3,685,142	1,851,297

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

**SHIRE OF IRWIN
FOR THE YEAR ENDED 30 JUNE 2024
INDEX OF NOTES TO THE BUDGET**

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	8
Note 3	Net Current Assets	12
Note 4	Reconciliation of cash	14
Note 5	Fixed Assets	15
Note 6	Depreciation	16
Note 7	Borrowings	17
Note 8	Lease Liabilities	19
Note 9	Reserve Accounts	20
Note 10	Revenue Recognition	21
Note 11	Program Information	22
Note 12	Other Information	24
Note 13	Elected Members Remuneration	25
Note 14	Investment in Associates	26
Note 15	Fees and Charges	31

1(a) **BASIS OF PREPARATION**

The annual budget is a forward looking document and has been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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 annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The local government reporting entity

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

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.

2022/23 actual balances

Balances shown in this budget as 2022/23 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.

Rounding off figures

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

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 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
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

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

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

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (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.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. 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.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

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

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), 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 and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
Residential	Gross rental valuation	0.121370	1,384	17,539,668	2,128,790	15,000		2,143,790	2,019,420	2,024,772
Commercial	Gross rental valuation	0.121370	123	3,971,080	481,970			481,970	458,121	457,427
Undeveloped	Gross rental valuation	0.121370	37	645,476	78,341			78,341	68,773	47,437
Residential - R50 Developed	Gross rental valuation	0.121370	77	1,320,058	160,215			160,215	153,312	153,312
Residential - R50 Undeveloped	Gross rental valuation	0.121370	12	163,034	19,787			19,787	17,854	18,100
Policy Area A	Unimproved valuation	0.013019	6	3,807,000	49,565			49,565	49,330	49,330
Policy Area B	Unimproved valuation	0.013019	14	4,572,000	59,523			59,523	61,970	61,021
Policy Area C	Unimproved valuation	0.013019	145	116,834,800	1,521,072	15,000		1,536,072	1,369,746	1,375,858
Policy Area D	Unimproved valuation	0.013019	118	19,898,500	259,059			259,059	252,632	247,380
Policy Area E	Unimproved valuation	0.013019	40	12,939,500	168,459			168,459	160,551	160,551
Policy Area F	Unimproved valuation	0.013019	25	6,545,000	85,209			85,209	84,743	84,743
Policy Area G	Unimproved valuation	0.013019	28	5,008,000	65,199			65,199	64,198	64,198
Mining	Unimproved valuation	0.213610	38	1,704,159	364,025			364,025	332,499	313,922
Mining Developed	Unimproved valuation	0.213610	9	887,524	189,584			189,584	175,055	175,055
Total general rates			2,056	195,835,799	5,630,798	30,000	0	5,660,798	5,268,204	5,233,106
(ii) Minimum payment										
		\$								
Residential	Gross rental valuation	1,050	72		75,600			75,600	92,400	92,400
Commercial	Gross rental valuation	1,050	62		65,100			65,100	68,250	68,250
Undeveloped	Gross rental valuation	1,050	427		448,350			448,350	460,950	465,150
Residential - R50 Developed	Gross rental valuation	1,050	6		6,300			6,300	6,300	6,300
Residential - R50 Undeveloped	Gross rental valuation	1,050	13		13,650			13,650	14,700	14,700
Policy Area A	Unimproved valuation	1,050	3		3,150			3,150	4,200	4,200
Policy Area B	Unimproved valuation	1,050	2		2,100			2,100	3,150	3,150
Policy Area C	Unimproved valuation	1,050	19		19,950			19,950	22,050	21,000
Policy Area D	Unimproved valuation	1,050	6		6,300			6,300	7,350	7,350
Policy Area E	Unimproved valuation	1,050	0		0			0	0	0
Policy Area F	Unimproved valuation	1,050	10		10,500			10,500	10,500	10,500
Policy Area G	Unimproved valuation	1,050	0		0			0	0	0
Mining	Unimproved valuation	1,050	22		23,100			23,100	24,150	19,950
Mining Developed	Unimproved valuation	1,050	0		0			0	0	0
Total minimum payments			642	0	674,100	0	0	674,100	714,000	712,950
Total general rates and minimum payments			2,698	195,835,799	6,304,898	30,000	0	6,334,898	5,982,204	5,946,056
(iv) Ex-gratia rates										
Dampier to Bunbury Corridor 2023/24					3,740			3,740	3,743	3,500
Total ex-gratia rates			0	0	3,740	0	0	3,740	3,743	3,500
					6,308,638	30,000	0	6,338,638	5,985,947	5,949,556
Total rates					6,308,638	30,000	0	6,338,638	5,985,947	5,949,556

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

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general 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.

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

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.

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 18 September 2023 or 35 days after the date of issue appearing on the rate notice, whichever is the later.

Option 2 (Two Instalments)

First instalment to be made on or before 18 September 2023 or 35 days after the date of issue appearing on the rate notice, whichever is the later, including all arrears and half the current rates and service charges; and
 Second instalment to be made on or before 23 November 2023 or 2 months after the first instalment, whichever is the later.

Option 3 (Four Instalments)

First instalment to be made on or before 18 September 2023 or 35 days after the date of issue appearing on the rate notice, whichever is the later including all arrears and a quarter of the current rates and service charges;
 Second instalment to be made on or before 23 November 2023 or 2 months after the first instalment, whichever is the later;
 Third instalment to be made on or before 25 January 2024 or 2 months after the second instalment, whichever is the later; and
 Fourth instalment to be made on or before 28 March 2024 or 2 months after the third instalment, whichever is the later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	18/09/2023	0	0.00%	7.00%
Option two				
First instalment	18/09/2023	0	5.50%	7.00%
Second instalment	23/11/2023	5	5.50%	7.00%
Option three				
First instalment	18/09/2023	0	5.50%	7.00%
Second instalment	23/11/2023	5	5.50%	7.00%
Third instalment	25/01/2024	5	5.50%	7.00%
Fourth instalment	28/03/2024	5	5.50%	7.00%
		2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
		\$	\$	\$
Instalment plan admin charge revenue		5,430	5,170	5,000
Instalment plan interest earned		10,000	13,850	10,000
Unpaid rates and service charge interest earned		30,000	32,038	30,000
		<u>45,430</u>	<u>51,058</u>	<u>45,000</u>

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Service Charges

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

(e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2024.

