

17.3 2020/21 BUDGET

File No:	FM.1
Responsible Executive Officer:	Director Corporate Services
Reporting Author:	Management Accountant
Date of Report:	18 June 2020
Applicant/Proponent:	Nil
Disclosure of Interest:	Nil
Attachment(s):	1. Draft 2020/21 Budget 2. CF-19 COVID-19 Financial Hardship Policy

PURPOSE

For Council to consider the adoption of the Municipal Fund Budget for the 2020/21 financial year together with supporting schedules, including striking of the municipal fund rates, adoption of CF-19 COVID-19 Financial Hardship Policy and other consequential matters arising from the budget papers.

BACKGROUND

The 2020/21 Municipal Budget and related documentation is the culmination of some six months' work by officers with input from all Departments across the Council and review, discussion and input by Councillors through a series of budget workshop and Councillor briefing sessions.

At a Special Council Meeting held on Monday 30 March 2020, Council resolved to commit to not increasing rates or fees and charges for the 2020/21 financial year. This was one of a range of support initiatives worth approximately \$3 million to assist the community due to the impact of the COVID-19 pandemic. The 2020/21 budget also includes a further \$1.3 million for COVID-19 Tranche 2 initiatives proposed earlier in this Agenda.

Overview

In broad terms the 2020/21 Budget consists of the following expenditure:

- \$100.3 million Operating Expenditure
- \$40.4 million Capital Expenditure
- \$7.7 million Net transfer from Reserves

Rating

In 2020/21 the City of Karratha will require \$43.4 million from general rate revenue and 57.6% of operating revenue will come from other sources, including grants, fees and charges.

At its Ordinary Council Meeting on 20 April 2020 Council considered a differential rates model for 2020/21 which included no increase to rates in the dollar across all differential rating categories. Subsequent to this meeting, the Minister for Local Government made an Order under the *Local Government Amendment (COVID-19 Response) Act 2020* to deal with a number of issues including budgetary matters.

The Order, which came into effect on 8 May 2020, provided that local governments that freeze their rates in the dollar will not be required to obtain Ministerial approval for differential rates if they had obtained Ministerial approval for their 2019/20 rates. The Order also

recognised that the process of advertising and seeking submissions for a minimum of 21 days was unnecessary, meaningless and costly in a time when budgets are being negatively impacted.

At the Ordinary Council Meeting held 18 May 2020 Council revoked Resolution 154558, relating to the proposed advertising of differential rates, on the basis of adopting the following differential rates for 2020/21 (with no increase) as detailed below:

GRV/ UV	Differential Rates Categories 2020/21	2019/20 Rate in \$	2019/20 Minimum Rate	2020/21 Proposed Rate in \$	2020/21 Proposed Minimum Rate	% Change in RID
GRV	Residential	0.117479	\$1,549	0.117479	\$1,549	-
GRV	Commercial / Industrial	0.100770	\$1,549	0.100770	\$1,549	-
GRV	Airport / Strategic Industry	0.156459	\$1,549	0.156459	\$1,549	-
GRV	Transient Workforce Accommodation / Workforce Accommodation	0.387044	\$1,549	0.387044	\$1,549	-
UV	Pastoral	0.103638	\$325	0.103638	\$325	-
UV	Mining / Other	0.132900	\$325	0.132900	\$325	-
UV	Strategic Industry	0.184880	\$325	0.184880	\$325	-

Payment Options

The same payment options as offered in prior years are proposed, including payment in full, payment by two instalments and payment by four instalments. These involve an instalment administration charge of \$10 per instalment after the first instalment, and instalment interest of 4.5% per annum. This ameliorates the financial impact on ratepayers without sufficient cash flow to pay their rates in full, while still encouraging payment in full from those with the capacity to do so.

Penalty interest for overdue rates levied in previous years was 11% per annum as this compensates Council for the opportunity cost of the uncollected revenue while also strongly discouraging delinquency in payment of rates. However in accordance with the *Local Government (COVID-19 Response) Order 2020*, this rate has been modified to a maximum of 8% for 2020/21

In accordance with Council's resolution at the 30 March 2020 Special Council Meeting, interest will not be calculated until 11 November 2020, excluding schedule ratepayers.

COVID-19 Financial Hardship Policy

Council has a Financial Hardship (Rate Relief) Policy for ratepayers who are experiencing difficulty with meeting the standard payment arrangements. In addition to this policy, it is proposed that Council adopt a new COVID-19 Financial Hardship Policy (attached) which reinforces Council's commitment to the community. On 30 March 2020 Council adopted a range of relief and recovery strategies to support community members and groups, local businesses and industry through the unprecedented challenges of COVID-19. This Policy provides for no interest or instalment administration charges for residential and small business ratepayers/debtors in financial hardship. The Policy promotes a simple application, assessment and review process and will remain in force for the 2020/21 financial year.

