ORDINARY COUNCIL MEETING

28 July 2020

Attachment Booklet – 2020/21 Budget – July 2020

ATTACHMENT: CC03

Shire of Irwin 2020/21 Annual Budget

Attachment 1
Shire of Irwin 2020/21 Annual Budget

SHIRE OF IRWIN
DONGARA-PORT DENISON
A BRILLIANT BLEND

Shire of Irwin

2020/21 Budget

innovation
accountability
integrity
respect

Document Control

Document No.	Date Originated	Previous Version	
Rev0_DRAFT	9 July 2020		
Revision No.	Date Reviewed	Adopted by Council - Date	Adopted by Council – Minute Ref

Amendments

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

Shire President's Message to the Community



To the Community and Ratepayers of the Shire of Irwin, it gives me great satisfaction on behalf of Council in presenting the 2020/21 Annual Budget.

There is no denial that the challenges of the past 6 months have put an enormous amount of pressure on our staff and Councillors to not only balance the budget but to also maintain our existing high service delivery on the rural roads network, parks and gardens as well as customer service in general.

The primary focus of the budget is to secure all of the above as well as creating infrastructure development along with continual forward planning for future projects that will enhance and secure economic development in our region.

I am pleased to note that Council's resolve on a 0% rate setting will hopefully allow businesses and community members alike to navigate through these unchartered times of uncertainty.

I also wish to pay tribute to an outstanding performance under extreme circumstances that staff and our CEO have achieved since the previous budget and urge the community of Irwin to get behind them going forward as we are a long way off returning to "normal" from one of the most confronting and challenging periods in modern history.

I wish everyone good health and wellbeing in the future and thank you all for the self-discipline in fighting the pandemic.



Mike Smith
Shire President

SHIRE OF IRWIN

BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION
A safe place to live, an exciting place to visit and a progressive place to work.

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

SHIRE OF IRWIN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		$	$	$
Revenue				
Rates	1(a)	5,394,500	5,360,772	5,314,227
Operating grants, subsidies and contributions	10(a)	491,725	816,829	480,895
Fees and charges	9	1,391,062	1,541,105	1,733,533
Service charges	1(e)	0	0	0
Interest earnings	12(a)	49,000	87,173	113,537
Other revenue	12(b)	273,517	284,743	220,750
		7,599,804	8,090,622	7,862,942
Expenses				
Employee costs		(2,403,645)	(2,650,228)	(2,742,132)
Materials and contracts		(2,541,343)	(3,164,455)	(2,372,829)
Utility charges		(346,700)	(483,180)	(487,400)
Depreciation on non-current assets	5	(4,358,601)	(4,002,392)	(4,376,844)
Interest expenses	12(d)	(222,963)	(192,694)	(167,442)
Insurance expenses		(188,849)	(189,263)	(173,947)
Other expenditure		(1,037,288)	(199,425)	(186,040)
		(11,099,389)	(10,881,637)	(10,506,634)
Subtotal		(3,499,585)	(2,791,015)	(2,643,692)
Non-operating grants, subsidies and contributions	10(b)	3,628,255	2,027,489	1,906,784
Profit on asset disposals	4(b)	1,176	25,349	67,309
Loss on asset disposals	4(b)	(10,796)	(478,686)	0
		3,618,635	1,574,152	1,974,093
Net result		**119,050**	**(1,216,863)**	**(669,599)**
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		**0**	**0**	**0**
Total comprehensive income		**119,050**	**(1,216,863)**	**(669,599)**

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

BASIS OF PREPARATION

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

AASB 1059 Service Concession Arrangements: Grantors
AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget.
Specific impacts of AASB 2018-7 have not been identified.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF IRWIN
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,9,10(a),12(a),12(b)	$	$	$
Governance		0	273	200
General purpose funding		5,711,141	6,030,285	5,716,052
Law, order, public safety		172,994	188,306	168,307
Health		60,700	59,698	29,900
Education and welfare		8,550	6,102	14,200
Housing		353,000	280,477	281,000
Community amenities		853,855	870,996	915,781
Recreation and culture		153,817	198,040	245,052
Transport		84,590	133,317	136,400
Economic services		131,657	221,923	300,050
Other property and services		69,500	101,205	56,000
		7,599,804	8,090,622	7,862,942
Expenses excluding finance costs	4(a),5,12(c),(e),(f)			
Governance		(558,300)	(545,899)	(564,913)
General purpose funding		(1,460,715)	(610,878)	(585,169)
Law, order, public safety		(471,125)	(486,842)	(492,560)
Health		(306,761)	(555,598)	(155,323)
Education and welfare		(62,370)	(62,495)	(61,212)
Housing		(582,786)	(536,948)	(538,941)
Community amenities		(1,199,904)	(1,201,299)	(1,385,250)
Recreation and culture		(2,383,520)	(2,430,601)	(2,665,675)
Transport		(3,419,223)	(3,809,247)	(3,468,152)
Economic services		(383,644)	(446,301)	(385,280)
Other property and services		(48,078)	(2,835)	(36,717)
		(10,876,426)	(10,688,943)	(10,339,192)
Finance costs	,7,6(a),12(d)			
Health		(32,786)	(1,613)	0
Housing		(7,385)	0	0
Recreation and culture		(160,739)	(166,219)	(149,160)
Transport		(21,631)	(24,268)	(18,282)
Other property and services		(422)	(594)	0
		(222,963)	(192,694)	(167,442)
Subtotal		(3,499,585)	(2,791,015)	(2,643,692)
Non-operating grants, subsidies and contributions	10(b)	3,628,255	2,027,489	1,906,784
Profit on disposal of assets	4(b)	1,176	25,349	67,309
(Loss) on disposal of assets	4(b)	(10,796)	(478,686)	0
		3,618,635	1,574,152	1,974,093
Net result		**119,050**	**(1,216,863)**	**(669,599)**
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		**0**	**0**	**0**
Total comprehensive income		**119,050**	**(1,216,863)**	**(669,599)**

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

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

SHIRE OF IRWIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		$	$	$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		5,519,500	5,241,586	5,314,227
Operating grants, subsidies and contributions		491,930	1,334,664	523,002
Fees and charges		1,391,062	1,541,105	1,733,533
Interest earnings		49,000	87,173	113,537
Goods and services tax		554,655	690,766	500,000
Other revenue		273,517	284,743	220,750
		8,279,664	9,180,037	8,405,049
Payments				
Employee costs		(2,403,645)	(2,647,055)	(2,742,133)
Materials and contracts		(2,334,293)	(3,870,182)	(2,420,829)
Utility charges		(346,700)	(483,180)	(487,400)
Interest expenses		(222,963)	(192,694)	(167,442)
Insurance expenses		(188,849)	(189,263)	(173,946)
Goods and services tax		(554,655)	(554,655)	(500,000)
Other expenditure		(1,037,288)	(199,425)	(186,040)
		(7,088,393)	(8,136,454)	(6,677,790)
Net cash provided by (used in) operating activities	3	1,191,271	1,043,583	1,727,259
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans	6	(395,010)	0	0
Payments for purchase of property, plant & equipment	4(a)	(2,421,427)	(3,394,603)	(2,368,334)
Payments for construction of infrastructure	4(a)	(2,286,127)	(1,248,003)	(1,453,276)
Non-operating grants, subsidies and contributions		2,473,610	2,027,489	1,906,784
Proceeds from sale of plant and equipment	4(b)	40,000	89,898	233,000
Proceeds on financial assets at amortised cost - self supporting loans	6(a)	25,942	7,893	7,893
Net cash provided by (used in) investing activities		(2,563,012)	(2,517,326)	(1,673,933)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(391,149)	(271,888)	(271,888)
Principal elements of lease payments	7	(19,929)	(19,395)	0
Proceeds from new borrowings	6(b)	1,095,010	1,450,000	0
Net cash provided by (used in) financing activities		683,932	1,158,717	(271,888)
Net increase (decrease) in cash held		(687,809)	(315,026)	(218,562)
Cash at beginning of year		3,505,502	3,820,528	3,820,528
Cash and cash equivalents at the end of the year	3	**2,817,693**	**3,505,502**	**3,601,966**

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

SHIRE OF IRWIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		$	$	$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		(168,015)	(39,829)	(30,334)
		(168,015)	(39,829)	(30,334)
Revenue from operating activities (excluding rates)				
Governance		0	273	200
General purpose funding		319,441	672,315	404,324
Law, order, public safety		172,994	188,306	182,764
Health		60,700	59,698	29,900
Education and welfare		8,550	6,102	14,200
Housing		353,000	280,477	281,000
Community amenities		853,855	870,996	915,781
Recreation and culture		153,817	207,858	265,052
Transport		85,766	148,848	142,300
Economic services		131,657	221,923	300,050
Other property and services		69,500	101,205	82,952
		2,209,280	2,758,001	2,618,523
Expenditure from operating activities				
Governance		(558,300)	(545,899)	(564,913)
General purpose funding		(1,460,715)	(610,878)	(585,169)
Law, order, public safety		(471,125)	(486,842)	(492,560)
Health		(339,547)	(557,211)	(155,323)
Education and welfare		(62,370)	(62,495)	(61,212)
Housing		(590,171)	(536,948)	(538,941)
Community amenities		(1,199,904)	(1,201,299)	(1,385,250)
Recreation and culture		(2,555,055)	(3,075,282)	(2,814,835)
Transport		(3,440,854)	(3,833,739)	(3,486,434)
Economic services		(383,644)	(446,301)	(385,280)
Other property and services		(48,500)	(3,429)	(36,717)
		(11,110,185)	(11,360,323)	(10,506,634)
Non-cash amounts excluded from operating activities	2 (a)(i)	4,369,555	3,465,569	4,313,062
Amount attributable to operating activities		(4,699,365)	(5,176,582)	(3,605,383)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10(b)	3,628,255	2,027,489	1,906,784
Purchase property, plant and equipment	4(a)	(2,421,427)	(3,394,603)	(2,368,334)
Purchase and construction of infrastructure	4(a)	(2,286,127)	(1,248,003)	(1,453,276)
Proceeds from disposal of assets	4(b)	40,000	89,898	233,000
Proceeds from self supporting loans	6(a)	25,942	7,893	7,893
Advances of self supporting loans	6(a)	(395,010)	0	0
Amount attributable to investing activities		(1,408,367)	(2,517,326)	(1,673,933)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(391,149)	(271,888)	(271,888)
Principal elements of finance lease payments	7	(19,929)	(19,395)	0
Proceeds from new borrowings	6(b)	1,095,010	1,450,000	0
Transfer from restricted cash other		0	991,515	362,595
Transfers to cash backed reserves (restricted assets)	8(a)	(14,000)	(57,309)	(208,119)
Transfers from cash backed reserves (restricted assets)	8(a)	20,000	75,000	85,000
Amount attributable to financing activities		689,932	2,167,923	(32,412)
Budgeted deficiency before general rates		(5,417,800)	(5,525,985)	(5,311,728)
Estimated amount to be raised from general rates	1	5,391,700	5,357,970	5,311,728
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	**(26,100)**	**(168,015)**	**0**

