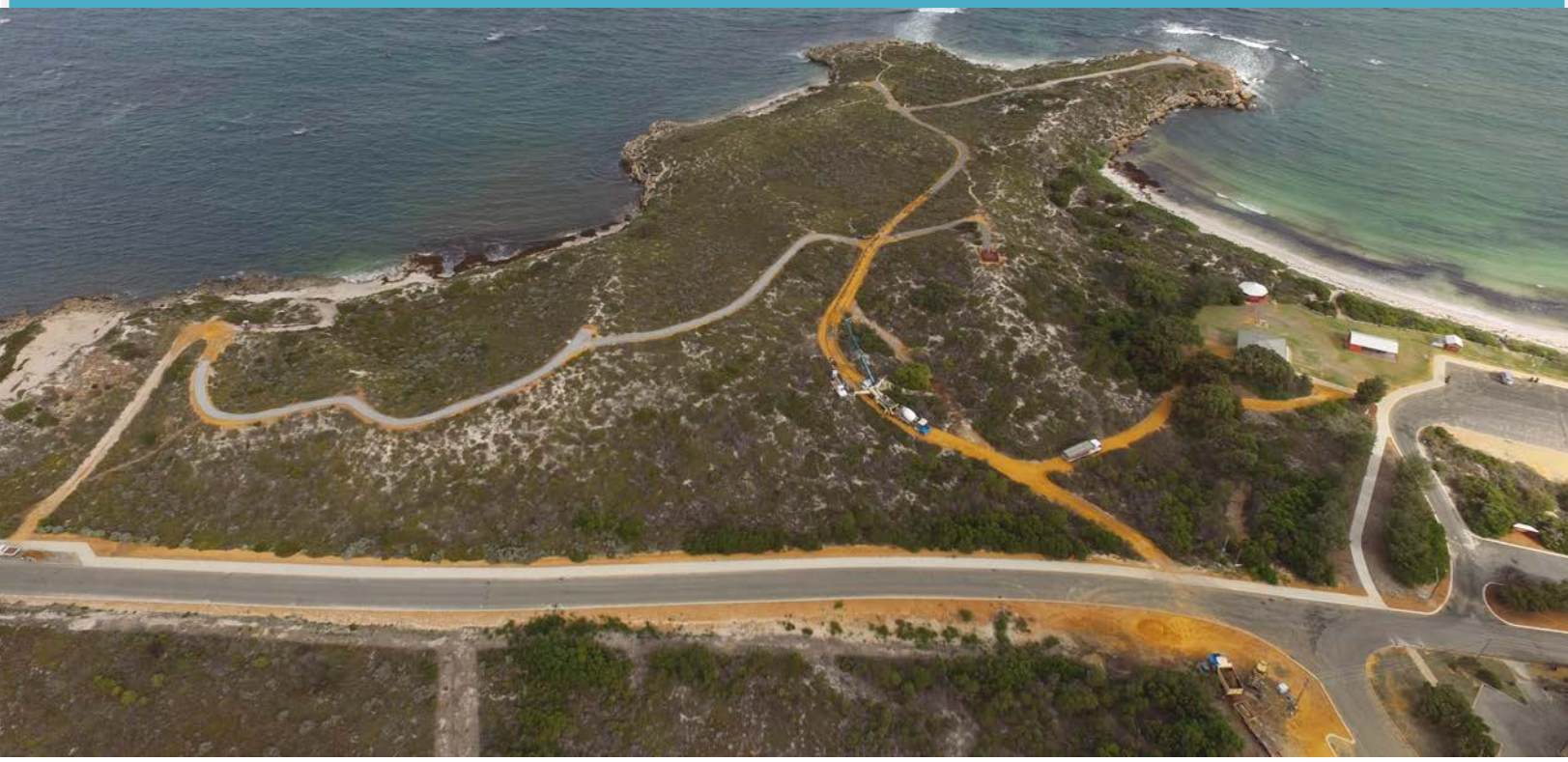




***Shire of Coorow  
2018/2019 Budget***



**SHIRE OF COOROW**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2019**

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**SHIRE'S VISION**

The Shire of Coorow will be a sustainable, progressive, desirable and caring community, which recognises and values its diversity.

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY NATURE OR TYPE**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1	3,239,523	3,121,552	3,122,248
Operating grants, subsidies and contributions	9	1,251,729	1,846,463	1,796,365
Fees and charges	8	552,355	568,667	534,785
Interest earnings	10(a)	112,406	127,189	70,764
Other revenue	10(b)	15,250	146,995	518,522
		<u>5,171,263</u>	<u>5,810,866</u>	<u>6,042,684</u>
<b>Expenses</b>				
Employee costs		(2,294,693)	(2,048,456)	(1,762,577)
Materials and contracts		(1,243,820)	(1,236,998)	(2,253,568)
Utility charges		(171,640)	(195,025)	(230,500)
Depreciation on non-current assets	5	(6,172,980)	(6,168,915)	(6,051,277)
Interest expenses	10(c)	(10,431)	(10,861)	(10,861)
Insurance expenses		(187,968)	(209,811)	(200,506)
Other expenditure		(58,250)	(163,183)	(64,560)
		<u>(10,139,782)</u>	<u>(10,033,249)</u>	<u>(10,573,849)</u>
		<u>(4,968,519)</u>	<u>(4,222,383)</u>	<u>(4,531,165)</u>
Non-operating grants, subsidies and contributions	9	1,585,292	1,653,712	1,177,694
Profit on asset disposals	4(b)	22,298	13,511	0
Loss on asset disposals	4(b)	(27,267)	(6,877)	(18,398)
<b>Net result</b>		<b>(3,388,196)</b>	<b>(2,562,037)</b>	<b>(3,371,869)</b>
<b>Other comprehensive income</b>				
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(3,388,196)</b>	<b>(2,562,037)</b>	<b>(3,371,869)</b>

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

## FOR THE YEAR ENDED 30TH JUNE 2019

### BASIS OF PREPARATION

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

### 2017/18 ACTUAL BALANCES

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE

#### REVENUES

##### RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service 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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

##### PROFIT ON ASSET DISPOSAL

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

##### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

##### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

### REVENUES (CONTINUED)

#### 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.

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

#### EXPENSES

##### EMPLOYEE COSTS

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

##### MATERIALS AND CONTRACTS

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

##### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

##### INSURANCE

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

##### LOSS ON ASSET DISPOSAL

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

##### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

##### INTEREST EXPENSES

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

##### OTHER EXPENDITURE

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

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY PROGRAM**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
<b>Revenue</b>	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		0	7,454	16,050
General purpose funding		4,031,743	4,653,040	3,934,508
Law, order, public safety		66,430	85,035	76,960
Health		3,425	5,543	4,194
Education and welfare		27,760	28,991	27,660
Housing		92,000	97,291	97,061
Community amenities		312,163	319,566	796,743
Recreation and culture		387,220	241,654	786,741
Transport		92,314	95,819	127,660
Economic services		77,008	89,750	79,807
Other property and services		81,200	186,724	95,300
		5,171,263	5,810,867	6,042,684
<b>Expenses excluding finance costs</b>	5,10(c),(e),(f)			
Governance		(557,148)	(554,392)	(566,337)
General purpose funding		(259,633)	(326,975)	(292,933)
Law, order, public safety		(452,310)	(533,975)	(406,204)
Health		(136,607)	(130,695)	(184,042)
Education and welfare		(105,409)	(97,778)	(112,989)
Housing		(17,883)	(26,289)	(3,862)
Community amenities		(793,750)	(751,164)	(899,863)
Recreation and culture		(1,686,750)	(1,742,726)	(1,733,291)
Transport		(5,803,988)	(5,528,227)	(5,755,335)
Economic services		(290,935)	(210,076)	(254,029)
Other property and services		(24,938)	(120,091)	(354,103)
		(10,129,351)	(10,022,388)	(10,562,988)
<b>Finance costs</b>	6, 10(d)			
Housing		(2,799)	(9,991)	(9,991)
Recreation and culture		0	(870)	(870)
Economic services		(7,632)	0	0
		(10,431)	(10,861)	(10,861)
		(4,968,519)	(4,222,382)	(4,531,165)
Non-operating grants, subsidies and contributions	9	1,585,292	1,653,712	1,177,694
Profit on disposal of assets	4(b)	22,298	13,511	0
(Loss) on disposal of assets	4(b)	(27,267)	(6,877)	(18,398)
<b>Net result</b>		<b>(3,388,196)</b>	<b>(2,562,036)</b>	<b>(3,371,869)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(3,388,196)</b>	<b>(2,562,036)</b>	<b>(3,371,869)</b>

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

## FOR THE YEAR ENDED 30TH JUNE 2019

### 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.

PROGRAM NAME	OBJECTIVE	ACTIVITIES
<b>GOVERNANCE</b>	Provide the greatest level of administrative support to all Council functions and activities as well as to elected members.	Delivering administration services to elected members. Coordinating external audits of the Shire's finances and administrative processes. Administering and operating Council's facilities and services.
<b>GENERAL PURPOSE FUNDING</b>	Provide a solid financial platform by good financial management in order to provide a level of services expected by electors.	Administering the Rates function, interest on investments and the receipt of grant funds.
<b>LAW, ORDER, PUBLIC SAFETY</b>	Ensure residents enjoy a standard of living as free as possible from the threat of bushfires and public nuisance (eg dog attacks).	Assisting Volunteer Bushfire Brigades to prevent fire, preserve life and protect property. Registering of dogs and cats. Enforcing local laws and miscellaneous legislation.
<b>HEALTH</b>	Maintain a high standard of health control for the benefit of residents by ensuring compliance with all relevant legislation and regular testing by health staff.	Managing rubbish disposal and controlling industrial emissions. Inspecting premises where food is prepared for or sold to the public, and testing the food. Controlling mosquitoes and flies. Maintaining the Doctor's surgery in Coorow and subsidising GP Services.
<b>EDUCATION AND WELFARE</b>	Provide a range of services to protect the welfare of various segments within the community, including children and the aged, and assist local Community Resource Centres to offer limited education/training services to local residents.	Maintaining facilities as child minding centres, encouraging other parties to offer this service. Providing aged persons' accommodation. Contributing to Community Resource Centres.
<b>HOUSING</b>	Provide and maintain a range of Council-owned residences to the Shire employees to encourage and retain high quality staff and management.	Renting properties to Shire employees. Maintaining an optimum mix of different properties to suit Council's future needs.
<b>COMMUNITY AMENITIES</b>	Provide high quality community amenities (eg waste management and public conveniences) for use by both residents and visitors as well as manage the Town Planning Scheme to encourage and foster development within the Shire.	Managing the collection of rubbish and maintaining tips and transfer stations. Inspecting septic tanks. Providing public toilets and ablutions. Maintaining a coastal public cemetery and contributing financially to the Winchester cemetery. Administering and reviewing town planning and regional development. Protecting the coastal environment and maintaining urban stormwater drainage infrastructure.
<b>RECREATION AND CULTURE</b>	Provide cost effective recreation and culture facilities of a high standard for use by residents and visitors and help ensure that the use of these facilities is maximised.	Administering and operating public halls and community centres. Administering and/or operating beaches, foreshores and the Coorow Swimming Pool. Administering and operating ovals, recreation centres and other sporting facilities. Providing boat ramp facilities, library services and limited radio rebroadcasting. Encouraging other cultural activities both to and within the Shire.
<b>TRANSPORT</b>	Construct and maintain a high quality road network in an efficient manner, which is designed to meet the transport requirements of residents, local industry and visitors.	Constructing and maintaining streets, roads, parking facilities and footpaths. Maintaining the Shire works depots and the Leeman airstrip. Purchasing and maintaining Road plant. Providing Police licensing services.
<b>ECONOMIC SERVICES</b>	Provide support for local industry to encourage and foster economic development within the Shire and the Midwest Region.	Controlling vermin, noxious weeds and other flora and fauna pests. Promoting the Shire as a tourist destination. Operating and maintaining the Coorow Caravan Park and Milligan Island Camping Node. Administering building control legislation, including licensing of caravan parks. Administering and operating a water standpipes system in the Coorow Shire.
<b>OTHER PROPERTY AND SERVICES</b>	Maintain the fleet of plant and equipment in good working order and provide additional income by utilising downtime to perform private works.	Producing income by providing Shire plant and labour for private works projects. Administering administration and public works overheads and plant operation costs. Administering the stock (materials in store) system.