Projects/Capital Works

The draft Budget includes 107 projects, both Capital and Operational, across the City's Corporate, Community, Development and Infrastructure directorates. The projects total in

excess of \$40 million largely comprised of a Capital Works Program of \$37.1 million (excluding Borrowings and Reserve Transfers) which includes the following major projects:

	\$ Millions
Bayly Ave Road Works and Landscaping	\$7.5
Software & Hardware Initiatives	\$1.9
Andover Park Redevelopment	\$1.6
Millars Well Oval (KRMO) Redevelopment	\$1.6
Footpath Program	\$1.2
Reseal Program	\$1.1
Johns Creek Boat Ramp	\$1.0

Councillor Allowances

The 2020 Salaries & Allowance Tribunal determination did not change Council's classification as a Band 1 local government or the range of Councillor allowances. It is proposed to leave Councillor Fees and Allowances unchanged in 2020/21.

Allowances have been based on 10 positions as currently there is one vacancy in the Karratha Ward. Approval was granted from the WA Electoral Commissioner to allow this vacancy to remain unfilled until the next ordinary election in October 2021.

Fees & Charges

The main features of the draft budget include:

1. The City implemented a fees and charges freeze as an initiative to support local businesses and the community in response to the COVID-19 pandemic.
2. There are 973 fees and charges of which 888 remain unchanged.
3. There are 54 additional fees for 2020/21 including 27 new fees for the Red Earth Arts Precinct.
4. Charges for the disposal of liquid waste are proposed to decrease by 17% due to a continued downward trend in volumes and income.

Reserve Funds

With no increase in rates income, and additional COVID-19 related expenditure, the Budget can only be balanced with significant reliance on reserve funds.

Following is a summary of budgeted reserve movements for 2020/21:

Opening Balance 2020/21	Transfers to Reserve	Transfers from Reserve	Closing Balance 2020/21
\$70,069,843	\$14,849,022	(\$22,552,393)	\$62,366,472

Variance Reporting

Each year Council is required to adopt a percentage or value to be used in statements of financial activity for reporting material variances, as required by Clause 34(5) of the *Local Government (Financial Management) Regulations 1996*.

The custom and practice has been for Council to adopt its material variances thresholds at the time of adopting its next financial year Budget. For the 2019/20 financial year Council adopted a threshold of '10% or \$50,000 whichever is the greater'.

In recommending the continuation of the 2019/20 material variance threshold of '10% or \$50,000 whichever is the greater' for 2020/21, a review of other similar local governments' material variance thresholds for 2019/20 was undertaken and is shown in the table below:

Council	2019/20 Material Variance Threshold
City of Kalgoorlie Boulder	10% and \$50,000
City of Greater Geraldton	Greater than 10% or \$50,000
Town of Port Hedland	(a) 10% or \$10,000 for capital projects; or (b) 10% or \$50,000 for all other items excluding capital projects

LEVEL OF SIGNIFICANCE

In accordance with Council Policy CG-8 Significant Decision Making Policy, this matter is considered to be of high significance in terms of Council's ability to perform its role.

COUNCILLOR/OFFICER CONSULTATION

Extensive internal consultation has occurred with all departments and through briefings and workshops with elected members on a regular basis since January 2020.

COMMUNITY CONSULTATION

The proposed differential rates model was advertised in accordance with *Local Government (COVID-19 Response) Order 2020*.

STATUTORY IMPLICATIONS

Section 6.2 of the *Local Government Act 1995* requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, (by Absolute Majority) in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June.

Divisions 5 and 6 of the *Local Government Act 1995* refer to the setting of budgets and raising of rates and charges. *The Local Government (Financial Management) Regulations 1996* details the form and content of the budget. The draft budget has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996*, *Local Government (COVID-19 Response) Order 2020* and Australian Accounting Standards.

Section 6.12 of the *Local Government Act 1995* refers to the power to defer, grant discounts, waive or write off debts.

POLICY IMPLICATIONS

CF-10 Rating Equity Policy
 CF-11 Rating Exemption Policy
 CG-6 Councillor Fees, Allowances & Reimbursements
 CF-05 Financial Hardship (Rate Relief) Policy
 CF-19 COVID-19 Financial Hardship Policy

The Draft Budget 2020/21 applies the principles of rating equity in the setting of Council's differential rates and the provision of rating exemptions.

FINANCIAL IMPLICATIONS

The Draft 2020/21 Budget provides for the following income and expenditure:

Operating Revenue	\$107.9 million
Operating Expenditure	(\$100.3 million)
Capital Expenditure	(\$40.4 million)
Net Reserve Transfers	\$7.7 million

The net result of the Draft 2020/21 Budget is a surplus of \$133,683.

STRATEGIC IMPLICATIONS

The budget will provide the necessary resources to implement the Operational Plan 2020-2021 which operationalises the Strategic Community Plan and Corporate Business Plan.