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

SHIRE OF IRWIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		$	$	$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		(168,015)	(39,829)	(30,334)
		(168,015)	(39,829)	(30,334)
Revenue from operating activities (excluding rates)				
Rates revenue other than revenue raised from general rates	1	2,800	2,802	2,500
Operating grants, subsidies and contributions	10(a)	491,725	816,829	480,895
Fees and charges	9	1,391,062	1,541,105	1,733,533
Interest earnings	12(a)	49,000	87,173	113,537
Other revenue	12(b)	273,517	284,743	220,750
Profit on asset disposals	4(b)	1,176	25,349	67,309
		2,209,280	2,758,001	2,618,524
Expenditure from operating activities				
Employee costs		(2,403,645)	(2,650,228)	(2,742,132)
Materials and contracts		(2,541,343)	(3,164,455)	(2,372,829)
Utility charges		(346,700)	(483,180)	(487,400)
Depreciation on non-current assets	5	(4,358,601)	(4,002,392)	(4,376,844)
Interest expenses	12(d)	(222,963)	(192,694)	(167,442)
Insurance expenses		(188,849)	(189,263)	(173,947)
Other expenditure		(1,037,288)	(199,425)	(186,040)
Loss on asset disposals	4(b)	(10,796)	(478,686)	0
		(11,110,185)	(11,360,323)	(10,506,634)
Operating activities excluded from budgeted deficiency				
Non-cash amounts excluded from operating activities	2 (a)(i)	4,369,555	3,465,569	4,313,062
Amount attributable to operating activities		(4,699,365)	(5,176,582)	(3,605,383)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10(b)	3,628,255	2,027,489	1,906,784
Purchase investment property	4(a)	0	0	0
Purchase property, plant and equipment	4(a)	(2,421,427)	(3,394,603)	(2,368,334)
Purchase and construction of infrastructure	4(a)	(2,286,127)	(1,248,003)	(1,453,276)
Purchase of right of use assets	4(a)	0	0	0
Proceeds from disposal of assets	4(b)	40,000	89,898	233,000
Proceeds from self supporting loans	6(a)	25,942	7,893	7,893
Advances of self supporting loans	6(a)	(395,010)	0	0
Amount attributable to investing activities		(1,408,367)	(2,517,326)	(1,673,933)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(391,149)	(271,888)	(271,888)
Principal elements of finance lease payments	6	(19,929)	(19,395)	0
Proceeds from new borrowings	6(b)	1,095,010	1,450,000	0
Transfer from restricted cash other		0	991,515	362,595
Transfers to cash backed reserves (restricted assets)	8(a)	(14,000)	(57,309)	(208,119)
Transfers from cash backed reserves (restricted assets)	8(a)	20,000	75,000	85,000
Amount attributable to financing activities		**689,932**	**2,167,923**	**(32,412)**
Budgeted deficiency before general rates		(5,417,800)	(5,525,985)	(5,311,728)
Estimated amount to be raised from general rates	1(a)	5,391,700	5,357,970	5,311,728
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	**(26,100)**	**(168,015)**	**0**

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

SHIRE OF IRWIN
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FOR THE YEAR ENDED 30 JUNE 2021

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1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	$		$	$	$	$	$	$	$
Differential general rate or general rate									
Gross rental valuations									
GRV - Residential	0.111808	1,334	17,151,409	1,917,663	5,000	5,000	1,927,663	1,908,178	1,908,733
GRV - Commerical	0.111808	122	4,037,910	451,470	0	0	451,470	465,204	424,772
GRV - Undeveloped	0.111808	20	311,776	34,859	0	0	34,859	34,831	37,514
GRV - Residential - R50 Develop	0.111808	75	1,286,620	143,854	0	0	143,854	143,770	143,651
GRV - Residential - R50 Undevel	0.111808	12	166,050	18,566	0	0	18,566	18,566	18,566
Unimproved valuations									
UV - Policy Area A	0.014193	5	3,160,000	44,850	0	0	44,850	43,388	43,388
UV - Policy Area B	0.014193	13	4,451,902	63,186	0	0	63,186	68,006	68,006
UV - Policy Area C	0.014193	132	74,477,529	1,057,060	0	0	1,057,060	1,006,040	971,550
UV - Policy Area D	0.014193	109	14,172,852	201,155	0	0	201,155	216,983	216,983
UV - Polciy Area E	0.014193	40	9,917,800	140,763	0	0	140,763	145,067	143,917
UV - Polciy Area F	0.014193	24	5,209,350	73,936	0	0	73,936	80,872	80,872
UV - Policy Area G	0.014193	27	3,704,751	52,582	0	0	52,582	63,809	104,141
UV - Mining	0.189882	27	1,480,782	281,174	0	0	281,174	267,610	255,226
UV - Mining - Developed	0.189882	9	887,524	168,525	0	0	168,525	164,394	164,394
Sub-Totals		1,949	140,416,255	4,649,643	5,000	5,000	4,659,643	4,626,717	4,581,713
	Minimum								
Minimum payment	$								
Gross rental valuations									
GRV - Residential	1,021	98	760,027	100,058	0	0	100,058	100,058	100,058
GRV - Commerical	1,021	65	295,666	66,365	0	0	66,365	66,365	66,365
GRV - Undeveloped	1,021	457	1,310,417	466,597	0	0	466,597	474,765	474,765
GRV - Residential - R50 Develop	1,021	7	58,658	7,147	0	0	7,147	7,147	7,147
GRV - Residential - R50 Undevel	1,021	14	73,830	14,294	0	0	14,294	14,294	14,294
Unimproved valuations									
UV - Policy Area A	1,021	4	185,500	4,084	0	0	4,084	4,084	4,084
UV - Policy Area B	1,021	4	146,998	4,084	0	0	4,084	4,084	4,084
UV - Policy Area C	1,021	27	1,274,271	27,567	0	0	27,567	23,483	24,504
UV - Policy Area D	1,021	11	595,198	11,231	0	0	11,231	7,147	7,147
UV - Polciy Area E	1,021	0	0	0	0	0	0	0	0
UV - Polciy Area F	1,021	11	598,500	11,231	0	0	11,231	11,231	11,231
UV - Policy Area G	1,021	1	66,499	1,021	0	0	1,021	1,021	1,021
UV - Mining	1,021	18	46,545	18,378	0	0	18,378	17,574	15,315
UV - Mining - Developed	1,021	0	0	0	0	0	0	0	0
Sub-Totals		717	5,412,109	732,057	0	0	732,057	731,253	730,015
		2,666	145,828,364	5,381,700	5,000	5,000	5,391,700	5,357,970	5,311,728
Total amount raised from general rates							5,391,700	5,357,970	5,311,728
Ex-gratia rates							2,800	2,802	2,500

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

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the impact of the COVID 19 Pandemic and the Local Government Response Order of 21 April 2020. All rates in the dollar have been kept at the same level as 2019-20.

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

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Payment in full	15/09/2020	0	0.0%	8.0%
Option two				
First Instalment	15/09/2020	0	5.5%	8.0%
Second Instalment	16/11/2020	5	5.5%	8.0%
Option three				
First Instalment	15/09/2020	0	5.5%	8.0%
Second Instalment	16/11/2020	5	5.5%	8.0%
Third instalment	18/01/2021	5	5.5%	8.0%
Fourth Instalment	18/03/2021	5	5.5%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	$	$	$
Instalment plan admin charge revenue	3,000	6,690	7,500
Instalment plan interest earned	5,000	11,938	13,000
Unpaid rates and service charge interest earned	15,000	47,947	35,000
	23,000	66,575	55,500

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

This year the Shire of Irwin has kept the rate in the dollar for all categories the same as it was in 2019/2020. This was as in response to the COVID-19 pandemic Under the Local Government (COVID-19 Response) Order 2020 the Shire of Irwin did not have to seek ministerial approval for its' differential rates as approval had been received from the Minister for the 2019/20 budget and nothing had changed - reasons and objectives remain the same as does the rate in the dollar. 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 predominantly 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 properites 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 reason additonal revenu is required is to contribute towards higher costs such as higher vehicle traffic weights and volumes and environmental impacts associated with mining activities.

1. RATES AND SERVICE CHARGES (CONTINUED)

(d) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2021.

(e) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

1. RATES AND SERVICE CHARGES (CONTINUED)

(f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount ($)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
				$	$	$		
General - Hall Hire etc.	Waiver	Various	Various	5,000	0	5,000	Provision of a local meeting place for the Shire's not for profit community groups - by application.	This support is provided for the overall benefit of the local community.
				5,000	0	5,000		

2 (a). NET CURRENT ASSETS

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.

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		$	$	$
(i) Operating activities excluded from budgeted deficiency				
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.				
Adjustments to operating activities				
Less: Profit on asset disposals	4(b)	(1,176)	(25,349)	(67,309)
Less: Movement in employee liabilities associated with restricted cash		1,334	1,241	3,527
Add: Loss on disposal of assets	4(b)	10,796	478,686	0
Add: Change in accounting policies		0	(991,515)	0
Add: Adjustment in fixed assets		0	114	0
Add: Depreciation on assets	5	4,358,601	4,002,392	4,376,844
Non cash amounts excluded from operating activities		4,369,555	3,465,569	4,313,062
(ii) 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.				
Adjustments to net current assets				
Less: Cash - restricted reserves	3	(1,286,763)	(1,292,763)	(1,433,573)
Less: Cash - restricted other - grants & contributions		0	0	(795,383)
Less: Cash - restricted other - village units		(376,298)	(376,298)	(376,298)
Less: Current assets not expected to be received at end of year				
- current portion of self supporting loans receivable		4	4	(5)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		0	0	277,902
- Current portion of lease liabilities		4	4	0
- Employee benefit provisions		124,518	123,184	125,469
- Bonds and deposits held		0	0	201,190
Total adjustments to net current assets		(1,538,535)	(1,545,869)	(2,000,698)

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		$	$	$
(iii) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents- unrestricted	3	889,255	416,419	996,713
Cash and cash equivalents - restricted				
Cash backed reserves	3	1,286,763	1,292,763	1,433,573
Unspent grants, subsidies and contributions	10	124,869	1,279,514	654,875
Other restricted cash - developer contributions		140,508	140,508	140,508
Other restricted cash - village units		376,298	376,298	376,298
Financial assets - unrestricted		(4)	(4)	0
Receivables		439,886	565,091	697,243
Inventories		18,068	20,118	18,118
		3,275,643	4,090,707	4,317,328
Less: current liabilities				
Trade and other payables		(1,149,361)	(944,361)	(1,698,165)
Contract liabilities		(265,378)	(1,420,023)	0
Lease liabilities		(4)	(4)	0
Long term borrowings		0	0	(270,000)
Provisions		(348,465)	(348,465)	(348,465)
		(1,763,208)	(2,712,853)	(2,316,630)
Net current assets		1,512,435	1,377,854	2,000,698
Less: Total adjustments to net current assets	2 (a)(ii)	(1,538,535)	(1,545,869)	(2,000,698)
Closing funding surplus / (deficit)		(26,100)	(168,015)	0

2 (b). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION
In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire'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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire's intentions to release for sale.

