SHIRE OF IRWIN
DONGARA-PORT DENISON
A BRILLIANT BLEND

# Shire of Irwin

# 2024/25 Annual Budget

innovation
accountability
integrity
respect

# Document Control

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| Rev0 | 20 August 2024 | | |
| Revision No. | Date Reviewed | Adopted by Council - Date | Adopted by Council – Minute Ref |
| | 20 August 2024 | 20 August 2024 | 010824 - 060824 |

# Amendments

| Details of amendments | Reviewed/Amended Date | Record No. | Council Minute Ref. |
|---|---|---|---|
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# SHIRE OF IRWIN

## Budget for the Financial Year 2024/25

## Presented and Adopted at the Special Council Meeting held

## 20 August 2024

Mark Leonard
SHIRE PRESIDENT

Shane Ivers
CHIEF EXECUTIVE OFFICER

# Shire President's Message to the Community



Each financial year, Council carefully and thoughtfully prepare a new budget to meet the growing needs of our entire community. Our 2024/2025 Annual Budget has been carefully crafted to ensure the continued provision of quality facilities, community buildings, recreational areas, and efficient administrative services.

While Council and Shire staff strive to maximise revenue from various sources, including fees, charges, capital grants, and contributions, the majority of Council's total operating revenue comes from rate payments.

This year, Council has resolved to implement a 5% rate increase for the 2024/2025 Budget, which is 0.9% lower than last year's increase. The increase represents CPI of 3.5% and 1.5% increase to deliver a balanced budget. These rates will enable the Shire to continue to deliver essential services and projects, including:

- Maintenance of infrastructure such as roads, footpaths, street lighting, bushland, our river, and foreshores.
- Waste collection and operation of the Transfer Station.
- Support for local businesses and organisations.
- Community and recreation services, including our library, youth facilities, parks, and reserves.
- Community events and activity programs.

I want to extend my sincere thanks to our Councillors, Shire CEO, and staff for their hard work and dedication throughout the year and on behalf of the Council and staff, express sincere gratitude to all Shire of Irwin ratepayers for your continued support.

**Mark Leonard**
Shire President

# 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**<br>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**<br>To collect revenue to allow for the provision of services. | Rates, general purpose government grants and interest revenue. |
| **Law, order, public safety**<br>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**<br>To provide an operational framework for environmental and community health. | Includes Environmental Health, Medical and Health facilities. |
| **Education and welfare**<br>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**<br>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**<br>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**<br>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**<br>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**<br>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**<br>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 |