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents	4	3,967,274	3,685,144	1,851,298
Financial assets		34,193	34,193	
Receivables		1,049,580	1,049,580	823,299
Inventories		21,521	21,521	26,218
Other assets		17,283	0	

Less: current liabilities

Trade and other payables		(913,263)	(913,265)	(717,213)
Contract liabilities		(515,074)	(515,074)	
Lease liabilities	8	(32,860)	(32,860)	(17,434)
Long term borrowings	7	(885,090)	(576,842)	
Employee provisions		(547,240)	(547,240)	(415,874)

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
	5,089,851	4,790,438	2,700,815
	(913,263)	(913,265)	(717,213)
	(515,074)	(515,074)	
	(32,860)	(32,860)	(17,434)
	(885,090)	(576,842)	
	(547,240)	(547,240)	(415,874)
	(2,893,527)	(2,585,281)	(1,150,521)
	2,196,324	2,205,157	1,550,294
3(c)	(2,195,775)	(1,231,541)	(1,549,580)
	549	973,616	714

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	5	(114,707)	(118,538)	(119,916)
Add: Depreciation	6	4,518,456	4,176,245	4,366,570
Movement in current employee provisions associated with restricted cash		4,769	(52,790)	790

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 - reserve accounts	9	(2,877,593)	(1,600,342)	(1,569,699)
Less: Current assets restricted to trading undertaking		(373,935)	(373,935)	(218,122)
Less: Current assets not expected to be received at end of year				
- Current financial assets at amortised cost - self supporting loans		(34,193)	(34,193)	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		885,090	576,842	0
- Current portion of lease liabilities		32,860	32,860	17,434
- Current portion of employee benefit provisions held in reserve		171,996	167,227	220,807

Total adjustments to net current assets

(2,195,775) (1,231,541) (1,549,580)

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The 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 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

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 contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire 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.

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

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.

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire 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 determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

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

4. RECONCILIATION OF CASH

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

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
Cash at bank and on hand		\$ 3,967,274	\$ 3,685,144	\$ 1,851,298
Total cash and cash equivalents		3,967,274	3,685,144	1,851,298
Held as				
- Unrestricted cash and cash equivalents	3(a)	1,089,681	1,544,802	281,599
- Restricted cash and cash equivalents	3(a)	2,877,593	2,140,342	1,569,699
		3,967,274	3,685,144	1,851,298
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		2,877,593	2,140,342	1,569,699
		2,877,593	2,140,342	1,569,699
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	2,877,593	1,600,342	1,569,699
Unspent borrowings	7(c)	0	540,000	
		2,877,593	2,140,342	1,569,699
Reconciliation of net cash provided by operating activities to net result				
Net result		4,413,122	(1,699,432)	2,197,452
Depreciation	6	4,518,456	4,176,245	4,366,569
(Profit)/loss on sale of asset	5	(114,707)	(118,538)	(119,916)
(Increase)/decrease in receivables		0	(51,790)	(54,500)
(Increase)/decrease in inventories		0	0	1,800
(Increase)/decrease in other assets		0	4,891	0
Increase/(decrease) in payables		0	(397,055)	(325,000)
Increase/(decrease) in contract liabilities		0	317,665	(198,971)
Increase/(decrease) in unspent capital grants		0	(302,537)	(347,749)
Capital grants, subsidies and contributions		(7,247,034)	(894,554)	(5,043,698)
Net cash from operating activities		1,569,837	1,034,895	475,987

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. FIXED ASSETS

The following assets are budgeted to be acquired and/or disposed of during the year.

	2023/24 Budget Additions	2023/24 Budget In-kind Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Actual In-kind Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget In-kind Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment															
Land - freehold land			1,626,000	1,626,000	0					0					0
Buildings - non-specialised	382,690		404,677	433,826	29,149	389,178				0	412,874				0
Furniture and equipment	60,000				0	54,824				0	24,000				0
Plant and equipment	1,717,500		63,742	149,300	85,558	1,043,628		181,417	299,955	118,538	1,683,616		192,084	312,000	119,916
Computing	300,000				0					0					0
Total	2,460,190	0	2,094,419	2,209,126	114,707	1,487,630	0	181,417	299,955	118,538	2,120,490	0	192,084	312,000	119,916
(b) Infrastructure															
Infrastructure - roads	2,531,040				0	1,109,156				0	1,475,692				0
Other infrastructure - Other	5,985,564				0	416,163				0	4,855,966				0
Total	8,516,604	0	0	0	0	1,525,319	0	0	0	0	6,331,658	0	0	0	0
(c) Right of Use Assets															
Right of use - plant and equipment					0	140,252				0					0
Total	0	0	0	0	0	140,252	0	0	0	0	0	0	0	0	0
Total	10,976,794	0	2,094,419	2,209,126	114,707	3,153,201	0	181,417	299,955	118,538	8,452,148	0	192,084	312,000	119,916

MATERIAL 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.

GAINS AND LOSSES ON DISPOSAL

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

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

6. DEPRECIATION

By Class

Buildings - non-specialised	
Buildings - specialised	
Furniture and equipment	
Plant and equipment	
Infrastructure - roads	
Infrastructure roads - work in progress	
Right of use - buildings	

By Program

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

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
8,304	7,675	213,454
623,972	576,715	971,770
54,698	50,556	65,415
428,849	396,370	424,031
2,891,762	2,672,750	2,446,333
506,928	468,535	241,721
3,943	3,644	3,846
4,518,456	4,176,245	4,366,570
1,153	1,057	2,267
53,523	49,062	74,699
	20,236	0
19,449	17,828	44,477
136,942	125,530	236,247
13,694	12,553	16,377
835,277	765,672	1,012,311
3,013,683	2,762,543	2,615,253
51,951	47,622	63,668
392,784	374,142	301,271
4,518,456	4,176,245	4,366,570

MATERIAL 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	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure Other	10 to 75 years
Right of use - buildings	Based on remaining Lease