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY NATURE OR TYPE**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		3,311,865	3,083,166	3,172,248
Operating grants, subsidies and contributions		1,204,385	1,846,463	1,801,352
Fees and charges		552,355	612,691	534,785
Interest earnings		112,406	127,189	70,764
Goods and services tax		160,287	18,654	0
Other revenue		15,250	146,995	518,522
		5,356,548	5,835,158	6,097,671
<b>Payments</b>				
Employee costs		(2,319,693)	(2,020,322)	(1,762,577)
Materials and contracts		(1,542,090)	(1,132,901)	(2,133,568)
Utility charges		(171,640)	(195,025)	(230,500)
Interest expenses		(10,431)	(16,581)	(10,861)
Insurance expenses		(187,968)	(209,811)	(200,506)
Goods and services tax		(160,287)	0	0
Other expenditure		(58,250)	(163,183)	(64,560)
		(4,450,359)	(3,737,823)	(4,402,572)
<b>Net cash provided by (used in) operating activities</b>	3	906,189	2,097,335	1,695,099
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(1,115,275)	(724,806)	(1,064,097)
Payments for construction of infrastructure	4(a)	(4,053,827)	(2,437,874)	(3,472,583)
Non-operating grants, subsidies and contributions used for the development of assets	9	1,585,292	1,653,712	1,177,694
Proceeds from sale of plant & equipment	4(b)	187,379	85,045	185,843
<b>Net cash provided by (used in) investing activities</b>		(3,396,431)	(1,423,923)	(3,173,143)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6	(126,584)	(137,203)	(137,203)
Advances to community groups	6	(250,000)	0	0
Proceeds from self supporting loans	6(a)	21,663	0	0
Proceeds from new borrowings	6(b)	750,000	0	0
<b>Net cash provided by (used in) financing activities</b>		395,079	(137,203)	(137,203)
<b>Net increase (decrease) in cash held</b>		(2,095,163)	536,209	(1,615,247)
Cash at beginning of year		3,788,797	3,252,588	3,252,764
<b>Cash and cash equivalents at the end of the year</b>	3	<b>1,693,634</b>	<b>3,788,797</b>	<b>1,637,517</b>

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

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY REPORTING PROGRAM**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	1,933,486	2,030,684	1,963,417
		1,933,486	2,030,684	1,963,417
<b>Revenue from operating activities (excluding rates)</b>				
Governance		0	7,454	16,050
General purpose funding		792,220	1,531,488	812,260
Law, order, public safety		66,430	95,199	76,960
Health		3,425	5,543	4,194
Education and welfare		27,760	28,991	27,660
Housing		105,339	97,291	97,061
Community amenities		312,163	319,566	796,743
Recreation and culture		387,220	241,654	786,741
Transport		94,980	99,165	127,660
Economic services		77,008	89,750	79,807
Other property and services		87,493	186,724	95,300
		1,954,038	2,702,825	2,920,436
<b>Expenditure from operating activities</b>				
Governance		(557,148)	(554,842)	(566,337)
General purpose funding		(259,633)	(326,975)	(292,933)
Law, order, public safety		(452,310)	(533,975)	(406,204)
Health		(136,607)	(137,122)	(186,895)
Education and welfare		(105,409)	(97,778)	(112,989)
Housing		(20,682)	(36,280)	(13,853)
Community amenities		(793,750)	(751,164)	(899,863)
Recreation and culture		(1,686,750)	(1,743,596)	(1,734,161)
Transport		(5,831,255)	(5,528,227)	(5,770,880)
Economic services		(298,567)	(210,076)	(254,029)
Other property and services		(24,938)	(120,091)	(354,103)
		(10,167,049)	(10,040,126)	(10,592,247)
<b>Operating activities excluded from budget</b>				
(Profit) on asset disposals	4(b)	(22,298)	(13,511)	0
Loss on disposal of assets	4(b)	27,267	6,877	18,398
Depreciation on assets	5	6,172,980	6,168,915	6,051,277
Movement in employee benefit provisions (non-current)		4,594	4,296	3,441
<b>Amount attributable to operating activities</b>		(96,982)	859,960	364,722
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	1,585,292	1,653,712	1,177,694
Purchase property, plant and equipment	4(a)	(1,115,275)	(724,806)	(1,064,097)
Purchase and construction of infrastructure	4(a)	(4,053,827)	(2,437,874)	(3,472,583)
Proceeds from disposal of assets	4(a)	187,379	85,045	185,843
<b>Amount attributable to investing activities</b>		(3,396,431)	(1,423,923)	(3,173,143)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(126,584)	(137,203)	(137,203)
Proceeds from new borrowings	6(b)	750,000	0	0
Advance to community groups		(250,000)		
Proceeds from self supporting loans	6(a)	21,663	0	0
Transfers to/from restricted cash (unspent grants)		190,406	(115,902)	71,777
Transfers to cash backed reserves (restricted assets)	7(a)	(338,726)	(439,640)	(286,596)
Transfers from cash backed reserves (restricted assets)	7(a)	7,131	68,642	38,195
<b>Amount attributable to financing activities</b>		253,890	(624,103)	(313,827)
<b>Budgeted deficiency before general rates</b>		(3,239,523)	(1,188,066)	(3,122,248)
<b>Estimated amount to be raised from general rates</b>	1	3,239,523	3,121,552	3,122,248
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	<b>0</b>	<b>1,933,486</b>	<b>0</b>

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



**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY NATURE OR TYPE**

NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
<b>OPERATING ACTIVITIES</b>			
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	1,933,486	1,963,417
		1,933,486	1,963,417
<b>Revenue from operating activities (excluding rates)</b>			
Operating grants, subsidies and contributions	9	1,251,729	1,796,365
Fees and charges	8	552,355	534,785
Interest earnings	10(a)	112,406	70,764
Other revenue	10(b)	15,250	518,522
Profit on asset disposals	4(b)	22,298	0
		1,954,038	2,920,436
<b>Expenditure from operating activities</b>			
Employee costs		(2,294,693)	(1,762,577)
Materials and contracts		(1,243,820)	(2,253,568)
Utility charges		(171,640)	(230,500)
Depreciation on non-current assets	5	(6,172,980)	(6,051,277)
Interest expenses	10(c)	(10,431)	(10,861)
Insurance expenses		(187,968)	(200,506)
Other expenditure		(58,250)	(64,560)
Loss on asset disposals	4(b)	(27,267)	(18,398)
		(10,167,049)	(10,592,247)
<b>Operating activities excluded from budget</b>			
(Profit) on asset disposals	4(b)	(22,298)	0
Loss on disposal of assets	4(b)	27,267	18,398
Depreciation on assets	5	6,172,980	6,051,277
Movement in employee benefit provisions (non-current)		4,594	3,441
<b>Amount attributable to operating activities</b>		(96,982)	364,722
<b>INVESTING ACTIVITIES</b>			
Non-operating grants, subsidies and contributions	9	1,585,292	1,177,694
Purchase property, plant and equipment	4(a)	(1,115,275)	(1,064,097)
Purchase and construction of infrastructure	4(a)	(4,053,827)	(3,472,583)
Proceeds from disposal of assets	4(b)	187,379	185,843
<b>Amount attributable to investing activities</b>		(3,396,431)	(3,173,143)
<b>FINANCING ACTIVITIES</b>			
Repayment of borrowings	6(a)	(126,584)	(137,203)
Proceeds from new borrowings	6	750,000	0
Advance to community groups		(250,000)	0
Proceeds from self supporting loans	6(a)	21,663	0
Transfers to/from restricted cash (unspent grants)		190,406	71,777
Transfers to cash backed reserves (restricted assets)	7(a)	(338,726)	(286,596)
Transfers from cash backed reserves (restricted assets)	7(a)	7,131	38,195
<b>Amount attributable to financing activities</b>		253,890	(313,827)
<b>Budgeted deficiency before general rates</b>		(3,239,523)	(3,122,248)
<b>Estimated amount to be raised from general rates</b>	1	3,239,523	3,122,248
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	0	0

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2018/19 Budgeted rate revenue	2018/19 Budgeted interim rates	2018/19 Budgeted back rates	2018/19 Budgeted total revenue	2017/18 Actual Revenue
	\$		\$	\$	\$	\$	\$	\$
<b>Differential general rate</b>								
UV - Agriculture	0.016672	198	121,085,473	2,018,738	0	0	2,018,738	1,938,675
UV - Mining	0.167738	15	607,680	101,931	0	0	101,931	101,060
UV - Mining Exploration	0.115831	6	50,064	5,799	0	0	5,799	2,254
GRV - Townsites	0.124871	747	8,256,953	1,031,054	0	0	1,031,054	975,083
<b>Sub-Totals</b>		966	130,000,170	3,157,522	0	0	3,157,522	3,017,072
<b>Minimum</b>	\$							
UV - Agriculture	815	9	106,827	7,335	0	0	7,335	7,335
UV - Mining	815	10	19,595	8,150	0	0	8,150	8,150
UV - Mining Exploration	300	5	5,124	1,500	0	0	1,500	1,500
GRV - Townsites	815	183	842,785	149,145	0	0	149,145	164,630
<b>Sub-Totals</b>		207	974,331	166,130	0	0	166,130	181,615
		1,173	130,974,501	3,323,652	0	0	3,323,652	3,198,687
Ex-Gratia Rates							11,371	10,978
Rates Adjustments							(500)	2,019
Discounts/concessions (Refer note 1(h))							(95,000)	(90,132)
<b>Total amount raised from general rates</b>							3,239,523	3,121,552
Specified area rates (Refer note 1(f))							0	0
<b>Total rates</b>							3,239,523	3,121,552

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

The general rates detailed for the 2018/19 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Payment in full	3/09/2018	0	0.00%	11.00%
<b>Option two</b>				
Two instalments	3/09/2018 7/01/2019	5	5.50%	11.00%
<b>Option three</b>				
Four instalments	3/09/2018 5/11/2018 7/01/2019 11/03/2019	15	5.50%	11.00%

	2018/19 Budget Budget revenue	2017/18 Actual
	\$	\$
Instalment plan admin charge revenue	2,200	2,360
Instalment plan interest earned	7,500	7,610
Unpaid rates and service charge interest earned	18,100	26,539
	27,800	36,509

(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
UV - Agricultural	Properties used predominantly for agricultural purposes	To ensure all ratepayers contribute an equitable share to maintaining the Shire's assets and services
UV - Mining	Properties with a land use associated with mining leases/tenements	To ensure all ratepayers contribute an equitable share to maintaining the Shire's assets and services
UV - Exploration	Properties with a land use associated with mining exploration	To ensure all ratepayers contribute an equitable share to maintaining the Shire's assets and services

The adopted rate in the dollar for UV - Agricultural is different to what was advertised as the UV Revaluations were received after advertising had commenced and resulted in a reduction in valuations of \$693,500. The UV - Agricultural rate in the dollar was increased to 1.6672 to ensure that the total rates raised remained the same.

