SHIRE OF IRWIN
DONGARA-PORT DENISON
A BRILLIANT BLEND

Special Council Meeting

Attachment Booklet
August 2024

ATTACHMENT BOOKLET – August 2024

Item	Description
CEO01-08/24	Attachment 1: Shire of Irwin 2024/25 Annual Budget
	Attachment 2: Schedule of Capital Works

SHIRE OF IRWIN
DONGARA-PORT DENISON
A BRILLIANT BLEND

Special Council Meeting

20 August 2024

Item CEO01-08/24

Attachment 1

2024/25 Annual Budget

SHIRE OF IRWIN
DONGARA-PORT DENISON
A BRILLIANT BLEND

Shire of Irwin

2024/25 Annual Budget

innovation
accountability
integrity
respect

SHIRE OF IRWIN

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2025

LOCAL GOVERNMENT ACT 1995

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Vision

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

Mission

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

SHIRE OF IRWIN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		$	$	$
Rates	2(a)	6,981,937	6,839,653	6,338,638
Grants, subsidies and contributions		689,110	1,034,932	602,978
Fees and charges	15	2,568,150	2,576,976	2,541,697
Interest revenue	10(a)	232,050	249,672	211,311
Other revenue		267,000	252,889	527,100
		10,738,247	10,954,122	10,221,724
Expenses				
Employee costs		(4,161,974)	(4,267,979)	(3,706,031)
Materials and contracts		(3,367,490)	(4,494,014)	(3,689,148)
Utility charges		(531,371)	(566,282)	(501,047)
Depreciation	6	(4,850,548)	(4,448,073)	(4,518,456)
Finance costs	10(c)	(298,120)	(217,761)	(278,366)
Insurance		(278,228)	(269,974)	(266,279)
Other expenditure		(188,728)	(186,622)	(211,016)
		(13,676,459)	(14,450,705)	(13,170,343)
		(2,938,212)	(3,496,583)	(2,948,619)
Capital grants, subsidies and contributions		5,615,137	900,578	7,247,034
Profit on asset disposals	5	137,263	0	114,707
Loss on asset disposals	5	0	(4,541)	0
		5,752,400	896,037	7,361,741
Net result for the period		**2,814,188**	**(2,600,546)**	**4,413,122**
Other comprehensive income for the period				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**2,814,188**	**(2,600,546)**	**4,413,122**

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

SHIRE OF IRWIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
CASH FLOWS FROM OPERATING ACTIVITIES		$	$	$
Receipts				
Rates		6,981,937	6,605,623	6,338,638
Grants, subsidies and contributions		572,639	2,144,187	602,978
Fees and charges		2,568,150	2,576,976	2,541,697
Interest revenue		232,050	249,672	211,311
Goods and services tax received		772,698	40,134	732,369
Other revenue		267,000	252,889	527,100
		11,394,474	11,869,481	10,954,093
Payments				
Employee costs		(4,161,974)	(4,269,905)	(3,706,031)
Materials and contracts		(3,587,896)	(4,840,723)	(3,689,148)
Utility charges		(531,371)	(566,282)	(501,047)
Finance costs		(298,120)	(334,486)	(278,366)
Insurance paid		(278,228)	(269,974)	(266,279)
Goods and services tax paid		(772,698)	0	(732,369)
Other expenditure		(188,728)	(186,622)	(211,016)
		(9,819,015)	(10,467,992)	(9,384,256)
Net cash provided by operating activities	4	1,575,459	1,401,489	1,569,837
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans	7	0	(80,000)	(100,000)
Payments for purchase of property, plant & equipment	5(a)	(816,849)	(1,574,062)	(2,460,190)
Payments for construction of infrastructure	5(b)	(7,644,592)	(1,830,080)	(8,516,604)
Capital grants, subsidies and contributions		5,615,137	551,297	7,247,034
Proceeds from sale of property, plant and equipment	5(a)	176,263	4,359	2,209,126
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	58,626	34,194	57,539
Net cash (used in) investing activities		(2,611,415)	(2,894,292)	(1,563,095)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(899,909)	(588,009)	(720,752)
Payments for principal portion of lease liabilities	8	(34,370)	(40,252)	(32,860)
Proceeds from new borrowings	7(a)	1,500,000	1,029,000	1,029,000
Net cash provided by financing activities		565,721	400,739	275,388
Net increase (decrease) in cash held		(470,235)	(1,092,064)	282,130
Cash at beginning of year		2,593,074	3,685,144	3,685,144
Cash and cash equivalents at the end of the year	4	**2,122,839**	**2,593,080**	**3,967,274**

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

SHIRE OF IRWIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

OPERATING ACTIVITIES	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue from operating activities		$	$	$
General rates	2(a)(i)	6,329,270.000	6,162,286.00	5,660,798
Rates excluding general rates	2(a)	652,667.000	677,367.00	677,840
Grants, subsidies and contributions		689,110.000	1,034,932.00	602,978
Fees and charges	15	2,568,150.000	2,576,976.00	2,541,697
Interest revenue	10(a)	232,050.000	249,672.00	211,311
Other revenue		267,000.000	252,889.00	527,100
Profit on asset disposals	5	137,263.000	0.00	114,707
		10,875,510.000	10,954,122.00	10,336,431
Expenditure from operating activities				
Employee costs		(4,161,974.000)	(4,267,979.00)	(3,706,031)
Materials and contracts		(3,367,490.000)	(4,494,014.00)	(3,689,148)
Utility charges		(531,371.000)	(566,282.00)	(501,047)
Depreciation	6	(4,850,548.000)	(4,448,073.00)	(4,518,456)
Finance costs	10(c)	(298,120.000)	(217,761.00)	(278,366)
Insurance		(278,228.000)	(269,974.00)	(266,279)
Other expenditure		(188,728.000)	(186,622.00)	(211,016)
Loss on asset disposals	5	0.000	(4,541.00)	0
		(13,676,459.000)	(14,455,246.00)	(13,170,343)
Non cash amounts excluded from operating activities	3(c)	4,720,569.000	4,459,757.00	4,408,518
Amount attributable to operating activities		**1,919,620.000**	**958,633.00**	**1,574,606**
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		5,615,137.000	900,578.00	7,247,034
Proceeds from disposal of assets	5	176,263.000	4,359.00	2,209,126
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	58,626.000	34,194.00	57,539
		5,850,026.000	939,131.00	9,513,699
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(816,849.000)	(1,574,062.00)	(2,460,190)
Payments for construction of infrastructure	5(b)	(7,644,592.000)	(1,830,080.39)	(8,516,604)
Payments for financial assets at amortised cost - self supporting loans	7(a)	0.000	(80,000.00)	(100,000)
		(8,461,441.000)	(3,484,142.39)	(11,076,794)
Amount attributable to investing activities		**(2,611,415.000)**	**(2,545,011.39)**	**(1,563,095)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	1,500,000.000	1,029,000.00	1,029,000
Transfers from reserve accounts	9(a)	325,000.000	350,000.00	799,066
		1,825,000.000	1,379,000.00	1,828,066
Outflows from financing activities				
Repayment of borrowings	7(a)	(899,909.210)	(588,009.00)	(720,752)
Payments for principal portion of lease liabilities	8	(34,370.000)	(40,252.22)	(32,860)
Transfers to reserve accounts	9(a)	(55,086.000)	(68,360.00)	(2,076,317)
Transfers from restricted cash (other)		20,000.000		17,285
		(969,365.210)	(696,621.22)	(2,812,644)
Amount attributable to financing activities		**855,634.790**	**682,378.78**	**(984,578)**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus at the start of the financial year	3	(159,085)	744,915.00	973,616
Amount attributable to operating activities		1,919,620	958,633.00	1,574,606
Amount attributable to investing activities		(2,611,415)	(2,545,011.39)	(1,563,095)
Amount attributable to financing activities		855,635	682,378.78	(984,578)
Surplus/(deficit) remaining after the imposition of general rates	3	**4,755**	**(159,084.61)**	**549**

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

SHIRE OF IRWIN
FOR THE YEAR ENDED 30 JUNE 2025
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SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

1 BASIS OF PREPARATION

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

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

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

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the annual budget.

2023/24 actual balances
Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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

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

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

Statement of Cashflows
Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.
• AASB 2020-1 Amendments to Australian Accounting Standards
- Classification of Liabilities as Current or Non-current
• AASB 2022-5 Amendments to Australian Accounting Standards
- Lease Liability in a Sale and Leaseback
• AASB 2022-6 Amendments to Australian Accounting Standards
- Non-current Liabilities with Covenants
• AASB 2023-1 Amendments to Australian Accounting Standards
- Supplier Finance Arrangements
• AASB 2023-3 Amendments to Australian Accounting Standards
- Disclosure of Non-current Liabilities with Covenants: Tier 2
It is not expected these standards will have an impact on the annual budget.

• AASB 2022-10 Amendments to Australian Accounting Standards
- Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public *Sector Entities*, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes
No material impact is expected in relation to the 2024-25 statutory budget.