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

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

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

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

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

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

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

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

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.

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

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

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

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

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

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

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

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

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

3. RECONCILIATION OF CASH

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

	Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
		$	$	$
Cash at bank and on hand		2,817,693	3,505,502	3,601,966
		2,817,693	3,505,502	3,601,966
- Unrestricted cash and cash equivalents		889,255	416,419	996,713
- Restricted cash and cash equivalents		1,928,438	3,089,083	2,605,253
		2,817,693	3,505,502	3,601,966
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:				
Leave reserve		124,518	123,184	125,469
Plant Replacement reserve		109,914	108,736	244,194
Asset Management reserve		590,730	584,401	592,362
Sanitation Reserve		1,390	21,161	22,545
Coastal Management reserve		140,171	138,669	139,672
Tourism & Area Promtion reserve		24,734	24,469	14,637
Recreation Centre Equipment reserve		52,748	52,183	52,560
Port Denison Foreshore Development reserve		242,558	239,960	242,133
Other restricted cash - developer contributions		140,508	140,508	140,508
Other restricted cash - village units		376,298	376,298	376,298
Unspent grants, subsidies and contributions	10	124,869	1,279,514	654,875
		1,928,438	3,089,083	2,605,253
Reconciliation of net cash provided by operating activities to net result				
Net result		119,050	(1,216,863)	(669,599)
Depreciation	5	4,358,601	4,002,392	4,376,844
(Profit)/loss on sale of asset	4(b)	9,620	453,337	(67,309)
(Increase)/decrease in receivables		125,205	107,386	42,107
(Increase)/decrease in inventories		2,050	0	2,000
Increase/(decrease) in payables		205,000	(703,689)	(50,000)
Increase/(decrease) in contract liabilities		(1,154,645)	428,509	0
Non-operating grants, subsidies and contributions		(2,473,610)	(2,027,489)	(1,906,784)
Net cash from operating activities		1,191,271	1,043,583	1,727,259

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

4. FIXED ASSETS

(a) Acquisition of Assets

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

	Reporting program							
	Housing	Community amenities	Recreation and culture	Transport	Other property and services	2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
Asset class	$	$	$	$	$	$	$	$
Property, Plant and Equipment								
Buildings - non-specialised	2,259,327	20,000	50,000			2,329,327	2,981,558	1,868,449
Furniture and equipment			15,000		11,100	26,100	129,536	131,300
Plant and equipment			35,000	31,000		66,000	283,509	368,585
	2,259,327	20,000	100,000	31,000	11,100	2,421,427	3,394,603	2,368,334
Infrastructure								
Infrastructure - roads	44,700			1,746,427		1,791,127	907,598	939,276
Infrastrucutre Footpaths						0		37,000
Infrastrucutre Parks & Ovals						0		42,500
Infrastructure Other		130,000	296,000	69,000		495,000	340,405	434,500
	44,700	130,000	296,000	1,815,427	0	2,286,127	1,248,003	1,453,276
Total acquisitions	2,304,027	150,000	396,000	1,846,427	11,100	4,707,554	4,642,606	3,821,610

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	$	$	$	$	$	$	$	$	$	$	$	$
By Program												
Law, order, public safety		0	0	0		0	0	0	37,543	52,000	14,457	0
Recreation and culture	15,796	5,000	0	(10,796)	495,462	26,818	9,818	(478,462)	49,000	69,000	20,000	0
Transport	33,824	35,000	1,176	0	47,773	63,080	15,531	(224)	16,100	22,000	5,900	0
Other property and services		0	0	0		0	0	0	63,048	90,000	26,952	0
	49,620	40,000	1,176	(10,796)	543,235	89,898	25,349	(478,686)	165,691	233,000	67,309	0
By Class												
Property, Plant and Equipment												
Buildings - specialised		0			478,462	0		(478,462)		0		
Plant and equipment	49,620	40,000	1,176	(10,796)	64,773	89,898	25,349	(224)	165,691	233,000	67,309	
	49,620	40,000	1,176	(10,796)	543,235	89,898	25,349	(478,686)	165,691	233,000	67,309	0

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

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

5. ASSET DEPRECIATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	$	$	$
By Program			
Governance	2,265	2,081	6,218
Law, order, public safety	80,025	70,567	115,402
Health	0	0	173
Education and welfare	44,416	40,822	44,477
Housing	182,892	168,090	180,588
Community amenities	28,827	26,495	24,845
Recreation and culture	995,299	910,407	1,015,912
Transport	2,542,485	2,336,576	2,510,101
Economic services	69,789	64,141	92,215
Other property and services	412,603	383,214	386,913
	4,358,601	4,002,392	4,376,844
By Class			
Buildings - vested in and under the control of council	140,069	128,622	140,140
Buildings - non-specialised	89,791	82,453	89,837
Buildings - specialised	923,716	848,225	933,478
Furniture and equipment	62,448	57,344	103,767
Plant and equipment	475,082	436,256	491,294
Infrastructure - roads	2,466,910	2,265,300	2,423,090
Infrastructure Other	196,744	180,665	195,238
Right of use - buildings	3,841	3,527	0
	4,358,601	4,002,392	4,376,844

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	20 to 50 years
Buildings - specialised	15 to 50 years
Furniture and equipment	3 to 10 years
Plant and equipment	2 to 25 years
Infrastructure - roads	12 to 50 years
Infrastructure Other	10 to 75 years
Right of use - buildings	

AMORTISATION

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

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

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

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2020	2020/21 Budget New Loans	2020/21 Budget Principal Repayments	Budget Principal outstanding 30 June 2021	2020/21 Budget Interest Repayments	Actual Principal 1 July 2019	2019/20 Actual New Loans	2019/20 Actual Principal Repayments	Actual Principal outstanding 30 June 2020	2019/20 Actual Interest Repayments	Budget Principal 1 July 2019	2019/20 Budget New Loans	2019/20 Budget Principal Repayments	Budget Principal outstanding 30 June 2020	2019/20 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Health																		
Medical Centre	99	WATC	2.11%	1,450,000		(58,961)	1,391,039	(32,786)	0	1,450,000	0	1,450,000	(1,613)				0	
Housing																		
SIHI Completion	100	WATC	2.11%	0	700,000	(31,621)	668,379	(7,385)	0	0	0	0	0				0	
Recreation and culture																		
Recreation Centre	93	WATC	6.75%	2,105,156		(109,992)	1,995,164	(152,737)	2,207,988	0	(102,832)	2,105,156	(160,772)	2,207,988		(102,832)	2,105,156	(145,897)
Tennis Courts	96	WATC	2.37%	79,896		(39,478)	40,418	(2,311)	118,455	0	(38,559)	79,896	(3,338)	118,455		(38,559)	79,896	(2,580)
Transport																		
Plant	98	WATC	2.07%	791,096		(125,155)	665,941	(21,631)	913,700	0	(122,604)	791,096	(24,268)	913,700		(122,604)	791,096	(18,282)
				4,426,148	700,000	(365,207)	4,760,941	(216,850)	3,240,143	1,450,000	(263,995)	4,426,148	(189,991)	3,240,143	0	(263,995)	2,976,148	(166,759)
Self Supporting Loans																		
Recreation and culture																		
Golf Club	97	WATC	0.0257	20,639	0	(8,098)	12,541	(629)	28,532	0	(7,893)	20,639	(851)	28,532	0	(7,893)	20,639	(683)
Golf Club	101	WATC	0.0211	0	40,000	(1,807)	38,193	(422)	0	0	0	0	0	0	0	0	0	0
Denison Bowling Club	102	WATC	0.0211	0	355,010	(16,037)	338,973	(3,745)	0	0	0	0	0	0	0	0	0	0
				20,639	395,010	(25,942)	389,707	(4,796)	28,532	0	(7,893)	20,639	(851)	28,532	0	(7,893)	20,639	(683)
				4,446,787	1,095,010	(391,149)	5,150,648	(221,646)	3,268,675	1,450,000	(271,888)	4,446,787	(190,842)	3,268,675	0	(271,888)	2,996,787	(167,442)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

Particulars/Purpose	Institution		Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
					%	$	$	$	$
Completion of 2nd stage of SIHI	WATC	100		10	2.1%	700,000	80,118	700,000	0
Golf Club - SSL	WATC	101		10	2.1%	40,000	4,578	40,000	0
Bowling Club - SSL	WATC	102		10	2.1%	355,010	40,632	355,010	0
						1,095,010	125,328	1,095,010	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	$	$	$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	(1,164)	(1,000)
Total amount of credit unused	20,000	18,836	19,000
Loan facilities			
Loan facilities in use at balance date	5,150,648	4,446,787	2,996,787

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2020	2020/21 Budget New Leases	2020/21 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2021	2020/21 Budget Lease Interest Repayments	Actual Principal 1 July 2019	2019/20 Actual New Leases	2019/20 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2020	2019/20 Actual Lease Interest repayments	Budget Principal 1 July 2019	2019/20 Budget New Leases	2019/20 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2020	2019/20 Budget Lease Interest repayments
					$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Recreation and culture																			
Solar Panels (67.941%)					39,336	0	(13,540)	25,796	(895)	52,513	0	(13,177)	39,336	(1,258)				0	
Other property and services																			
Solar Panels (32.059%)					18,561	0	(6,389)	12,172	(422)	24,779	0	(6,218)	18,561	(594)				0	
					57,897	0	(19,929)	37,968	(1,317)	77,292	0	(19,395)	57,897	(1,852)	0	0	0	0	0

SIGNIFICANT ACCOUNTING POLICIES

LEASES

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

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

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

		2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
		$	$	$	$	$	$	$	$	$	$	$	$
(a)	Leave reserve	123,184	1,334	0	124,518	121,943	1,241	0	123,184	121,943	3,526	0	125,469
(b)	Plant Replacement reserve	108,736	1,178	0	109,914	107,641	1,095	0	108,736	107,641	136,553	0	244,194
(c)	Asset Management reserve	584,401	6,329	0	590,730	578,480	5,921	0	584,401	578,481	13,881	0	592,362
(d)	Sanitation Reserve	21,161	229	(20,000)	1,390	20,948	213	0	21,161	20,947	1,598	0	22,545
(e)	Coastal Management reserve	138,669	1,502	0	140,171	137,272	1,397	0	138,669	137,272	2,400	0	139,672
(f)	Tourism & Area Promtion reserve	24,469	265	0	24,734	24,215	254	0	24,469	24,214	423	(10,000)	14,637
(g)	Recreation Centre Equipment reserv	52,183	565	0	52,748	51,657	526	0	52,183	51,657	903	0	52,560
(h)	Port Denison Foreshore Developme	239,960	2,598	0	242,558	268,298	46,662	(75,000)	239,960	268,298	48,835	(75,000)	242,133
		1,292,763	14,000	(20,000)	1,286,763	1,310,454	57,309	(75,000)	1,292,763	1,310,453	208,119	(85,000)	1,433,572