RISK MANAGEMENT CONSIDERATIONS

The level of risk to the City is considered to be as follows:

Category	Risk level	Comments
Health	N/A	Nil
Financial	Moderate	Delays in the adoption of the Budget may impact on the timing of cashflows from rates and other funding sources.
Service Interruption	Moderate	Delays in the adoption of the Budget may impact on the commencement of new projects and services.
Environment	N/A	Nil
Reputation	Low	Policies that are inconsistent with community expectations may result in actions not meeting community standards
Compliance	Moderate	The Budget has been developed in accordance state government legislation and associated regulations.

IMPACT ON CAPACITY

There is no impact on capacity or resourcing to carry out the Officer's recommendation.

RELEVANT PRECEDENTS

The 2019/20 Budget was adopted by Council on 28 June 2019.

VOTING REQUIREMENTS

Absolute Majority.

OPTIONS:Option 1

As per Officer's recommendation.

Option 2

That Council by ABSOLUTE Majority pursuant to Section 6.2 of the *Local Government Act 1995* RESOLVES to ADOPT the proposed 2020/21 Budget with the following amendments:

1. _____
2. _____

Option 3

That Council by ABSOLUTE Majority pursuant to Section 6.12 of the *Local Government Act 1995* RESOLVES to ADOPT the proposed policy CF-19 COVID-19 Financial Hardship Policy with the following amendments:

1. _____
2. _____

CONCLUSION

The 2020/21/ Budget continues the balanced approach to meeting community expectations, with funding to deliver all City services, 107 new and continuing projects and no rate increase in order to support the community to meet the unprecedented challenges arising from the COVID-19 pandemic.

With the benefit of 57.6% of operating income coming from sources other than rates, and significant reliance on the City's healthy financial reserves, the 2020/21 Budget will ensure the immediate needs of current residents are met while at the same time providing enhanced services and infrastructure developments to meet future requirements.

OFFICER'S RECOMMENDATION 1**COVID-19 FINANCIAL HARDSHIP POLICY**

That Council by SIMPLE Majority pursuant to Part 6 of the *Local Government Act 1995* **RESOLVES** to **ADOPT** the proposed Policy CF-19 COVID-19 Financial Hardship for the 2020/21 financial year.

OFFICER'S RECOMMENDATION 2**GENERAL AND MINIMUM RATES, RATE EXEMPTIONS AND INSTALMENT PAYMENT ARRANGEMENTS 2020/21**

That Council by ABSOLUTE Majority pursuant to Part 6 of the *Local Government Act 1995* RESOLVES to:

1. IMPOSE the following differential general and minimum rates on Gross Rental and Unimproved Values:

GRV/UV	Differential Rates Categories 2020/21	Proposed Rate in \$	Minimum Rate
GRV	Residential	0.117479	\$1,549
GRV	Commercial / Industrial	0.100770	\$1,549
GRV	Airport / Strategic Industry	0.156459	\$1,549
GRV	Transient Workforce Accommodation / Workforce Accommodation	0.387044	\$1,549
UV	Pastoral	0.103638	\$325
UV	Mining/Other	0.132900	\$325
UV	Strategic Industry	0.184880	\$325

2. NOMINATE the following due dates for rate payment in full or by instalments:

- Full payment and 1st instalment due date 31 August 2020
- 2nd instalment due date 10 November 2020
- 3rd instalment due date 19 January 2021
- 4th and final instalment due date 23 March 2021

3. DEFER the collection of Rates from ratepayers excluding scheduled (bulk ratepayers) until 10 November 2020.

4. GRANT a concession of \$1,499, as detailed in the table below, in respect of the rates on each property in the Cossack town site, in recognition of the fact that the properties are not serviced and they are part of the heritage precinct:

Assess No	Lot No	House No.	Street Name	Street Type	Suburb	Owners Name	GRV/CV	Calculated Rates	Concession	Rates Receivable
A107	101	L101	PERSEVERANCE	STREET	COSSACK	B & J QUEALY	75.00	1,549.00	1,499.00	50.00
A115	112	L112	PERSEVERANCE	STREET	COSSACK	H WILSON	75.00	1,549.00	1,499.00	50.00
A123	116	L116	COSSACK	ROAD	COSSACK	H WILSON	75.00	1,549.00	1,499.00	50.00
A131	117	L117	COSSACK	ROAD	COSSACK	H WILSON	75.00	1,549.00	1,499.00	50.00
A149	121	L121	COSSACK	ROAD	COSSACK	T PATTERSON	75.00	1,549.00	1,499.00	50.00
A157	141	L141	PERSEVERANCE	STREET	COSSACK	J DAVIES & J BRANCH	75.00	1,549.00	1,499.00	50.00
A165	142	L142	COSSACK	ROAD	COSSACK	J & S MENTESANA	75.00	1,549.00	1,499.00	50.00
A173	143	L143	COSSACK	ROAD	COSSACK	L & K SAMSON	75.00	1,549.00	1,499.00	50.00
A181	144	L144	COSSACK	ROAD	COSSACK	T PATTERSON	75.00	1,549.00	1,499.00	50.00
A199	145	L145	COSSACK	ROAD	COSSACK	T PATTERSON	75.00	1,549.00	1,499.00	50.00
A204	149	L149	COSSACK	ROAD	COSSACK	M OTTO	75.00	1,549.00	1,499.00	50.00
A212	150	L150	COSSACK	ROAD	COSSACK	G VAN WAARDENBERG	75.00	1,549.00	1,499.00	50.00
A220	151	L151	COSSACK	ROAD	COSSACK	T PATTERSON	75.00	1,549.00	1,499.00	50.00
A238	152	L152	COSSACK	ROAD	COSSACK	T PATTERSON	75.00	1,549.00	1,499.00	50.00
A246	153	L153	COSSACK	ROAD	COSSACK	T PATTERSON	75.00	1,549.00	1,499.00	50.00
A254	165	L165	COSSACK	ROAD	COSSACK	H WILSON	75.00	1,549.00	1,499.00	50.00
A262	167	L167	PERSEVERANCE	STREET	COSSACK	T PATTERSON	75.00	1,549.00	1,499.00	50.00
A270	20	L20	PERSEVERANCE	STREET	COSSACK	T PATTERSON	75.00	1,549.00	1,499.00	50.00
A288	176	L176	PERSEVERANCE	STREET	COSSACK	V BULL & S DONOVAN	75.00	1,549.00	1,499.00	50.00
A91332	21	L21	PERSEVERANCE	STREET	COSSACK	W MOORE (ESTATE OF)	75.00	1,549.00	1,499.00	50.00
							1,500.00	30,980.00	29,980.00	1,000.00

5. WAIVE rates for the following properties owned or occupied by community/sporting associations:

RATING WAIVERS/CONCESSIONS							
Community/Sporting Associations							
AssNo	Property Owner/ Lessee	Property Address	Use	GRV	UV	Rate in \$	Rates
A69808	Nor-West Game Fishing Club	Lot 22 Rosemary Island, Dampier	Fishing Club			0.132900	\$ 1,549.00
A73245	Nickol Bay Speedway (Inc)	Lot 115 Cinders Rd, Karratha IE	Speedway			0.132900	\$ 1,549.00
A30944	Karratha Kart Club	L4903 Anderson Road, KIE	Kart Club			0.10077	\$ 1,549.00
A91554	Karratha Enduro & Motocross Club Inc	L4903 Anderson Road, KIE	Motorcoss Club			0.10077	\$ 1,549.00
A91555	Karratha Bikers Association	L4903 Anderson Road, KIE	Motorcycle Club			0.10077	\$ 1,549.00
A77616	WA Rifle Association	L133, Cossack Rd Roebourne	Rifle Range			0.10077	\$ 1,549.00
A23931	3rd Karratha Scout Group	70 Nairn Street, Bulgarra	Scout's				\$ 1,549.00
A4240	Ngarliyandu Bindirri Corporate CDEP	46 Roe Street, Roebourne	Community				\$ 1,549.00
A46554	Karratha BMX Club Inc	Lot 4668 Roemary Road, Baynton	BMX Track				\$ 1,549.00
A91842	Nickol Bay Sporting Shooters Association	Lot 298 Cinders Road, Burrup	Sporting Shooting Range				\$ 1,549.00
A55649	One Tree Community Services Inc	Lot 3002 Teesdale Place, Millars Well	Community				\$ 1,549.00
A89344	One Tree Community Services Inc	681 Searipple Road, Bulgarra	Community				\$ 1,549.00
A89238	Wickham Pony Club	Lot 179 Sturt Pea Road, Wickham	Pony Club				\$ 1,549.00
A76464	Nor-West Jockey Club	Lot 94 North West Coastal Highway	Race Club				\$ 1,549.00
A88241	Early Learning Australia Pty Ltd / Tas Karratha Ea	51 Gardugarli Drive, Baynton	Early Learning				\$ 1,549.00
A1006	Yinjaa Barni Art Aboriginal Corporation	48 Roe Street, Roebourne	Community				\$ 1,549.00
A68967	Hammersley Iron	77 Church Road, Dampier	Dampier Bowls Club				\$ 1,549.00
A54554	The Grand Lodge of WA Freemasons Homes for	5 Dwyer Place, Millars Well	Freemasons Activities	47000		0.10077	\$ 4,736.19