New accounting standards for application in future years
The following new accounting standards will have application to local government in future years:
• AASB 2014-10 Amendments to Australian Accounting Standards
- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
• AASB 2021-7c Amendments to Australian Accounting Standards
- Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
• AASB 2022-9 Amendments to Australian Accounting Standards
- Insurance Contracts in the Public Sector
• AASB 2023-5 Amendments to Australian Accounting Standards
- Lack of Exchangeability

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

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:
• estimated fair value of certain financial assets
• estimation of fair values of land and buildings and investment property
• impairment of financial assets
• estimation uncertainties and judgements made in relation to lease accounting
• estimated useful life of assets
• estimation of provisions
• estimation of fair value of leases

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		$		$	$	$	$	$	$
(i) General rates									
Residential	Gross rental valuation	0.09825	1439	24,964,895	2,452,800	14,000	2,466,800	2,133,098	2,143,790
Commercial	Gross rental valuation	0.09825	118	4,656,515	457,503	15,000	472,503	483,361	481,970
Undeveloped	Gross rental valuation	0.09825	46	977,951	96,084		96,084	90,276	78,341
Residential - R50 Developed	Gross rental valuation	0.09825	82	1,940,332	190,638		190,638	161,507	160,215
Residential - R50 Undeveloped	Gross rental valuation	0.09825	9	163,270	16,041		16,041	19,787	19,787
Policy Area A	Unimproved valuation	0.01089	6	4,345,000	47,321		47,321	49,563	49,565
Policy Area B	Unimproved valuation	0.01089	13	4,598,002	50,077		50,077	60,746	59,523
Policy Area C	Unimproved valuation	0.01089	148	152,719,013	1,663,263		1,663,263	1,549,460	1,536,072
Policy Area D	Unimproved valuation	0.01089	112	20,623,997	224,616		224,616	260,153	259,059
Policy Area E	Unimproved valuation	0.01089	39	14,407,000	156,907		156,907	168,459	168,459
Policy Area F	Unimproved valuation	0.01089	24	6,508,004	70,879		70,879	84,519	85,209
Policy Area G	Unimproved valuation	0.01089	27	5,128,006	55,849		55,849	65,199	65,199
Mining	Unimproved valuation	0.21147	9	1,036,175	219,120		219,120	846,573	364,025
Mining Developed	Unimproved valuation	0.21147	39	2,833,366	599,172		599,172	189,584	189,584
Total general rates			2,111	244,901,527	6,300,270	29,000	6,329,270	6,162,286	5,660,798
		Minimum							
(j) Minimum payment		$							
Residential	Gross rental valuation	1050	24	146,241	25,200		25,200	79,800	75,600
Commercial	Gross rental valuation	1050	67	369,047	70,350		70,350	65,100	65,100
Undeveloped	Gross rental valuation	1050	423	1,526,442	444,150		444,150	444,150	448,350
Residential - R50 Developed	Gross rental valuation	1050	1	9,598	1,050		1,050	6,300	6,300
Residential - R50 Undeveloped	Gross rental valuation	1050	16	101,520	16,800		16,800	13,650	13,650
Policy Area A	Unimproved valuation	1050	3	220,500	3,150		3,150	3,150	3,150
Policy Area B	Unimproved valuation	1050	3	171,498	3,150		3,150	2,100	2,100
Policy Area C	Unimproved valuation	1050	34	2,392,787	35,700		35,700	18,900	19,950
Policy Area D	Unimproved valuation	1050	14	1,085,503	14,700		14,700	6,300	6,300
Policy Area E	Unimproved valuation	1050	1	90,500	1,050		1,050	-	-
Policy Area F	Unimproved valuation	1050	11	872,496	11,550		11,550	10,500	10,500
Policy Area G	Unimproved valuation	1050	1	89,994	1,050		1,050	-	
Mining Developed	Unimproved valuation	1050	19	29,210	19,950		19,950	23,100	23,100
					0		0	-	-
Total minimum payments			617	7,105,335	647,850	0	647,850	673,050	674,100
Total general rates and minimum payments			2,728	252,006,862	6,948,120	29,000	6,977,120	6,835,336	6,334,898
(k) Specified area rates									
					4,817		4,817	4,317	3,740
					6,952,937	29,000	6,981,937	6,839,653	6,338,638
Total rates					6,952,937	29,000	6,981,937	6,839,653	6,338,638

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

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)
Full amount of rates and charges including arrears, to be paid on or before 30 September 2024 or 35 days after the date of issue

Option 2 (Two Instalments)
First instalment to be made on or before 30 September 2024 or 35 days after the date of issue appearing on the rate notice, whichever is the later, including all arrears and half the current rates and service charges; and
Second instalment to be made on or before 29 November 2024 or 2 months after the first instalment, whichever is the later.

Option 3 (Four Instalments)
First instalment to be made on or before 30 September 2024 or 35 days after the date of issue appearing on the rate notice, whichever is the later including all arrears and a quarter of the current rates and service charges;
Second instalment to be made on or before 29 November 2024 or 2 months after the first instalment, whichever is the later;
Third instalment to be made on or before 31 January 2025 or 2 months after the second instalment, whichever is the later; and
Fourth instalment to be made on or before 04 April 2025 or 2 months after the third instalment, whichever is the later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	30/09/2024	0	0.0%	7.0%
Option two				
First instalment	30/09/2024	0	5.5%	7.0%
Second instalment	29/11/2024	5	5.5%	7.0%
Option three				
First instalment	30/09/2024	0	5.5%	7.0%
Second instalment	29/11/2024	5	5.5%	7.0%
Third instalment	31/01/2025	5	5.5%	7.0%
Fourth instalment	4/04/2025	5	5.5%	7.0%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	$	$	$
Instalment plan admin charge revenue	5,430	4,985	5,430
Instalment plan interest earned	15,000	14,583	10,000
Unpaid rates and service charge interest earned	33,000	34,039	30,000
	53,430	53,607	45,430

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2025.

(e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2025.

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
Current assets		$	$	$
Cash and cash equivalents	4	2,122,839	2,593,074.00	3,967,274
Financial assets		58,626	58,626.00	34,193
Receivables		965,200	965,200.00	1,049,580
Inventories		32,617	32,617.00	21,521
Other assets		0	0	17,283
		3,179,282	3,649,517	5,089,851
Less: current liabilities				
Trade and other payables		(342,219)	(562,617.00)	(913,263)
Contract liabilities		(847,540)	(964,011.00)	(515,074)
Lease liabilities	8	(34,370)	(34,370.00)	(32,860)
Long term borrowings	7	(1,500,000)	(899,909.00)	(885,090)
Employee provisions		(705,081)	(705,081.00)	(547,240)
		(3,429,210)	(3,165,988)	(2,893,527)
Net current assets		(249,928)	483,529	2,196,324
Less: Total adjustments to net current assets	3(b)	254,683	(642,614.00)	(2,195,775)
Net current assets used in the Statement of Financial Activity		4,755	(159,085)	549

(b) 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 Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets				
Less: Cash - reserve accounts	9	(1,048,788)	(1,318,702.00)	(2,877,593)
Less: Current assets restricted to trading undertaking		(353,935)	(373,935.00)	(373,935)
Less: Current assets not expected to be received at end of year				
- Current financial assets at amortised cost - self supporting loans		(58,626)	(58,626.00)	(34,193)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		1,500,000	899,909.00	885,090
- Current portion of lease liabilities		34,370	34,370.00	32,860
- Current portion of employee benefit provisions held in reserve		181,662	174,370.00	171,996
Total adjustments to net current assets		254,683	(642,614)	(2,195,775)

3. NET CURRENT ASSETS

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

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

(c) Non-cash amounts excluded from operating activities

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

	Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
		$	$	$
Less: Profit on asset disposals	5	(137,263)	0	(114,707)
Add: Loss on asset disposals	5	0	4,541	0
Add: Depreciation	6	4,850,548	4,448,073	4,518,456
Movement in current employee provisions associated with restricted cash		7,284	7,143	4,769
Non cash amounts excluded from operating activities		4,720,569	4,459,757	4,408,518

3. NET CURRENT ASSETS

(e) MATERIAL ACCOUNTING POLICIES

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

TRADE AND OTHER PAYABLES
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

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

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

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

Superannuation
The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

4. RECONCILIATION OF CASH

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
		$	$	$
Cash at bank and on hand		2,122,839	2,593,074	3,967,274
Total cash and cash equivalents		2,122,839	2,593,074	3,967,274
Held as				
- Unrestricted cash and cash equivalents		1,074,051	1,274,372	1,089,681
- Restricted cash and cash equivalents		1,048,788	1,318,702	2,877,593
	3(a)	2,122,839	2,593,074	3,967,274
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		1,048,788	1,318,702	2,877,593
		1,048,788	1,318,702	2,877,593
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	1,048,788	1,318,702	2,877,593
		1,048,788	1,318,702	2,877,593
Reconciliation of net cash provided by operating activities to net result				
Net result		2,814,188	(2,600,546)	4,413,122
Depreciation	6	4,850,548	4,448,073	4,518,456
(Profit)/loss on sale of asset	5	(137,263)	4,541	(114,707)
(Increase)/decrease in receivables		0	117,141	0
(Increase)/decrease in inventories		0	1	0
Increase/(decrease) in payables		(220,406)	(469,876)	0
Increase/(decrease) in contract liabilities		(116,471)	798,218	0
Increase/(decrease) in unspent capital grants		0	(349,281)	0
Increase/(decrease) in other assets		0	4,515	0
Capital grants, subsidies and contributions		(5,615,137)	(551,297)	(7,247,034)
Net cash from operating activities		1,575,459	1,401,489	1,569,837

MATERIAL ACCOUNTING POLICES

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

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

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

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget						2023/24 Actual						2023/24 Budget					
	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Land - vested in and under the control of council															1,626,000	1,626,000	0	0
Buildings - non-specialised	415,000	0	0	0	0	0	37,147	0	0	0	0	0	382,690	0	404,677	433,826	29,149	0
Furniture and equipment	29,650	0	0	0	0	0	79,530		0	0	0	0	60,000	0				0
Plant and equipment	372,199	0	39,000	176,263	137,263		1,457,385	0	8,900	4,359	0	(4,541)	1,717,500	0	63,742	149,300	85,558	0
Computing													300,000	0	0	0	0	0
Total	816,849	0	39,000	176,263	137,263	0	1,574,062	0	8,900	4,359	0	(4,541)	2,460,190	0	2,094,419	2,209,126	114,707	0
(b) Infrastructure																		
Infrastructure - roads	2,210,092	0	0	0	0	0	1,256,003	0	0	0	0	0	2,531,040	0	0	0	0	0
Other infrastructure	5,434,500	0	0	0	0	0	574,077	0	0	0	0	0	5,985,564	0	0	0	0	0
Total	7,644,592	0	0	0	0	0	1,830,080	0	0	0	0	0	8,516,604	0	0	0	0	0
Total	8,461,441	0	39,000	176,263	137,263	0	3,404,142	0	8,900	4,359	0	(4,541)	10,976,794	0	2,094,419	2,209,126	114,707	0