(d) Differential Minimum Payment

Description	Characteristics	Objects
UV - Agricultural	Properties used predominantly for agricultural purposes	This rate is considered the minimum contribution for basic services and infrastructure
UV - Mining	Properties with a land use associated with mining leases/tenements	This rate is considered the minimum contribution for basic services and infrastructure
UV - Exploration	Properties with a land use associated with mining exploration	To cover basic costs of administering a rate assessment

(e) Variation in Adopted Differential Rates to Local Public Notice

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
UV - Agricultural	0.016577	0.016672	Offset impact of revaluation
UV - Mining	0.167738	0.167738	No difference
UV - Mining Exploration	0.115831	0.115831	No difference
Minimum payment	Proposed Minimum \$	Adopted Minimum \$	Reasons for the difference
UV - Agricultural	815	815	No difference
UV - Mining	815	815	No difference
UV - Mining Exploration	300	300	No difference

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**1. RATES AND SERVICE CHARGES (CONTINUED)**

**(f) Specified Area Rate**

The Shire did not raise specified area rates for the year ended 30th June 2019.

**(g) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2019.

**(h) Rates discounts**

Rate or fee to which discount is granted	Disc % or Amount (\$)	2018/19 Budget	2017/18 Actual	Circumstances in which discount is granted
Municipal Rates	4%	\$ 95,000	\$ 90,132	When rates are paid in full within 35 days of being levied
		95,000	90,132	

**(i) Waivers or concessions**

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2019.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**2. NET CURRENT ASSETS**

	Note	2018/19 Budget	2017/18 Actual
		\$	\$
<b>Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash - unrestricted	3	226,407	2,653,164
Cash - restricted reserves	3	1,467,229	1,135,633
Receivables		244,728	269,726
Inventories		16,607	16,607
		1,954,971	4,075,130
<b>Less: current liabilities</b>			
Trade and other payables		(252,300)	(575,570)
Long term borrowings		(72,699)	(104,921)
Provisions		(416,710)	(416,710)
		(741,709)	(1,097,201)
<b>Unadjusted net current assets</b>		1,213,262	2,977,929
<b>Adjustments</b>			
Less: Cash - restricted reserves	3	(1,467,229)	(1,135,633)
Less: Restricted Cash - Unspent Grants		0	(190,405)
Add: Current portion of borrowings		72,699	104,921
Add: Component Leave Liability not required to be funded		181,268	176,674
<b>Adjusted net current assets - surplus/(deficit)</b>		0	1,933,486

**Reason for Adjustments**

The differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Coorow's operational cycle. In the case of liabilities where the Shire of Coorow does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire of Coorow's intentions to release for sale.

**TRADE AND OTHER RECEIVABLES**

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

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

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

## **2. NET CURRENT ASSETS (CONTINUED)**

### **SIGNIFICANT ACCOUNTING POLICIES**

#### **TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Coorow 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.

#### **PROVISIONS**

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

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

#### **INVENTORIES**

##### **General**

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

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

##### **Superannuation**

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

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

#### **EMPLOYEE BENEFITS**

##### **Short-term employee benefits**

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

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**3. RECONCILIATION OF CASH**

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

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
Cash - unrestricted	\$ 226,407	\$ 2,653,164	\$ 624,482
Cash - restricted	1,467,229	1,135,633	1,013,035
	<b>1,693,636</b>	<b>3,788,797</b>	<b>1,637,517</b>
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Leave Reserve	181,268	176,674	175,819
Building Reserve	208,153	154,145	204,124
Resource Sharing Reserve	25,538	24,891	24,770
Plant Reserve	636,109	571,120	419,083
Television Rebroadcasting Reserve	23,071	27,116	26,985
Joint Venture Housing Reserve	57,690	58,893	74,799
Road Infrastructure Reserve	115,938	113,000	0
Bowling Club Reserve	6,523	4,311	4,300
Pool Revitalisation Reserve	207,312	0	65,504
Tourist Infrastructure Reserve	5,627	5,484	17,651
	<b>1,467,229</b>	<b>1,135,634</b>	<b>1,013,035</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	<b>(3,388,196)</b>	<b>(2,562,037)</b>	<b>(3,371,869)</b>
Depreciation	6,172,980	6,168,915	6,051,277
(Profit)/loss on sale of asset	4,969	(6,634)	18,398
(Increase)/decrease in receivables	24,998	24,292	54,987
(Increase)/decrease in inventories	0	(2,238)	0
Increase/(decrease) in payables	(323,270)	128,749	120,000
Grants/contributions for the development of assets	(1,585,292)	(1,653,712)	(1,177,694)
<b>Net cash from operating activities</b>	<b>906,189</b>	<b>2,097,335</b>	<b>1,695,099</b>

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2018/19 Budget total	2017/18 Actual total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>													
Buildings - non-specialised	0	0	0	0	0	146,420	0	0	0	0	0	146,420	61,173
Buildings - specialised	0	0	28,061	0	0	40,870	0	132,470	36,529	0	0	237,930	321,278
Plant and equipment	0	0	24,875	0	0	0	0	0	648,370	0	57,680	730,925	342,355
	0	0	52,936	0	0	187,290	0	132,470	684,899	0	57,680	1,115,275	724,806
<i>Infrastructure</i>													
Infrastructure - Roads	0	0	0	0	0	0	0	1,908,602	0	0	0	1,908,602	1,783,782
Infrastructure - Footpaths	0	0	0	0	0	0	0	96,210	0	0	0	96,210	7,509
Infrastructure - Drainage	0	0	0	0	0	0	0	0	0	0	0	0	3,303
Infrastructure - Other	0	0	0	0	0	0	5,365	2,043,650	0	0	0	2,049,015	643,280
	0	0	0	0	0	0	5,365	2,043,650	2,004,812	0	0	4,053,827	2,437,874
<b>Total acquisitions</b>	0	0	52,936	0	0	187,290	5,365	2,176,120	2,689,711	0	57,680	5,169,102	3,162,680

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

2018/2019 Capital Budget & Funding Sources



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	Net book value	Sale proceeds	2018/19 Budget		2017/18 Actual		2017/18 Budget	
			Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>								
Governance	0	0	0	0	0	(450)	0	0
Law, order, public safety	0	0	0	0	10,164	0	0	0
Health	0	0	0	0	0	(6,427)	0	(2,853)
Housing	36,661	50,000	13,339	0	0	0	0	0
Transport	129,580	104,979	2,666	(27,267)	3,346	0	0	(15,545)
Other property and services	26,107	32,400	6,293	0	0	0	0	0
	192,348	187,379	22,298	(27,267)	13,510	(6,877)	0	(18,398)
<b>By Class</b>								
<i>Property, Plant and Equipment</i>								
Land - freehold land	10,000	10,000	0	0	0	0	0	0
Buildings - non-specialised	26,661	40,000	13,339	0	0	0	0	0
Plant and equipment	155,687	137,379	8,959	(27,267)	13,511	(6,877)	0	(18,398)
	192,348	187,379	22,298	(27,267)	13,511	(6,877)	0	(18,398)

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

2018/2019 Capital Budget & Funding Sources

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**5. ASSET DEPRECIATION**

**By Program**

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

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Drainage
Infrastructure - Other

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
	694	683	68,744
	188,898	188,431	127,414
	8,010	9,313	9,404
	46,800	47,253	49,636
	142,638	143,137	144,503
	76,643	76,776	67,046
	822,946	824,274	827,877
	4,412,167	4,408,142	4,588,379
	22,994	23,373	20,356
	451,190	447,533	147,918
	6,172,980	6,168,915	6,051,277
	0	128,400	0
	820,765	661,179	807,765
	0		7,493
	498,170	611,706	477,170
	4,371,961	4,357,221	4,320,961
	19,812	20,102	18,608
	31,605	31,563	31,602
	430,667	358,744	387,678
	6,172,980	6,168,915	6,051,277

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

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

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.

**DEPRECIATION (CONTINUED)**

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

Buildings - non-specialised	30 to 50 Years
Buildings - specialised	30 to 50 Years
Furniture and equipment	4 to 10 Years
Plant and equipment	5 to 15 Years
Infrastructure - Roads formation	not depreciated
pavement	50 Years
bituminous seal	20 Years
asphalt surfaces	25 Years
gravel sheet	12 Years
Infrastructure - Footpaths	20 Years
Infrastructure - Drainage	75 Years

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**6. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Principal 30-Jun-18	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual
			\$	\$	\$	\$	\$	\$
<b>Housing</b>								
Loan 79 - Tuart St House	0	0	0	23,627	0	0	0	1,233
Loan 88 - Morcombe St House	75,153	0	75,153	72,483	0	75,153	2,064	5,992
Loan 89 - Brand St Houses	45,014	0	29,768	28,829	15,246	45,014	735	2,766
<b>Recreation and culture</b>								
Loan 87 - Maley Park	0	0	0	12,264	0	0	0	870
Loan 91 - Swimming Pool	0	500,000	0	0	500,000	0	0	0
	120,167	500,000	104,921	137,203	515,246	120,167	2,799	10,861
<b>Self Supporting Loans</b>								
<b>Economic services</b>								
Coorow Hotel SSL	0	250,000	21,663	0	228,337	0	7,632	0
	0	250,000	21,663	0	228,337	0	7,632	0
	120,167	750,000	126,584	137,203	743,583	120,167	10,431	10,861

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.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**6. INFORMATION ON BORROWINGS (CONTINUED)**

**(b) New borrowings - 2018/19**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Loan 90 - Coorow Hotel	WATC	Fixed Rate	10	3.12	250,000	42,954	250,000	0
Loan 91 - Swimming Pool	WATC	Fixed Rate	10	3.12	500,000	85,908	500,000	0
					750,000	128,862	750,000	0

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2018 nor is it expected to have unspent borrowing funds as at 30th June 2019.