(b) Cash Backed Reserves - Purposes

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

	Reserve name	Anticipated date of use	Purpose of the reserve
(a)	Leave reserve	Ongoing	- To be used To funde leave requirements
(b)	Plant Replacement reserve	Ongoing	- To be used To fund planning, research and project works for coastline management
(c)	Asset Management reserve	Ongoing	- To be used t fund the future requirements of tourism promotions
(d)	Sanitation Reserve	Ongoing	- To be used to fund future equipment replacement
(e)	Coastal Management reserve	Ongoing	- To be used to fund the development works of the foreshore in Port Denison
(f)	Tourism & Area Promtion reserve	Ongoing	- To be used to fund the future requirements of tourism promotions
(g)	Recreation Centre Equipment reserv	Ongoing	- To be used to fund future equipment replacement
(h)	Port Denison Foreshore Developme	Ongoing	- To be used to fund the development works of the foreshore in Port Denison

9. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	$	$	$
General purpose funding	8,500	16,460	17,100
Law, order, public safety	16,000	17,517	25,100
Health	5,700	5,808	4,700
Education and welfare	3,050	2,909	6,200
Housing	275,000	279,087	281,000
Community amenities	853,855	870,996	900,781
Recreation and culture	134,050	169,871	221,702
Transport	2,000	3,089	5,400
Economic services	86,407	174,084	256,550
Other property and services	6,500	1,285	15,000
	1,391,062	1,541,105	1,733,533

10. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	$	$	$	$	$	$	$	$
(a) Operating grants, subsidies and contributions								
General purpose funding	0	259,141	(259,141)	0	0	259,141	560,539	241,188
Law, order, public safety	42,948	147,994	(147,994)	42,948	42,948	147,994	158,433	139,207
Education and welfare	0	2,000	(2,000)	0	0	2,000	0	2,000
Community amenities	31,675	0	0	31,675	31,675	0	0	15,000
Recreation and culture	13,100	0	0	13,100	13,100	0	16,374	7,500
Transport	0	82,590	(82,590)	0	0	82,590	81,483	76,000
	87,723	491,725	(491,725)	87,723	87,723	491,725	816,829	480,895
(b) Non-operating grants, subsidies and contributions								
Housing	1,078,846	480,481	(1,559,327)	0	0	1,559,327	1,652,171	1,380,000
Recreation and culture	15,463	250,000	(250,000)	15,463	15,463	250,000	0	250,000
Transport	97,482	1,696,333	(1,772,132)	21,683	21,683	1,818,928	375,318	276,784
	1,191,791	2,426,814	(3,581,459)	37,146	37,146	3,628,255	2,027,489	1,906,784
Total	1,279,514	2,918,539	(4,073,184)	124,869	124,869	4,119,980	2,844,318	2,387,679

(c) Unspent grants,subsidies and contributions were restricted as follows:

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Unspent grants, subsidies and contributions	124,869	1,279,514
	124,869	1,279,514

11. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	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
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

12. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	$	$	$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	14,000	13,378	29,187
- Other funds	15,000	13,911	35,000
Late payment of fees and charges *	0	0	1,350
Other interest revenue (refer note 1b)	20,000	59,885	48,000
	49,000	87,173	113,537
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.			
(b) Other revenue			
Reimbursements and recoveries	273,517	284,743	180,750
Other			40,000
	273,517	284,743	220,750
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	69,000	51,660	51,500
	69,000	51,660	51,500
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	221,646	190,842	167,442
Interest expense on lease liabilities	1,317	1,852	0
	222,963	192,694	167,442
(e) Elected members remuneration			
Meeting fees	63,300	63,284	63,300
Mayor/President's allowance	1,000	10,000	10,000
Deputy Mayor/President's allowance	2,500	2,500	2,500
Travelling expenses	1,000	0	1,000
Telecommunications allowance	3,000	3,463	3,000
	70,800	79,247	79,800
(f) Write offs			
General rate	1,000	590	1,000
	1,000	590	1,000

13. INTERESTS IN JOINT ARRANGEMENTS

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

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	$	$	$
Non-current assets			
Land and buildings - independent valuation 2017 - level 2	5,630,648	5,630,648	5,630,648
Less: accumulated depreciation	(616,633)	(461,877)	(318,136)
	5,014,015	5,168,771	5,312,512

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

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

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

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

14. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

APPENDIX 1: 2020/21 Capital Works Program

					Capital Funding Source					
Program	**Description**	**COA**	**Job**	**20/21 Proposed Budget**	**Borrowings**	**Grants/ Contributions**	**Restricted**	**Reserves**	**Proceeds on Sale of Assets**	**Balance - Own Source Funding**
Housing	*Other Housing*									
Housing	AGED APPROPRIATE HOUSING - STAGE 2	2574	CJ18	$ 2,259,327.00	$ 700,000	$ 480,481	$ 1,078,846			$ -
Housing	THE VILLAGE - FOOTPATHS, HANDRAILS, RENEWAL WORKS	2586	CJ45	$ 44,700.00			$ 44,700			$ -
					$ 700,000	**$ 480,481**	**$ 1,123,546**	**$ -**	**$ -**	**$ -**
Community Amenities	*Other Sanitation*									
Community Amenities	CONTAINER DEPOSIT SCHEME	1944	CJ70	$ 20,000.00				$ 20,000		$ -
					$ -	**$ -**	**$ -**	**$ 20,000**	**$ -**	**$ -**
Community Amenities	*Other Community Amenities*									
Community Amenities	CEMETERY REVITILISATION	2644	CJ03	$ 130,000.00		$ 130,000				$ -
					$ -	**$ 130,000**	**$ -**	**$ -**	**$ -**	**$ -**
Recreation & Culture	*Swimming Areas And Beaches*									
Recreation & Culture	REHABILITAION FORMER FISHERMANS HALL AREA	8054	CJ80	$ 55,000.00		$ 51,934				$ 3,066
Recreation & Culture	*Other Recreation & Sport*									
Recreation & Culture	IRWIN REC CENTRE BUILDING - RENEWAL - NEW AIR-CONS	2834	CJ05	$ 25,000.00						$ 25,000
Recreation & Culture	REC CNETRE - BASKETBALL SCOREBOARD	2824	CJ81	$ 15,000.00		$ 10,000				$ 5,000
Recreation & Culture	ADVANCES TO COMMUNITY GROUPS - $355K Bowls Club, $40k Golf Club	Reco		$ 395,010.00	$ 395,010					$ -
Recreation & Culture	REC JETTY	2834	CJ908	$ 25,000.00						$ 25,000
Recreation & Culture	PARKS & GARDENS - TRACTOR MOWER - REG IR420	2844	V420	$ 35,000.00					$ 5,000	$ 30,000
Recreation & Culture	SKATE PARK - PUMP TRACK	2864	CJ37	$ 220,000.00		$ 250,000				-$ 30,000
Recreation & Culture	TREE PLANTING	2864	CJ49	$ 21,000.00						$ 21,000
					$ 395,010	**$ 311,934**	**$ -**	**$ -**	**$ 5,000**	**$ 79,066**
Transport	*Streets, Roads, Bridges & Depot Construction*									
Transport	**Roads Construction**									
Transport	**Municipal Funded Works**									
Transport	BLENHEIM ROAD	6694	CJ24	$ 7,100.00						$ 7,100
Transport	**RRG (MRWA) Project Funded Works**									
Transport	MORETON TERRACE DESIGN	6664	CJ22	$ 450,000.00		$ 300,000				$ 150,000
Transport	MILO ROAD DESIGN	6674	CJ23	$ 38,528.00		$ 22,195				$ 16,333
Transport	CASUARINAS ROAD - RRG	6674	CJ72	$ 357,000.00		$ 357,000				$ -
Transport	TABLETOP ROAD - RRG	6674	CJ73	$ 422,500.00		$ 422,500				$ -
Transport	BURMA ROAD - RRG	6674	CJ74	$ 251,500.00		$ 251,500				$ -
Transport	**RTR (DOTARS) Funded Works**									
Transport	R2R - FANE ROAD	6644	CJ75	$ 64,000.00		$ 64,000				$ -
Transport	R2R - PIGGERY LANE	6644	CJ76	$ 129,540.00		$ 129,540				$ -
Transport	R2R - BELAURA PLACE	6644	CJ77	$ 21,259.00		$ 21,259				$ -
Transport	**Footpath Construction**									
Transport	GENERAL FOOTPATHS	6784	CJ26	$ 5,000.00						$ 5,000
Transport	**Infrastructure Other**									
Transport	RURAL SIGNS	6794	CJ10	$ 69,000.00		$ 69,000				$ -
Transport	BULK FUEL STORAGE TANK & SYSTEM	5300	CJ44	$ 12,000.00						$ 12,000
Transport	*Road Plant Purchases*									
Transport	SIDE TIPPER 1TLV374	3534	CJ52	$ 5,000.00						$ 5,000
Transport	NISSAN UD PRIME MOVER 540IR	3534	V526	$ 14,000.00						$ 14,000
					$ -	**$ 1,636,994**	**$ -**	**$ -**	**$ -**	**$ 209,433**
	General Administration Overheads									
Other Property & Services	IT - HARDWARE	0264	CJ33	$ 11,100.00						$ 11,100
					$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ 11,100**
	CAPITAL GRAND TOTAL			**$ 5,102,564.00**	**$ 1,095,010**	**$ 2,559,409**	**$ 1,123,546**	**$ 20,000**	**$ 5,000**	**$ 299,599**

APPENDIX 2

SHIRE OF IRWIN
10 Yr Plant Replacement Program
2020/21 - 2029/30 - Revised in view of COVID impact on available funds

