



*Illawarra Shoalhaven
Joint Organisation*
Budget and Statement of Revenue Policy
2019-2020

Adopted by ISJO: 14 June 2019

The Illawarra Shoalhaven Joint Organisation's revenue and accounting policies are kept in accordance with the Australian Accounting Standards Board. ISJO abides by the:

- *Local Government Act (1993)*
- *Local Government (General Regulation 2005)*
- *Local Government Code of Accounting Practice and Financial Reporting*

1. Financial contributions by member councils

As outlined in the charter, the Illawarra Shoalhaven Joint Organisation (ISJO) member councils must contribute a monetary payment or equivalent contribution based on the following methodology:

- Equal contribution by all member councils in order to perform the principal functions of delivering on strategic regional priorities, regional leadership and intergovernmental cooperation; and
- Contributions by participating member councils for other functions of enhancing strategic capacity and direct service delivery.

For 2019-20, equal contributions per member council of \$55,191 has been determined with following breakdown:

- Secretariat Contribution: \$38,634
- Projects and Programs Contribution: \$16,557

2. Fees and Charges 2019-20

Under the Local Government Act 1993, the ISJO may charge and recover an approved fee for its services. ISJO must consider the following when establishing approved fees:

- the cost of provision of the service
- recommended prices suggested by outside bodies
- the importance of the service
- legislation that regulates certain fees
- Goods and Services Tax legislation

Illawarra District Weeds Authority

ISJO will manage the Illawarra District Weeds Authority with the schedule of fees to be charged for 2019-20 included. These are also included in the Fees & Charges of participating councils – Wollongong City, Shellharbour City and Kiama Municipal.

Details – Private Works Charges	2019/20 Fee Incl. GST
Small Scale Jobs Works requiring up to 1 hour to complete. Includes labour (one operator), plant and chemical Assumes chemical usage of 250 ml or 25 litres of mix	\$110.00 per job
Large Scale Jobs Works requiring more than 1 hour to complete. Includes one operator and all plant / equipment. Chemical extra	\$90.00 per hour
Two operators	\$140.00 per hour
NOTE: An administration fee of 16.5% applies to all large-scale private works undertaken.	
Application for certificate from local control authority as to weed control notices, expenses and charges on land Clause 28 (2) of Schedule 7	\$200.00 (GST exempt)

GIPA Government Information (Public Access) Act 2009

Details	2019/20 Fee Incl. GST
A processing charge based on hourly Staff Services fee is applied where applicable. Subject to notes 1 to 4.	\$30 per application
NOTE 1. Application fees covers costs of receiving applications including registration and initial discussions with applicants. Any applications requiring more than 1/2 hour file research will involve processing charges (subject to note 4). 2. An advance deposit may also be required in accordance with Section 68 and 69 of the Government Information (Public Access) Act 2009, if Council's costs are likely to exceed the application fee. 3. A 50% reduction in fees applies for eligible pensioners and non-profit organisations under financial hardship. 4. First 20 hours free of processing charge for person accessing documents relating to their personal affairs.	
Research and Processing	\$30 per hour
Application for review of determination	\$40 per application

3. 2019-20 Income Statement (excluding Illawarra District Weeds Authority)

The following consolidated budget is for the operations of the Illawarra Shoalhaven Joint Organisation **excluding the Illawarra District Weeds Authority** (program for participating councils of Wollongong City, Shellharbour City and Kiama Municipal Councils only)

Illawarra Shoalhaven Joint Organisation (excl. IDWA) Budget 2019-20	Consolidated 2019/20 \$
Income from Continuing Operations	
Rates & Annual Charges	-
User Charges & Fees	72,000
Interest & Investment Revenue	30,000
Other Revenues	-
Grants & Contributions provided for Operating Purposes	1,128,184
Grants & Contributions provided for Capital Purposes	-
Net gains from the disposal of assets	-
Joint Ventures & Associated Entities	-
Total Income from Continuing Operations	1,230,184
Expenses from Continuing Operations	

Employee Benefits & On-Costs	243,000
Borrowing Costs	-
Materials & Contracts	836,735
Depreciation & Amortisation	95,000
Impairment	-
Other Expenses	36,888
Interest & Investment Losses	-
Net Losses from the Disposal of Assets	-
Joint Ventures & Associated Entities	358,749
Total Expenses from Continuing Operations	1,570,372
Net Profit/(Loss) from Discontinued Operations	-
Net Operating Profit /(Loss) for the Year	(340,188)
Add back Depreciation Expense (non-cash)	18,000
Add back ELE Expense (non-cash)	-
Add back Other Expenses (non-cash)	-
Less Other Income (non-cash)	-
Net Result (excluding Depreciation & Other non-cash items)	(322,188)
Capital (Balance Sheet) and Reserve Movements	
Capital Expenditure	-
Loan Repayments (External)	-
New Loan Borrowings (External)	-
Cash and Investments	-
Total Capital (Balance Sheet) and Reserve Movements	(0)
Cash Budget Surplus/(Deficit)	(322,188)

Note: The following Grant Income was received in 2018/19 for delivery in 2019/20

- Regional Litter Prevention - Round 4: \$126,000
- Joint Organisation Establishment Grant Fund Projects: \$150,000

4. 2019-20 Income Statement – Illawarra District Weeds Authority

The following consolidated budget is for the operations of the **Illawarra District Weeds Authority** (program for participating councils of Wollongong City, Shellharbour City and Kiama Municipal Councils only).