**(d) Credit Facilities**

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Credit card limit	15,000	15,000	15,000
<b>Total amount of credit unused</b>	15,000	15,000	15,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	743,583	120,167	120,167

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance	2017/18 Actual Opening Balance	2017/18 Actual Transfer to	2017/18 Actual Transfer (from)	2017/18 Actual Closing Balance	2017/18 Budget Opening Balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	176,674	4,594	0	181,268	172,378	4,296	0	176,674	172,378	3,441	0	175,819
Building Reserve	154,145	54,008	0	208,153	4,044	150,101	0	154,145	4,043	200,081	0	204,124
Resource Sharing Reserve	24,891	647	0	25,538	24,285	605	0	24,891	24,285	485	0	24,770
Plant Reserve	571,120	64,989	0	636,109	410,880	160,240	0	571,120	410,881	8,202	0	419,083
Television Rebroadcasting Reserve	27,116	705	(4,750)	23,071	26,457	659	0	27,116	26,457	528	0	26,985
Wann Park Water Reserve	0	0	0	0	31,756	791	(32,548)	0	31,756	634	(32,390)	0
Joint Venture Housing Reserve	58,893	1,178	(2,381)	57,690	59,829	1,491	(2,427)	58,893	59,829	20,775	(5,805)	74,799
Road Infrastructure Reserve	113,000	2,938	0	115,938	0	113,000	0	113,000	0	0	0	0
Bowling Club Reserve	4,311	2,212	0	6,523	2,157	2,154	0	4,311	2,157	2,143	0	4,300
Pool Revitalisation Reserve	0	207,312	0	207,312	32,848	819	(33,667)	0	32,848	32,656	0	65,504
Tourist Infrastructure Reserve	5,484	143	0	5,627	0	5,484	0	5,484	0	17,651	0	17,651
	1,135,634	338,726	(7,131)	1,467,229	764,634	439,640	(68,642)	1,135,634	764,634	286,596	(38,195)	1,013,035

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Leave Reserve	Ongoing	To be used to fund annual and long service leave requirements
Building Reserve	Ongoing	To be used for the upgrading of Council buildings
Resource Sharing Reserve	Ongoing	To be used for resource sharing projects
Plant Reserve	Ongoing	To be used for the purchase of major plant
Television Rebroadcasting Reserve	Ongoing	To be used to maintain/upgrade equipment at rebroadcasting sites
Wann Park Water Reserve	2017/2018	To be used to fund the development of a suitable water supply to Wann Park in Leeman
Joint Venture Housing Reserve	Ongoing	To be used for the maintenance and further development of joint venture housing
Road Infrastructure Reserve	Ongoing	To be used for road, footpath and drainage infrastructure projects
Bowling Club Reserve	Ongoing	To be used for the future replacement of synthetic bowling green surfaces
Pool Revitalisation Reserve	2019/2020	To be used for the renewal of the Coorow Swimming Pool
Tourist Infrastructure Reserve	Ongoing	To be used for the construction and renewal of tourist infrastructure

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**8. FEES & CHARGES REVENUE**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>
	\$	\$
General purpose funding	4,210	4,716
Law, order, public safety	4,250	5,655
Health	2,275	3,999
Education and welfare	27,260	28,148
Housing	91,800	77,710
Community amenities	312,163	309,475
Recreation and culture	17,271	21,257
Economic services	68,126	89,861
Other property and services	25,000	27,846
	<b>552,355</b>	<b>568,667</b>

**9. GRANT REVENUE**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>
	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
<b>By Program:</b>		
<b>Operating grants, subsidies and contributions</b>		
Governance	0	7,454
General purpose funding	683,236	1,399,582
Law, order, public safety	62,180	79,309
Health	1,150	1,544
Education and welfare	500	843
Housing	200	0
Community amenities	0	10,000
Recreation and culture	369,949	103,254
Transport	77,314	86,334
Economic services	1,000	0
Other property and services	56,200	158,143
	<b>1,251,729</b>	<b>1,846,463</b>
<b>Non-operating grants, subsidies and contributions</b>		
Law, order, public safety	62,875	136,688
Education and welfare	0	73,693
Community amenities	3,727	265,721
Recreation and culture	784,139	103,904
Transport	734,551	1,016,999
Economic services	0	56,707
	<b>1,585,292</b>	<b>1,653,712</b>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**10. OTHER INFORMATION**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	29,174	19,057	15,264
- Other funds	50,000	73,983	30,000
Interest on Self Supporting Loan	7,632	0	0
Other interest revenue (refer note 1b)	25,600	34,149	25,500
	112,406	127,189	70,764
<b>The net result includes as expenses</b>			
<b>(b) Auditors remuneration</b>			
Audit services	50,000	23,548	18,250
Other services	12,000	2,379	12,700
	62,000	25,927	30,950
<b>(c) Interest expenses (finance costs)</b>			
Borrowings (refer note 6(a))	10,431	10,861	10,861
	10,431	10,861	10,861
<b>(d) Elected members remuneration</b>			
Meeting fees	18,400	19,000	18,800
Mayor/President's allowance	10,000	10,000	10,000
Deputy Mayor/President's allowance	2,500	2,500	2,500
Travelling expenses	6,000	11,377	7,000
Telecommunications allowance	4,800	4,800	4,800
	41,700	47,677	43,100

**11. MAJOR LAND TRANSACTIONS**

It is not anticipated any land transactions or major land transactions will occur in 2018/19.

**12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**13. INTERESTS IN JOINT ARRANGEMENTS**

It is not anticipated the Shire will be party to any joint venture arrangements during 2018/19.

**14. TRUST FUNDS**

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 30-Jun-18	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-19
	\$	\$	(\$)	\$
BCTIF	606	12,500	(12,800)	306
Building Services Levy	429	10,200	(10,500)	129
Standpipe Cards	2,730	200	(1,300)	1,630
Leeman Ratepayer Association	5,791	0	(2,000)	3,791
Kerbing/Footpath Bonds	13,600	500	(3,000)	11,100
Coorow Volunteer Bush Fire Brigade	2,025	0	(1,000)	1,025
Coorow Number Plates	400	400	(800)	0
Green Head Number Plates	200	200	(400)	0
Leeman Number Plates	200	0	0	200
Refuse Site Key	200	0	0	200
Other Bonds	383,119	4,500	(373,430)	14,189
Housing Bonds	1,430	0	(1,430)	0
	410,730	28,500	(406,660)	32,570



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**15. BUDGET RATIOS**

	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>
Operating Surplus	(1.48)	(0.87)	(0.89)	(0.28)
Funds After Operations	0.32	0.60	0.94	1.73
PPE	(0.03)	0.02	(0.03)	(0.01)
Infrastructure	(0.01)	(0.02)	(0.01)	(0.01)
Cash Reserves	0.37	0.15	0.25	0.32
Borrowings	0.11	0.05	0.03	0.19
Debt Servicing	0.04	0.03	0.03	0.03
Average Rates (UV)	7,342	7,963	8,404	8,821
Average Rates (GRV)	1,122	1,186	1,225	1,269

The ratios are calculated as follows:

**OPERATIONS**

Operating Surplus  $\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$

Funds After Operations  $\frac{\text{Funds remaining after operations}}{\text{General funds}}$

**ASSET RATIOS**

PPE  $\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$

Infrastructure  $\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$

**FINANCING RATIOS**

Cash Reserves  $\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$

Borrowings  $\frac{\text{Principal outstanding}}{\text{General funds}}$

Debt Servicing  $\frac{\text{Principal and interest due}}{\text{General funds}}$

**RATES RATIOS**

Average Rates  $\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**16. SIGNIFICANT ACCOUNTING POLICIES - OTHER  
INFORMATION**

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CRITICAL ACCOUNTING ESTIMATES**

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

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

**ROUNDING OFF FIGURES**

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

**COMPARATIVE FIGURES**

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

**BUDGET COMPARATIVE FIGURES**

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

**REVENUE RECOGNITION**

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Coorow obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

## 2018/2019 Capital Budget & Funding Sources

BUILDINGS	PROG	JOB	C/C	COST	TRADE	RES/LOAN	GRANTS	MUNI
Green Head Fire Shed - Capital	5	BC047	421	28,061	-	-	28,061	-
6, Lot 131 Spain Street - Capital	9	BC000	420	30,000	-	-	-	30,000
7, Lot 29 Spain Street - Capital	9	BC013	420	57,000	-	-	-	57,000
2, Lot 9 Thomas Street - Capital	9	BC019	420	25,000	-	-	-	25,000
29, Lot 49 Nairn Street - Capital	9	BC020	420	9,370	-	-	-	9,370
63, Lot 64 Nairn Street - Capital	9	BC022	420	10,900	-	-	-	10,900
5, Lot 520 Tuart Street - Capital	9	BC023	420	40,000	-	-	-	40,000
18, Lot 626 Morcombe Road - Capital	9	BC024	421	6,500	-	-	-	6,500
9, Lot 453 Morcombe Road - Capital	9	BC054	420	1,700	-	-	-	1,700
Unit A Brand Street - Capital	9	BC055	423	3,410	-	-	-	3,410
Unit B Brand Street - Capital	9	BC056	423	3,410	-	-	-	3,410
Coorow Bowling Club - Capital	11	BC031	420	6,220	-	-	-	6,220
Coorow Hall - Capital	11	BC033	420	3,000	-	-	-	3,000
Maley Park Facilities - Capital	11	BC034	421	12,000	-	-	-	12,000
Green Head Community Centre - Capital	11	BC036	423	105,000	-	-	50,000	55,000
Coorow Golf Club Buildings - Capital	11	BC050	420	6,250	-	-	-	6,250
Coorow Depot - Capital	12	BC039	420	11,000	-	-	-	11,000
Leeman Depot - Capital	12	BC040	420	5,053	-	-	-	5,053
Green Head Depot - Capital	12	BC041	420	20,476	-	-	-	20,476
				384,350	-	-	78,061	306,289
<b>PLANT &amp; EQUIPMENT</b>								
CCTV Cameras & Equipment (Capital)	5	PE0072	423	24,875	-	-	22,875	2,000
CAT DGH Dozer (Capital)	12	PE0035	420	480,000	50,000	-	-	430,000
CW002 MWS Dual Cab Utility (Capital)	12	PE0002	420	51,500	30,273	-	-	21,227
CW008 Coastal Leading Hand Utility (Capital)	12	PE008	420	40,526	22,706	-	-	17,820
CW0024 Low Loader Trailer (Capital)	12	PE0024	420	30,000	-	-	-	30,000
Pedestrian Roller	12	PE6	420	12,000	-	-	-	12,000
CW3315 Utility (Capital)	12	PE3315	420	31,669	2,000	-	-	29,669
CW3512 Skid Steer Loader (Capital)	12	PE3512	420	2,675	-	-	-	2,675
CW000 DCEO Vehicle (Capital)	14	PE000	420	57,680	32,400	-	-	25,280
				730,925	137,379	-	22,875	570,671
<b>INFRASTRUCTURE - ROADS</b>								
Fennell Road (Capital) Council Funded	12	RC025	420	120,046	-	-	-	120,046
Teasdale Road (Capital) Council Funded	12	RC026	421	60,000	-	-	-	60,000
Banovich Road (Capital) Council Funded	12	RC035	420	123,612	-	-	-	123,612
South Waddy Road (Capital) Council Funded	12	RC005	420	186,581	-	-	-	186,581
Toothardie Road (Capital) Council Funded	12	RC027	420	116,468	-	-	-	116,468
Mazza Road (Capital) Council Funded	12	RC028	420	83,348	-	-	-	83,348
Miling North Road (Capital) R2R	12	R2R029	421	132,662	-	-	68,052	64,610
Thomas Road (Capital) R2R	12	R2R014	420	113,076	-	-	95,000	18,076
Wubin-Gunyidi Road (Capital) R2R	12	R2R165	420	162,664	-	-	71,166	91,498
Buntine-Marchagee Road (Capital) RRG	12	RRG002	421	292,199	-	-	177,000	115,199
Coorow-Greenhead Road East (Capital) RRG	12	RRG161	420	248,114	-	-	162,000	86,114
Coorow-Greenhead Road West (Capital) RRG	12	RRG162	421	269,832	-	-	161,333	108,499
				1,908,602	-	-	734,551	1,174,051
<b>INFRASTRUCTURE - FOOTPATHS</b>								
Green Head Road Footpath (Capital)	12	FC104	423	27,970	-	-	-	27,970
Grigson Street Footpath (Capital)	12	FC106	423	26,180	-	-	-	26,180
Morcombe Street, Green Head Footpath (Capital)	12	FC108	423	14,020	-	-	-	14,020
Morcombe Road, Leeman Footpath (Capital)	12	FC109	423	28,040	-	-	-	28,040
				96,210	-	-	-	96,210
<b>INFRASTRUCTURE OTHER</b>								
Coastal Waste Transfer Station (Capital)	10	OC007	421	5,365	-	-	-	5,365
Coastal Cemetery (Capital)	10	OC048	423	-	-	-	-	-
Leeman Foreshore Infrastructure (Capital)	11	OC004	422	249,145	-	-	249,145	-
Green Head Skate Park (Capital)	11	OC009	421	30,000	-	-	20,000	10,000
Maley Park Infrastructure (Capital)	11	OC034	421	50,000	-	-	-	50,000
Coorow Skate Park (Capital)	11	OC036	421	11,700	-	-	-	11,700
Morphett Park Infrastructure (Capital)	11	OC042	423	4,990	-	-	-	4,990
Dynamite Bay Infrastructure (Capital)	11	OC043	423	45,000	-	-	-	45,000
Lakes Park (Capital)	11	OC046	420	-	-	-	-	-
Green Head Sports Club Other Infrastructure (Capital)	11	OC062	420	5,000	-	-	-	5,000
Lot 601 Park, Peterson Place (Capital)	11	OC064	423	183,834	-	-	183,834	-
Coorow Swimming Pool (Capital)	11	OC037	420	1,060,000	-	500,000	500,000	60,000
Three Bays Walkway (Capital)	11	OC065	422	403,981	0	0	350,531	53,450
				2,049,015	-	500,000	1,303,510	245,505
<b>Total</b>				<b>5,169,102</b>	<b>137,379</b>	<b>500,000</b>	<b>2,138,997</b>	<b>2,392,726</b>