MATERIAL ACCOUNTING POLICIES

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

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

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Medical Centre	99	WATC	2.1%	1,206,546		(64,125)	1,142,421	(33,631)	1,269,339	0	(62,793)	1,206,546	(26,678)	1,269,339	0	(62,793)	1,206,546	(35,378)
SIHI Completion	100	WATC	2.0%	576,456		(42,876)	533,580	(15,560)	618,473	0	(42,017)	576,456	(11,867)	618,473	0	(42,017)	576,456	(16,702)
Recreation Centre	93	WATC	6.8%	1,617,068		(143,976)	1,473,092	(116,398)	1,751,672	0	(134,604)	1,617,068	(111,763)	1,751,672	0	(134,604)	1,617,068	(126,517)
Plant	98	WATC	2.1%	274,631		(135,902)	138,729	(6,912)	407,763	0	(133,132)	274,631	(8,058)	407,763	0	(133,132)	274,631	(10,611)
Plant	103	WATC	4.0%	957,237		(176,556)	780,681	(43,633)	1,126,921	0	(169,684)	957,237	(46,977)	1,126,921	0	(170,102)	956,819	(51,662)
Plant $ Equipment	104	WATC	4.5%	937,415		(217,636)	719,779	(33,755)	0	949,000	(11,585)	937,415	0	0	929,000	(120,565)	808,435	(21,569)
Foreshore Works	NEW	WATC	TBA	0	1,500,000	(60,213)	1,439,787	(33,750)	0	0	0	0	0	0	0	0	0	0
				5,569,353	1,500,000	(841,283)	6,228,069	(283,639)	5,174,168	949,000	(553,815)	5,569,353	(205,343)	5,174,168	929,000	(663,213)	5,439,955	(262,439)
Self Supporting Loans																		
Bowling Club SS	102	WATC	1.5%	253,913	0	(34,699)	219,214	(5,398)	288,107	0	(34,194)	253,913	(4,212)	288,107	0	(34,194)	253,913	(6,137)
Golf Club SS	105	WATC	4.5%	80,000	0	(23,927)	56,073	(3,564)	0	80,000		80,000	(2,687)	0	100,000	(23,345)	76,655	(4,271)
				333,913	0	(58,626)	275,287	(8,962)	288,107	80,000	(34,194)	333,913	(6,899)	288,107	100,000	(57,539)	330,568	(10,408)
				5,903,266	1,500,000	(899,909)	6,503,356	(292,601)	5,462,275	1,029,000	(588,009)	5,903,266	(212,242)	5,462,275	1,029,000	(720,752)	5,770,523	(272,847)

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.

7. BORROWINGS

(b) New borrowings - 2024/25

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	$	$	$	$
Foreshore Works	WATC		10	TBC	1,500,000			1,500,000
					1,500,000	0	0	1,500,000

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	$	$	$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date			
Credit card limit	50,000	50,000	50,000
Credit card balance at balance date	(50,000)	(30,934)	(50,000)
Total amount of credit unused	0	19,066	0
Loan facilities			
Loan facilities in use at balance date	6,503,356	5,903,266	5,770,523

MATERIAL 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.

6. DEPRECIATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	$	$	$
By Class			
Buildings - non-specialised	8,389	7,690	8,304
Buildings - specialised	636,648	583,594	623,972
Furniture and equipment	68,138	62,460	54,698
Plant and equipment	532,627	552,056	428,849
Infrastructure - roads	2,963,395	2,718,144	2,891,762
Other infrastructure	602,242	488,232	506,928
Right of use - buildings	39,109	35,897	3,943
	4,850,548	4,448,073	4,518,456
By Program			
Governance	805	738	1,153
Law, order, public safety	63,250	57,979	53,523
Health		20,276	-
Education and welfare	19,488	17,863	19,449
Housing	138,682	127,125	136,942
Community amenities	15,115	13,856	13,694
Recreation and culture	874,655	801,768	835,277
Transport	3,066,392	2,810,859	3,013,684
Economic services	52,053	47,717	51,950
Other property and services	620,108	549,892	392,784
	4,850,548	4,448,073	4,518,456

MATERIAL ACCOUNTING POLICIES

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Other infrastructure	10 to 75 years
Right of use - buildings	Based on remainig lease

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.

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Leases	2023/24 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2024	2023/24 Actual Lease Interest repayments	Budget Principal 1 July 2023	2023/24 Budget New Leases	2023/24 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2024	2023/24 Budget Lease Interest repayments
					$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Gym Equipment		Westone Capital	4.5%	4 years	97,328		(34,370)	62,958	(5,519)	137,580		(40,252)	97,328	(5,519)	137,580		(32,860)	104,720	(5,519)
					97,328	0	(34,370)	62,958	(5,519)	137,580	0	(40,252)	97,328	(5,519)	137,580	0	(32,860)	104,720	(5,519)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by council												
(a) Leave Reserve	174,370	7,292	0	181,662	167,227	7,143	0	174,370	167,227.00	4,769	0	171,996
(b) Port Denison Foreshore Development Rese	260,810	0	0	260,810	250,126	10,684	0	260,810	250,125.00	7,134	(250,000)	7,259
(c) Recreation Centre Equipment Reserve	2,873	0	0	2,873	2,755	118	0	2,873	2,755.00	79	0	2,834
(d) Sanitation Reserve	1,360	57	0	1,417	1,304	56	0	1,360	1,305.00	37	0	1,342
(e) Coastal Management Reserve	33,722	1,410	(25,000)	10,132	32,340	1,382	0	33,722	32,341.00	922	0	33,263
(f) Asset Management Reserve	808,982	45,215	(300,000)	554,197	1,111,503	47,479	(350,000)	808,982	1,111,503.00	2,062,376	(549,066)	2,624,813
(g) Plant Replacement Reserve	9,990	0	0	9,990	9,581	409	0	9,990	9,581.00	273	0	9,854
(h) Tourism and Area Promotion Reserve	26,595	1,112	0	27,707	25,506	1,089	0	26,595	25,505.00	727	0	26,232
	1,318,702	55,086	(325,000)	1,048,788	1,600,342	68,360	(350,000)	1,318,702	1,600,342	2,076,317	(799,066)	2,877,593

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave Reserve	Ongoing	To be used to fund leave payments
(b) Port Denison Foreshore Development Rese	Closed	Reserve account closed
(c) Recreation Centre Equipment Reserve	Closed	Reserve account closed
(d) Sanitation Reserve	Ongoing	To be used to develop facilities at the transfer station and future relocation
(e) Strategic Land Use Planning	Ongoing	To be used to fund stategic land use planning
(f) Asset Management Reserve	Ongoing	To be used for the construction, major maintenance and reduce debt associated with Council owned assets
(g) Plant Replacement Reserve	Ongoing	To be used for the purchase of plant and equipment as per plant replacement program
(h) Tourism and Area Promotion Reserve	Ongoing	To be used to fund the future requirements of tourism promotions

10. OTHER INFORMATION

The net result includes as revenues	2024/25 Budget	2023/24 Actual	2023/24 Budget
	$	$	$
(a) Interest earnings			
Investments	184,050	201,050	171,311
Other interest revenue	48,000	48,622	40,000
	232,050	249,672	211,311
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	56,500	35,990	39,800
Other services	4,500	4,500	
	61,000	40,490	39,800
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	292,601	212,242	272,847
Interest on lease liabilities (refer Note 8)	5,519	5,519	5,519
	298,120	217,761	278,366
(d) Write offs			
General rate	1,000	856	1,000
	1,000	856	1,000

11. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	$	$	$
Shire President - Mark Leonard			
President's allowance	20,000	20,000	20,000
Meeting attendance fees	10,000	9,422	10,000
Annual allowance for ICT expenses	365	365	316
Travel and accommodation expenses	500	-	500
	30,865	29,787	30,816
Vice President - Barry Wise			
Deputy President's allowance	5,000	5,000	5,000
Meeting attendance fees	7,688	7,688	7,688
Annual allowance for ICT expenses	365	365	312
Travel and accommodation expenses	500	0	500
	13,553	13,053	13,500
Isabelle Scott			
Meeting attendance fees	7,688	7,688	7,688
Annual allowance for ICT expenses	365	365	312
Travel and accommodation expenses	500	798	500
	8,553	8,851	8,500
Andrew Gillam			
Meeting attendance fees	7,688	7,688	7,688
Annual allowance for ICT expenses	365	365	312
Travel and accommodation expenses	500	0	500
	8,553	8,053	8,500
Elyse Tunbridge			
Meeting attendance fees	7,688	7,688	7,688
Annual allowance for ICT expenses	365	365	312
Travel and accommodation expenses	500		500
	8,553	8,053	8,500
Peter Summers			
Meeting attendance fees	7,688	5,766	5,766
Annual allowance for ICT expenses	365	149	149
Travel and accommodation expenses	500	0	0
	8,553	5,915	5,915
Mike Smith			
Meeting attendance fees	0	2,500	2,500
Annual allowance for ICT expenses	0	216	259
Travel and accommodation expenses	0	876	500
	0	3,592	3,259
Grant Eva			
Meeting attendance fees	0	1,922	7,110
Annual allowance for ICT expenses	0	216	216
Travel and accommodation expenses	0	0	500
	0	2,138	7,826
Hayley Palmer			
Meeting attendance fees	0	3,844	7,688
Annual allowance for ICT expenses	0	564	312
Travel and accommodation expenses	0		500
	0	4,408	8,500
New Member			
Meeting attendance fees	7,688	0	0
Annual allowance for ICT expenses	365	0	0
Travel and accommodation expenses	500	0	0
	8,553	0	0
Total Elected Member Remuneration	87,183	83,850	95,316
President's allowance	20,000	20,000	20,000
Deputy President's allowance	5,000	5,000	5,000
Meeting attendance fees	56,128	54,206	63,816
Annual allowance for ICT expenses	2,555	2,970	2,500
Travel and accommodation expenses	3,500	1,674	4,000
	87,183	83,850	95,316