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding	2023/24 Budget Interest Repayments	Actual Principal	2022/23 Actual New Loans	2022/23 Actual Principal Repayments	Actual Principal outstanding	2022/23 Actual Interest Repayments	Budget Principal	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal outstanding	2022/23 Budget Interest Repayments	
				1 July 2023	\$	\$	\$	\$	1 July 2022	\$	\$	\$	\$	\$	\$	1 July 2022	\$	\$	\$
Health																			
Medical Centre	99	WATC	2.11%	1,269,338	0	(62,793)	1,206,545	(35,378)	1,330,827	0	(61,489)	1,269,338	(32,004)	1,330,827	0	(61,489)	1,269,338	(37,111)	
Housing				0															
SIHI Completion	100	WATC	2.03%	618,473	0	(42,017)	576,456	(16,702)	659,649	0	(41,176)	618,473	(15,181)	659,649	0	(41,176)	618,473	(17,832)	
Recreation and culture				0															
Recreation Centre	93	WATC	6.80%	1,751,672	0	(134,604)	1,617,068	(126,517)	1,877,514	0	(125,842)	1,751,672	(128,489)	1,877,514	0	(125,842)	1,751,672	(136,034)	
Tennis Courts Resurfacing	96	WATC	2.40%	0	0	0	0	0	0	0	0	0	65	0	0	0	0	0	
Transport				0															
Plant	98	WATC	2.10%	407,763	0	(133,132)	274,631	(10,611)	538,181	0	(130,418)	407,763	(11,138)	538,181	0	(130,418)	407,763	(14,236)	
Plant	103	WATC	4.01%	1,126,921	0	(170,102)	956,819	(51,662)	1,290,000	0	(163,079)	1,126,921	(58,673)	1,290,000	0	(163,079)	1,126,921	(50,107)	
Plant & Equipment	New	WATC	4.53%	0	929,000	(120,565)	808,435		0	0	0	0	0	0	0	0	0	0	
Self Supporting Loans																			
Recreation and culture																			
Golf Club SS	97	WATC	2.60%	0					4,233	0	(4,234.0)	0	(5)	4,233	0	(4,233)	0	(79)	
Bowling Club SS	102	WATC	1.50%	288,107		(34,194)	253,913	(6,137)	321,804	0	(33,697.0)	288,107	(5,498)	321,804	0	(33,697)	288,107	(6,872)	
Golf Club SS	New	WATC	4.50%	0	100,000	(23,345)	76,655	0	0	0	0	0	0	0	0	0	0	0	
				288,107	100,000	(57,539)	330,568	(6,137)	326,037	0	(37,931)	288,107	(5,503)	326,037	0	(37,930)	288,107	(6,951)	
				5,174,167	929,000	(663,213)	5,439,954	(240,870)	5,696,171	0	(522,004)	5,174,167	(245,420)	5,696,171	0	(522,004)	5,174,167	(255,320)	
Self Supporting Loans																			
Golf Club SS	97	WATC	2.60%	0	0	0	0	0	4,233	0	(4,234)	0	(5)	4,233	0	(4,233)	0	(79)	
Bowling Club SS	102	WATC	1.50%	288,107	0	(34,194)	253,913	(6,137)	321,804	0	(33,697)	288,107	(5,498)	321,804	0	(33,697)	288,107	(6,872)	
Golf Club SS	New	WATC	4.50%	0	100,000	(23,345)	76,655	0	0	0	0	0	0	0	0	0	0	0	
				288,107	100,000	(57,539)	330,568	(6,137)	326,037	0	(37,931)	288,107	(5,503)	326,037	0	(37,930)	288,107	(6,951)	
				5,462,274	1,029,000	(720,752)	5,770,522	(247,007)	6,022,208	0	(559,935)	5,462,274	(250,923)	6,022,208	0	(559,934)	5,462,274	(262,271)	

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

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

7. BORROWINGS

(b) New borrowings - 2023/24

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Plant & Equipment	WATC		4	4.53%	929,000	21,569	929,000	0
Self Supporting Loan	WATC		4	4.53%	100,000	4,271	100,000	0
					1,029,000	25,840	1,029,000	0

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2023/24 Budget	New loans unspent at 30 June 2024	Amount as at 30 June 2024
			\$	\$	\$	\$
Loan 103 - Plant	Plant & Equipment	2022	540,000	540,000		
			540,000	540,000	0	0

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	50,000	50,000	20,000
Credit card balance at balance date		(6,801)	
Total amount of credit unused	50,000	43,199	20,000
Loan facilities			
Loan facilities in use at balance date	5,770,522	5,462,274	5,462,274
Unused loan facilities at balance date		540,000	

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

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

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2023/24 Budget	2023/24 Budget	Budget Lease	2023/24 Budget	Actual Principal	2022/23 Actual	2022/23 Actual	Actual Lease	2022/23 Actual	Budget Principal	2022/23 Budget	2022/23 Budget	Budget Lease	2022/23 Budget	
					Principal	New Leases	Lease Principal	outstanding	Lease Interest		Principal	Lease repayments	Principal	Lease Interest		Principal	New Leases	Lease repayments	Principal	outstanding
					1 July 2023	2023/24 Budget	2023/24 Budget	Budget Lease	2023/24 Budget	1 July 2022	2022/23 Actual	2022/23 Actual	Actual Lease	2022/23 Actual	1 July 2022	2022/23 Budget	2022/23 Budget	Budget Lease	2022/23 Budget	
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Solar Panels (67.941%)		Macquarie	2.70%		0	0	0	0	0	11,882	0	(11,882)	0	(2,554)				0	(525)	
Gym Equipment		Westone Capital	4.50%		137,580		(32,860)	104,720	(5,519)		140,252	(2,672)	137,580	(525)	11,883	0	(11,883)	0	0	
Solar Panels (32.059%)		Macquarie	2.70%		0	0	0	0	0	5,607	0	(5,607)	0	(1,205)	5,553		(5,553)	0	(248)	
					137,580	0	(32,860)	104,720	(5,519)	17,489	140,252	(20,161)	137,580	(4,284)	17,436	0	(17,436)	0	(773)	

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

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

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Staff Entitlements Reserve	167,227	4,769		171,996	220,017	7,210	(60,000)	167,227	220,017	790		220,807
(b) Port Denison Foreshore Development Reserve	250,125	7,134	(250,000)	7,259	242,188	7,937		250,125	242,189	870		243,059
(c) Rec Centre Equipment Reserve	2,755	79		2,834	2,668	87		2,755	2,668	9		2,677
(d) Sanitation Reserve	1,305	37		1,342	1,264	41		1,305	1,263	5		1,268
(e) Coastal Management Reserve	32,341	922		33,263	31,315	1,026		32,341	31,315	112		31,427
(f) Asset Management Reserve	1,111,503	2,062,376	(549,066)	2,624,813	861,406	250,097		1,111,503	861,406	174,960		1,036,366
(g) Plant Replacement Reserve	9,581	273		9,854	9,277	304		9,581	9,277	33		9,310
(h) Tourism Reserve	25,505	727		26,232	24,696	809		25,505	24,696	89		24,785
	1,600,342	2,076,317	(799,066)	2,877,593	1,392,831	267,511	(60,000)	1,600,342	1,392,831	176,868	0	1,569,699
Restricted by council												
	0	0	0	0	0	0	0	0	0	0	0	0
	1,600,342	2,076,317	(799,066)	2,877,593	1,392,831	267,511	(60,000)	1,600,342	1,392,831	176,868	0	1,569,699

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

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

Recognition of revenue from contracts with customers 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	Timing of 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