## SHIRE OF COOROW 2018/2019 FEES AND CHARGES

		Fee/Charge	GST Incl.	Authority to set Fee	GL
<b>GOVERNANCE</b>					
<b>Freedom of Information</b>					
Application Fee		\$ 30.00	N	Set by FOI Regs 1993	3140235
Charge for Staff Member's Time Dealing with Application	per hour (pro rata)	\$ 30.00	N	Set by FOI Regs 1993	3140235
Charge for Access Time Supervised by Staff Member	per hour (pro rata)	\$ 30.00	N	Set by FOI Regs 1993	3140235
Photocopy charges - staff time	per hr (pro rata)	\$ 30.00	N	Set by FOI Regs 1993	3140235
Photocopy charges	per page	\$ 0.20	N	Set by FOI Regs 1993	3140235
Charge for time taken by staff to transcribe data between media	per hour (pro rata)	\$ 30.00	N	Set by FOI Regs 1993	3140235
Charge for duplicating a tape, film or computer information		actual cost	N	Set by FOI Regs 1993	3140235
Charge for delivery, packaging and postage		actual cost	N	Set by FOI Regs 1993	3140235
<b>GENERAL PURPOSE FUNDING</b>					
<b>Rates</b>					
Late Payment Penalty Interest		11%	N	Council in accordance with LGA 6.13	3030145
Instalment Option Interest		5.5%	N	Council in accordance with LGA 6.45	3030146
Instalment Option Admin Fee	per instalment	\$ 6.00	N	Council in accordance with LGA 6.45	3030120
Enquiries/Orders/Requisitions Fee		\$ 79.00	Y	Council	3030121
Dishonoured Cheque Processing Fee		actual cost	Y	Council	3030201
<b>Sale of Council Publications</b>					
Electoral Roll (email pdf)	each	\$ 27.00	N	Subject to LGA Admin Reg 29B	3030221
Rate Book (email pdf)	each	\$ 100.00	N	Subject to LGA Admin Reg 29B	3030220
Agendas/Minutes (email pdf)	each	\$ 16.00	N	Council	3030221
Municipal Heritage Register (unbound)		\$ 53.00	N	Council	3030220
Building Approval Statistics (email pdf)	per annum	\$ 95.00	N	Subject to LGA Admin Reg 29B	3030220
<b>Printing/Photocopying/Faxing</b>					
<b>Black only</b>					
Photocopying per single sheet A4 Black and White	each	\$ 0.65	Y	Council	3030220
Photocopying per double side A4 Black and White	each	\$ 1.15	Y	Council	3030220
Photocopying per single sheet A3 Black and White	each	\$ 1.05	Y	Council	3030220
Photocopying per double side A3 Black and White	each	\$ 2.05	Y	Council	3030220
<b>Colour</b>					
Photocopying per single sheet A4 Colour	each	\$ 1.55	Y	Council	3030220
Photocopying per double side Colour	each	\$ 3.10	Y	Council	3030220
Photocopying per single sheet A3 Colour	each	\$ 2.60	Y	Council	3030220
Photocopying per double side A3 Colour	each	\$ 5.15	Y	Council	3030220
<b>Facsimile</b>					
Facsimile (outgoing) per minute - 1page	each	\$ 3.40	Y	Council	3030220
Facsimile (outgoing) Additional pages	each	\$ 3.40	Y	Council	3030220
Facsimile (incoming) - 1 page	each	\$ 3.40	Y	Council	3030220

## SHIRE OF COOROW 2018/2019 FEES AND CHARGES

		Fee/Charge	GST Incl.	Authority to set Fee	GL
<b>LAW, ORDER, PUBLIC SAFETY</b>					
<b>Animal Control</b>					
Microchipping of Dogs and Cats	per animal	\$ 62.00	N	Council	3050235
Registration of Cats (initial grant and renewal)	per annum	\$ 20.00	N	Cat Regs 2012	3050221
	3 year period	\$ 42.50	N	Cat Regs 2012	3050221
	lifetime	\$ 100.00	N	Cat Regs 2012	3050221
Concessional annual rate if registered after 31 May up to 31 October	per annum	\$ 10.00	N	Cat Regs 2012	3050221
Concessional Rates - Eligible Pensioners can claim a 50% discount		Note: Registration of a breeding cat must be a lifetime registration			
<b>Registration of Dogs</b>					
Dangerous dog (sterilised or unsterilised)	per annum	\$ 50.00	N	Dog Regs 2013	3050221
Unsterilised	per annum	\$ 50.00	N	Dog Regs 2013	3050221
	3 year period	\$ 120.00	N	Dog Regs 2013	3050221
	lifetime	\$ 250.00	N	Dog Regs 2013	3050221
Sterilised	per annum	\$ 20.00	N	Dog Regs 2013	3050221
	3 year period	\$ 42.50	N	Dog Regs 2013	3050221
	lifetime	\$ 100.00	N	Dog Regs 2013	3050221
Concessional Rates - Eligible Pensioners can claim a 50% discount					
Guide dogs		nil	N	Dog Regs 2013	3050221
Dogs used for droving or tending stock		*	N	Dog Regs 2013	3050221
Dogs owned by pensioners		**	N	Dog Regs 2013	3050221
Foxhounds, bona fide kept together in a kennelled pack of >= 10	per pack	\$ 40.00	N	Dog Regs 2013	3050221
Registration after 31 May in any year		**	N	Dog Regs 2013	3050221
Dogs kept in an approved kennel, where not otherwise registered	per establishment	\$ 200.00	N	Dog Regs 2013	3050221
State Emergency Services tracker dogs		\$ 1.00	N	Dog Regs 2013	3050221
* 25% of fee otherwise payable ** 50% of fee otherwise payable					
Seizure & Impounding of Animal		\$ 123.00	N	Council	3050240
Daily Sustenance	per animal	\$ 22.50	Y	Council	3050220
Surrender and/or Destruction of Dog/Cat		\$ 121.00	N	Council	3050222
Hire of Dog Barking Collar	per week	\$ 32.00	N	Council	3050235
Replacement of Dog/Cat Licence Tag		\$ 4.20	N	Council	3050235
Replacement of Dog/Cat Name Tag		\$ 4.20	N	Council	3050235
Inspection of Register		\$ 3.00	N	Council	3050235
Certified copy of an entry in the register		\$ 6.00	N	Council	3050235
Daily Sustenance - Livestock		\$ 22.50	Y	Council	3050220
Impounding of Cattle, Horses, Pigs and the like *		\$ 236.00	N	Council	3050240
Impounding of Sheep, Goats and the like #		\$ 72.00	N	Council	3050240
* with an additional charge of \$2.20 per km for each km that each animal needs to be driven to a pound after the first km plus a daily charge of \$22.00 per day after the first day					
# with an additional charge of \$2 per km for each km that each animal needs to be driven to a pound after the first km plus a daily charge of \$5.00 per day after the first day.					

## SHIRE OF COOROW 2018/2019 FEES AND CHARGES

		Fee/Charge	GST Incl.	Authority to set Fee	GL
<b>Impounding Fees - Vehicles</b>					
Towing Fee	per km	\$ 2.20	Y	Council	3050340
Holding Fee	per day	\$ 12.00	N	Council	3050340
<b>HEALTH</b>					
<b>Coorow Medical Centre</b>					
Professional Hiring of Premises Fee	per day	\$ 42.00	Y	Council	3070435
<b>Treatment of Sewage and Disposal of Effluent and Liquid Waste</b>					
Application Fee for the Approval of an Apparatus		\$ 118.00	N	Health (Treatment of Sewage and Disposal of	3070420
Issuing Fee for a 'Permit to Use an Apparatus'		\$ 118.00	N	Effluent and Liquid Waste) Regulations 1974	3070420
<b>Premises Serving Food</b>					
Food Act Registration Fee (as resolved by Council)	per premises, per annum	\$ 58.00	N	Council	3070421
<b>Offensive Trades</b>					
<u>Licenses</u>					
Slaughterhouses		\$ 298.00	N	Health (Offensive Trades Fees) Regs 1976	3070421
Piggeries		\$ 298.00	N	Health (Offensive Trades Fees) Regs 1976	3070421
Artificial Manure Depots		\$ 211.00	N	Health (Offensive Trades Fees) Regs 1976	3070421
Bone Mills		\$ 171.00	N	Health (Offensive Trades Fees) Regs 1976	3070421
Places for Storing, Drying or Preserving Bones		\$ 171.00	N	Health (Offensive Trades Fees) Regs 1976	3070421
Fat Melting, Fat Extracting or Tallow Melting Establishments:					
- Butcher Shops and Similar		\$ 171.00	N	Health (Offensive Trades Fees) Regs 1976	3070421
- Larger Establishments		\$ 298.00	N	Health (Offensive Trades Fees) Regs 1976	3070421
Blood Drying		\$ 171.00	N	Health (Offensive Trades Fees) Regs 1976	3070421
Gut Scraping, Preparation of Sausage Skins		\$ 171.00	N	Health (Offensive Trades Fees) Regs 1976	3070421
Fellmongeries		\$ 171.00	N	Health (Offensive Trades Fees) Regs 1976	3070421
Manure Works		\$ 211.00	N	Health (Offensive Trades Fees) Regs 1976	3070421
Fish Curing Establishments		\$ 211.00	N	Health (Offensive Trades Fees) Regs 1976	3070421
Laundries, Dry-cleaning Establishments		\$ 147.00	N	Health (Offensive Trades Fees) Regs 1976	3070421
Bone Merchant Premises		\$ 171.00	N	Health (Offensive Trades Fees) Regs 1976	3070421
Flock Factories		\$ 171.00	N	Health (Offensive Trades Fees) Regs 1976	3070421
Knackeries		\$ 298.00	N	Health (Offensive Trades Fees) Regs 1976	3070421
Poultry Processing Establishments		\$ 298.00	N	Health (Offensive Trades Fees) Regs 1976	3070421
Poultry Farming		\$ 298.00	N	Health (Offensive Trades Fees) Regs 1976	3070421
Rabbit Farming		\$ 298.00	N	Health (Offensive Trades Fees) Regs 1976	3070421
Fish Processing Establishment in which Whole Fish are Cleaned and Prepared		\$ 298.00	N	Health (Offensive Trades Fees) Regs 1976	3070421
Shellfish and Crustacean Processing Establishments		\$ 298.00	N	Health (Offensive Trades Fees) Regs 1976	3070421
Any other offensive trade not specified		\$ 298.00	N	Health (Offensive Trades Fees) Regs 1976	3070421