6. NOTE rates exemptions applicable to the following properties:

Exemptions in accordance with S6.26 of the Local Govt Act - Religious Properties (2d)							
AssNo	Property Owner/ Lessee	Property Address	Use	GRV	UV	Rate in \$	Rates
A12314	Trustees of the Diocese of North-West Australia	33 Herbert Way, Wickham	Rectory for Minister, meeting place for regular attendees of church	\$ 16,120		0.117479	\$ 1,893.76
A4509	Trustees of the Diocese of North-West Australia	41-49 Hampton Street, Roebourne	Currently under restoration building - Church - Currently only religious service when requested - funeral / wedding (Holy Trinity Church)	\$ 8,850		0.10077	\$ 1,549.00
A34590	Trustees of the Diocese of North-West Australia	1/2 Samson Way, Bulgarra	Church, Sunday School	\$ 16,640		0.10077	\$ 1,676.81
A34591	Trustees of the Diocese of North-West Australia	2/2 Samson Way, Bulgarra	Minister's Residence	\$ 24,500		0.117479	\$ 2,878.24
A1569	Apostolic Church Trust	10 Roe Street, Roebourne	Used for Storage by Religious body	\$ 21,153		0.10077	\$ 2,131.59
A4478	Apostolic Church Trust	12 Roe Street, Roebourne	Place of Worship	\$ 22,500		0.10077	\$ 2,267.33
A55102	Church of Jesus Christ of Latter-Day Saints	17 Galbraith Road, Pegs Creek	Church	\$ 37,500		0.10077	\$ 3,778.88
A54725	Roman Catholic Bishop of Geraldton	19 Welcome Road, Karratha	Place of Worship, Presbytery and Parish Hall (Part of hall used by St Vincent de Paul)	\$ 76,980		0.117479	\$ 9,043.53
A69035	Roman Catholic Bishop of Geraldton	371 High Street, Dampier	Place of Worship	\$ 19,250		0.10077	\$ 1,939.82
A12209	Roman Catholic Bishop of Geraldton	L138 Kurrajong Street, Wickham	Church, Presbytery & Parish Meeting Room	\$ 24,500		0.10077	\$ 2,468.87
A35075	Baptist Union of WA INC	5 Finnerly Street, Bulgarra	Minister's Residence	\$ 15,080		0.117479	\$ 1,771.58
A62864	Baptist Union of WA INC	77 Gawthorne Dr, Millars Well	Place of Worship	\$ 75,000		0.10077	\$ 7,557.75
A54677	Jehovah's Witnesses Congregation	4 Gray Ct, Millars Well	Church	\$ 28,500		0.10077	\$ 2,871.95
A88991	Trustees of the Northern Diocese	160 Warton Street, Cossack	Vacant Land	\$ -		0.117479	\$ 1,549.00
A88992	Trustees of the Northern Diocese	94 Dampier Street, Cossack	Vacant Land	\$ -		0.117479	\$ 1,549.00
A35813	Seventh Day Adventist Church	15 Galbraith Road, Pegs Creek	Place of Worship	\$ 24,000		0.10077	\$ 2,418.48
A35821	Australasian Conference Association	12 Mirfin Way, Pegs Creek	Pastor's Residence	\$ 15,340		0.117479	\$ 1,802.13
Exemptions in accordance with S6.26 of the Local Govt Act - Education (2e)							
AssNo	Property Owner/ Lessee	Property Address	Use	GRV	UV	Rate in \$	Rates
A65511	Roman Catholic Bishop of Geraldton	33 Rosemary Rd Stove Hill	Education - St Luke's College	\$ 541,000		0.10077	\$ 54,516.57
A88120	Roman Catholic Bishop of Geraldton	37 Wellard Way Bulgarra	Education - St Paul's Primary School	\$ 134,250		0.10077	\$ 13,528.37
Exemptions in accordance with S6.26 of the Local Govt Act - Crown used Public Purpose (2a)							
AssNo	Property Owner/ Lessee	Property Address	Use	GRV	UV	Rate in \$	Rates
A77359	Department for Child Protection	24 Harriet Way, Nickol	Safe House	0		0.117479	\$ 1,549.00
Health, Education & Community Service Properties							
AssNo	Property Owner/ Lessee	Property Address	Use	GRV	UV	Rate in \$	Rates
A4884	St John Ambulance - Roebourne	1-7 Sholl Street, Roebourne	Ambulance depot	\$ 25,471		0.10077	\$ 2,566.71
A11740	St John Ambulance - Wickham	L110 Mulga Way, Wickham	Ambulance depot & first aid training	\$ 28,600		0.10077	\$ 2,882.02
A90624	St John Ambulance - Wickham	L500 Wickham Dr, Wickham	Ambulance depot	\$ 16,188		0.10077	\$ 1,631.26
A91293	St John Ambulance - Karratha	6 De Grey Pl, Karratha	Ambulance depot & first aid training	\$ 185,000		0.10077	\$ 18,642.45
A88227	Foundation Housing Ltd (Lessee)	17B Crawford Way, Roebourne	Disability Housing - Community Disability Housing Program	\$ 16,120		0.117479	\$ 1,893.76
A54546	Returned Services League of Australia Karratha & Districts	7 Dwyer Place, Millars Well	RSL Club	\$ 37,500		0.10077	\$ 3,778.88
A36851	Salvation Army	4 Bond Place, Pegs Creek	Crisis Accommodation	\$ 16,640		0.10077	\$ 1,676.81
A91275	Murujuga Aboriginal Corp	Lot 3000 & 3003 Burrup Road, Burrup	Murujuga National Park	\$ -	\$ 2,119,000	0.132900	\$ 281,615.10
A91274	Murujuga Aboriginal Corporation	Lot 3007 Burrup Road, Burrup	Murujuga National Park	\$ -		0.1329	\$ 1,549.00
A1462	Mawarnkarra Health Service	38 Sholl Street, Roebourne	Mens Program	\$ 9,984		0.10077	\$ 1,549.00
A4622	Mawarnkarra Health Service	20 Sholl St, Roebourne	Health Programs	\$ 200,000		0.10077	\$ 20,154.00
A1983	Mawarnkarra Health Service	8 Sherlock Street, Roebourne	Womens Program	\$ 13,260		0.10077	\$ 1,549.00
A89260	Ngarluma Aboriginal Corporation	2 Todd Street, Roebourne	Aged Care			0.117479	\$ 1,549.00
A3943	Ngarluma Aboriginal Corporation	43 Lockyer Way, Roebourne	Aged Care	\$ 22,880		0.117479	\$ 2,687.92
A5117	Cheeditha Group Aboriginal Corporation	Lot 48 North West Coastal HW, Roebourne	Aboriginal Community	\$ -	\$ 154,000	0.132900	\$ 20,466.60
A69866	Mingullatharndo Association Ltd	Lot 300 North West Coastal HW, Roebourne	Aboriginal Training & Rehabilitation Centre	\$ -	\$ 46,000	0.10077	\$ 4,635.42
A69874	Mingullatharndo Association Ltd	Lot 555 North West Coastal HW, Roebourne	Aboriginal Training & Rehabilitation Centre	\$ -	\$ 10,000	0.10077	\$ 1,549.00
A43521	Salvation Army Housing (WA)	7 Goodwyn Close, Millars Well	Youth Crisis Accommodation	\$ 34,788		0.117479	\$ 4,086.86
A36843	Salvation Army	6 Bond Place, Pegs Creek	Minster residence	\$ 16,640		0.117479	\$ 1,954.85
A68420	Salvation Army	2 Bond Place, Pegs Creek	Church	\$ 64,500.00		0.10077	\$ 6,499.67
A77929	Yaandina Community Services Ltd	54 Hampton Street, Roebourne	Drug & Alcohol Support Services Sobering Up & Detox Centre	\$ -		0.10077	\$ 1,549.00
A65341	Yaandina Community Services Ltd	56 Hampton Street, Roebourne	Admin Building & Aged Care	\$ -		0.10077	\$ 1,549.00
A1357	Yaandina Community Services Ltd	58 Hampton Street, Roebourne	Residential Aged Care Centre	\$ -		0.10077	\$ 1,549.00
A4973	Yaandina Community Services Ltd	2-6 Sholl Street, Roebourne	Youth & Family Centre	\$ -		0.10077	\$ 1,549.00
A78636	Yaandina Community Services Ltd	60 Hampton Street, Roebourne	Disability & Community Care Centre	\$ 1,080.00		0.10077	\$ 1,549.00
A65456	Welcome Lotteries House Inc	7 Morse Court, Karratha	Office space for non-for-profit organisations	\$ -		0.10077	\$ 1,549.00
A31152	State Emergency Service - Karratha	14 Balmoral Road, Karratha	Emergency Services	\$ -		0.10077	\$ 1,549.00
A31479	Gumala Aboriginal Corporation	10 Hedland Place, Karratha	Community	\$ -		0.10077	\$ 1,549.00
A34299	Nickol Bay Bush Fire Brigade	39 Hillview Road, Karratha	Emergency Services	\$ -		0.10077	\$ 1,549.00
A91557	Karratha Community House	51 Gardugarli Drive, Baynton	Community	\$ -		0.10077	\$ 1,549.00
A91323	St John Ambulance - Karratha	Lot 42 Norman Road, Gap Ridge	Patient Transfer Facility - Airport	\$ -		0.10077	\$ 1,549.00
A69052	Department of Fire and Emergency Service	11 High Street, Dampier	Emergency Services	\$ -		0.10077	\$ 1,549.00
A91558	Anglicare WA	51 Gardugarli Drive, Baynton	Community	\$ -		0.10077	\$ 1,549.00