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

11. PROGRAM INFORMATION

(a) 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 2024

11 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24	2022/23	2022/23
	Budget	Actual	Budget
	\$	\$	\$
Income excluding grants, subsidies and contributions			
Governance	0	136.0	0
General purpose funding	6,569,930	6,242,795.0	6,022,857
Law, order, public safety	13,370	15,631.0	50,500
Health	143,300	115,338.0	104,200
Education and welfare	4,045	4,367.0	4,045
Housing	538,544	484,608.0	475,280
Community amenities	1,336,264	1,299,641.0	1,251,924
Recreation and culture	420,981	365,040.0	201,972
Transport	31,500	155,570.0	270,818
Economic services	298,870	309,603.0	118,748
Other property and services	376,649	151,752.0	103,000
	9,733,453	9,144,481.0	8,603,344
Grants, subsidies and contributions			
Governance	0	0.0	0
General purpose funding	0	923,792.0	162,680
Law, order, public safety	232,923	323,598.0	408,103
Health	0	0.0	0
Education and welfare	750	750.0	0
Housing	0	0.0	0
Community amenities	0	0.0	0
Recreation and culture	257,000	62,789.0	148,481
Transport	102,305	95,190.0	93,186
Economic services	0	0.0	0
Other property and services	10,000	0.0	10,000
	602,978	1,406,119	822,450
Capital grants, subsidies and contributions			
Governance	0	0	0
General purpose funding	0	0	0
Law, order, public safety	500,000	100,000	100,000
Health	0	0	0
Education and welfare	0	0	0
Housing	0	0	0
Community amenities	0	0	0
Recreation and culture	1,074,315	89,100	99,000
Transport	5,672,719	1,007,991	5,192,447
Economic services	0	0	0
Other property and services	0	0	0
	7,247,034	1,197,091	5,391,447
Total Income	17,583,465	11,747,691	14,817,241
Expenses			
Governance	(627,083)	(699,419)	(676,644)
General purpose funding	(705,119)	(829,444)	(760,979)
Law, order, public safety	(626,075)	(744,979)	(700,441)
Health	(538,960)	(553,097)	(501,311)
Education and welfare	(44,739)	(40,111)	(70,134)
Housing	(593,181)	(585,287)	(823,648)
Community amenities	(1,875,679)	(1,719,686)	(1,534,955)
Recreation and culture	(2,951,379)	(2,623,777)	(3,124,620)
Transport	(4,413,664)	(3,845,597)	(3,871,232)
Economic services	(434,111)	(462,549)	(468,829)
Other property and services	(360,353)	(1,343,177)	(86,994)
Total expenses	(13,170,343)	(13,447,123)	(12,619,787)
Net result for the period	4,413,122	(1,699,432)	2,197,454

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

12. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Investments			
- Reserve accounts	45,644	45,643	5,000
- Other funds	115,259	115,259	3,000
- Self supporting loans	10,408	2,462	6,872
Other interest revenue	40,000	45,888	40,000
	211,311	209,252	54,872

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.

(b) Other revenue

Reimbursements and recoveries	527,100	396,653	276,000
	527,100	396,653	276,000

The net result includes as expenses

(c) Auditors remuneration

Audit services	38,900	53,400	50,000
	38,900	53,400	50,000

(d) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	272,847	250,923	262,271
expense on lease liabilities (refer Note 8)	5,519	4,284	773
	278,366	255,207	263,044

(e) Write offs

General rate	1,000	2,009	1,000
Fees and charges		128	
	1,000	2,137	1,000

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

13. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Shire President- Mike Smith			
Mayor's allowance	20,000	20000	20000
Meeting attendance fees	10,000	10000	10000
Annual allowance for ICT expenses	316	267	316
Travel and accommodation expenses	500	1404.07	500
	30,816	31,671	30,816
Deputy Shire President - Isabelle Scott			
Deputy Mayor's allowance	5,000	5000	5000
Meeting attendance fees	7,688	7688	7688
Annual allowance for ICT expenses	312	267	312
Travel and accommodation expenses	500	0	500
	13,500	12,955	13,500
Elected member - Grant Eva			
Meeting attendance fees	7,688	7688	7688
Annual allowance for ICT expenses	312	313	312
Travel and accommodation expenses	500	0	500
	8,500	8001	8500
Elected member - Andrew Gillam			
Meeting attendance fees	7,688	7688	7688
Annual allowance for ICT expenses	312	267	312
Travel and accommodation expenses	500	0	500
	8,500	7,955	8,500
Elected member - Mark Leonard			
Meeting attendance fees	7,688	7,688	7,688
Annual allowance for ICT expenses	312	267	312
Travel and accommodation expenses	500	0	500
	8,500	7,955	8,500
Elected member - Hayley Palmer			
Meeting attendance fees	7,688	7,688	7,688
Annual allowance for ICT expenses	312	567	312
Travel and accommodation expenses	500	753	500
	8,500	9,008	8,500
Elected member - Elyce Tunbridge			
Meeting attendance fees	7,688	7,688	7,688
Annual allowance for ICT expenses	312	267	312
Travel and accommodation expenses	500	674	500
	8,500	8,629	8,500
Elected member - Barry Wyse			
Meeting attendance fees	7,688	7,688	7,688
Annual allowance for ICT expenses	312	267	312
Travel and accommodation expenses	500	0	500
	8,500	7,955	8,500
Total Elected Member Remuneration			
	95,316	94,129	95,316
	0		
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	2,482	2,500
Travel and accommodation expenses	4,000	2,831	4,000
	95,316	94,129	95,316

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

14. INVESTMENT IN ASSOCIATES

(a) Share of joint operations

Stage 1 - Letter of Agreement Dated 20/06/1987

The Shire has participated in a joint arrangement with Homeswest for the construction the following:

- Four 1 bedroom seniors housing units (5 - 8) at Lot 915 225 Ocean Drive, Port Denison

The housing units have been constructed on Council vested land with the Shire having a 100% share in the assets of this joint arrangement. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of Council. The Shire is required to provide for the long term maintenance needs of the properties.

Summarised statement of comprehensive income

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Other revenue	31,074	27,982	
Total operating revenue	31,074	27,982	0
Depreciation	(9,197)	(8,431)	
Other expenses	(31,747)	(22,524)	
Total operating expenses	(40,944)	(30,955)	0
Profit/(loss) from continuing operations	(9,870)	(2,973)	0

Summarised statement of financial position

Non-current assets	247,430	256,627	
Total assets	247,430	256,627	0

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

14. INVESTMENT IN ASSOCIATES

Share of joint operations (Continued)

Stage 2 - JV Agreement Dated 24/06/1993

The Shire has participated in a joint arrangement with Homeswest for the construction the following:

- Six 1 bedroom seniors housing units (9 - 14) at Lot 915 225 Ocean Drive, Port Denison

The housing units have been constructed on Council vested land with the Shire having a 18.03% share in the assets of this joint arrangement. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of Council. The Shire is required to provide for the long term maintenance needs of the properties.

Summarised statement of comprehensive income

Other revenue
 Total operating revenue

Depreciation
 Other expenses
 Total operating expenses

Profit/(loss) from continuing operations

Non-current assets

Total assets

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
	49,468	44,455	
	49,468	44,455	0
	(6,491)	(5,950)	
	(47,621)	(33,786)	
	(54,112)	(39,736)	0
	(4,644)	4,719	0
	181,455	187,946	
	181,455	187,946	0

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

14. INVESTMENT IN ASSOCIATES

Share of joint operations (Continued)

Stage 3 - JV Agreement Dated 26/06/1996

The Shire has participated in a joint arrangement with Homeswest for the construction the following:

- Four 1 bedroom seniors housing units (15 - 18) at Lot 915 225 Ocean Drive, Port Denison
- Six 2 bedroom seniors housing units (19 - 24) at Lot 915 225 Ocean Drive, Port Denison

The housing units have been constructed on Council vested land with the Shire having a 19.18% share in the assets of this joint arrangement. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of Council. The Shire is required to provide for the long term maintenance needs of the properties.