## SHIRE OF COOROW 2018/2019 FEES AND CHARGES

		Fee/Charge	GST Incl.	Authority to set Fee	GL
<b>HOUSING</b>					
<b>Rent from Council Housing Leased to non-staff</b>					
Leeman Properties	per week	\$ 369.00	N	Council	3090220
Coorow Properties	per week	\$ 210.00	N	Council	3090220
<b>Rent from Aged Accommodation Units</b>					
<u>Leeman Aged Units</u>					
Units 1 & 4 - 2 bedroom	per week		N	As per joint venture agreement	3080620
Units 2 & 3 - 1 bedroom	per week		N	As per joint venture agreement	3080620
<u>Coorow Aged Units</u>					
Units 1 & 2 - 2 bedroom	per week		N	As per joint venture agreement	3080620
Bond chargeable max of 4 weeks rent plus pet bond of \$260					
<b>Rent from Council Housing Leased to Staff</b>	per week	50% market value	N	Council	3090120
<b>COMMUNITY AMENITIES</b>					
<b>Leeman and Green Head Cemetery</b>					
Grave digging to a depth of 1.8 metres:					
Ordinary (adult) grave	on application	\$ 555.00	Y	Council	3100720
Child (under 7 years) grave	on application	\$ 415.00	Y	Council	3100720
Stillborn child grave	on application	\$ 350.00	Y	Council	3100720
Grave digging deeper than 1.8 metres:					
First additional 0.3 metre		\$ 75.00	Y	Council	3100720
Second additional 0.3 metre		\$ 95.00	Y	Council	3100720
Third additional 0.3 metre		\$ 115.00	Y	Council	3100720
Each additional 0.3 metre thereafter		\$ 20.00	Y	Council	3100720
Re-opening a grave for each interment or exhumation:					
Ordinary (adult) grave		\$ 555.00	Y	Council	3100720
Child (under 7 years) grave		\$ 415.00	Y	Council	3100720
Stillborn child grave		\$ 350.00	Y	Council	3100720
Removal of kerbing, tiles, etc if necessary according to time required	per man hour	\$ 60.00	Y	Council	3100720
Any brick grave		\$ 380.00	Y	Council	3100720
Any vault		\$ 115.00	Y	Council	3100720
Interment of ashes in a grave		\$ 115.00	Y	Council	3100720
Extra charges:					
Interment without due notice		\$ 60.00	Y	Council	3100720
Late arrival at cemetery gates		\$ 30.00	Y	Council	3100720
Exhumations in addition to re-opening fee		\$ 555.00	Y	Council	3100720

## SHIRE OF COOROW 2018/2019 FEES AND CHARGES

		Fee/Charge	GST Incl.	Authority to set Fee	GL
<b>Land for Burial:</b>					
Single plot (2.4 x 1.2 metres)		\$ 160.00	Y	Council	3100720
Double plot (2.4 x 2.4 metres)		\$ 320.00	Y	Council	3100720
Triple plot (2.4 x 3.5 metres)		\$ 480.00	Y	Council	3100720
<b>Niche Wall:</b>					
Compartment for ashes		\$ 160.00	Y	Council	3100721
Interment of ashes into compartment		\$ 110.00	Y	Council	3100721
Permission to erect nameplate		\$ 12.00	N	Council	3100721
Erection of nameplate		\$ 60.00	Y	Council	3100721
<b>Miscellaneous Charges:</b>					
Permission to erect anyheadstone, monument or kerbing (Shire to be notified - Manager Works and Services to authorise beforehand)		\$ 55.00	N	Council	3100722
Permission to erect nameplate		\$ 12.00	N	Council	3100721
Registration of "Transfer of Form of Grant of Right of Burial"		\$ 20.00	Y	Council	3100720
Copy of "Grant of Burial"		\$ 20.00	Y	Council	3100720
Grave number plate		\$ 26.00	Y	Council	3100720
Undertakers/Monumental licence fee		\$ 23.00	N	Council	3100722
Making a search in register	per 1/2 hour	\$ 16.00	N	Council	3100720
<b>Trading in Public Places</b>					
Stallholders Permit	per event	\$ 62.00	N	Council	3100621
Traders Permit Application		\$ 62.00	N	Council	3100620
Traders Permit	per annum	\$ 530.00	N	Council	3100621
	per month	\$ 108.00	N	Council	3100621
	per week	\$ 318.00	N	Council	3100621
<b>Rubbish Charges</b>					
Domestic Rubbish (Weekly rubbish/fortnightly recycling - 240L Bins)		\$ 318.00	N	Council	3100120
Pensioner Domestic Rubbish (Weekly rubbish/fortnightly recycling - 240L Bins)		\$ 270.00	N	Council	3100120
Commercial Rubbish (240L Bin)		\$ 318.00	N	Council	3100200
Commercial Rubbish (1.5m3 Bulk Bin)		\$ 3,000.00	N	Council	3100200
Commercial Rubbish (3m3 Bulk Bin)		\$ 3,000.00	N	Council	3100200
<i>NB: Commercial charges based on cost recovery.</i>					
<b>Leeman Septage Pond</b>					
Waste Water Charges	per litre	\$ 0.06	N	Council	3100320



## SHIRE OF COOROW 2018/2019 FEES AND CHARGES

		Fee/Charge	GST Incl.	Authority to set Fee	GL
<b>General Refuse Tipping Charges - Ratepayers &amp; Residents</b>					
Asbestos Cement Disposal (by Prior Arrangement Only)					
Minimum Charge		\$ 113.00	Y	Council	3100220
Volume Charge	per m3	\$ 113.00	Y	Council	3100220
Metal Scrap		free *	Y	Council	3100123
Car Bodies		free *	Y	Council	3100123
Uncontaminated Green Waste		free *	Y	Council	3100123
Clean Fill		free #	Y	Council	3100123
Clean Up of Wastes Not Dumped in Correct Location or not Segregated		at cost ##	Y	Council	3100123
Vehicle Tyres (off rim - rims are to go to metal dump area)					
Car	per tyre	\$ 5.65	Y	Council	3100123
Light Commercial	per tyre	\$ 8.20	Y	Council	3100123
4WD Vehicle	per tyre	\$ 8.20	Y	Council	3100123
Truck	per tyre	\$ 16.40	Y	Council	3100123
All Other Vehicles	per tyre	commercial rate	Y	Council	3100123
* if disposed of with care in correct locality and segregated from other wastes					
# if disposed of with care in correct locality where it can easily be used for coverage of waste					
## cost of clean up at private hire rates + charges on assessed loose volume of waste					
<b>General Refuse Tipping Charges - Entities Outside the Shire</b>					
General Refuse - loose	per m3	\$ 21.50		Council	3100123
General Refuse - compacted	per m3	\$ 37.00		Council	3100123
Asbestos Cement Disposal (by Prior Arrangement Only)					
Minimum Charge		\$ 113.00	Y	Council	3100220
Volume Charge	per m3	\$ 113.00	Y	Council	3100220
Metal Scrap	per m3	commercial arrangements	Y	Council	3100202
Car Bodies	per m3	commercial arrangements	Y	Council	3100202
Uncontaminated Green Waste	per m3	commercial arrangements	Y	Council	3100202
Clean Fill	per m3	commercial arrangements	Y	Council	3100202
Clean Up of Wastes Not Dumped in Correct Location or not Segregated		at cost ##	Y	Council	3100202
Vehicle Tyres (off rim - rims are to go to metal dump area)					
Car	per tyre	\$ 5.65	Y	Council	3100202
Light Commercial	per tyre	\$ 8.20	Y	Council	3100202
4WD Vehicle	per tyre	\$ 8.20	Y	Council	3100202
Truck	per tyre	\$ 16.40	Y	Council	3100202
All Other Vehicles	per tyre	commercial arrangements	Y	Council	3100202
## cost of clean up at private hire rates + charges on assessed loose volume of waste					

## SHIRE OF COOROW 2018/2019 FEES AND CHARGES

		Fee/Charge	GST Incl.	Authority to set Fee	GL
<b>Refuse Tipping Charges - Business Users, Non-Resident Users, Farm Users, Building and Demolition Wastes</b>					
General Mixed Waste (where not collected by Council's Refuse Collector)					
Minimum Charge	per load	\$ 21.50	Y	Council	3100202
Volume Charge (loose volume)	per m3	\$ 21.50	Y	Council	3100202
Fencing Wire (from farms or otherwise)					
Minimum Charge	per load	\$ 63.50	Y	Council	3100202
Volume Charge (loose volume)	per m3	\$ 63.50	Y	Council	3100202
Out of Hours Tip Access	per annum	\$ 43.00	Y	Council	3100202
Key Bond (refundable on key return) *		\$ 100.00	N	Council	T101
<i>* key only available to Commercial tip users once they have demonstrated that their business activities would be adversely affected if increased tip access was not granted</i>					
<b>Planning Services Fees</b>					
Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is:					3100620
a) Not more than \$50,000		\$ 147.00	N	Planning & Development Regs 2009 - Schedule 2	
b) More than \$50,000 but not more than \$500,000					
Percentage of Estimated Development Cost		0.32%	N	Planning & Development Regs 2009 - Schedule 2	
c) More than \$500,000 but not more than \$2.5 million					
Minimum Fee		\$ 1,700.00	N	Planning & Development Regs 2009 - Schedule 2	
Additional Percentage for every \$1 in excess of \$500,000		0.257%	N	Planning & Development Regs 2009 - Schedule 2	
d) More than \$2.5 million but not more than \$5 million					
Minimum Fee		\$ 7,161.00	N	Planning & Development Regs 2009 - Schedule 2	
Additional Percentage for every \$1 in excess of \$2.5 million		0.206%	N	Planning & Development Regs 2009 - Schedule 2	
e) More than \$5 million but not than \$21.5 million					
Minimum Fee		\$ 12,633.00	N	Planning & Development Regs 2009 - Schedule 2	
Additional Percentage for every \$1 in excess of \$5 million		0.123%	N	Planning & Development Regs 2009 - Schedule 2	
f) More than \$21.5 million		\$ 34,196.00	N	Planning & Development Regs 2009 - Schedule 2	
<i>Note: If development has commenced or been carried out, an additional amount by way of penalty, that is twice the amount of the fee payable for determination of the application (in addition to the initial application fee) will be payable.</i>					
Amended plans (this applies where a determination is already given by the Shire or where amended plans are submitted and not requested by the Shire)					
Minimum Fee		\$ 97.00	N	Planning & Development Regs 2009 - Schedule 2	
Percentage of the Original Application Fee		66%	N	Planning & Development Regs 2009 - Schedule 2	
Single House - Residential Design Codes performance criteria or Town Planning Scheme variation assessment					
Minimum		\$ 147.00	N	Planning & Development Regs 2009 - Schedule 2	
Maximum		\$ 730.00	N	Planning & Development Regs 2009 - Schedule 2	
Demolition where Planning Approval Required					
		\$147.00	N	Planning & Development Regs 2009 - Schedule 2	