CAPITAL PURCHASE EXPENDITURE									Predictions									
									Yr 2	Yr 3	Yr 4	Yr 5	Yr 6	Yr 7	Yr 8	Yr 9	Yr 10	
Rego	Plant	Control	Estimated Replacement Year	Replacement Strategy (Yrs)	Replacement Hrs	Purchase Date	Budget Text	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Trucks																		
P539IR	Hino SS2848 Prime Mover	Rural Road - Maintenance	2028	10	500,000km	2018										190,000		190,000
P540IR	Nissan UD Prime Mover	Rural Road - Maintenance	2024	10	500,000km	2014	MODIFY	14,000				190,000						204,000
P533IR	Isuzu NQR 87/190 Tip Truck	Town Maintenance	2022	5	200,000km	2017				75,000					75,000			150,000
P545IR	Isuzu NQR Tip Truck	Parks & Gardens	2022	5	200,000km	2017				68,000					68,000			136,000
IR197	Fuso Canter 3.0 Tonne Truck	Parks & Gardens	2016	5	200,000km	2011			68,000					68,000				136,000
Mobile Plant																		-
P536IR	Caterpillar 12M Grader	Rural Road - Maintenance	2030	12	8000hr	2018												-
P537IR	Caterpillar CS64B Steel Roller	Rural Road - Maintenance	2028	10	5000hr	2018										160,000		160,000
P542IR	Bomag Rubber Tyred Roller	Rural Road - Maintenance	2026	10	5000hr	2016								140,000				140,000
P532IR	JCB 525-60C Telehandler	Rural Road - Maintenance	2022	5	5000hr	2017				92,000					92,000			184,000
P541IR	Komatsu WPZ250 Wheel Loader	Rural Road - Maintenance	2026	10	8000hr	2016								290,000				290,000
PIR2996	Caterpillar Dozer	Rural Road - Maintenance		N/A	N/A	1988		-	-	-	-	-	-	-	-			-
P543IR	Caterpillar Skid Steer Loader	Rural Road - Maintenance	2021	5	5000hr	2016												-
P535IRB	Hako Citymaster Footpath Sweeper	Town Maintenance	2027	8	800hr	2019									143,000			143,000
Trailers																		-
IR2103	10 x 5 Tandem Water Pump Trailer	Rural Road - Maintenance	2033	15		2018												-
IR1901	10 x 5 Tandem Water Pump Trailer	Rural Road - Maintenance	2033	15		2018												-
IR5999	Tri-Axle Water Tanker Semi Trailer	Rural Road - Maintenance	2033	15		2018												-
P1TLV375	Side Tipping Semi Trailer	Rural Road - Maintenance	2026	15		2011										87,000		87,000
P1TLV374	Side Tipping Semi Trailer	Rural Road - Maintenance	2026	15		2011	MODIFY	5,000							87,000			92,000
	End Tipping Semi Trailer	Operations	2026	15		2011						87,000						87,000
P9R0642	Dropdeck Trailer	Operations	2012	15		1997					87,000							87,000
PIR5905	4.5 Tonne Plant Trailer	Operations	2032	15		2017												-
PIR5989	8x5 Trailer - 360 Groundmaster Mower	Parks & Gardens	2033	15		2018												-
PIR5987	8x5 Trailer - Zero Turn Mower	Parks & Gardens	2033	15		2018												-
Mowers & Turf Equipment																		-
P522IRA	Toro Z Master Mower	Parks & Gardens	2021	5	5000hr	2016			25,000					25,000				50,000
P530IRA	Toro 360 Groundmaster Mower	Parks & Gardens	2023	5	5000hr	2018					50,000							50,000
PIR420	John Deere Tractor Mower	Parks & Gardens	2015	5	5000hr	2010	RENEW	35,000										35,000
P531IR	Kubota M6540 Tractor Mower	Parks & Gardens	2025	8	5000hr	2017							55,000					55,000
	Verti Drain	Parks & Gardens	2032	15		2017												-
	Amazone	Parks & Gardens	2032	15		2017												-
Other																		-
	Ranger Canopy	Ranger Services	2032	15		2017												-
	Bulk Fuel Storage Tank - Bowser Renewal						RENEWAL	12,000										12,000
Passenger Vehicles						2018												-
P1GZJ596	Toyota Prado - GXL	Principal GP	2022	2	30,000km	2020			61,000		61,000		61,000		61,000		61,000	305,000
P510IRD	Toyota Prado - GXL	Chief Executive Officer	2020	2	30,000km	2018				61,000		61,000		61,000		61,000		244,000
P509IRB	Holden Trailblazer	Pool Vehicle	2022	4	30,000km	2018				34,000				34,000				68,000
P507IRC	Holden Trailblazer	Manager Regulatory Services	2019	2	30,000km	2017				34,000		34,000		34,000		34,000		136,000
P544IR	Fuso Rosa Deluxe Community Bus	Community	2027	10	150,000km	2017								130,000				130,000
Utilities																		-
P502IRE	Holden Colorado LTZ 4x4 Super Cab P/UP	Community Ranger	2021	2	40,000km	2019				35,000		35,000		35,000		35,000		140,000
P511IRB	Holden Colorado LS-X D/Cab 4x4	Supervisor Operations	2022	2	40,000km	2020			35,000		35,000		35,000		35,000			140,000
P523IRA	Holden Colorado LS-X D/Cab 4x4	Supervisor Parks & Gardens	2022	2	40,000km	2020			35,000		35,000		35,000		35,000			140,000
P520IRC	Holden Colorado LS D/Cab 4x4	Parks & Gardens	2023	3	60,000km	2020					35,000			35,000			35,000	105,000
P521IRA	Holden Colorado LS S/Cab 4x4	Parks & Gardens	2020	3	60,000km	2017					35,000			35,000			35,000	105,000
P525IRC	Holden Colorado LS D/Cab 4x4	Operations	2023	3	60,000km	2020				35,000			35,000			35,000		105,000
P512IRA	Ford Ranger XL Space Cab 4x4	Technical Services - Pool Vehicle	2021	4	60,000km	2017			35,000				35,000				35,000	105,000
P508IRC	Holden Colorado LS S/Cab 4x4	Irwin Rec - Pool Vehicle	2022	4	60,000km	2018				35,000				35,000				70,000
P505IRA	Ford Ranger XL 4X4 Dual Cab Utility	Community Emergency Services Mana	2025	5	100,000km	2020							35,000					35,000
							TOTAL CAPITAL PURCHASE (ex GST)	66,000	259,000	469,000	338,000	407,000	291,000	922,000	596,000	602,000	166,000	4,116,000

10 Yr Plant Replacement Program Continued

2020/21 - 2029/30

CAPITAL PURCHASE EXPENDITURE									Predictions									
									Yr 2	Yr 3	Yr 4	Yr 5	Yr 6	Yr 7	Yr 8	Yr 9	Yr 10	
Rego	Plant	Control	Estimated Replacement Year	Replacement Strategy (Yrs)	Replacement Hrs	Purchase Date	Budget Text	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Trucks																		
NEW	Prime Mover	Rural Road - Maintenance	2030	10	500,000km	2020												-
P539IR	Hino SS2848 Prime Mover	Rural Road - Maintenance	2028	10	500,000km	2018												-
P540IR	Nissan UD Prime Mover	Rural Road - Maintenance	2024	10	500,000km	2014						- 60,000						- 60,000
P533IR	Isuzu NQR 87/190 Tip Truck	Town Maintenance	2022	5	200,000km	2017				- 20,000					- 20,000			- 40,000
P545IR	Isuzu NQR Tip Truck	Parks & Gardens	2022	5	200,000km	2017				- 20,000					- 20,000			- 40,000
IR197	Fuso Canter 3.0 Tonne Truck	Parks & Gardens	2016	5	200,000km	2011			- 20,000					- 20,000				- 40,000
Mobile Plant																		-
P536IR	Caterpillar 12M Grader	Rural Road - Maintenance	2030	12	8000hr	2018												-
P537IR	Caterpillar CS64B Steel Roller	Rural Road - Maintenance	2028	10	5000hr	2018										- 60,000		- 60,000
P542IR	Bomag Rubber Tyred Roller	Rural Road - Maintenance	2026	10	5000hr	2016								- 60,000				- 60,000
P532IR	JCB 525-60C Telehandler	Rural Road - Maintenance	2022	5	5000hr	2017				- 45,000					- 45,000			- 90,000
P541IR	Komatsu WPZ250 Wheel Loader	Rural Road - Maintenance	2026	10	8000hr	2016							- 100,000					- 100,000
PIR2996	Caterpillar Dozer	Rural Road - Maintenance		N/A	N/A	1988												-
P543IR	Caterpillar Skid Steer Loader	Rural Road - Maintenance	2021	5	5000hr	2016	DISPOSE	- 35,000										- 35,000
P535IRB	Hako Citymaster Footpath Sweeper	Town Maintenance	2027	8	800hr	2019								- 30,000				- 30,000
Trailers																		-
IR2103	10 x 5 Tandem Water Pump Trailer	Rural Road - Maintenance	2033	15		2018												-
IR1901	10 x 5 Tandem Water Pump Trailer	Rural Road - Maintenance	2033	15		2018												-
IR5999	Tri-Axle Water Tanker Semi Trailer	Rural Road - Maintenance	2033	15		2018												-
NEW	Side Tipping Semi Trailer	Rural Road - Maintenance	2035	15		2020												-
P1TLV375	Side Tipping Semi Trailer	Rural Road - Maintenance	2026	15		2011										- 45,000		- 45,000
P1TLV374	Side Tipping Semi Trailer	Rural Road - Maintenance	2026	15		2011									- 45,000			- 45,000
	End Tipping Semi Trailer	Operations	2026	15		2011						- 45,000						- 45,000
P9R0642	Dropdeck Trailer	Operations	2012	15		1997					- 45,000							- 45,000
PIR5905	4.5 Tonne Plant Trailer	Operations	2032	15		2017												-
PIR5989	8x5 Trailer - 360 Groundmaster Mower	Parks & Gardens	2033	15		2018												-
PIR5987	8x5 Trailer - Zero Turn Mower	Parks & Gardens	2033	15		2018												-
Mowers & Turf Equipment																		-
P522IRA	Toro Z Master Mower	Parks & Gardens	2021	5	5000hr	2016			- 5,000					- 5,000				- 10,000
P530IRA	Toro 360 Groundmaster Mower	Parks & Gardens	2023	5	5000hr	2018					- 10,000					- 10,000		- 20,000
PIR420	John Deere Tractor Mower	Parks & Gardens		N/A	N/A	2010	RENEW	- 5,000										- 5,000
P531IR	Kubota M6540 Tractor Mower	Parks & Gardens	2025	8	5000hr	2017							- 5,000					- 5,000
	Verti Drain	Parks & Gardens	2032	15		2017												-
	Amazone	Parks & Gardens	2032	15		2017												-
Other																		-
	Ranger Canopy	Ranger Services	2032	15		2017												-
	Radio Upgrades - Operational Vehicles																	-
Passenger Vehicles						2018												-
P1GZJ596	Toyota Prado - GXL	Principal GP	2022	2	30,000km	2020			- 54,000		- 54,000		- 54,000		- 54,000		- 54,000	- 270,000
P509IRB	Holden Trailblazer	Pool Vehicle	2022	4	30,000km	2018				- 25,000				- 25,000				- 50,000
P544IR	Fuso Rosa Deluxe Community Bus	Community	2027	10	150,000km	2017							- 60,000					- 60,000
Utilities																		-
P511IRB	Holden Colorado LS-X D/Cab 4x4	Supervisor Operations	2022	2	40,000km	2020			- 32,000		- 32,000		- 32,000		- 32,000			- 128,000
P523IRA	Holden Colorado LS-X D/Cab 4x4	Supervisor Parks & Gardens	2022	2	40,000km	2020			- 32,000		- 32,000		- 32,000		- 32,000			- 128,000
P520IRC	Holden Colorado LS D/Cab 4x4	Parks & Gardens	2023	3	60,000km	2020					- 25,000			- 25,000			- 25,000	- 75,000
P525IRC	Holden Colorado LS D/Cab 4x4	Operations	2023	3	60,000km	2020				- 25,000			- 25,000			- 25,000		- 75,000
P512IRA	Ford Ranger XL Space Cab 4x4	Technical Services - Pool Vehicle	2021	4	60,000km	2017			- 25,000				- 25,000				- 25,000	- 75,000
P508IRC	Holden Colorado LS S/Cab 4x4	Irwin Rec - Pool Vehicle	2022	4	60,000km	2018				- 25,000				- 25,000				- 50,000
P505IRA	Ford Ranger XL 4X4 Dual Cab Utility	Community Emergency Services Mana	2020	5	100,000km	2015							- 20,000					- 20,000
							TOTAL CAPITAL INCOME (ex GST)	- 40,000	- 168,000	- 160,000	- 198,000	- 105,000	- 353,000	- 190,000	- 248,000	- 140,000	- 104,000	-$ 1,706,000
							TOTAL NET CHANGEOVER (ex GST)	26,000	91,000	309,000	140,000	302,000	- 62,000	732,000	348,000	462,000	62,000	2,410,000