7. **ADOPT** an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$10 for each instalment after the initial instalment is paid;
8. **ADOPT** an interest rate of 4.5% where the owner has elected to pay rates and service charges through an instalment option;
9. **ADOPT** an interest rate of 8% for rates (and service charges) and costs of proceedings to recover such charges that remains unpaid after becoming due and payable;
10. **ADOPT** an interest rate of 8% for fees and charges and costs of proceedings to recover such fees and charges that remains unpaid after becoming due and payable;
11. **NOTE** that interest and instalment administration charges on rates (including service charges) or fees and charges will not apply to ratepayers and general debtors assessed as suffering financial hardship in accordance with the City's COVID-19 Financial Hardship Policy; and
12. **ADOPT** the following rates incentive scheme including a contribution of \$2,000 from municipal funds towards this scheme.
 - 1st Prize: \$2,000 sponsored by Westpac
 - 2nd Prize: \$1,000 sponsored by the City of Karratha
 - 3rd Prize: \$500 sponsored by the City of Karratha

OFFICER'S RECOMMENDATION 3

GENERAL FEES AND CHARGES FOR 2020/21

That Council by **ABSOLUTE** Majority pursuant to Section 6.16 of the *Local Government Act 1995* **RESOLVES** to **ADOPT** the Fees and Charges detailed in Attachment 1.