## SHIRE OF COOROW 2018/2019 FEES AND CHARGES

		Fee/Charge	GST Incl.	Authority to set Fee	GL
Application for approval of home based business/occupation (including cottage industry & short term accommodation) or other Planning Approval					
Initial Fee		\$ 222.00	N	Planning & Development Regs 2009 - Schedule 2	3100620
Annual Renewal Fee		\$ 73.00	N	Planning & Development Regs 2009 - Schedule 2	3100621
Penalty if home based business has already commenced, or if approval to be renewed has expired		\$444.00	N	Planning & Development Regs 2009 - Schedule 2	3100640
Application for change of use or for alteration or extension or change of a non-conforming use which Determination of Development Application Fees does not apply to					
Penalty if the change of use or the alteration or extension or change of the non-conforming use has commenced		\$590.00	N	Planning & Development Regs 2009 - Schedule 2	3100640
Extension of current Planning Approval					
		\$131.00	Y	Planning & Development Regs 2009 - Schedule 2	3100620
Relocation of building envelope					
		\$147.00	N	Planning & Development Regs 2009 - Schedule 2	3100620
Determination of Development Application for an extractive industry					
Initial Fee		\$ 739.00	N	Planning & Development Regs 2009 - Schedule 2	3100620
Penalty if development has commenced or been carried out		\$ 1,478.00	N	Planning & Development Regs 2009 - Schedule 2	3100640
Provision of a subdivision clearance					
Not more than 5 lots	per lot	\$ 73.00	N	Planning & Development Regs 2009 - Schedule 2	3100620
More than 5 lots but not more than 195 lots	per lot for first 5 lots / per lot thereafter	\$73.00/\$35.00	N	Planning & Development Regs 2009 - Schedule 2	3100620
More than 195 lots		\$ 7,393.00	N	Planning & Development Regs 2009 - Schedule 2	3100620
Issue of zoning certificate	per certificate	\$ 73.00	N	Planning & Development Regs 2009 - Schedule 2	3100620
Reply to a property settlement request	per reply	\$ 73.00	N	Planning & Development Regs 2009 - Schedule 2	3100620
Issue of written planning advice	per advice	\$ 73.00	N	Planning & Development Regs 2009 - Schedule 2	3100620
Minor Scheme Amendment (i.e. an amendment that involves only textual changes or rectifies a zoning anomaly) *		\$ 4,023.00	Y	Planning & Development Regs 2009 - Section 48	3100620
<i>* fee is inclusive of all associated advertising charges with 50% refundable if not advertised</i>					
Major Scheme Amendment (i.e. an amendment that involves a zoning change) *		\$ 7,377.00	Y	Planning & Development Regs 2009 - Section 48	3100620
<i>* fee is inclusive of all associated advertising charges with 50% refundable if not advertised</i>					

## SHIRE OF COOROW 2018/2019 FEES AND CHARGES

		Fee/Charge	GST Incl.	Authority to set Fee	GL
Minor Structure Plans, Outline Development Plans, Subdivision Guide Plans or similar *		\$ 3,348.00	Y	Planning & Development Regs 2009 - Section 48	3100620
Modifications to Plans once approval given		\$ 1,077.00	Y	Planning & Development Regs 2009 - Section 48	3100620
<i>* fee is inclusive of all associated advertising charges with 50% refundable if not advertised</i>					
Major Structure Plans, Outline Development Plans, Subdivision Guide Plans or similar *		\$ 6,043.00	Y	Planning & Development Regs 2009 - Section 48	3100620
Modifications to Plans once approval given		\$ 2,147.00	Y	Planning & Development Regs 2009 - Section 48	3100620
<i>* fee is inclusive of all associated advertising charges with 50% refundable if not advertised</i>					
Detailed Area Plan		\$ 932.00	Y	Planning & Development Regs 2009 - Section 48	3100620
Issue of Section 40 certificate		\$ 73.00	N	Planning & Development Regs 2009 - Section 48	3100620
Road / R.O.W. / P.A.W. request for closure *		\$ 657.00	Y	Planning & Development Regs 2009 - Section 48	3100620
<i>* fee is inclusive of all associated advertising charges</i>					
<b>Advertising</b>					
Onsite signage	per sign	\$ 323.00	Y	Planning & Development Regs 2009 - Section 48	3100620
Newspaper advertising	per advertisement	\$ 323.00	Y	Planning & Development Regs 2009 - Section 48	3100620
CD digital copy of planning document		\$ 26.00	Y	Planning & Development Regs 2009 - Section 48	3100620
Pre-strata inspection		\$ 329.00	Y	Planning & Development Regs 2009 - Section 48	3100620
<b>Council Planning Fees</b>					
Purchase of Town Planning Scheme/Strategy text		\$ 64.00	N	Council	3100622
<i>* electronic copies free from both WAPC and Council websites</i>					
<b><u>RECREATION AND CULTURE</u></b>					
<b>Community &amp; Recreation Centre Hire - Maley Park, Leeman Recreation Centre &amp; Green Head Community Centre)</b>					
<b>Complete Social Area including Kitchen/Hall/Ablutions</b>					
Hourly Rate	per hour	\$ 32.00	Y	Council	3110120
Half Day Rate (4 hours)	per half day	\$ 84.00	Y	Council	3110120
Full Day Rate (4 hours +)	per day	\$ 159.00	Y	Council	3110120
Annual Fee - Green Head Church Group	per year	\$ 318.00	Y	Council	3110120
Green Head Annual Easter Art Exhibition	per event	\$ 108.00		Council	3110120
Green Head/Leeman Seniors - Social Lolly Days	per session	\$ 16.00		Council	3110120
Leeman/Green Head Belly Dance Group	per session	\$ 16.00		Council	3110120
** Surcharge (Cabarets, Socials, etc.)	per hour	\$ 93.00	Y	Council	3110120
Shire of Coorow Based Community Group One Off Functions	per day	\$ -	N	Council	
<i>** As per Policy Manual, charged when building is left in an unsatisfactory condition and requires additional cleaning eg shampooing of carpets, washing of floors.</i>					

## SHIRE OF COOROW 2018/2019 FEES AND CHARGES

		Fee/Charge	GST Incl.	Authority to set Fee	GL
<b>Change Rooms</b>					
Used in conjunction with Function Centre or for Babysitting purposes or as Overnight Sleeping Area.		\$ 41.00	Y	Council	3110120
<b>Bonds (Refundable)</b>					
Facility Hire Bond		\$ 310.00	N	Council	T500
Key Bond		\$ 52.00	N	Council	T500
<b>Coorow Swimming Pool</b>					
Casual Admission - Adult		\$ 4.00	Y	Council	3110220
Casual Admission - Child		\$ 2.00	Y	Council	3110220
Casual Admission - Adult Spectator		\$ 1.00	Y	Council	3110220
Season Ticket - Family		\$ 164.00	Y	Council	3110220
Season Ticket - Adult		\$ 121.00	Y	Council	3110220
Season Ticket - Child		\$ 38.00	Y	Council	3110220
Half Season Ticket - Family		\$ 94.00	Y	Council	3110220
Half Season Ticket - Adult		\$ 64.00	Y	Council	3110220
Half Season Ticket - Child		\$ 22.00	Y	Council	3110220
Hire of Pool for Private Functions (with Pool Manager in attendance)	per hour	\$ 78.00	Y	Council	3110220
<b>Sports Club Hire of Function Centres &amp; Grounds</b>					
Coorow Hockey Club	per season	\$ 320.00	Y	Council	3110320
(Entitled to 2 training nights per week, home games and special functions)					
Coorow Latham Netball Club	per season	\$ 320.00	Y	Council	3110320
(Entitled to 2 training nights per week, home games and special functions)					
Coorow Latham Cricket Club	per season	\$ 320.00	Y	Council	3110320
(Entitled to 2 training nights per week, home games and special functions)					
Coorow Latham Football Club	per season	\$ 530.00	Y	Council	3110320
(Entitled to 2 training nights per week and home games, special functions and monthly meetings.)					
Coorow Tennis Club	per season	\$ 530.00	Y	Council	3110320
(Use of function centre for pennants and club fixtures.)					
Turquoise Coast Table Tennis Association	per season	\$ 320.00	Y	Council	3110320
(Entitled to one day per week and Annual Tournament.)					
Other Sports Clubs Training Sessions	per hour	\$ 6.00	Y	Council	3110320
All other Sporting Groups that use Leeman Rec Centre	per season	\$ 320.00	Y	Council	3110320
<b>Crockery, Cutlery &amp; Furniture (for use outside Council facilities)</b>					
Hire of crockery (as available)	per setting of 50	\$ 42.00	Y	Council	3110120
Hire of additional crockery (as available)	per setting of 10	\$ 16.40	Y	Council	3110120
Hire of cutlery (as available)	per setting of 50	\$ 42.00	Y	Council	3110120
Hire of additional cutlery (as available)	per setting of 10	\$ 16.40	Y	Council	3110120
Hire of Tables/Trestles	per table	\$ 16.40	Y	Council	3110120
Hire of Chairs	per chair	\$ 1.70	Y	Council	3110120
Breakages		at cost	Y	Council	

## SHIRE OF COOROW 2018/2019 FEES AND CHARGES

		Fee/Charge	GST Incl.	Authority to set Fee	GL
<b>Leases</b>					
<u>Leeman</u>					
Leeman Country & Sporting Club (expires 6 Jan 2034)		\$ 120.00	Y	Council	3110122
Leeman Volunteer Sea Rescue Group (expires 31 Dec 2029)		\$ 11.00	Y	Council	3130820
Stephen Small (Lot 52 Thomas Street) (expires 3 November 2021)		Last year + June 18 CPI		Council	3130820
Lot 53A Thomas Street (yet to be leased)		TBA	Y	To be advertised - commercial rates	3130820
Lot 53B Thomas Street		TBA		To be advertised - commercial rates	3130820
Lot 53C (expired 30 June 2017)		TBA	Y	To be advertised - commercial rates	3130820
St John Ambulance (expires 30 June 2032)		\$ 22.00	Y	Council	
<u>Green Head</u>					
RL & MA Alexander (Lot 395) expires 30 Sep 2019		\$ 2,296.00	Y	Council	3130820
St John Ambulance (expires 30 June 2032)		\$ 22.00	Y	Council	3130820
Green Head Men's Shed (expires 30 Nov 2023)		\$ -	Y	Council	3130820
Telstra Tower Lease (Lot 709) (paid Jul each year) expires 1 Jul 2021		\$ 5,443.00	Y	Council	3110420
Green Head Sporting Club (expires 30 June 2031)		\$ 120.00	Y	Council	3110122
<u>Coorow</u>					
Coorow Bowling Club (expires 30 June 2031)		\$ 120.00	Y	Council	3110122
Coorow Golf Club (expires 30 June 2031)		\$ 120.00	Y	Council	3110122
Coorow Community Resource Centre (expires 31 Dec 2018)		\$ 16.00	Y	Council	3110122
Coorow Hotel CCLI (Leach Drain easement)		\$ 660.00	Y	Council	3130820
<b>Library Services</b>					
Lost/Damaged Items		at cost	N	Council	3110501
<b>ECONOMIC SERVICES</b>					
<b>Coorow Caravan Park (Council Owned)</b>					3130220
Powered Site and Water (includes 2 persons)	per week	\$ 135.00	Y	Council	
Powered Site and Water (includes 2 persons)	per day	\$ 25.00	Y	Council	
Additional Persons	per day	\$ 5.00	Y	Council	
Tent Site (unpowered)	per day	\$ 10.00	Y	Council	
Casual (non resident) Shower	per person daily	\$ 6.00	Y	Council	
<b>Stay two nights - pay for one. Tourists stay free for a maximum of 2 days during Wildflower Season 1 July to 30 September each year.</b>					
<b>Maximum 12 week stay at any time.</b>					
<b>Milligan Island Coastal Node</b>					
Overnight site fee	per night	\$ 15.00	Y	Council	3130220