APPENDIX 3: Schedule of Fees & Charges 2020/21

Description	GST	2020/2021	Charge Basis
03 RATES			
Account Enquiry Fees	N	**$110.00**	Per enquiry
Property Register, Mailing List Information (owner/Property details) - no commercial benefit	N	**$15.00**	Per Assessment - $350 All Assessments
Plus Per Assessment		**$0.70**	
Reprint of Rates Notice	N	**$7.00**	Per notice
Instalment Fee	N	**$5.00**	Per notice
Debt Recovery Costs	N	**At cost**	At Cost
Payment Arrangement Administration Fee (excluding pensioners)	N	**$30.00**	Per new Arrangement
04 GOVERNANCE			
Minutes and Agendas - NOT FOR SALE - Available free to download from council website		**Free**	Free
FOI Application Fee	N	**$30.00**	Per Application
FOI Charges (Other)	N	**See Charges Schedule for Specific Application, i.e. photocopies, posting**	Per Application
Administration			
Photocopying - Black and White A4	Y	**$1.00**	Per copy
Photocopying - Black and White A3	Y	**$2.00**	Per copy
Photocopying - Colour A4	Y	**$1.50**	Per copy
Photocopying - Colour A3	Y	**$2.50**	Per copy
Thermal Binding	Y	**$8.00**	Per copy
Laminating - A4	Y	**$2.00**	Per copy
Laminating - A3	Y	**$3.50**	Per copy
Emailing	Y	**$4.00**	Per Email
Irwin Shire Series Plates	Y	**$230.00**	Per set
05 FIRE PREVENTION			
Fines & Penalties			
These infringements are fixed by the Bush Fires Act 1954 & Regulations		**See Infringement**	
Block Slashing			
Any Firebreaks/Fire Prevention carried out on behalf of property owners will be charged out at private works rates	Y	**Recovery plus administration costs**	
05 ANIMAL CONTROL			
Fines & Penalties			
Animal Related Offences Fines and Penalties		**See Infringement**	
Fines Enforcement Registry (FER)			
Issuing Final Demand	**N**	As per FER	
Preparing Enforcement Certificate	**N**	As per FER	
Registration of Infringement Notice	**N**	As per FER	
Dog Pound Charges			
For Seizure and Impounding of Dog	**N**	**$80.00**	Per day
Each additional day thereafter	**N**	**$35.00**	Per day
Cat Pound Charges			
For Seizure and Impounding of Cat	**N**	**$80.00**	Per day
Each additional day thereafter	**N**	**$35.00**	Per day
Equipment Hire			
Cat Trap Bond	N	**$50.00**	Per trap

Description	GST	2020/2021	Charge Basis
Dog Registration Fee			
Lifetime Registration - Sterilised dog	N	**$100.00**	Lifetime
Lifetime Registration - Unsterilised dog	N	**$250.00**	Lifetime
Annual Registration - Sterilised dog	N	**$20.00**	Annual
Annual Registration - Unsterilised dog	N	**$50.00**	Annual
3 year Registration - Sterilised dog	N	**$42.50**	3 year
3 year Registration - Unsterilised dog	N	**$120.00**	3 year
Dogs used for Droving or Tending Stock	N	**25% of fee payable**	
Registration - Dogs owned by pensioners	N	**50% of fee payable**	
Application to keep more than 2 dogs	N	**$60.00**	Per application
Registration after 31 May in any year, for that registration year	N	**50% of fee otherwise payable**	
Licence to keep an Approved Kennel Establishment	N	**$200.00**	
Renewal of licence to keep an Approved Kennel Establishment	N	**$40.00**	Annual
Dog Tag Replacement & Transfer In	N	**$3.00**	Per tag
Registration - Cats owned by pensioners	N	**50% of fee payable**	
Registration after 31 May in any year, for that registration year	N	**50% of fee otherwise payable**	
Application to breed cats	N	**$100 per breeding cat**	
05 OTHER LAW, ORDER AND PUBLIC SAFETY			
Fines & Penalties			
Illegal Camping Fines and Penalties		**See Infringement**	
Littering Fines & Penalties		**See Infringement**	
Impounded Vehicles			
Impounding Vehicles		**See Infringement**	
Impounding Vehicle Recovery Costs	Y	**At cost**	
Impounding Vehicle Impound Fee	N	**$55.00**	Per vehicle
Impounding Vehicle Daily Storage Fee	N	**$10.00**	Daily
07 HEALTH ADMINISTRATION AND INSPECTION			
Fines & Penalties			
Health Infringements (Health Local Laws, Food Act, Noise)	N	**See Infringement**	
Health (Offensive Trades (Fees) Regulations 1976			
Piggery	N	**$298.00**	Per application
Fish Processing Establishment	N	**$298.00**	Per application
Poultry Production and Farming	N	**$298.00**	Per application
Laundries, dry-cleaning establishments	N	**$147.00**	Per application
Any other offensive trade not specified in the Regulations	N	**$298.00**	Per application
Food Premises			
Food Act 2008			
(Exempted Food Premises: not for profit and community groups)			
New Food Business Registration (plus inspection fee below)	N	**$50.00**	Per application
Registered Premises Annual Fee (includes inspection)	N	**$55.00**	Annual
Inspection Fee	Y	**$60.50**	Per inspection

Description	GST	2020/2021	Charge Basis
Food Safety Audit	N	**$150.00**	
Liquor Control Act 1988			
Section 39 Certificate and Inspection	N	**$50.00**	Per application
Trading in Public Places			
Stall Holders Application Fee	N	**$25.00**	Per application/annual
Traders Application Fee	N	**$50.00**	Per application
Approved Trading Periods			
Daily	N	**$10.00**	Per application
Weekly	N	**$40.00**	Per application
Monthly	N	**$100.00**	Per application
Annual	N	**$600.00**	Per application
Events			
Event Application Fee	N	**$300.00**	Per application
Note: Events that are community, not-for-profit or charity are exempt from the application fee.			
Lodging Houses			
Annual Renewal Fee and inspection (large over 20 rooms)	N	**$100.00**	Annual
Annual Renewal Fee and inspection (small under 20 rooms)	N	**$50.00**	Annual
Caravan Parks - Caravan Parks & Camping Grounds Act 1995			
Application for grant of renewal of licence (Annual)			
Sites (each)	N	**$6.00**	Per site
Camp Sites (each)	N	**$3.00**	Per site
Overflow (each)	N	**$1.50**	Per site
Minimum	N	**$200.00**	Per site
Temporary Caravan Park licence	N	**$100.00**	Per site
Transfer of Licence (Reg 55)	N	**$100.00**	To Comply with Local Government Act - Schedule 3
Letter of Approval for park home, hard annex related to Caravan Parking and Camping licence	N	**$100.00**	To Comply with Local Government Act - Schedule 3
Health (Public Buildings) Regulations 1992 - *Health Act 1911*			
Application for approval to construct, alter or extend public building	N	**$150.00**	Per application
Application for certificate of approval	N	**No Charge**	Per application
Application to vary certificate of approval	N	**$60.00**	Per application
Annual fee and Inspection Fee (Commercial Only)	N	**$80.00**	Annual
Public Pools			
Health (Aquatic Facilities) Regulations 2007, s 21			
Aquatic facility water sampling/testing - per facility, per visit	N	**$20.00**	Monthly
Aquatic facility Code Inspection Report - per facility	N	**$50.00**	Annual
09 OTHER HOUSING			
The Village - Single			
Units 1-24	Y	***As per lease agreement***	Per fortnight
Units 25-39	Y	***As per lease agreement***	Per fortnight
The Village - Double			
Units 1-24	Y	***As per lease agreement***	Per fortnight
Units 25-39	Y	***As per lease agreement***	Per fortnight

Description	GST	2020/2021	Charge Basis
Pet Bond (non-refundable to meet costs of fumigation of the premises)	Y	**As per lease agreement**	Per household
Two Henry Road			
Units 1 - 6	Y	***As per lease agreement***	Per fortnight
Pet Bond (non-refundable to meet costs of fumigation of the premises)	Y	**$260.00**	Per household
10 SANITATION			
Refuse Removal Charges			
Council impose the following refuse collection charges where a property receives or is eligible to receive a rubbish collection service			
Per Bin Collected - Annual Charge			
Domestic Service 240L mobile garbage bin	N	**$280.00**	
Commercial/Industrial 240L mobile garbage bins	N	**$290.00**	
Commercial/Industrial bulk removals	N		as per volume assessed
Commercial Bulk Bin - Annual Charge			
1.5 cubic metre bin	N	**$2,270.00**	1 collection per week
1.5 cubic metre bin	N	**$4,300.00**	1 collection 2 x per week
1.5 cubic metre bin	N	**$6,325.00**	1 collection 3 x per week
1.5 cubic metre bin	N	**$1,255.00**	1 collection per fortnight
1.5 cubic metre bin	N	**$750.00**	1 collection per month
3.0 cubic metre bin	N	**$3,070.00**	1 collection per week
3.0 cubic metre bin	N	**$5,900.00**	1 collection 2 x per week
3.0 cubic metre bin	N	**$8,730.00**	1 collection 3 x per week
3.0 cubic metre bin	N	**$1,660.00**	1 collection per fortnight
3.0 cubic metre bin	N	**$950.00**	1 collection per month
Additional collections per service frequency will attract higher charges than stated above			
Delivery and removal of 1.5 or 3.0 cubic metre bin	Y	**$350.00**	Per Bin
Sale of 240L Green Mobile Bin			
Per complete bin	Y	**$105.00**	Per Bin
Per Lid	Y	**$35.00**	Per lid
Per Lid Pin	Y	**$10.00**	Per Lid Pin
Per Wheel	Y	**$27.00**	Per wheel
Per Axle	Y	**$27.00**	Per axle
Delivery - Standard	Y	**$30.00**	Per delivery
Delivery - Pensioner		**$0.00**	
Transfer Station - Domestic Waste			
Minimum Charge	Y	**$21.00**	per entry
General - Sorted into Recycling areas	Y	**No Charge**	per m^3
Mixed Waste (non-recyclable)	Y	**$40.00**	per m^3
Builders Waste - Mixed Rubble	Y	**$64.00**	per m^3
Clean Greenwaste	Y	**$0.00**	per m^3
Carboard/Paper Packaging	Y	**$16.00**	per m^3
Transfer Station - Commercial Waste			
Minimum Charge	Y	**$35.00**	per entry
Mixed Waste (non-recyclable)	Y	**$70.00**	per m^3
Mixed Rubble	Y	**$64.00**	per m^3
Carboard/Paper Packaging	Y	**$24.00**	per m^3
Clean Greenwaste	Y	**No Charge**	per m^3
Clean Fill	Y	**No Charge**	per m^3
Builders Waste Per Permit (minimum initial 4 passes)	Y	**$110.00**	Per pass for 2m2