Summarised statement of comprehensive income

Other revenue
 Total operating revenue

 Depreciation
 Other expenses
 Total operating expenses

 Profit/(loss) from continuing operations

Other comprehensive income
 Changes in asset revaluation surplus
Total comprehensive income for the period

Summarised statement of financial position

Non-current assets
 Total assets

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Other revenue	96,261	79,226	68,734
Total operating revenue	96,261	79,226	68,734
Depreciation	(5,076)	(4,653)	
Other expenses	(79,368)	(56,311)	
Total operating expenses	(84,444)	(60,964)	0
Profit/(loss) from continuing operations	11,817	18,262	
Other comprehensive income			
Changes in asset revaluation surplus			836,607
Total comprehensive income for the period	11,817	18,262	836,607
Non-current assets	144,810	149,886	836,607
Total assets	144,810	149,886	836,607

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

14. INVESTMENT IN ASSOCIATES

Share of joint operations (Continued)

Stage 4 - JV Agreement Dated 14/06/2002

The Shire has participated in a joint arrangement with Homeswest for the construction the following:

- Five 1 bedroom seniors housing units (25 - 28 and 30) at Lot 915 225 Ocean Drive, Port Denison
- One 2 bedroom seniors housing unit (29) at Lot 915 225 Ocean Drive, Port Denison

The housing units have been constructed on Council vested land with the Shire having a 12.23% share in the assets of this joint arrangement. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of Council. The Shire is required to provide for the long term maintenance needs of the properties.

Summarised statement of comprehensive income

Other revenue
 Total operating revenue

Depreciation
 Other expenses
 Total operating expenses

Profit/(loss) from continuing operations

Summarised statement of financial position

Non-current assets

Total assets

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
	48,100	79,226	
	48,100	79,226	0
	(2,255)	(2,067)	
	(47,621)	(33,786)	
	(49,876)	(35,853)	0
	(1,776)	43,373	0
	94,583	96,838	
	94,583	96,838	0

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

14. INVESTMENT IN ASSOCIATES

Share of joint operations (Continued)

Stage 5 - JV Agreement Dated 21/12/2003

The Shire has participated in a joint arrangement with Homeswest for the construction the following:

- Five 1 bedroom seniors housing units (31 - 35) at Lot 915 225 Ocean Drive, Port Denison
- Four 2 bedroom seniors housing units (36 - 39) at Lot 915 225 Ocean Drive, Port Denison

The housing units have been constructed on Council vested land with the Shire having a 14.38% share in the assets of this joint arrangement. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of Council. The Shire is required to provide for the long term maintenance needs of the properties.

Summarised statement of comprehensive income

Other revenue
 Total operating revenue

Depreciation
 Other expenses
 Total operating expenses

Profit/(loss) from continuing operations

Summarised statement of financial position

Non-current assets

Total assets

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Other revenue	85,982	79,226	
Total operating revenue	85,982	79,226	0
Depreciation	(4,485)	(4,111)	
Other expenses	(71,431)	(50,680)	
Total operating expenses	(75,916)	(54,791)	0
Profit/(loss) from continuing operations	10,066	24,435	0
Non-current assets	154,060	158,545	
Total assets	154,060	158,545	0

MATERIAL ACCOUNTING POLICIES

Interests in joint arrangements

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

Separate joint 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.

Interests in joint arrangements (Continued)

Interests in joint arrangements (Continued)
 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.

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

15. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
Governance			
General purpose funding	26,390	25,493	25,300
Law, order, public safety	10,370	10,489	9,500
Health	5,700	5,724	5,700
Education and welfare	45	45	45
Housing	538,544	484,608	475,280
Community amenities	1,336,264	1,299,641	1,251,924
Recreation and culture	353,514	334,324	168,000
Transport	8,000	8,549	8,000
Economic services	259,370	255,910	257,250
Other property and services	3,500	9,309	2,000
	2,541,697	2,434,092	2,202,999

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

2023/2024 Schedule of Fees & Charges

Description	GST	2023/2024	Charge Basis
HEALTH ADMINISTRATION AND INSPECTION			
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
<u>Approved Trading Periods</u>			
Daily	N	\$10.00	Per Application
Weekly	N	\$40.00	Per Application
Monthly	N	\$100.00	Per Application
Annual	N	\$600.00	Per Application
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
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	\$377.00	1 Collection Per Week
Commercial/Industrial Service 240L Mobile Garbage Bin	N	\$377.00	1 Collection Per Week
Commercial Bulk Bin - Annual Charge			
1.5 Cubic Metre Bin	N	\$120.00	Per Collection
1.5 Cubic Metre Bin	N	\$26.00	Rental Cost/Month
3.0 Cubic Metre Bin	N	\$120.00	Per Collection
3.0 Cubic Metre Bin	N	\$36.85	Rental Cost/Month
<i>Additional collections per service frequency will attract higher charges than stated above</i>			

2023/2024 Schedule of Fees & Charges

Description	GST	2023/2024	Charge Basis
SANITATION - TRANSFER STATION			
Transfer Station - Domestic Waste			
240L Mobile Garbage Bin	Y	\$11.00	Per Bin
Mixed Waste (Non-Recyclable)	Y	\$45.00	Per M ³
Builders Waste - Mixed Rubble	Y	\$72.00	Per M ³
Clean Green Waste	Y	No Charge	Per M ³
Cardboard/Paper Packaging	Y	\$18.00	Per M ³
Transfer Station - Commercial Waste			
240L Mobile Garbage Bin	Y	\$19.00	Per Bin
Mixed Waste (Non-Recyclable)	Y	\$79.00	Per M ³
Mixed Rubble	Y	\$72.00	Per M ³
Cardboard/Paper Packaging	Y	\$27.00	Per M ³
Clean Green Waste	Y	No Charge	Per M ³
Clean Fill	Y	No Charge	Per M ³
Builders Waste Per Permit (Minimum Initial 4 Passes)	Y	\$123.00	Per Pass for 2M ³
Transfer Station - Special Waste			
Timber	Y	\$41.00	Per M ³
Bulky Waste/Furniture	Y	\$41.00	Per M ³
Asbestos (Wrapped) - Per Sheet	Y	Closed	Per Item
Asbestos (Wrapped)	Y	Closed	Per M ³
Scrap Metal	Y	No Charge	Per M ³
Carcass - Small	Y	\$10.00	Per Carcass
Carcass - Large	Y	\$13.00	Per Carcass
E-Waste (Computers, Televisions etc)	Y	\$11.00	Per Item
White Goods	Y	No Charge	Per Item
Mattress	Y	\$60.00	Per Unit
Car Bodies	Y	\$50.00	Per Unit
Tyre - Motorcycle	Y	\$5.00	Per Tyre
Tyre - Passenger/SUV Vehicles	Y	\$9.00	Per Tyre
Tyre - Truck	Y	\$16.00	Per Tyre
Tyre - Super Single	Y	\$39.00	Per Tyre
Tyre - Heavy Machinery	Y	\$164.00	Per Tyre
Waste Oil	Y	No Charge	Per Litre
Waste Oil Container (Domestic)	Y	\$6.00	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	Y	\$95.00	Per Bin
240L Mobile Garbage Bin	Y	\$110.00	Per Bin
240L Mobile Garbage Bin Lid	Y	\$15.00	Per Lid
240L Mobile Garbage Bin Axle	Y	\$15.00	Per Axle
Mobile Garbage Bin Wheel	Y	\$10.00	Per Wheel
Mobile Garbage Bin Lid Pin	Y	\$2.00	Per Pin
Mobile Garbage Bin Delivery- Standard (Within Townsite)	N	\$30.00	Per Delivery
Mobile Garbage Bin Delivery- Pensioner (Within Townsite)	N	\$0.00	Per Delivery
Animal Carcass Collection			
240L 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			
Eligible Beverage Containers		10c refund	Per Item