OFFICER'S RECOMMENDATION 4
OTHER STATUTORY FEES FOR 2020/21

That Council by ABSOLUTE Majority pursuant to Section 53 of the *Cemeteries Act 1986*, Regulation 53(2) of the *Building Regulations 2012* and Section 67 of the *Waste Avoidance and Resources Recovery Act 2007* RESOLVES to ADOPT:

- a) the Fees and Charges for the Karratha and Roebourne Cemetery included as Attachment 1;
- b) a swimming pool inspection fee of \$28.00; and
- c) the following charges for the removal and deposit of domestic and commercial waste:

DESCRIPTION	AMOUNT	GST	TOTAL
Residential MGB - 1 General Waste service per week and 1 Recycling service per fortnight, per year	\$311.00	Nil	\$311.00
Additional Residential MGB - 1 service per week, per year	\$155.50	Nil	\$155.50
Additional Residential Recycling MGB - 1 recycling service per fortnight, per year	\$155.50	Nil	\$155.50
Commercial/Industrial MGB - 1 service per week per year	\$311.00	\$31.10	\$342.10
Additional Commercial/Industrial MGB - 1 service per week, per year	\$311.00	\$31.10	\$342.10

OFFICER'S RECOMMENDATION 5
ELECTED MEMBERS' FEES AND ALLOWANCES FOR 2020/21

That Council by ABSOLUTE Majority pursuant to Sections 5.98 and 5.99 of the *Local Government Act 1995* and Regulations 33 and 34 of the *Local Government (Administration) Regulations 1996*, RESOLVES to ADOPT the following annual fees and allowances for payment of elected members:

Statutory Fees and Allowances

Sitting Fees - Mayor	\$47,516
Sitting Fees - Deputy Mayor and Councillors	\$31,678
Mayor Local Government Allowance	\$89,753
Deputy Mayor Local Government Allowance (25% of Mayor Allowance)	\$22,438
ICT Allowance per Councillor (up to a maximum of \$3,500)	\$3,500
Travelling Expenses (actual costs or as per Local Govt Admin Reg 34AD)	\$30,000
Childcare Actual	cost or \$25 per hour (whichever is lower)

Other Expenses

Training Expenses per Councillor	\$5,000
Mayor's discretionary fund – Council related expenses	\$2,000

OFFICER'S RECOMMENDATION 6**MATERIAL VARIANCE REPORTING FOR 2020/21**

That Council by ABSOLUTE Majority pursuant to Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, and AASB 1031 Materiality, **RESOLVES** to ADOPT the level to be used in statements of financial activity in 2020/21 for reporting material variances being 10% or \$50,000, whichever is the greater amount.

OFFICER'S RECOMMENDATION 7**MUNICIPAL FUND BUDGET FOR 2020/21**

That Council by ABSOLUTE Majority pursuant to the provisions of Sections 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996* RESOLVES to ADOPT the Municipal Fund Budget as contained in Attachment 1 for the 2020/21 financial year which includes the following:

1. Statement of Comprehensive Income by Nature and Type on page 2 showing a net result for that year of \$7,654,060;
 2. Statement of Comprehensive Income by Program on page 4 showing a net result for that year of \$7,654,060;
 3. Statement of Cash Flows on page 6;
 4. Rate Setting Statement on page 7 showing an amount required to be raised from rates of \$43,374,241;
 5. Notes to and forming part of the Budget on pages 9 to 37; and
 6. Supplementary Information – Fees and Charges.
-

CITY OF KARRATHA
BUDGET
FOR THE YEAR ENDED 30 JUNE 2021
LOCAL GOVERNMENT ACT 1995
TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Budget	8