12. INVESTMENT IN ASSOCIATES

(a) Share of joint operations

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

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

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

The housing units have been constructed on Council vested land with the Shire having a 100% share in the assets of this joint arrangement. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of

Summarised statement of comprehensive income	2024/25 Budget	2023/24 Actual	2023/24 Budget
	$	$	$
Other revenue	38,117	30,524	31,074
Total operating revenue	38,117	30,524	31,074
Depreciation	(9,217)	(8,449)	(9,197)
Other expenses	(29,119)	(27,282)	(31,747)
Total operating expenses	(38,336)	(35,731)	(40,944)
Profit/(loss) from continuing operations	(219)	(5,207)	(9,870)
Other comprehensive income			
Total comprehensive income for the period	(219)	(5,207)	(9,870)
Summarised statement of financial position			
Non-current assets	238,207	247,424	247,430
Total assets	238,207	247,424	247,430
Net assets	238,207	247,424	247,430
Reconciliation to carrying amounts			
Opening net assets 1 July	247,424	252,630	257,300
Profit/(Loss) for the period	(219)	(5,207)	(9,870)
Closing net assets 1 July	247,205	247,424	247,430

Stage 2 - JV Agreement Dated 24/06/1993

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

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

The housing units have been constructed on Council vested land with the Shire having a 18.03% share in the assets of this joint arrangement. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of

Summarised statement of comprehensive income	2024/25 Budget	2023/24 Actual	2023/24 Budget
	$	$	$
Other revenue	57,257	47,200	44,455
Total operating revenue	57,257	47,200	44,455
Depreciation	(6,504)	(5,962)	(5,950)
Other expenses	(43,678)	(46,830)	(33,786)
Total operating expenses	(50,182)	(52,792)	(39,736)
Profit/(loss) from continuing operations	7,075	(5,591)	4,719
Other comprehensive income			
Total comprehensive income for the period	7,075	(5,591)	4,719
Summarised statement of financial position			
Non-current assets	174,948	181,452	181,455
Total assets	174,948	181,452	181,455
Net assets	174,948	181,452	181,455
Reconciliation to carrying amounts			
Opening net assets 1 July	181,452	187,043	176,736
Profit/(Loss) for the period	7,075	(5,591)	4,719
Closing net assets 1 July	188,527	181,452	181,455

12 INVESTMENT IN ASSOCIATES Continued

(a) Share of joint operations

Stage 3 - JV Agreement Dated 26/06/1996
The Shire has participated in a joint arrangement with Homeswest for the construction the following:

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

The housing units have been constructed on Council vested land with the Shire having a 19.18% share in the assets of this joint arrangement. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of

Summarised statement of comprehensive income	2024/25 Budget	2023/24 Actual	2023/24 Budget
	$	$	$
Other revenue	95,428	91,683	96,261
Total operating revenue	95,428	91,683	96,261
Depreciation	(5,510)	(5,051)	(5,076)
Other expenses	(72,797)	(68,206)	(79,368)
Total operating expenses	(78,307)	(73,257)	(84,444)
Profit/(loss) from continuing operations	17,121	18,426	11,817
Other comprehensive income			
Total comprehensive income for the period	17,121	18,426	11,817
Summarised statement of financial position			
Non-current assets	152,248	157,758	144,810
Total assets	152,248	157,758	144,810
Net assets	152,248	157,758	144,810
Reconciliation to carrying amounts			
Opening net assets 1 July	157,758	139,332	132,993
Profit/(Loss) for the period	17,121	18,426	11,817
Closing net assets 1 July	174,879	157,758	144,810

Stage 4 - JV Agreement Dated 14/06/2002
The Shire has participated in a joint arrangement with Homeswest for the construction the following:

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

The housing units have been constructed on Council vested land with the Shire having a 12.23% share in the assets of this joint arrangement. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of

Summarised statement of comprehensive income	2024/25 Budget	2023/24 Actual	2023/24 Budget
	$	$	$
Interest income			
Total operating revenue	0	0	0
Depreciation	(2,259)	(2,071)	(2,255)
Finance costs			
Total operating expenses	(2,259)	(2,071)	(2,255)
Profit/(loss) from continuing operations	(2,259)	(2,071)	(2,255)
Other comprehensive income			
Total comprehensive income for the period	(2,259)	(2,071)	(2,255)
Summarised statement of financial position			
Non-current assets	92,323	94,583	94,583
Total assets	92,323	94,583	94,583
Net assets	92,323	94,583	94,583
Reconciliation to carrying amounts			
Opening net assets 1 July	94,583	96,654	96,838
Profit/(Loss) for the period	(2,259)	(2,071)	(2,255)
Closing net assets 1 July	92,323	94,583	94,583

12 INVESTMENT IN ASSOCIATES Continued

(a) Share of joint operations

Stage 5 - JV Agreement Dated 21/12/2003
The Shire has participated in a joint arrangement with Homeswest for the construction the following:

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

The housing units have been constructed on Council vested land with the Shire having a 14.38% share in the assets of this joint arrangement. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of

Summarised statement of comprehensive income	2024/25 Budget	2023/24 Actual	2023/24 Budget
	$	$	$
Other revenue	85,886	80,419	85,982
Total operating revenue	85,886	80,419	85,982
Depreciation	(4,494)	(4,119)	(4,485)
Other expenses	(65,517)	(66,980)	(71,431)
Total operating expenses	(70,011)	(71,100)	(75,916)
Profit/(loss) from continuing operations	15,875	9,320	10,066
Other comprehensive income			
Total comprehensive income for the period	15,875	9,320	10,066
Summarised statement of financial position			
Non-current assets	149,564	154,058	154,060
Total assets	149,564	154,058	154,060
Net assets	149,564	154,058	154,060
Reconciliation to carrying amounts			
Opening net assets 1 July	154,058	144,738	143,994
Profit/(Loss) for the period	15,875	9,320	10,066
Closing net assets 1 July	169,933	154,058	154,060

MATERIAL ACCOUNTING POLICIES

Investments in associates
An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss. recognised.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Investments in associates (continued)
Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate. When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

13. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS
All amounts received as grants, subsidies and contributions that are not capital grants.

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

REVENUE FROM CONTRACTS WITH CUSTOMERS
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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

SERVICE CHARGES
Service charges imposed under *Division 6 of Part 6 of the Local* Government Act 1995. Regulation 54 of the Local Government *(Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.
Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

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

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

PROFIT ON ASSET DISPOSAL
Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS
All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.
Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

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

UTILITIES (GAS, ELECTRICITY, WATER)
Expenditures made to the respective agencies for the provision of power, gas or water.
Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

LOSS ON ASSET DISPOSAL
Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation and amortisation expenses raised on all classes of assets.

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

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

13. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
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
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

14. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

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

15. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	$	$	$
By Program:			
General purpose funding	27,061	28,430	26,390
Law, order, public safety	8,350	10,720	10,370
Health	11,700	11,510	5,700
Education and welfare	45	45	45
Housing	525,360	531,584	538,544
Community amenities	1,388,002	1,274,263	1,336,264
Recreation and culture	345,882	353,144	353,514
Transport	24,000	19,188	8,000
Economic services	234,250	265,650	259,370
Other property and services	3,500	82,442	3,500
	2,568,150	2,576,976	2,541,697

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

2024/2025 Schedule of Fees & Charges

Description	GST	2024/2025	Charge Basis
RATES			
Account Enquiry Fees	N	**$120.00**	Per Enquiry
Property Register, Mailing List Information (Owner/Property details) - No Commercial Benefit	N	**$15.00**	Per Assessment - $350 All Assessments
Plus Per Assessment	N	**$0.70**	
Reprint of Rates Notice	N	**$7.50**	Per Notice
Instalment Fee	N	**$5.00**	Per Notice
Debt Recovery Costs	N	**At Cost**	At Cost
Payment Arrangement Administration Fee (Excluding Pensioners)	N	**$30.00**	Per New Arrangement
GOVERNANCE			
Minutes and Agendas - Not For Sale - Available Free to Download from Council Website		**Free**	Free
Freedom of Information (FOI) Application Fee	N	**$30.00**	Per Application
Freedom of Information (FOI) Charges (Other)	N	**See Charges Schedule for Specific Application, i.e. Photocopies, Posting, Time**	Per Application
Administration			
Photocopying - Black and White A4	Y	**$1.60**	Per Copy
Photocopying - Black and White A3	Y	**$2.60**	Per Copy
Photocopying - Colour A4	Y	**$2.10**	Per Copy
Photocopying - Colour A3	Y	**$3.15**	Per Copy
Thermal Binding	Y	**$10.50**	Per Copy
Laminating - A4	Y	**$2.60**	Per Copy
Laminating - A3	Y	**$4.20**	Per Copy
Emailing	Y	**$4.70**	Per Email
Irwin Shire Series Plates	N	**$230.00**	Per Set