2023/2024 Schedule of Fees & Charges

Description	GST	2023/2024	Charge Basis
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 Development has not Commenced or been Carried Out and the Estimated Cost (Excluding GST) of the Development is:			
a) Not more than \$50,000	N	\$147.00	
b) More than \$50,000 but not more than \$500,000	N	0.32% of estimated cost	
c) More than \$500,000 but not more than \$2.5 Million	N	\$1,700 + 0.257% for every one dollar in excess of \$500,000	
d) More than \$2.5 Million but not more than \$5 Million	N	\$7,161 + 0.206% for every one dollar in excess of \$2.5 million	
e) More than \$5 Million but not more than \$21.5 Million	N	\$12,633 + 0.123% for every one dollar in excess \$5 million	
f) More than \$21.5 Million	N	\$34,196.00	
2 Determining a Development Application (Other than for an Extractive Industry) where the Development has Commenced or been Carried Out	N	The fee in Item 1 plus, by way of penalty, twice that fee	
3 Determining a Development Application for an Extractive Industry where the Development has not Commenced or been Carried Out	N	\$739.00	
4 Determining a Development Application for an Extractive Industry where the Development has Commenced or been Carried Out	N	The fee in Item 3 plus, by way of penalty, twice that fee	
5A Determining an Application to Amend or Cancel Development Approval	N	66% of the original application fee with a minimum of \$73 and a maximum of \$295	
5 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	
c) More than 195 lots	N	\$7,393.00	
6 Determining an Initial Application for Approval of a Home Occupation where the Home Occupation has not Commenced	N	\$222.00	
7 Determining an Initial Application for Approval of a Home Occupation where the Home Occupation has Commenced	N	The fee in Item 6 plus, by way of penalty, twice that fee	
8 Determining an Application for the Renewal of an Approval of a Home Occupation where the Application is made before the Approval Expires	N	\$73.00	
9 Determining an Application for the Renewal of an Approval of a Home Occupation where the Application is made after the Approval has Expired	N	The fee in Item 8 plus, by way of penalty, twice that fee	
10 Determining an Application for a Change of Use or for an Alteration or Extension or Change of a Non-Conforming Use to which Item 1 Does Not Apply, Where the Change or Alteration, Extension or Change has Not Commenced or been Carried Out	N	\$295.00	
11 Determining an Application for a Change of Use or for an Alteration or Extension or Change of a Non-Conforming use to which Item 2 does not apply, where the Change or Alteration, Extension or Change has Commenced or been Carried Out	N	The fee in Item 10 plus, by way of penalty, twice that fee	

2023/2024 Schedule of Fees & Charges

Description	GST	2023/2024	Charge Basis
TOWN PLANNING AND REGIONAL DEVELOPMENT			
12 Providing a Zoning Certificate	N	\$73.00	
13 Replying to a Property Settlement Questionnaire	Y	\$73.00	
14 Providing Written Planning Advice	Y	\$73.00	
15 Determining an Application for a Single House R-Code or Scheme Assessment			\$73 per design principle or scheme variation with a minimum of \$147 and a maximum of \$365
16 *Local Planning Scheme Amendments –			
a) Basic Amendment	N	\$2,500.00	
b) Standard Amendment	N	\$5,000.00	
c) Complex Amendment	N	\$10,000.00	
17 *Structure Plan	N	\$7,500.00	
18 Local Development Plan where not Required as part of a Subdivision Condition	N	\$739.00	
19 Relocation of Building Envelope	N	\$147.00	
20 Providing a Section 40 Certificate	N	\$80.30	
21 *Roads/ Right of Way(ROW) / Pedestrian Access Way (PAW) Request for Closure	N	\$1,100.00	
22 Advertising			
a) On Site Signage	N		Cost + 10% administration
b) Newspaper Advertising	N		Cost + 10% administration
23 Development Approval - Bonds			
a) Small Development	N	\$5,000.00	
b) Medium Development		\$10,000.00	
c) Large Development	N	\$20,000.00	
d) Special Use and Tourism Development	N		To be determined by Council
24 Subdivision Bushfire Contributions (In lieu of providing an Individual Strategic Water Supply for Bushfire Protection			
a) Up to 9.99ha	N		\$2,000 per lot for the first 10 lots and then \$100 per lot
b) 10ha to 39.9 ha	N		\$2,000 per lot for the first 5 lots and then \$250 per lot
c) 40ha and Over	N		To be determined by Council
25 Extractive Industry Annual Licence Fee or Renewal Fee	N	\$370.00	
* Fee is Inclusive of all Associated Advertising Charges NOTE: All fees are exempt from GST unless otherwise indicated			