Illawarra District Weeds Authority Budget 2019-20	Consolidated 2019/20 \$
Income from Continuing Operations	
Rates & Annual Charges	-
User Charges & Fees	-
Interest & Investment Revenue	27,000
Other Revenues	55,100
Grants & Contributions provided for Operating Purposes	304,866
Grants & Contributions provided for Capital Purposes	-
Net gains from the disposal of assets	-
Joint Ventures & Associated Entities	-
Total Income from Continuing Operations	386,966
Expenses from Continuing Operations	
Employee Benefits & On-Costs	179,106
Borrowing Costs	-
Materials & Contracts	155,760
Depreciation & Amortisation	28,000
Impairment	-
Other Expenses	-
Interest & Investment Losses	-
Net Losses from the Disposal of Assets	-
Joint Ventures & Associated Entities	-
Total Expenses from Continuing Operations	362,866
Net Profit/(Loss) from Discontinued Operations	-
Net Operating Profit /(Loss) for the Year	24,100
Add back Depreciation Expense (non-cash)	28,000
Add back ELE Expense (non-cash)	-
Add back Other Expenses (non-cash)	-
Less Other Income (non-cash)	-

Net Result (excluding Depreciation & Other non-cash items)	52,100
Capital (Balance Sheet) and Reserve Movements	
Capital Expenditure	-
Loan Repayments (External)	-
New Loan Borrowings (External)	-
Cash and Investments	-
Total Capital (Balance Sheet) and Reserve Movements	(0)
Cash Budget Surplus/(Deficit)	52,100

5. 2019-20 Detailed Estimates – Budget

2019-20 Income and Expenditure Estimates – ISJO (excl. IDWA)	2019-20
Income	
Council Secretariat Contributions	154,535
Council Project and Programs Contributions	66,229
ISJO Interest	30,000
Administration revenue	72,000
Grants & contributions provided for operating purposes	
LGP Regional Procurement Rebate	170,000
Regional Waste Strategy Coordination	100,028
Better Waste & Recycle	102,852
Shellharbour Clean up and Prevention Grant	14,480
Regional Illegal Dumping Program	520,060
Total Income	1,230,184
Secretariat - Operating Expenses	
Secretariat - Employee Benefits & On-costs	243,000
Programs & Operations - Employee Benefits & On-costs	119,925
Audit Fees	4,500
Rent	40,000
Admin Expenses	10,000

Insurances - Public & Management Liability	18,000
Vehicle Running Costs	15,000
IT Expenses, Telephone, Web hosting, Teleconferencing	25,000
JO Establishment Grant Fund Projects	95,000
Depreciation & Amortisation	15,000
Total Expenses	585,425
Regional Procurement Program - Operating Expenses	
Employee Benefits & On-Costs	87,125
ISJO Administration Fee	6,103
IT Expenses (software licences)	50,000
Consultants (incl. legal services)	3,000
Training (member councils)	45,000
Advertising (tenders)	3,000
Total Expenses	194,228
Waste & Recycling Programs - Operating Expenses	
Regional Waste Strategy Coordination	
Employee Benefits & On-Costs	93,019
ISJO Administration Fee	9,384
Better Waste and Recycling	
Employee Benefits & On-Costs	69,700
ISJO Administration Fee	7,640
Catering Costs	1,000
Consultancy Fees	15,000
Working Expenses	5,000
Training Expenses	4,512
Regional Litter Prevention - Round 4	
Employee Benefits & On-Costs	18,800

Contractors Charges	35,000
Working Expenses	43,500
Advertising	28,700
Regional Illegal Dumping Program	
Employee Benefits & On-Costs	53,477
ISJO Administration Fee	10,246
Program support	5,123
Member Councils - RID support	337,886
Member Councils - Contestable Projects	52,467
Communications Strategy & Advertising	26,233
Training Courses (councils)	18,888
Working Expenses (operations & equipment)	15,740
Shellharbour Clean-up and Prevention Grant	36,200
Total Expenses	887,515

2019-20 Income and Expenditure Estimates - Illawarra District Weeds Authority	2019-20
IWDA Interest	27,000
IDWA - Grants & contributions provided for operating purposes	
Weeds Action Plan Program - Council contributions	63,150
Weeds Action Plan Program - State Grant	107,214
Vacant Crown Lands Program - State Grant	35,000
Vacant Crown Lands Program - Council contributions	5,000
Widespread Weed Program - Council contributions	94,502
IWDA Leaseback	4,500
Biosecurity inspection fees	600
IWDA Private Works	50,000
Total Income (IDWA)	386,966

Illawarra District Weeds Authority - Operating Expenses	
Weeds Action Program	
Employee Benefits & On-Costs	112,956
ISJO Administration & Working Expenses	48,410
Integration of NRM with weed management	2,000
Community awareness and participation (staff publicity)	3,000
Skilled workforce (staff training)	4,000
Vacant Crown Lands Program	40,000
Widespread Weed Program	
Employee Benefits & On-Costs	66,150
ISJO Administration & Working Expenses	28,350
Depreciation & Amortisation	28,000
Private Works	30,000
Total Expenses (IDWA)	362,866