2024/2025 Schedule of Fees & Charges

Description	GST	2024/2025	Charge Basis
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**	
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	**$94.05**	Per Day
Each Additional Day Thereafter	N	**$41.80**	Per Day
Dog Surrender Fee	N	**$100.00**	
Cat Pound Charges			
For Seizure and Impounding of Cat	N	**$94.05**	Per Day
Each Additional Day Thereafter	N	**$41.80**	Per Day
Cat Surrender Fee	N	**$100.00**	
Equipment Hire			
Cat Trap Bond	N	**$60.00**	Per Trap
Cat Trap Fee (Commercial)	N	**$100.00**	Per Trap
Cat Disposal Fee (Commercial)	N	**$120.00**	Per Cat
Cat Registration Fee			
Annual Registration - Sterilised Cat	N	**$20.00**	Annual
3 Year Registration - Sterilised Cat	N	**$42.50**	3 Years
Lifetime Registration - Sterilised Cat	N	**$100.00**	Lifetime
Registration - Cat 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**	
Cat Tag Replacement & Transfer In	N	**$3.00**	Per Tag
Dog Registration Fee			
Annual Registration - Sterilised Dog	N	**$20.00**	Annual
Annual Registration - Unsterilised Dog	N	**$50.00**	Annual
3 Year Registration - Sterilised Dog	N	**$42.50**	3 Years
3 Year Registration - Unsterilised Dog	N	**$120.00**	3 Years
Lifetime Registration - Sterilised Dog	N	**$100.00**	Lifetime
Lifetime Registration - Unsterilised Dog	N	**$250.00**	Lifetime
Dogs Used for Droving or Tending Stock	N	**25% of fee payable**	
Registration - Dogs 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**	
Dog Tag Replacement & Transfer In	N	**$3.00**	Per Tag
Application to Keep More than 2 Dogs	N	**$60.00**	Per Application
Licence to Keep an Approved Kennel Establishment	N	**$200.00**	Per Licence
Renewal of Licence to Keep an Approved Kennel Establishment	N	**$40.00**	Annual
Application to Breed Cats	N	**$100.00**	Per Breeding Cat
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	**$60.00**	Per Vehicle
Impounding Vehicle Daily Storage Fee	N	**$15.00**	Daily

2024/2025 Schedule of Fees & Charges

Description	GST	2024/2025	Charge Basis
HEALTH ADMINISTRATION AND INSPECTION			
Environmental Health Officer (EHO) Services			
EHO Services to other Local Government Authorities	Y	**Price on Application**	Per Application
Food Premises - Food Act 2008			
(Exempted Food Premises: Not for Profit and Community Groups)			
New Food Business Registration (Includes Inspection)	N	**$180.00**	Per Application
Registered Premises Annual Fee	N	**$180.00**	Annual
Inspection Fee / Food Safety Audit	N	**$100.00**	Per Inspection/ Per Audit
Lodging Houses			
Annual Renewal Fee and Inspection (Small Under 20 Rooms)	N	**$100.00**	Annual
Annual Renewal Fee and Inspection (Large Over 20 Rooms)	N	**$200.00**	Annual
Caravan Parks - Caravan Parks & Camping Grounds Act 1995			
Application for Grant of Renewal of Licence (Annual)			
Minimum	N	**$200.00**	Per Licence
Sites (Each)	N	**$6.00**	Per Site
Camp Sites (Each)	N	**$3.00**	Per Site
Overflow (Each)	N	**$1.50**	Per Site
Transfer of Caravan Park Licence	N	**$100.00**	Licence Issue
Additional Fee for Renewal after Expiry	N	**$20.00**	Per Renewal
Temporary Caravan Park Licence	N	**$200.00**	Per Site
Septic Tank Fees			
Approval Under Regulation 4	N	**$118.00**	Per Application
Permit to Use Apparatus	N	**$118.00**	Per Inspection
Local Government Fee Report Fee	N	**$180.00**	Per Application
Section 39			
Issue of Section 39 Certificate or Similar Without Inspection	N	**$80.00**	Per Application
Issue of Section 39 Certificate or Similar With Inspection	N	**$180.00**	Per Application
Noise			
Noise Management Plan Approvals	N	**$200.00**	Per Application
Event Noise Exemption (Regulation 18) Application Fee	N	**$1,000.00**	Per Application
Public Pools			
Health (Aquatic Facilities) Regulations 2007, s 21			
Aquatic Facility Water Sampling/Code of Practice Inspection	N	**$250.00**	Annual
Health (Public Buildings) Regulations 1992 - *Health Act 1911*			
Application for Approval to Construct, Alter or Extend Public Building	N	**$180.00**	Per Application
Application for Certificate of Approval	N	**No Charge**	Per Application
Application to Vary Certificate of Approval	N	**$80.00**	Per Application
Annual Fee and Inspection Fee (Commercial Only)	N	**$100.00**	Annual
Hairdressers and Skin Penetration			
Application Fee (includes Inspection)	N	**$180.00**	Per Application
Inspection Upon Request	N	**$100.00**	Per Application
Trading in Public Places			
Stall Holders Application Fee (Excludes Community Events)	N	**$25.00**	Per Application/Annual
Traders Permit Application Fee	N	**$50.00**	Per Application
Approved Trading Periods			
Daily	N	**$10.00**	Per Application
Weekly	N	**$40.00**	Per Application
Monthly	N	**$100.00**	Per Application
Annual	N	**$600.00**	Per Application

Description	GST	2024/2025	Charge Basis
OTHER HOUSING			
The Village			
Units 1-39	N	***As per lease agreement***	Per Fortnight
Pet Bond (Non-Refundable to Meet Costs of Fumigation of the Premises)	N	***As per lease agreement***	Per Household
Henry Road			
Units 1 - 12	N	***As per lease agreement***	Per Fortnight
Pet Bond (non-refundable to meet costs of fumigation of the premises)	N	***As per lease agreement***	Per Household
Richardson Road			
73 Richardson Road - Residence	N	***As per lease agreement***	Per Fortnight
Pet Bond (non-refundable to meet costs of fumigation of the premises)	N	***As per lease agreement***	Per Household
Kennedy Heights			
2 Kennedy Heights - Residence	N	***As per lease agreement***	Per Fortnight
Pet Bond (non-refundable to meet costs of fumigation of the premises)	N	***As per lease agreement***	Per Household
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	**$424.00**	1 Collection Per Week
Commercial/Industrial Service 240L Mobile Garbage Bin	N	**$424.00**	1 Collection Per Week
Commercial Bulk Bin			
1.5 Cubic Metre Bin	N	**$130.00**	Per Collection
1.5 Cubic Metre Bin	N	**$30.00**	Rental Cost/Month
3.0 Cubic Metre Bin	N	**$200.00**	Per Collection
3.0 Cubic Metre Bin	N	**$50.00**	Rental Cost/Month
Additional collections per service frequency will attract higher charges than stated above			

2024/2025 Schedule of Fees & Charges

Description	GST	2024/2025	Charge Basis
SANITATION - TRANSFER STATION			
Transfer Station - Domestic Waste			
240L Mobile Garbage Bin	Y	**$15.00**	Per Bin
Mixed Waste (Non-Recyclable)	Y	**$50.00**	Per M³
Builders Waste - Mixed Rubble	Y	**$81.00**	Per M³
Clean Green Waste	Y	**No Charge**	Per M³
Cardboard/Paper Packaging	Y	**$20.00**	Per M³
Transfer Station - Commercial Waste			
240L Mobile Garbage Bin	Y	**$21.00**	Per Bin
Mixed Waste (Non-Recyclable)	Y	**$89.00**	Per M³
Mixed Rubble	Y	**$75.50**	Per M³
Cardboard/Paper Packaging	Y	**$30.00**	Per M³
Clean Green Waste	Y	**No Charge**	Per M³
Clean Fill	Y	**No Charge**	Per M³
Builders Waste Per Permit (Minimum Initial 4 Passes)	Y	**$138.00**	Per Pass for 2M³
Transfer Station - Special Waste			
Timber	Y	**$46.00**	Per M³
Bulky Waste/Furniture	Y	**$46.00**	Per M³
Asbestos (Wrapped) - Per Sheet	Y	**Closed**	Per Item
Asbestos (Wrapped)	Y	**Closed**	Per M³
Scrap Metal	Y	**No Charge**	Per M³
Carcass - Small	Y	**$10.50**	Per Carcass
Carcass - Large	Y	**$14.00**	Per Carcass
E-Waste (Computers, Televisions etc)	Y	**$11.50**	Per Item
White Goods	Y	**No Charge**	Per Item
Mattress	Y	**$65.00**	Per Unit
Car Bodies	Y	**$52.00**	Per Unit
Tyre - Motorcycle	Y	**$9.00**	Per Tyre
Tyre - Passenger/SUV Vehicles	Y	**$9.00**	Per Tyre
Tyre - Truck	Y	**$39.00**	Per Tyre
Tyre - Super Single	Y	**$39.00**	Per Tyre
Tyre - Heavy Machinery	Y	**$172.00**	Per Tyre
Waste Oil	Y	**$0.20**	Per Litre
Waste Oil Container (Domestic)	Y	**$6.30**	Per Item
Septage - K210	Y	**$0.06**	Per Litre
Grease Waste - K110	Y	**$0.06**	Per Litre
Sales			
Household Goods	Y	**POA**	
Building Materials	Y	**POA**	
Mulch	Y	**POA**	
120L Mobile Garbage Bin	Y	**$95.00**	Per Bin
240L Mobile Garbage Bin	Y	**$111.00**	Per Bin
240L Mobile Garbage Bin Lid	Y	**$16.00**	Per Lid
240L Mobile Garbage Bin Axle	Y	**$16.00**	Per Axle
Mobile Garbage Bin Wheel	Y	**$11.00**	Per Wheel
Mobile Garbage Bin Lid Pin	Y	**$2.50**	Per Pin
Mobile Garbage Bin Delivery- Standard (Within Townsite)	N	**$32.00**	Per Delivery
Mobile Garbage Bin Delivery- Pensioner (Within Townsite)	N	**$0.00**	Per Delivery
Refund - Container Deposit Scheme			
Eligible Beverage Containers		**10c refund**	Per Item