Description	GST	2020/2021	Charge Basis
Transfer Station - Special Waste			
Asbestos (wrapped) - per sheet	Y	**$10.00**	Per Item
Asbestos (wrapped)	Y	**$99.00**	per m³
Scrap Metal	Y	**No Charge**	per m³
Car Batteries	Y	**$10.00**	per item
Carcass - small	Y	**$9.00**	Per carcass
Carcass - large	Y	**$12.00**	Per carcass
E-Waste (computers, televisions etc)	Y	**$10.00**	per item
White goods	Y	**No Charge**	per item
Mattress - Single	Y	**$12.00**	Per unit
Mattress - Double	Y	**$24.00**	Per unit
Car Bodies	Y	**$45.00**	Per unit
Tyre - Motorcycle	Y	**$4.00**	Per tyre
Tyre - Passenger vehicles		**$7.00**	Per tyre
Tyre - 4WD	Y	**$10.00**	Per tyre
Tyre - Truck	Y	**$20.00**	Per tyre
Waste Oil	Y	**No Charge**	per litre
Septage - K210	Y	**$0.03**	Per litre
Grease Waste - K110	Y	**$0.03**	Per litre
Transfer Station - Animal Carcass Collection			
240 Litre MG Bin	Y	**$110.00**	Per Bin/Collection
Carcass Weight Below 60Kg	Y	**$10.00**	Per Carcass
Carcass Weight Above 60Kg	Y	**$15.00**	Per Carcass
Sales			
Household goods	Y	**POA**	
Building Materials	Y	**POA**	
Mulch	Y	**POA**	
Refund - Container Deposit Scheme (Commencing 2 June 2020)			
Eligible beverage containers		**10c refund**	Per Item
Septic Tank Fees			
Residential	N	**$118.00**	
Commercial - add $56.00 to DoH if required	N	**$118.00**	
Residential	N	**$118.00**	Inspection Fee
Commercial	Y	**$118.00**	Inspection Fee
10 TOWN PLANNING AND REGIONAL DEVELOPMENT			
Statutory Planning and Development Fees may increase at the direction of Department of Planning, Lands & Heritage			
Description of Planning Services			
1 Determination of development application (other than for an extractive industry) where the estimated cost of the development (excluding GST) is:			
a) not more than $50,000	N	**$147.00**	
b) more than $50,000 but not more than $500,000	N	**0.32% of estimated cost**	
c) more than $500,000 but not more than $2.5 million	N	**$1,700 + 0.257% for every one dollar in excess of $500,000**	
d) more than $2.5 million but not more than $5 million	N	**$7,161 + 0.206% for every one dollar in excess of $2.5 million**	

Description	GST	2020/2021	Charge Basis
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**	
Note: If development has commenced or been carried out, an additional amount by way of penalty, this is twice the amount of the fee payable for determination of the application (in addition to the planning fee)			
2 Amended plans and/or extension of current Planning Approval (this applies where a determination is already given by the Shire of where amended plans are submitted and not requested by the Shire)	N	**66% of the original fee with a minimum of $98 and a maximum of $295**	
3 Demolition where Planning Approval is required	N	**$147.00**	
4 Application for approval of home occupation, home business or cottage industry			
a) Initial Fee	N	**$222.00**	
b) Annual Renewal fee	N	**$73.00**	
Note: if the home based business or cottage industry has commenced, an additional amount by way of penalty, this is twice the amount of the fee payable for determination of the application (in addition to the initial fee)			
5 Application for change of use, or for an alteration, extension of use, or change of non-conforming use to which Item 1 does not apply, where the change, alteration, extension or change of use has not commenced.	N	**$295.00**	
Note: If the change of use or the alteration, extension or change of the non-conforming use has commenced or been carried out, an additional amount by way of penalty, this is twice the amount of the fee payable for determination of the application (in addition to the change of use fee)			
6 Relocation of Building Envelope	N	**$147.00**	
7 Determination of a development application for an extractive industry where development has not commenced or been carried out:			
a) Initial Fee	N	**$739.00**	
Note: If development has commenced or been carried out, an additional amount by way of penalty, this is twice the amount of the fee payable for determination of the application (in addition to the initial fee)			
8 Provision of a subdivision clearance			
a) Not more than 5 lots	N	**$73.00**	Per Lot
b) More than 5 lots but not more than 195 lots	N	**$73 per lot for the first 5 lots and then $35 per lot thereafter**	
c) More than 195 lots	N	**$7,393.00**	
9 Maximum fees: scheme amendments and structure plans (not inclusive of advertising costs)	Y	**$3,780.70 total as follows:**	Per lot
a) Executive	Y	**$88.00 per hour**	Per hour
b) Manager	Y	**$66.00 per hour**	Per hour
c) Planning Officer	Y	**$36.86 per hour**	Per Hour
d) Other Staff e.g. Environmental Health Officer	Y	**$36.86 per hour**	Per Hour
e) Administrative Officers	Y	**$30.20 per hour**	Per Hour
10 Issue of zoning certificate	Y	**$73.00**	
11 Issue of Section 40 Certificate	Y	**$73.00**	
**12 ***Roads/R.O.W/P.A.W request for closure	Y	**$1,000.00**	
**Fee is inclusive of all associated advertising charges*			

Description	GST	2020/2021	Charge Basis
13 Advertising			
a) On site signage	Y	**Cost + 10% administration**	
b) Newspaper Advertising	Y	**Cost + 10% administration**	
14 Copy of Planning Documents			
a) Paper Copy	Y	**$55.00**	
b) Electronic Copy	Y	**$22.00**	
15 Pre-strata inspection	Y	**$310.20**	
16 Development Approval - Bonds			
a) Small Development	N	**$5,000.00**	
b) Large Development	N	**$20,000.00**	
c) Special Use and Tourism Development	N	**To be determined by Council**	
17 Bushfire Contributions			
Lot Size			
a) Up to 9.99ha	N	**$2,000 max 10 lots plus $100 per each additional lot**	
b) 10ha to 39.9 ha	N	**$2,000 max 5 lots plus $250 each additional lot**	
c) 40ha and over		**Subject to Council consideration**	
Contribution to bushfire control in lieu of providing an individual strategic water supply for Bushfire Protection during the subdivision process.			
18 Development Assessment Panels			
1. *A DAP application where the estimated cost of the development is -*			
(a) not less than $2 million and less than $7 million	N	**$5,603.00**	per application
(b) not less than $7 million and less than $10 million	N	**$8,650.00**	per application
(c) not less than $10 million and less than $12.5 million	N	**$9,411.00**	per application
(d) not less than $12.5 million and less than $15 million	N	**$9,680.00**	per application
(e) not less than $15 million and less than $17.5 million	N	**$9,948.00**	per application
(f) not less than $17.5 million and less than $20 million	N	**$10,218.00**	per application
(g) $20 million or more	N	**$10,486.00**	per application
18 Development Assessment Panels			
2. *An application under regulation 17*	N	**$241.00**	per application
19 Extractive Industry Licence			
a) Initial Fee	N	**$500.00**	per application
b) Annual Renewal fee	N	**$351.00**	Annual
10 OTHER COMMUNITY AMENITIES - CEMETERY			
Burial Fees			
Adult interment, 13 years of age and over	Y	**$670.00**	
Child interment, under 13 years of age	Y	**$540.00**	
Interment for any stillborn child	Y	**$350.00**	
Lot Fees			
A "*Grant of Right of Burial (25 year tenure) being issued for each lot and* Ordinary land for grave 2.4m long x 1.2m wide x 1.8m deep	N	**$500.00**	
Reservation - Lot Fee (Grant of Right of Burial 25 year tenure)	Y	**$960.00**	
Other Charges			
For exhumation	Y	**$995.00**	
For re-burial after exhumation	Y	**$600.00**	

Description	GST	2020/2021	Charge Basis
Additional fee for Graves sunk deeper than 1.8 metres (up to one metre)	Y	**$350.00**	
Reopening of grave to accommodate adult burial	Y	**$750.00**	
Reopening of grave to accommodate child under 13 burial	Y	**$580.00**	
Extra charge for burial outside normal hours including Monday burial	Y	**$400.00**	
Copy of Grant of Right of Burial	Y	**$100.00**	
Internment of ashes in family grave	Y	**$250.00**	
Permission to erect a headstone, monument kerbing	N	**$260.00**	
Single Funeral Permit (Funeral Directors Only)	N	**$160.00**	
Single Monumental Mason Application for Works	N	**$120.00**	
Alter or add to any stone monument	N	**$140.00**	
Repair or renovate any existing memorial work	N	**$120.00**	
Licences			
Funeral Director's Annual licence Fee	N	**$200.00**	
Monumental Mason's Annual licence Fee	N	**$120.00**	
Niche Wall			
Disposal of Ashes			
Interment in Single Niche	Y	**$620.00**	
Brick including 172 x 135 stainless steel engraved plaque			
Interment in Double Niche			
Brick including 208 x 135mm stainless steel plaque first plaque engraved	Y	**$760.00**	
Second Interment and plaque engraved	Y	**$520.00**	
Reservation Niche Wall Single/Double (*Reservation fee Only*)	Y	**$520.00**	
Additional fee for interment outside standard work hours	Y	**$200.00**	
Removal of ashes from cemetery to an authorised family member	Y	**$260.00**	
11 SWIMMING AREAS AND BEACHES			
Foreshore Entertainment Events			
Bond	N	**$500.00**	Per Event
Daily Fee	Y	**$195.00**	Per Day
Coastal Squatter's Shacks			
Yearly Fee	N	**$1,648.00**	Annual
Each Additional Shack	N	**$618.00**	Annual
Camping - Cliff Head, Fresh Water Point, Knobby Head			
Per Night		**$20.00**	Per Vehicle
Per Night - Ratepayer Subsidy		**1 x voucher**	Per Vehicle
Recreational Jetty - Recreational Vessels			
Daily Fee (first night free)	Y	**$6.00**	Per metre
Three Days	Y	**$13.00**	Per metre
Weekly fee (equivalent to 6 days)	Y	**$26.00**	Per metre
One Month	Y	**$38.00**	Per metre
Three Months or more	Y	**$22.00**	Per metre, Per month
Annual fee	Y	**$215.00**	Per metre