2023/2024 Schedule of Fees & Charges

Description	GST	2023/2024	Charge Basis
OTHER COMMUNITY AMENITIES - CEMETERY			
Burial Fees			
Adult Interment, 13 Years of Age and Over	Y	\$870.00	Per Plot
Child Interment, Under 13 Years of Age	Y	\$540.00	Per Plot
Interment for any Stillborn Child	Y	\$350.00	Per Plot
Lot Fees			
Grant of Right of Burial - 25 Year Tenure (2.4m long x 1.2m wide x 1.8m deep)	N	\$500.00	Per Plot
Reservation - Lot Fee (Grant of Right of Burial 25 Year Tenure)	N	\$960.00	Per Reservation
Other Charges			
For Exhumation	Y	\$1,050.00	Per Plot
For Re-Burial after Exhumation	Y	\$600.00	Per Plot
Additional Fee for Graves Sunk Deeper than 1.8 metres (Up to One Metre)	Y	\$350.00	Per Plot
Reopening of Grave to Accommodate Adult Burial	Y	\$750.00	Per Plot
Reopening of Grave to Accommodate Child Under 13 Burial	Y	\$580.00	Per Plot
Extra Charge for Burial Outside Normal Hours Including Monday Burial	Y	\$500.00	Per Plot
Copy of Grant of Right of Burial	N	\$100.00	Per Application
Internment of Ashes in Family Grave	Y	\$250.00	Per Application
Single Funeral Permit (Funeral Directors Only)	N	\$160.00	Per Permit
Permission to Erect a Headstone, Monument Kerbing	N	\$260.00	Per Application
Single Monumental Mason Application for Works	N	\$120.00	Per Application
Alter or Add to Any Stone Monument	N	\$140.00	Per Application
Repair or Renovate any Existing Memorial Work	N	\$120.00	Per Application
Licences			
Funeral Director's Annual Licence Fee	N	\$200.00	Per Licence
Monumental Mason's Annual Licence Fee	N	\$120.00	Per Licence
Niche Wall			
Disposal of Ashes			
Interment in Single Niche	Y	\$620.00	Per Application
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	Per Application
Second Interment and Plaque Engraved	Y	\$520.00	Per Application
Reservation Niche Wall Single/Double (Reservation Fee Only)	N	\$520.00	Per Reservation
Additional Fee for Interment Outside Standard Work Hours	Y	\$200.00	Per Application
Removal of Ashes from Cemetery to an Authorised Family Member	Y	\$260.00	Per Application

2023/2024 Schedule of Fees & Charges

Description	GST	2023/2024	Charge Basis
SWIMMING AREAS AND BEACHES			
Coastal Squatter's Shacks			
Yearly Fee	N	\$1,648.00	Annual
Each Additional Shack	N	\$618.00	Annual
OTHER RECREATION AND SPORT			
Ovals			
Hire of Dongara Oval - Casual Hire	Y	\$48.00	Per Hour
	Y	\$195.00	Per Day
Hire of Port Denison Oval - Casual Hire	Y	\$48.00	Per Hour
	Y	\$195.00	Per Day
Bond	N	\$500.00	Per Event
Cricket Club			
Standard Formula - Seniors	Y	\$1.47	Per Player
Number of Teams x Standard Players/Team x Week x Uses/Week x Fee			
Standard Formula - Juniors	Y	\$0.74	Per Player
Number of Teams x Standard Players/Team x Week x Uses/Week x Fee			
Vets Football Club			
Standard Formula - Seniors	Y	\$1.47	Per Player
Number of 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
Junior Football Club			
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
Tennis Club			
Annual Hire Fee at Irwin Recreation Centre	Y	Season Package	Annual
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 Person 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
AERODROMES			
Dongara Airstrip Landing Fee	N	\$15.00	Per Landing

2023/2024 Schedule of Fees & Charges

Description	GST	2023/2024	Charge Basis
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))			
a) 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 \$110	
b) 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 \$110	
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 \$110	
Demolition Permit Fee			
a) For Demolition Work in Respect of a Class 1 to Class 10 Building	N	\$110.00	
b) For Demolition Work in Respect of a Class 2 to Class 9 Building	N	\$110.00	Per Each Story of the Building
Application to Extend a Building or Demolition Permit		\$110.00	
Occupancy Permits, Building Approval Certificates			
Application for Occupancy Permit for a Completed Building	N	\$110.00	
Application for a Temporary Occupancy Permit for an Incomplete Building		\$110.00	
Application for a Modification of an Occupancy Permit for Additional Use of a Building on a Temporary Basis		\$110.00	
Application for an Occupancy Permit for Permanent Change of the Building Use		\$110.00	
Application for an Occupancy Permit for a Building in Respect of which Unauthorised Work Has Been Done		0.18% of the estimated value of the unauthorised work as determined by the permit authority, but not less than \$110.00	
Application for a Building Approval Certificate for a Building in Respect of which Unauthorised Work Has Been Done		0.38% of the estimated value of the unauthorised work as determined by the permit authority, but not less than \$110.00	
Application to Replace an Occupancy Permit for an Existing Building		\$110.00	
Application for a Building Approval Certificate for an Existing Building where Unauthorised Work Has Not Been Done		\$110.00	
Application to Extend the Time During which an Occupancy Approval Certificate has Effect		\$110.00	
Construction Training Fund (CTF)			
Charged on each Building Permit when the Value Exceeds \$20,000	N	0.2% of estimated current value of the works over \$20,000	
Building Services Levy (BSL)			
Building Permit	N	0.137% of the estimated value of the building work, but not less than \$61.65	
Demolition Permit	N	0.137% of the estimated value of the building work, but not less than \$61.65	
Occupancy Permit for Approved Building Work	N	\$61.65	
Building Approval Certificate for Approved Building Work	N	\$61.65	
Occupancy Permit for Unauthorised Building Work	N	0.274% of the estimated value of the building work, but not less than \$123.30	
Building Approval Certificate for Unauthorised Building Work	N	0.274% of the estimated value of the building work, but not less than \$123.30	

2023/2024 Schedule of Fees & Charges

Description	GST	2023/2024	Charge Basis
BUILDING CONTROL			
Other Applications			
Smoke Alarm Approval Fee	N	\$179.40	Per Application
Bonds			
Kerb/Footpath/Drainage	N	\$1,000.00	Per Property
Relocation of Transportable Dwellings	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	\$35.00	Per Property
Inspection Fee - Other (Requested by Owner Outside 4 Yearly Inspection)	N	\$87.00	Per Property
Property Plan Search			
Building Plan Search Application - (Printing Not Included)	N	\$30.00	Per Property
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	N	\$30.00	Per Token
Visitor Centre			
Advertising in Holiday Planner			
Full Page Advert	Y	\$1,500.00	Per Advert
Half Page Advert	Y	\$1,200.00	Per Advert
One Third Page Advert	Y	\$700.00	Per Advert
One Quarter Page Advert	Y	\$500.00	Per Advert
Dongara - Port Denison Map Pad Purchase	Y	\$7.00	Per Pad
TRANSPORT			
Rural Street Numbers			
Application for a Rural Street Number (Includes Sign But Not Installation or Star Picket)	Y	\$20.00	Per Sign
Application for a Rural Street Number (Includes Sign But Not Installation)	Y	\$35.00	Per Sign & Star Picket
Installing Rural Street Number	Y	\$60.00	Per Sign
PRIVATE WORKS			
Private Works			
Written Quote to be Provided on Private Works	Y	POA	
Hire of Mulcher (Includes Operator)	Y	\$3,000.00	Per 10 Hour 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>			
Denison Foreshore Sprint			
Business Website Advertising	Y	\$200.00	Per Application
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