2024/2025 Schedule of Fees & Charges

Description	GST	2024/2025	Charge Basis
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 Development has not Commenced or been Carried Out and the Estimated Cost (Excluding GST) of the Development is:			
a) Not more than $50,000	N	**$147.00**	
b) More than $50,000 but not more than $500,000	N	**0.32% of estimated cost**	
c) More than $500,000 but not more than $2.5 Million	N	**$1,700 + 0.257% for every one dollar in excess of $500,000**	
d) More than $2.5 Million but not more than $5 Million	N	**$7,161 + 0.206% for every one dollar in excess of $2.5 million**	
e) More than $5 Million but not more than $21.5 Million	N	**$12,633 + 0.123% for every one dollar in excess $5 million**	
f) More than $21.5 Million	N	**$34,196.00**	
2 Determining a Development Application (Other than for an Extractive Industry) where the Development has Commenced or been Carried Out	N	**The fee in Item 1 plus, by way of penalty, twice that fee**	
3 Determining a Development Application for an Extractive Industry where the Development has not Commenced or been Carried Out	N	**$739.00**	
4 Determining a Development Application for an Extractive Industry where the Development has Commenced or been Carried Out	N	**The fee in Item 3 plus, by way of penalty, twice that fee**	
5A Determining an Application to Amend or Cancel Development Approval	N	**66% of the original application fee with a minimum of $73 and a maximum of $295**	
5 Provision of a Subdivision Clearance			
a) Not more than 5 lots	N	**$73.00**	Per Lot
b) More than 5 lots but not more than 195 lots	N	**$73 per lot for the first 5 lots and then $35 per lot**	
c) More than 195 lots	N	**$7,393.00**	
6 Determining an Initial Application for Approval of a Home Occupation where the Home Occupation has not Commenced	N	**$222.00**	
7 Determining an Initial Application for Approval of a Home Occupation where the Home Occupation has Commenced	N	**The fee in Item 6 plus, by way of penalty, twice that fee**	
8 Determining an Application for the Renewal of an Approval of a Home Occupation where the Application is made before the Approval Expires	N	**$73.00**	
9 Determining an Application for the Renewal of an Approval of a Home Occupation where the Application is made after the Approval has Expired	N	**The fee in Item 8 plus, by way of penalty, twice that fee**	
10 Determining an Application for a Change of Use or for an Alteration or Extension or Change of a Non-Conforming Use to which Item 1 Does Not Apply, Where the Change or Alteration, Extension or Change has Not Commenced or been Carried Out	N	**$295.00**	
11 Determining an Application for a Change of Use or for an Alteration or Extension or Change of a Non-Conforming use to which Item 2 does not apply, where the Change or Alteration, Extension or Change has Commenced or been Carried Out	N	**The fee in Item 10 plus, by way of penalty, twice that fee**	

2024/2025 Schedule of Fees & Charges

Description	GST	2024/2025	Charge Basis
TOWN PLANNING AND REGIONAL DEVELOPMENT			
12 Providing a Zoning Certificate	N	**$73.00**	
13 Replying to a Property Settlement Questionnaire	Y	**$73.00**	
14 Providing Written Planning Advice	Y	**$73.00**	
15 Determining an Application for a Single House R-Code or Scheme Assessment	N	**$73 per design principle or scheme variation with a minimum of $147 and a maximum of $365**	
16 *Local Planning Scheme Amendments –			
a) Basic Amendment	N	**$2,600.00**	
b) Standard Amendment	N	**$5,200.00**	
c) Complex Amendment	N	**$10,400.00**	
17 *Structure Plan	N	**$7,800.00**	
18* Local Development Plan where not Required as part of a Subdivision Condition	N	**$1,155.00**	
19 Relocation of Building Envelope	N	**$147.00**	
20 Providing a Section 40 Certificate	N	**$73.00**	
21 *Roads/ Right of Way(ROW) / Pedestrian Access Way (PAW) Request for Closure	N	**$1,155.00**	
22 Advertising			
a) On Site Signage	N	**Cost + 10% administration**	
b) Newspaper Advertising	N	**Cost + 10% administration**	
23 Development Approval - Bonds			
a) Small Development	N	**$5,000.00**	
b) Medium Development		**$10,000.00**	
c) Large Development	N	**$20,000.00**	
d) Special Use and Tourism Development	N	**To be determined by Council**	
24 Subdivision Bushfire Contributions (In lieu of providing an Individual Strategic Water Supply for Bushfire Protection			
a) Up to 9.99ha	N	**$2,000 per lot for the first 10 lots and then $100 per lot**	
b) 10ha to 39.9 ha	N	**$2,000 per lot for the first 5 lots and then $250 per lot**	
c) 40ha and Over	N	**To be determined by Council**	
25 Extractive Industry Annual Licence Fee or Renewal Fee	N	**$370.00**	
* Fee is Inclusive of all Associated Advertising Charges NOTE: All fees are exempt from GST unless otherwise indicated			

2024/2025 Schedule of Fees & Charges

Description	GST	2024/2025	Charge Basis
OTHER COMMUNITY AMENITIES - CEMETERY			
Burial Fees			
Adult Interment, 13 Years of Age and Over	Y	**$910.00**	Per Plot
Child Interment, Under 13 Years of Age	Y	**$540.00**	Per Plot
Interment for any Stillborn Child	Y	**$350.00**	Per Plot
Lot Fees			
Grant of Right of Burial - 25 Year Tenure (2.4m long x 1.2m wide x 1.8m deep)	N	**$500.00**	Per Plot
Reservation - Lot Fee (Grant of Right of Burial 25 Year Tenure)	N	**$960.00**	Per Reservation
Other Charges			
For Exhumation	Y	**$1,050.00**	Per Plot
For Re-Burial after Exhumation	Y	**$600.00**	Per Plot
Additional Fee for Graves Sunk Deeper than 1.8 metres (Up to One Metre)	Y	**$350.00**	Per Plot
Reopening of Grave to Accommodate Adult Burial	Y	**$750.00**	Per Plot
Reopening of Grave to Accommodate Child Under 13 Burial	Y	**$580.00**	Per Plot
Extra Charge for Burial Outside Normal Hours Including Monday Burial	Y	**$500.00**	Per Plot
Copy of Grant of Right of Burial	N	**$100.00**	Per Application
Internment of Ashes in Family Grave	Y	**$250.00**	Per Application
Single Funeral Permit (Funeral Directors Only)	N	**$160.00**	Per Permit
Permission to Erect a Headstone, Monument Kerbing	N	**$260.00**	Per Application
Single Monumental Mason Application for Works	N	**$120.00**	Per Application
Alter or Add to Any Stone Monument	N	**$140.00**	Per Application
Repair or Renovate any Existing Memorial Work	N	**$120.00**	Per Application
Licences			
Funeral Director's Annual Licence Fee	N	**$20.00**	Per Licence
Monumental Mason's Annual Licence Fee	N	**$120.00**	Per Licence
Niche Wall			
Disposal of Ashes			
Interment in Single Niche	Y	**$620.00**	Per Application
Brick including 172 x 135 Stainless Steel Engraved Plaque			
Interment in Double Niche			
Brick including 208 x 135mm Stainless Steel Plaque First Plaque Engraved	Y	**$760.00**	Per Application
Second Interment and Plaque Engraved	Y	**$520.00**	Per Application
Reservation Niche Wall Single/Double (*Reservation Fee Only*)	N	**$520.00**	Per Reservation
Additional Fee for Interment Outside Standard Work Hours	Y	**$200.00**	Per Application
Removal of Ashes from Cemetery to an Authorised Family Member	Y	**$260.00**	Per Application

2024/2025 Schedule of Fees & Charges

Description	GST	2024/2025	Charge Basis
SWIMMING AREAS AND BEACHES			
Coastal Squatter's Shacks			
Yearly Fee	N	**$1,648.00**	Annual
Each Additional Shack	N	**$618.00**	Annual
OTHER RECREATION AND SPORT			
Ovals			
Hire of Dongara Oval - Casual Hire	Y	**$50.00**	Per Hour
Hire of Dongara Oval - Casual Hire	Y	**$205.00**	Per Day
Hire of Port Denison Oval - Casual Hire	Y	**$50.00**	Per Hour
Hire of Port Denison Oval - Casual Hire	Y	**$205.00**	Per Day
Bond	N	**$500.00**	Per Event
Dongara Sporting Clubs			
Standard Formula - Seniors	Y	**$1.54**	Per Player
Number of Teams x Standard Players/Team x Week x Uses/Week x Fee			
Standard Formula - Juniors	Y	**$0.77**	Per Player
Number of Teams x Standard Players/Team x Week x Uses/Week x Fee			
Dongara Hockey			
Annual Hire Fee at Irwin Recreation Centre	Y	**Season Package**	Annual
Dongara Netball			
Annual Hire Fee at Irwin Recreation Centre	Y	**Season Package**	Annual
Dongara Junior & Senior Basketball			
Annual Hire Fee at Irwin Recreation Centre	Y	**Season Package**	Annual
Junior Football Club			
Annual Hire Fee at Irwin Recreation Centre	Y	**Season Package**	Annual
Senior Football Club			
Annual Hire Fee at Irwin Recreation Centre	Y	**Season Package**	Annual
Tennis Club			
Annual Hire Fee at Irwin Recreation Centre	Y	**Season Package**	Annual
Drive In			
Drive in Entry per child 0-3	Y	**$0.00**	Per Child
Drive in Entry per child 4-15	Y	**$10.00**	Per Child
Drive in Entry per entry aged 16+	Y	**$15.00**	Per Entry
Function & Use of Projector	Y	**POA**	Per Application
RECREATION AND CULTURE- CAMPING			
Overflow Camping - Dongara and Port Denison Oval			
Per Night - Individual	Y	**$15.00**	Per Person Per Night
Per Night - Family	Y	**$30.00**	Per Person Per Night
Camping - Cliff Head, Fresh Water Point, Knobby Head			
Per Night	Y	**$20.00**	Per Vehicle
Per Night - Ratepayer Subsidy		**1 x voucher**	Per Vehicle
RV Overnight Stay - Dongara Town Oval			
Per Night, Per Vehicle	Y	**$10.00**	Per Night/Per Vehicle
RECREATION AND CULTURE - LIBRARY			
Card Replacement Fee	Y	**$4.00**	Per Card
Lost/Damaged Book Replacement Fee	Y	**At Cost**	At Cost