## SHIRE OF COOROW 2018/2019 FEES AND CHARGES

		Fee/Charge	GST Incl.	Authority to set Fee	GL
<b>Caravan Park Annual License Fee</b>					
<u>Leeman Caravan Park</u>					
125 x Caravan Sites @ \$6.00 each = \$750		\$ 750.00	N	Caravan Parks & Camping Grounds Regs 1997	3130220
20 x Camp Sites @ \$3.00 each = \$60		\$ 60.00			
0 x Overflow Sites @ \$1.50 each = \$0		\$ -			
<u>Green Head Caravan Park</u>					
70 x Caravan Sites @ \$6.00 each = \$420		\$ 420.00	N	Caravan Parks & Camping Grounds Regs 1997	3130220
0 x Overflow Sites @ \$1.50 each = \$0		\$ -			
Half Way Mill Road House Caravan Park	minimum fee	\$ 200.00	N	Caravan Parks & Camping Grounds Regs 1997	3130220
8 x Caravan Sites @ \$6.00 each = \$48					
0 x Camp Sites @ \$3.00 each = \$0					
0 x Overflow Sites @ \$1.50 each = \$0					
Application for or renewal of license - same as annual fees above					
Additional penalty fee for renewing license after expiry		\$ 20.00	N	Caravan Parks & Camping Grounds Regs 1997	3130240
Shire of Coorow Overflow Sites					
	per site per night	\$ 25.00	Y	Council	3130220
<b>Standpipes</b>					
Public Standpipe System Access Card Bond	per annum	\$ 70.00	N	Council	T012
Minimum charge for water taken from Standpipe		\$ 20.00	N	Council	3130821
Public Standpipe Water Charges	per Kilolitre (1,000 litres)	\$ 5.30	N	Council	3130821
<b>Building Fees</b>					
Building Permit Fee - Class 1 or 10 building or incidental structure					
Percentage of Proposed Building Cost (min. \$96.00 fee)		0.19%	N	Building Regs 2012	3130320
Building Permit Fee - Class 2 to 9 building or incidental structure					
Percentage of Proposed Building Cost (min. \$96.00 fee)		0.09%	N	Building Regs 2012	
Building Permit Fee - uncertified application (min. \$96.00 fee)					
		0.32%	N	Building Regs 2012	
Demolition Permit Fee - Class 1 or 10 building or incidental structure					
		\$ 97.70	N	Building Regs 2012	
Demolition Permit Fee - Class 2 to 9 building or incidental structure					
	per storey	\$ 97.70	N	Building Regs 2012	
Permit Extension Fee					
		\$ 97.70	N	Building Regs 2012	
Occupancy Permit Fee - for a completed building					
		\$ 97.70	N	Building Regs 2012	
Temporary Occupancy Permit Fee - for an incomplete building					
		\$ 97.70	N	Building Regs 2012	
Modification/Replacement Occupancy Permit Fee					
		\$ 97.70	N	Building Regs 2012	
Occupancy Permit or Building Approval Certificate - strata scheme					
(minimum \$105.80 fee)	per strata unit	\$ 10.80	N	Building Regs 2012	
Occupancy Permit for Building with Unauthorised Work					
Percentage of Proposed Building Cost (min. \$96.00 fee)		0.18%	N	Building Regs 2012	
Building Approval Certificate for Building with Unauthorised Work					
Percentage of Proposed Building Cost (min. \$96.00 fee)		0.38%	N	Building Regs 2012	
Application obtain a Building Standard Declaration					
	per declaration	\$ 2,160.15	N	Building Regs 2012	

## SHIRE OF COOROW 2018/2019 FEES AND CHARGES

		Fee/Charge	GST Incl.	Authority to set Fee	GL
Building Application for use of Battery Operated Smoke Alarm	per application	\$ 179.40		Building Regs 2012	
Swimming Pool Enclosure Inspections (minimum every 4 years)		\$ 57.45	N	Building Regs 2012	
<b>BCITF Levy</b>					
Percentage of Proposed Building Cost > \$20,000		0.20%	N	Building & Construction Ind. Training Levy Act 1990	T002
<b>Building Services Levy</b>					
re building permit <= \$45,000		\$ 61.65	N	Building Act 2011 (Building Commission website)	T014
re building permit > \$45,000	% value of work	0.137%	N	Building Act 2011 (Building Commission website)	T014
re demolition permit <= \$45,000		\$ 61.65	N	Building Act 2011 (Building Commission website)	T014
re demolition permit > \$45,000	% value of work	0.137%	N	Building Act 2011 (Building Commission website)	T014
re occupancy permit / build. approval cert for unauthorised work (s51 of the Act) <= \$45k		\$ 123.30	N	Building Act 2011 (Building Commission website)	T014
re occupancy permit / build. approval cert for unauthorised work (s51 of the Act) > \$45k	% value of work	0.274%	N	Building Act 2011 (Building Commission website)	T014
re occupancy permit / build. Approval cert for approved building work <= \$45k		\$ 61.65	N	Building Act 2011 (Building Commission website)	T014
re occupancy permit / build. Approval cert for approved building work > \$45k	% value of work	\$ 61.65	N	Building Act 2011 (Building Commission website)	T014
<b>Footpath/Kerbing Bond (Trust)</b>		\$ 500.00	N	Council	T007
<b>Charge out Costs to other Councils for Regulatory Services</b>					
Ranger Services Hourly Rate	per hour	\$ 82.00		Council	3050223
Mileage	per km	\$ 1.10	Y	Council	3050223
<b>OTHER PROPERTY &amp; SERVICES</b>					
<b>Private Works Charges - Hourly Plant Rates (Standard) Wet Hire Only</b>					
Any utility vehicle (with operator)	per hour	\$ 82.00	Y	Council	3140120
Bobcat	per hour	\$ 102.00	Y	Council	3140120
D6H Dozer	per hour	\$ 240.00	Y	Council	3140120
Maintenance Grader	per hour	\$ 205.00	Y	Council	3140120
Construction Grader	per hour	\$ 245.00	Y	Council	3140120
Cat 950 Loader	per hour	\$ 185.00	Y	Council	3140120
Cat 926 Loader (coast)/Backhoe	per hour	\$ 145.00	Y	Council	3140120
Tree Saw with Loader	per hour	\$ 260.00	Y	Council	3140120
Semi or 8 Wheeler	per hour	\$ 170.00	Y	Council	3140120
Road Train or 8 Wheeler plus Trailer	per hour	\$ 210.00	Y	Council	3140120
4x2 Tip Trucks/Tractor/Slasher/Broom	per hour	\$ 125.00	Y	Council	3140120
Multi Wheel Roller	per hour	\$ 55.00	Y	Council	3140120
Vibrating Roller	per hour	\$ 155.00	Y	Council	3140120
Works Supervisor/ Manager Works and Services	per hour	\$ 130.00	Y	Council	3140120
Portable Toilet	per day	\$ 45.00	Y	Council	3140120
Box Trailer, dual trailer, chain saw, compactor/pedestrian roll, cement mixer and non powered tools including gardening tools and ladders		not permitted	Y	Council	



## SHIRE OF COOROW 2018/2019 FEES AND CHARGES

		Fee/Charge	GST Incl.	Authority to set Fee	GL
<b>Private Works Charges - Hourly Plant Rates (Non Profit Community Groups)</b>					
Any utility vehicle (with operator)	per hour	\$ 77.00	Y	Council	3140120
Bobcat	per hour	\$ 67.00	Y	Council	3140120
D6H Dozer/Construction Grader	per hour	\$ 133.00	Y	Council	3140120
Maintenance Grader/Cat 950 Loader	per hour	\$ 113.00	Y	Council	3140120
Cat 926 Loader (coast)	per hour	\$ 103.00	Y	Council	3140120
Tree Saw with Loader	per hour	\$ 164.00	Y	Council	3140120
Backhoe	per hour	\$ 87.00	Y	Council	3140120
Semi or 8 Wheeler	per hour	\$ 170.00	Y	Council	3140120
Road Train or 8 Wheeler plus Trailer	per hour	\$ 210.00	Y	Council	3140120
4x2 Tip Trucks	per hour	\$ 72.00	Y	Council	3140120
Tractor/Slasher/Broom /Vibrating Roller	per hour	\$ 87.00	Y	Council	3140120
Multi Wheel Roller	per hour	\$ 41.00	Y	Council	3140120
Works Supervisor/ Manager Works and Services	per hour	\$ 87.00	Y	Council	3140120
Portable Toilet	per day	\$ 41.00	Y	Council	3140120
Box Trailer, dual trailer, chain saw, compactor/pedestrian roll, cement mixer and non powered tools including gardening tools and ladders		not permitted	Y	Council	
<b>Private Works Charges - Hourly Plant Rates (Staff as per Council Policy)</b>					
D6H Dozer , Construction Grader, Maintenance Grader, Cat 950 Loader	per hour	not permitted	Y	Council	
Bobcat, Cat 926 Loader (coast), Backhoe, 4x2 Tip Trucks	per hour	\$ 12.30	Y	Council	3140120
Semi or 8 Wheeler	per hour	\$ 165.00	Y	Council	3140120
Road Train or 8 Wheeler plus Trailer	per hour	\$ 206.00	Y	Council	3140120
Tractor/Slasher/Broom/Tree Saw with Loader/Roller/Chainsaw	per hour	not permitted	Y	Council	
Works Supervisor/ Manager Works and Services	per hour	not permitted	Y	Council	
Box Trailer , Dual Trailer, Compactor/Pedestrian Roller, Cement Mixer	per day	\$ 11.30	Y	Council	3140120
Non Powered Tools including Gardening Tools and Ladders	per day	\$ 11.30	Y	Council	3140120
Portable Toilet	per day	\$ 37.00	Y	Council	3140120
<b>Private Works Charges - Materials (Standard)</b>					
Sand/Gravel	per m3	\$ 22.50	Y	Council	3140120
Blue Metal		* cost price plus handling	Y	Council	3140120
Sale of Camp Ovens	each	\$ 50.00		Council	3140420
<b>Private Works Charges - Materials (Non Profit Community Groups)</b>					
Sand/Gravel	per m3	\$ 15.50	Y	Council	3140120
Blue Metal		* cost price plus handling	Y	Council	3140120
<b>Private Works Charges - Materials (Staff as per Council Policy)</b>					
Sand/Gravel	per m3	\$ 3.10	Y	Council	3140120
Blue Metal		* cost price plus handling	Y	Council	3140120