2023/2024 Schedule of Fees & Charges

Description	GST	2023/2024	Charge Basis
IRWIN RECREATION CENTRE			
GYMNASIUM			
CASUAL USAGE			
Junior	Y	\$8.00	Per Session
Senior	Y	\$16.00	Per Session
MEMBERSHIP			
Junior			
Per Year	Y	\$287.00	
Per 6 Months	Y	\$190.00	
Per 3 Months	Y	\$131.00	
Per Month	Y	\$67.00	
Direct Debit/FN	Y	\$29.00	
Senior			
Per Year	Y	\$575.00	
Per 6 Months	Y	\$380.00	
Per 3 Months	Y	\$262.00	
Per Month	Y	\$134.00	
Direct Debit/FN	Y	\$29.00	
VISIT PASSES			
Junior*			
5 Passes	Y	\$30.00	
10 Passes	Y	\$54.00	
20 Passes	Y	\$95.00	
<i>*Conditions Apply to Junior Fees - see Coordinator Recreation Services*</i>			
Senior			
5 Passes	Y	\$60.00	
10 Passes	Y	\$108.00	
20 Passes	Y	\$191.00	
CRECHE			
Per Child	Y	\$6.00	
TODDLER TIME			
	Y	\$5.00	Per Session
FIT2LIVE OVER 50'S			
	Y	\$8.00	Non Members
FIT TO LIVE CLASSES			
	Y	\$16.00	Non Members
ROLLER SKATING			
Night Disco Events With Own Skates Per Person	Y	\$10.00	Per Session
Night Disco Events Including 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	\$15.00	
Per Hour with Lights	Y	\$25.00	
CLUB STORAGE FACILITY			
All Clubs			
Per Square Metre / Per Month	Y	\$6.00	

2023/2024 Schedule of Fees & Charges

Description	GST	2023/2024	Charge Basis
IRWIN RECREATION CENTRE			
SQUASH COURTS			
Juniors			
Per Hour	Y	\$10.00	
Per Half hour	Y	\$7.00	
Senior			
Per Hour	Y	\$18.00	
Per Half hour	Y	\$13.00	
OCEAN ROOM			
Community, Sport Clubs & Individuals			
Before 6pm - Per Hour	Y	\$33.00	
After 6pm - Per Hour	Y	\$38.00	
After 6pm - Per Day	Y	\$168.00	
After 6pm - Per Night	Y	\$236.00	
Commercial			
Before 6pm - Per Hour	Y	\$41.00	
After 6pm - Per Hour	Y	\$48.00	
After 6pm - Per Day	Y	\$210.00	
After 6pm - Per Night	Y	\$296.00	
Ocean Special*			
Per Hour	Y	\$16.00	
Ocean Special* Commercial			
Per Hour	Y	\$22.00	
<i>*conditions apply - see Coordinator Recreation Services*</i>			
LESSER STADIUM			
Junior			
Full Court Before 6.00 pm	Y	\$18.00	Per Court
Full Court After 6.00 pm	Y	\$22.00	Per Court
Senior			
Full Court Before 6.00 pm	Y	\$36.00	Per Court
Full Court After 6.00 pm	Y	\$43.00	Per Court
Commercial			
Full Court Before 6.00 pm	Y	\$43.00	Per Court
Full Court After 6.00 pm	Y	\$54.00	Per Court

2023/2024 Schedule of Fees & Charges

Description	GST	2023/2024	Charge Basis
IRWIN RECREATION CENTRE			
REC CENTRE MAIN STADIUM			
FULL COURT			
Juniors			
Before 6.00 pm	Y	\$22.00	Per Hour
After 6.00 pm	Y	\$27.00	Per Hour
Seniors			
Before 6.00 pm	Y	\$45.00	Per Hour
After 6.00 pm	Y	\$56.00	Per Hour
Commercial			
Before 6.00 pm	Y	\$57.00	Per Hour
After 6.00 pm	Y	\$69.00	Per Hour
HALF COURT			
Juniors			
Before 6.00 pm	Y	\$11.00	Per Hour
After 6.00 pm	Y	\$14.00	Per Hour
Casual Per Person	Y	\$5.00	Per Hour
Seniors			
Before 6.00 pm	Y	\$22.00	Per Hour
After 6.00 pm	Y	\$28.00	Per Hour
Casual Per Person	Y	\$5.00	Per Hour
BOTH COURTS			
Juniors			
Before 6.00 pm	Y	\$45.00	Per Hour
After 6.00 pm	Y	\$56.00	Per Hour
Seniors			
Before 6.00 pm	Y	\$90.00	Per Hour
After 6.00 pm	Y	\$112.00	Per Hour
Commercial			
Before 6.00 pm	Y	\$114.00	Per Hour
After 6.00 pm	Y	\$138.00	Per Hour
Setup (50% Discount of Hourly Rate)			
Juniors			
9.00am to 3.00pm	Y	\$222.00	Per Day
3.00pm to 9.00pm	Y	\$280.00	Per Night
Seniors			
9.00am to 3.00pm	Y	\$445.00	Per Day
3.00pm to 9.00pm	Y	\$556.00	Per Night
Commercial			
9.00am to 3.00pm	Y	\$556.00	Per Day
3.00pm to 9.00pm	Y	\$698.00	Per Night
BADMINTON			
Junior			
Before 6.00 pm	Y	\$9.00	Per Court
After 6.00 pm	Y	\$15.00	Per Court
Senior			
Before 6.00 pm	Y	\$16.00	Per Court
After 6.00 pm	Y	\$18.00	Per Court

2023/2024 Schedule of Fees & Charges

Description	GST	2023/2024	Charge Basis
IRWIN RECREATION CENTRE			
FUNCTION CENTRE			
WITHOUT KITCHEN AND BAR			
ROOM HIRE			
Per Hour	Y	\$65.00	
Per Day	Y	\$308.00	
Per Night	Y	\$367.00	
ROOM HIRE - COMMERCIAL			
Per Hour	Y	\$80.00	
Per Day	Y	\$385.00	
Per Night	Y	\$459.00	
KITCHEN HIRE			
Per Hour	Y	\$27.00	
Per Day or Night	Y	\$113.00	
KITCHEN HIRE - COMMERCIAL			
Per Hour	Y	\$34.00	
Per Day or Night	Y	\$140.00	
BAR HIRE			
Per Hour	Y	\$19.00	
Per Day or Night	Y	\$86.00	
BAR HIRE - COMMERCIAL			
Per Hour	Y	\$25.00	
Per Day or Night	Y	\$108.00	
SETUP PER HOUR (50% DISCOUNT OF HOURLY RATE)			
Non-Commercial	Y	\$29.00	
Commercial	Y	\$37.00	
BONDS			
No Alcohol, No Food	N	\$200.00	
With Alcohol	N	\$400.00	
With Catering	N	\$400.00	
HIRE OF DANCE FLOOR			
	Y	\$530.00	
WEDDING PACKAGE 1			
	Y	\$1,275.00	
WEDDING PACKAGE 2			
	Y	\$1,732.00	