2024/2025 Schedule of Fees & Charges

Description	GST	2024/2025	Charge Basis
AERODROMES			
Dongara Airstrip Landing Fee	N	**$15.00**	Per Landing
EVENTS			
Events			
Application to Consume Alcohol on Council Properties	N	**$15.00**	Per Application
Event Application Fee	N	**$300.00**	Per Application
Note: Events that are Community, Not-for-Profit or Charity are Exempt from the Application Fee.			
Denison Foreshore Sprint			
Business Website Advertising	Y	**$200.00**	Per Application
Half Page Advert	Y	**$120.00**	Per Application
Full Page Advert	Y	**$200.00**	Per Application
Parks			
Town Park - Includes Rotunda and Use of Power	Y	**$21.00**	Per Hour
Town Park - Includes Rotunda and Use of Power	Y	**$105.00**	Per Event
Key Bond	N	**$60.00**	
Hire Bond	N	**$500.00**	
Venue Hire Including Events			
Per Hour Fee - Requires Use of Power and/or Water	Y	**$32.00**	Per Hour
Daily Fee	Y	**$205.00**	Per Day
Bond	N	**$500.00**	Per Event

2024/2025 Schedule of Fees & Charges

Description	GST	2024/2025	Charge Basis
OTHER RECREATION AND SPORT - IRWIN RECREATION CENTRE			
GYMNASIUM			
Casual Usage			
Junior	Y	**$8.50**	Per Session
Senior	Y	**$17.00**	Per Session
Membership			
Junior			
Per Year	Y	**$300.00**	
Per 6 Months	Y	**$199.00**	
Per 3 Months	Y	**$137.00**	
Per Month	Y	**$70.00**	
Direct Debit/Fortnight	Y	**$30.00**	
Senior			
Per Year	Y	**$600.00**	
Per 6 Months	Y	**$398.00**	
Per 3 Months	Y	**$274.00**	
Per Month	Y	**$140.00**	
Direct Debit/Fortnight	Y	**$30.00**	
Visit Passes			
Junior*			
5 Passes	Y	**$31.00**	
10 Passes	Y	**$56.00**	
20 Passes	Y	**$99.00**	
Conditions Apply to Junior Fees - see Coordinator Recreation Services			
Senior			
5 Passes	Y	**$62.00**	
10 Passes	Y	**$112.00**	
20 Passes	Y	**$198.00**	
Creche			
Per Child	Y	**$6.00**	Per Child
Toddler Time	Y	**$5.00**	Per Session
Fit2Live Over 50's	Y	**$8.00**	Non Members
Fit to Live Classes	Y	**$17.00**	Non Members
Roller Skating			
Night Disco Events With Own Skates Per Person	Y	**$10.00**	Per Session
Night Disco Events Including Hire of Skates Per Person	Y	**$13.00**	Per Session
Other Skate Sessions Per Person	Y	**$5.00**	Per Hour
Private Function - See Hire of Stadium Costs			
Tennis Courts			
Per Hour	Y	**$16.00**	
Per Hour with Lights	Y	**$26.00**	
Club Storage Facility - All Clubs			
Per Square Metre / Per Month	Y	**$6.00**	

2024/2025 Schedule of Fees & Charges

Description	GST	2024/2025	Charge Basis
OTHER RECREATION AND SPORT - IRWIN RECREATION CENTRE			
Squash Courts			
Juniors			
Per Hour	Y	**$10.50**	
Per Half hour	Y	**$7.50**	
Senior			
Per Hour	Y	**$19.00**	
Per Half hour	Y	**$13.50**	
Lesser Stadium			
Junior			
Full Court Before 6.00 pm	Y	**$19.00**	Per Court
Full Court After 6.00 pm	Y	**$23.00**	Per Court
Senior			
Full Court Before 6.00 pm	Y	**$38.00**	Per Court
Full Court After 6.00 pm	Y	**$45.00**	Per Court
Commercial			
Full Court Before 6.00 pm	Y	**$45.00**	Per Court
Full Court After 6.00 pm	Y	**$56.00**	Per Court
Main Stadium - Full Court			
Juniors			
Before 6.00 pm	Y	**$23.00**	Per Hour
After 6.00 pm	Y	**$28.00**	Per Hour
Seniors			
Before 6.00 pm	Y	**$47.00**	Per Hour
After 6.00 pm	Y	**$58.60**	Per Hour
Commercial			
Before 6.00 pm	Y	**$58.60**	Per Hour
After 6.00 pm	Y	**$72.00**	Per Hour
Half Court			
Juniors			
Before 6.00 pm	Y	**$11.60**	Per Hour
After 6.00 pm	Y	**$15.00**	Per Hour
Casual Per Person	Y	**$5.50**	Per Hour
Seniors			
Before 6.00 pm	Y	**$23.00**	Per Hour
After 6.00 pm	Y	**$29.00**	Per Hour
Casual Per Person	Y	**$5.50**	Per Hour
Court Per Day/Night			
Juniors			
9.00am to 3.00pm	Y	**$232.00**	Per Day
3.00pm to 9.00pm	Y	**$293.00**	Per Night
Seniors			
9.00am to 3.00pm	Y	**$465.00**	Per Day
3.00pm to 9.00pm	Y	**$581.00**	Per Night
Commercial			
9.00am to 3.00pm	Y	**$581.00**	Per Day
3.00pm to 9.00pm	Y	**$729.00**	Per Night
Badminton			
Junior			
Before 6.00 pm	Y	**$9.50**	Per Court
After 6.00 pm	Y	**$16.00**	Per Court
Senior			
Before 6.00 pm	Y	**$17.00**	Per Court
After 6.00 pm	Y	**$19.00**	Per Court
Other Sporting Activities Not Listed Above**	Y	**	
**Note: Fee to be determined by facility hire, participation numbers and duration			

Description	GST	2024/2025	Charge Basis
OTHER RECREATION AND SPORT - IRWIN RECREATION CENTRE			
Ocean Room			
Community, Sport Clubs & Individuals			
Before 6pm - Per Hour	Y	**$34.60**	
After 6pm - Per Hour	Y	**$40.00**	
After 6pm - Per Day	Y	**$175.50**	
After 6pm - Per Night	Y	**$247.00**	
Commercial			
Before 6pm - Per Hour	Y	**$43.00**	
After 6pm - Per Hour	Y	**$50.00**	
After 6pm - Per Day	Y	**$219.50**	
After 6pm - Per Night	Y	**$309.50**	
Ocean Special*			
Per Hour	Y	**$17.00**	
Ocean Special* Commercial			
Per Hour	Y	**$23.00**	
conditions apply - see Coordinator Recreation Services			
Function Centre			
Without Kitchen and Bar			
Room Hire			
Per Hour	Y	**$68.00**	
Per Day	Y	**$322.00**	
Per Night	Y	**$383.50**	
Room Hire - Commercial			
Per Hour	Y	**$83.60**	
Per Day	Y	**$402.50**	
Per Night	Y	**$479.50**	
Kitchen Hire			
Per Hour	Y	**$28.00**	
Per Day or Night	Y	**$118.00**	
Kitchen Hire - Commercial			
Per Hour	Y	**$35.60**	
Per Day or Night	Y	**$146.50**	
Bar Hire			
Per Hour	Y	**$20.00**	
Per Day or Night	Y	**$90.00**	
Bar Hire - Commercial			
Per Hour	Y	**$26.00**	
Per Day or Night	Y	**$113.00**	
Setup per hour (50% discount of hourly rate)			
Non-Commercial	Y	**$30.60**	
Commercial	Y	**$39.00**	
Bonds			
No Alcohol, No Food	N	**$200.00**	
With Alcohol	N	**$400.00**	
With Catering	N	**$400.00**	
Key Bond / Key Replacement	N	**$60.00**	
RFID Tag/Fob	N	**$60.00**	
Fire Alarm Multiple Activation - All Areas		**$400.00**	
Hire of Dance Floor	Y	**$554.00**	
Wedding Package 1	Y	**$1,332.00**	
Wedding Package 2	Y	**$1,810.00**	

2024/2025 Schedule of Fees & Charges

Description	GST	2024/2025	Charge Basis
BUILDING CONTROL			
Statutory Building Fees may increase at the direction of Department of Mines, Industry Regulation and Safety			
Application for Building Permits			
Certified Application for a Building Permit (s.16(1))			
a) For Building Work for a Class 1 or Class 10 Building or Incidental Structure	N	**0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than $110**	
b) For Building Work for a Class 2 to Class 9 Building or Incidental Structure	N	**0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than $110**	
Uncertified Application for a Building Permit (s.16(1))	N	**0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than $110**	
Demolition Permit Fee			
a) For Demolition Work in Respect of a Class 1 to Class 10 Building	N	**$110.00**	
b) For Demolition Work in Respect of a Class 2 to Class 9 Building	N	**$110.00**	Per Each Story of the Building
Application to Extend/Amend a Building or Demolition Permit		**$110.00**	
Occupancy Permits, Building Approval Certificates			
Application for Occupancy Permit for a Completed Building	N	**$110.00**	
Application for a Temporary Occupancy Permit for an Incomplete Building	N	**$110.00**	
Application for a Modification of an Occupancy Permit for Additional Use of a Building on a Temporary Basis	N	**$110.00**	
Application for an Occupancy Permit for Permanent Change of the Building Use	N	**$110.00**	
Application for an Occupancy Permit for a Building in Respect of which Unauthorised Work Has Been Done	N	**0.18% of the estimated value of the unauthorised work as determined by the permit authority, but not less than $110.00**	
Application for a Building Approval Certificate for a Building in Respect of which Unauthorised Work Has Been Done	N	**0.38% of the estimated value of the unauthorised work as determined by the permit authority, but not less than $110.00**	
Application to Replace an Occupancy Permit for an Existing Building	N	**$110.00**	
Application for a Building Approval Certificate for an Existing Building where Unauthorised Work Has Not Been Done	N	**$110.00**	
Application to Extend the Time During which an Occupancy Approval Certificate has Effect	N	**$110.00**	
Construction Training Fund (CTF)			
Charged on each Building Permit when the Value Exceeds $20,000	N	**0.2% of estimated current value of the works over $20,000**	
Building Services Levy (BSL)			
Building Permit	N	**0.137% of the estimated value of the building work, but not less than $61.65**	
Demolition Permit	N	**0.137% of the estimated value of the building work, but not less than $61.65**	
Occupancy Permit for Approved Building Work	N	**$61.65**	
Building Approval Certificate for Approved Building Work	N	**$61.65**	
Occupancy Permit for Unauthorised Building Work	N	**0.274% of the estimated value of the building work, but not less than $123.30**	
Building Approval Certificate for Unauthorised Building Work	N	**0.274% of the estimated value of the building work, but not less than $123.30**	