Description	GST	2020/2021	Charge Basis
11 OTHER RECREATION AND SPORT			
Parks			
Town Park - includes Rotunda and use of power	Y	**$15.00**	Per hour
		$60.00	Per event
Ovals			
Hire of Dongara Oval - Casual Hire	Y	**$48.00**	Per Hour
		$195.00	
Hire of Port Denison Oval - Casual Hire	Y	**$48.00**	Per Hour
		$195.00	
Bond	N	**$500.00**	Per event
Overflow Camping			
Dongara Oval and Port Denison Oval	Y	**$30.00**	Per family per day
Dongara Oval and Port Denison Oval	Y	**$15.00**	Per person per day
Cricket Club			
Standard Formula - Seniors	Y	**$1.38**	Per player
No teams x standard players/team x week x uses/week x fee			
Standard Formula - Juniors	Y	**$0.69**	Per player
No teams x standard players/team x week x uses/week x fee			
Vets Football Club			
Standard Formula - Seniors	Y	**$1.38**	Per Player
No teams x standard players/team x week x uses/week x fee			
Senior Football Club			
Annual hire fee for Port Denison Oval, which includes playing fixtures, pre-season and season training sessions, Function Centre & Kiosk home games (including oval lighting, change rooms)	Y	**Season Package**	Annually
Junior Football Club			
Annual hire fee for Port Denison Oval, which includes playing fixtures, pre-season and season training sessions, Function Centre & Kiosk home games (including oval lighting, change rooms)	Y	**Season Package**	Annually
Tennis Club			
Hire fees for tennis courts and hard courts for season, includes club days and club coaching	Y	**Season Package**	Annually
Ocean Room Hire	Y	$1,370.00	Per season
Dongara Denison Drive In			
Facility Fee Including kitchen	Y	**$150.00**	Per Event
Facility Fee Without kitchen	Y	**$100.00**	Per Event
Function & use of Projector - includes kitchen, toilets, projector & training. Movie costs are external	Y	**$250.00**	Per Event
Facility Bond	Y	**$200.00**	Per Event
Bond with serving of alcohol	Y	**$350.00**	Per Event
Key Bond	N	**$60.00**	Per Event
A charge applies for unsatisfactory cleaning after functions	Y	**$200.00**	
12 AERODOMES			
Airstrip Landing Fee	N	**$150.00**	Per Landing

Description	GST	2020/2021	Charge Basis
13 BUILDING CONTROL			
Application for Building Permits			
Certified application for a building permit (s.16(1))			
For building work for a Class 1 or Class 10 building or incidental structure	N	**0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than $105**	
For building work for a Class 2 to Class 9 building or incidental structure	N	**0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than $105**	
Uncertified application for a building permit (s.16(1))	N	**0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than $105**	
Application for a Demolition Permit (s.16(1))			
For demolition work in respect of a Class 1 or Class 10 building or incidental structure	N	**$105.00**	
For demolition work in respect of a Class 2 to Class 9 building	N	**$105.00**	Per each story of the building
Application for Occupancy Permits and Building Approval Certificates			
Application for an occupancy permit for a completed building (s.46)	N	**$105.00**	
Application for a temporary occupancy permit for an incomplete building (s.47)	N	**$105.00**	
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s.48)	N	**$105.00**	
Application for a replacement occupancy permit for permanent change of the building's use, classification (s.49)	N	**$105.00**	
Application for occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s.50(1) and (2)	N	**$11.60 for each strata unit covered by the application but not less than $115**	
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s.51) (2))	N	**0.18 of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than $105**	
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s.51), (3))	N	**0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority but not less than $105**	
Existing Permit or Extend Permit			
Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))		**$105.00**	
Application to extend the time during which a building or demolition permit has effect (s.32(3)(f))	N	**$105.00**	
Application to replace an occupancy permit for an existing building (s.52(1)	N	**$105.00**	
Application to extend the time during which an occupancy permit or building approval certificate has effect (s.65(3)(a))	N	**$105.00**	

Description	GST	2020/2021	Charge Basis
Building Services Levy (BSL) ***Charged on every building/demolition permit***			
$45,000 or less	N	**$61.65**	
Over $45,000	N	**0.137% of the value of work**	
Occupancy permit or building approval certificate for approved building work under ss47, 49, 50 or 52 of the Building Act	N	**$61.65**	
Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act $45,000 or less	N	**$123.30**	
Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act over $45,000	N	**0.274% of the value of work**	
Occupancy permit under s46 of the Building Act		**No levy is payable**	
Modification of occupancy permit for additional use of building on temporary basis under s48 of the Building Act		**No levy is payable**	
Construction Training Fund (CTF)			
Charged on each building permit when the value exceeds $20,000	N	**0.2% of the value of work**	
Other Applications			
Local Government approval of battery powered smoke alarms (regulation 61)	N	**$179.40**	
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	N	**$2,160.15**	
Signs			
Illuminated sign - per metre minimum $50	N	**$4.00**	Per metre
Under Verandah - per metre minimum $50	N	**$4.00**	Per metre
Other Applications	N	**$55.00**	Per application
Development Signs - per metre, minimum $50	N	**$4.00**	Per metre
Sign - Panel	N	**$55.00**	Per sign
Hoardings	N	**$65.00**	Annual
Any other sign	N	**$55.00**	Per sign
Bonds			
Kerb/Footpath/Drainage	N	**$1,000.00**	Per Property
Relocation of transportable dwellings (refunded in 3 instalments)	N	**$1,800.00**	Per Property
Relocation of buildings other than dwelling	N	**$500.00**	Per Property
Swimming Pool Inspection Fee			
Initial pool inspection (new build)	N	**$57.45**	Per Property
Inspection fee invoiced annually through rates	N	**$30.00**	Per Property
Inspection fee - Other (requested by owner outside 4 yearly inspection)	N	**$70.00**	Per Property
Search Building Fee			
Building Plan Search Application - printing not included.	Y	**$23.50**	Per property
Copy of Building Permit approval documents	Y	**As per printing Fees and Charges**	Per page
Misc Council Application (other than planning)	Y	**$23.50**	Per application
13 ECONOMIC SERVICES			
Visitors Centre			
Business Membership	Y	**$165.00**	Biennial
Out of Shire Membership	Y	**$55.00**	Biennial
Not-for-profit Groups Membership		**Free**	

Description	GST	2020/2021	Charge Basis
Dongara - Port Denison Map Pad Purchase (non members only)	Y	**$5.50**	Each
Community Bus			
Seniors, Dongara District High School			
Within Midwest Region	Y	**$90.00**	Per Day
Outside Midwest Region	Y	**$160.00**	Per Day
Bus does not need to refueled whilst sponsorship continues			
All other Community Groups			
Per Day	Y	**$90.00 plus 67c/km**	
Bus does not need to be refueled whilst sponsorship continues			
BOND - Damage (includes key bond)	N	**$300.00**	
BOND - Cleaning	N	**$200.00**	
BOND - Key	N	**$25.00**	Per Hire
Box Trailer	Y	**$25.00**	Per Day
Water Sales			
Per 1000L (no minimum)	N	**$4.38**	Per KiloLitre
14 TRANSPORT			
Rural Street Numbers			
Application for a Rural Street Number (includes sign but not installation)	Y	**$30.00**	Per sign
Installing Rural Street Number	Y	**$60.00**	Per sign

IRWIN RECREATION CENTRE				
GYMNASIUM				
		All	**Junior**	
Casual usage	Per session	$13.00	$6.50	
Membership	Per Year	$516.00	$258.00	
	Per 6 Months	$352.00	$176.00	
	Per 3 Months	$235.00	$117.50	
	Per Month	$120.00	$60.00	
	Direct Debit/fn	$26.30	N/A	
Visit Passes	5	$54.40	$27.20	
	10	$97.40	$48.70	
	20	$171.80	$85.90	
conditions apply to Junior fees - see Coordinator Recreation Services				
REC CENTRE MAIN STADIUM / LESSER STADIUM				
		Community, Sports Clubs, Individuals		*Commercial*
		Seniors	***Juniors***	
Full Court				
Before 6.00 pm	Per hour	$40.00	$20.00	$50.00
After 6.00 pm	Per hour	$50.00	$25.00	$62.50
Half Court				
Before 6.00 pm	Per hour	$20.00	$10.00	N/A
After 6.00 pm	Per hour	$25.00	$12.50	N/A
Casual per person	Per hour	$5.00	$5.00	N/A
Both Courts				
Before 6.00 pm	Per hour	$80.00	$40.00	$100.00
After 6.00 pm	Per hour	$100.00	$50.00	$125.00
Setup (50% discount of hourly rate)	Per hour	$40.00	$20.00	$50.00
9.00 to 3.00	Per day	$400.00	$200.00	$500.00
3.00 to 9.00	Per night	$500.00	$250.00	$625.00
Badminton				
Before 6.00 pm	Per court	$20.00	$10.00	
After 6.00 pm	Per court	$25.00	$12.50	
		Community, Sports Clubs, Individuals		
		Seniors	***Juniors***	
Gymnastics				
Pre-Kindy	Per term		$50.00	30 minute class
Pre- Primary children	Per term		$65.00	45 minute class
Level 1 (5 years+)	Per term		$80.00	1 hour class
Level 2 (skill based)	Per term		$100.00	90 minute class
Level 3 (skill based)	Per term		$120.00	2 hours class
An annual fee is payable by each gymnast to Gymnastics WA				
Toddler Time			$5.00	
Fit2Live over 50's	Non Members	$6.50		
Fit to Live Classes	Non Members	$13.00		

IRWIN RECREATION CENTRE			
SQUASH COURTS			
		Community, Sports Clubs, Individuals	
		Seniors	***Juniors***
	Per hour	$16.40	$8.20
	Per half hour	$10.60	$5.80
ROLLER SKATING			
		All	
Night Disco events with own skates per person	Per Session	$10.00	
Night Disco events inc hire of skates per person	Per Session	$13.00	
Other skate sessions per person	Per hour	$5.00	
Private function - see hire of stadium costs			
TENNIS COURTS			
		Community, Sports Clubs, Individuals	
		All	
	Per hour	$14.00	
	Per hour with lights	$24.50	
CRECHE / MEETING ROOM			
		All	
	Per hour	$19.40	
	Per Child	$5.00	
	Meetings	$17.40	
CLUB STORAGE FACILITY			
		Clubs	
All Clubs	per square metre / per month	$6.00	
GENERAL SIGNAGE			
		All	
1200mm x 1200mm	Annual Charge	$275.00	
2400mm x 1200mm	Annual Charge	$330.00	
3600mm x 1200mm	Annual Charge	$440.00	
3600mm x 1800mm	Annual Charge	$550.00	

IRWIN RECREATION CENTRE			
FUNCTION CENTRE			
Without Kitchen and Bar		*Community, Sports Clubs, Individuals*	*Commercial*
		All	
Room Hire	Per Hour	$55.00	$68.75
	Per Day	$275.00	$343.75
	Per Night	$330.00	$412.50
Kitchen Hire	Per Hour	$20.00	$25.00
	Per Day or Night	$100.00	$125.00
Bar Hire	Per Hour	$15.00	$18.75
	Per Day or Night	$75.00	$93.75
Setup per hour (50% discount of hourly rate)		$27.50	$34.35
Bonds	No alcohol, no food	$200.00	
	With alcohol	$400.00	
	With catering	$400.00	
Hire of Dance Floor		$490.00	
Wedding Package 1		$1,125.00	
Wedding Package 2		$1,535.00	
OCEAN ROOM			
		Community, Sports Clubs, Individuals	*Commercial*
Before 6.00 pm	Per hour	$30.00	$37.50
After 6.00 pm	Per hour	$35.00	$43.75
	Per day	$150.00	$187.50
	Per night	$212.60	$265.75
Ocean Special*	Per hour	$15.00	
	Annual fee	$150.00	
conditions apply - see Coordinator Recreation Services			