2024/2025 Schedule of Fees & Charges

Description	GST	2024/2025	Charge Basis
BUILDING CONTROL			
Other Applications			
Smoke Alarm Approval Fee	N	**$179.40**	Per Application
Applications defined in regulation 31 (for each building standard in respect of which a declaration is sought)	N	**$2,160.15**	Per Application
Application for a Park Home/Annex	N	**0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than $110**	Per Application
Bonds			
Kerb/Footpath/Drainage	N	**$1,000.00**	Per Property
Relocation of Transportable Dwellings	N	**$1,800.00**	Per Property
Relocation of Buildings Other than Dwelling	N	**$500.00**	Per Property
Swimming Pool Inspection Fee			
Initial Pool Inspection (New Build)	N	**$250.00**	Per Property
Inspection Fee Invoiced Annually Through Rates	N	**$62.50**	Per Property
Inspection Fee - Other (Requested by Owner Outside 4 Yearly Inspection)	N	**$250.00**	Per Property
Property Plan Search			
Building Plan Search Application - Digital Copy Only - Printing Not Included	N	**$50.00**	Per Property
ECONOMIC SERVICES			
Water Sales			
Residential (Per 1000L no Minimum)	N	**$5.07**	Per Kilolitre
Commercial (Per 1000L no Minimum)	N	**$9.23**	Per Kilolitre
Token Fee - Non Refundable	N	**$30.00**	Per Token
Advertising			
Digital Signage	Y	**POA**	Per Advert
Holiday Planner			
Full Page Advert	Y	**$1,500.00**	Per Advert
Half Page Advert	Y	**$1,200.00**	Per Advert
One Third Page Advert	Y	**$700.00**	Per Advert
One Quarter Page Advert	Y	**$500.00**	Per Advert
Dongara - Port Denison Map Pad Purchase	Y	**$7.00**	Per Pad
TRANSPORT			
Rural Street Numbers			
Application for a Rural Street Number (Includes Sign But Not Installation or Star Picket)	Y	**$25.00**	Per Sign
Application for a Rural Street Number (Includes Sign & Star Picket But Not Installation)	Y	**$37.00**	Per Sign & Star Picket
Installing Rural Street Number	Y	**$60.00**	Per Sign
PRIVATE WORKS			
Private Works			
Written Quote to be Provided on Private Works	Y	**POA**	
Hire of Mulcher (Includes Operator)	Y	**$3,000.00**	Per 10 Hour Day

SHIRE OF IRWIN
DONGARA-PORT DENISON
A BRILLIANT BLEND

Special Council Meeting

20 August 2024

Item CEO01-08/24

Attachment 2

2024/25 Schedule of Capital Works

SHIRE OF IRWIN
STATEMENT OF ESTIMATED CAPITAL EXPENDITURE AND SOURCES OF FUNDS FOR THE PERIOD 1 JULY 2024 TO 30 JUNE 2025

			Source of Funds					
Particulars	**Asset Class**	**Budget 2024/25**	**Borrowings**	**Grants/ Contributions**	**Restricted**	**Reserves**	**Proceeds on Sale of Assets**	**Municipal Funds**
Law, Order & Public Safety								
Fire Prevention								
CESM STORAGE	**Plant**	$8,000.00		$8,000.00				$0.00
FIREBREAK MANAGEMENT SYSTEM	**Plant**	$21,000.00		$21,000.00				$0.00
MOBILE EMERGENCY GENERATOR	**Plant**	$1,980.00		$1,980.00				$0.00
STATIC VARIABLE MESSAGE BOARD UPGRADES	**Plant**	$5,613.00		$5,613.00				$0.00
		$36,593.00	**$0.00**	**$36,593.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Health								
Other Health								
DOCTORS VEHICLES	**Plant**	$97,086.00	$30,000.00				$49,000.00	$18,086.00
		$97,086.00	**$30,000.00**	**$0.00**	**$0.00**	**$0.00**	**$49,000.00**	**$18,086.00**
Housing								
Housing Other								
THE VILLAGE - SOAKWELLS & DOWNPIPES	**Infra Assets Other**	$10,000.00				$10,000.00		$0.00
MORETON TERRACE DEVELOPMENT	**Buildings**	$25,000.00				$0.00		$25,000.00
BUILDING - THE VILLAGE - RENEWAL	**Infra Assets Roads**	$6,500.00				$0.00		$6,500.00
TWO HENRY ROAD - LANDSCAPING	**Infra Assets Other**	$18,000.00				$0.00		$18,000.00
		$59,500.00	**$0.00**	**$0.00**	**$0.00**	**$10,000.00**	**$0.00**	**$49,500.00**
Community Amenities								
Other Sanitation								
TRANSFER STATION GATEHOUSE	**Buildings**	$17,500.00				$14,000.00		$3,500.00
TRANSFER STATION CONCRETE BUND FOR OIL TANKS	**Infra Assets Other**	$20,000.00				$20,000.00		$0.00
		$37,500.00	**$0.00**	**$0.00**	**$0.00**	**$34,000.00**	**$0.00**	**$3,500.00**
Recreation & Culture								
Public Halls, Civic Centres								
DONGARA PUBLIC TOWN HALL	**Buildings**	$256,000.00		$256,000.00				$0.00
Swimming Areas And Beaches								
FORESHORE - PRECINCT	**Infra Assets Other**	$5,000,000.00	$1,500,000.00	$3,500,000.00				$0.00
SURF BEACH STABILISATION FENCING	**Infra Assets Other**	$6,500.00						$6,500.00
Other Recreation & Sport								
IRWIN REC CENTRE ROOF UPGRADE - PARTIALLY GRANT FUNDED	**Buildings**	$85,000.00		$85,000.00				$0.00
REC CENTRE GYM MASTER	**Furn & Equip Inc Library**	$12,050.00						$12,050.00
Heritage								
DENISON HOUSE - CAPITAL RENEWAL WORKS	**Buildings**	$25,000.00				$0.00		$25,000.00
		$5,384,550.00	**$1,500,000.00**	**$3,841,000.00**	**$0.00**	**$0.00**	**$0.00**	**$43,550.00**
Transport								
Streets, Roads, Bridges & Depot Construction								
LRCI Funded Works								
PIGGERY LANE -SLK 0.00 - 0.000 4KM	**Infra Assets Roads**	$131,397.00		$110,866.58				$20,530.42
VEGETATION PROGRAM	**Infra Assets Roads**	$187,058.00		$114,827.00				$72,231.00
Municipal Funded Works								
ALLANOOKA SLK 0 - 8K	**Infra Assets Roads**	$22,561.00						$22,561.00
RRG (MRWA) Project Funded Works								
RRG GRANT - MT ADAMS ROAD - SLK 0.0 - SLK 12.0KM	**Infra Assets Roads**	$663,439.00		$300,000.00				$363,439.00
RRG GRANT - POINT LEANDER ASPHALT & INFRASTRUCTURE - SLK 3.27 - 3.78	**Infra Assets Roads**	$326,423.00		$218,209.00				$108,214.00
RRG GRANT - POINT LEANDER ASPHALT & INFRASTRUCTURE - SLK 1.59 - 1.79	**Infra Assets Roads**	$107,008.00		$72,132.00				$34,876.00
RRG GRANT - POINT LEANDER ASPHALT & INFRASTRUCTURE - SLK 0 - 0.32	**Infra Assets Roads**	$438,924.00		$293,163.00				$145,761.00
RTR (DOTARS) Funded Works								
R2R - WATER SUPPLY ROAD -SLK 5 - 11KM	**Infra Assets Roads**	$333,109.00		$278,346.00				$54,763.00
Infrastructure Other								
TECHNICAL STUDIES - INFRASTRUCTURE RENEWAL	**Infra Assets Other**	$30,000.00						$30,000.00
MILO CROSSING UPGRADE	**Infra Assets Other**	$350,000.00		$350,000.00				$0.00
Road Plant Purchases								$0.00
NEW ISUZU FTS 139-260	**Plant**	$126,890.00	$126,890.00					$0.00
GRADER FINAL TRIM GPS	**Plant**	$76,630.00						$76,630.00
		$2,793,439.00	**$126,890.00**	**$1,737,543.58**	**$0.00**	**$0.00**	**$70,000.00**	**$859,005.42**
Public Works Overheads								
MECHANIC EQUIPMENT	**Plant**	$35,000.00						$35,000.00
General Administration								
OFFICE / CHAMBERS FURNITURE & EQUIPMENT	**Furn & Equip Inc Library**	$17,600.00						$17,600.00
		$52,600.00	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$52,600.00**
GRAND TOTAL		**$8,461,268.00**	**$1,656,890.00**	**$5,615,136.58**	**$0.00**	**$44,000.00**	**$119,000.00**	**$1,026,241.42**