CITY'S VISION

To be Australia's most liveable regional city

CITY OF KARRATHA
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	43,374,241	42,131,191	42,075,758
Operating grants, subsidies and contributions	9(a)	19,550,160	16,743,686	8,556,486
Fees and charges	8	37,545,656	39,668,540	43,041,634
Service charges	1(e)	0	(965)	0
Interest earnings	11(a)	1,174,577	2,043,235	2,316,425
Other revenue	11(b)	765,673	1,903,810	938,962
		102,410,307	102,489,497	96,929,265
Expenses				
Employee costs		(35,425,142)	(34,747,329)	(34,467,960)
Materials and contracts		(33,273,148)	(28,272,418)	(28,560,908)
Utility charges		(6,475,307)	(6,211,917)	(6,268,791)
Depreciation on non-current assets	5	(18,594,262)	(17,757,607)	(18,688,498)
Interest expenses	11(d)	(5,994)	(7,277)	(8,076)
Insurance expenses		(1,773,981)	(1,777,350)	(1,724,673)
Other expenditure		(4,460,820)	(2,920,045)	(14,764,981)
		(100,008,654)	(91,693,943)	(104,483,887)
Subtotal		2,401,653	10,795,554	(7,554,622)
Non-operating grants, subsidies and contributions	9(b)	5,523,990	2,935,625	4,085,439
Profit on asset disposals	4(b)	1,200	677,749	692,199
Loss on asset disposals	4(b)	(272,783)	(448,030)	(180,000)
		5,252,407	3,165,344	4,597,638
Net result		7,654,060	13,960,898	(2,956,984)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		7,654,060	13,960,898	(2,956,984)

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

BASIS OF PREPARATION

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the City of Karratha 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 15 to the budget.

2019/20 ACTUAL BALANCES

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

CHANGE IN ACCOUNTING POLICIES

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

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

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

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES
RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered.

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water.

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

CITY OF KARRATHA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		1,092,924	760,868	28,460
General purpose funding		48,598,000	49,595,393	47,940,380
Law, order, public safety		590,401	842,856	795,484
Health		158,542	163,750	156,850
Education and welfare		78,000	58,008	58,008
Housing		997,756	836,982	722,254
Community amenities		10,443,981	11,649,935	12,191,200
Recreation and culture		16,795,946	13,563,181	11,666,200
Transport		22,812,423	23,806,186	22,467,845
Economic services		543,350	621,534	627,440
Other property and services		298,984	590,804	275,144
		102,410,307	102,489,497	96,929,265
Expenses excluding finance costs	4(a),5,11(c),(e)			
Governance		(3,491,541)	(3,447,502)	(3,744,029)
General purpose funding		(1,459,347)	(1,765,126)	(11,618,968)
Law, order, public safety		(1,475,308)	(1,493,186)	(1,867,341)
Health		(1,152,792)	(1,085,325)	(1,188,091)
Education and welfare		(178,845)	(478,683)	(196,767)
Housing		(992,084)	(923,470)	(830,189)
Community amenities		(16,940,376)	(17,326,580)	(16,230,730)
Recreation and culture		(43,887,123)	(36,837,408)	(40,888,559)
Transport		(24,820,710)	(27,013,415)	(25,749,327)
Economic services		(5,454,399)	(1,973,900)	(2,171,286)
Other property and services		(150,135)	657,929	9,476
		(100,002,660)	(91,686,666)	(104,475,811)
Finance costs	6(a), 11(d)			
General purpose funding		(5,994)	(7,277)	(8,076)
		(5,994)	(7,277)	(8,076)
Subtotal		2,401,653	10,795,554	(7,554,622)
Non-operating grants, subsidies and contributions	9(b)	5,523,990	2,935,625	4,085,439
Profit on disposal of assets	4(b)	1,200	677,749	692,199
(Loss) on disposal of assets	4(b)	(272,783)	(448,030)	(180,000)
		5,252,407	3,165,344	4,597,638
Net result		7,654,060	13,960,898	(2,956,984)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		7,654,060	13,960,898	(2,956,984)

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

GOVERNANCE

To provide a decision making process for the efficient allocation of scarce resources.

Functions relating to the Councillors and the running of Council. Expenditure includes the running of elections, payments of expenses to Councillors and non statutory donations.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community.

Supervision of various by-laws, fire and emergency services, and animal control. Includes expenditure for the Ranger Services, State Emergency Service and disaster preparation and recovery expenses.

HEALTH

To provide an operational framework for environmental and community health.

Food control, immunisation services, mosquito control and maintenance of child health centres. Expenditure includes the maintenance of the child health clinic buildings, various health promotions and pest control expenses mainly relating to mosquito control.

EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth.

Maintain preschool facilities and day care centres. This includes expenditure in maintaining the day care centre buildings and also donations to schools for awards etc.

HOUSING

To provide and maintain staff housing.

Maintenance and operational expenses associated with the provision of staff housing.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collection services, operation of waste facilities, administration of town planning schemes and operation of cemeteries. Also included are the costs associated with the maintaining and cleaning of public toilets.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Maintenance of halls, swimming pools, recreation centres, various reserves and operation of libraries. Expenditure includes the cost of the Karratha Leisureplex, Red Earth Arts Precinct and other pavilions, ovals and parks maintenance, Roebourne Swimming Pool, coastal rehabilitation, and four libraries. Expenses relating to the historical town of Cossack and ABC Triple J radio re-broadcasting are also included in this function.

TRANSPORT

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, drainage, footpaths, parking facilities, traffic signs and the aerodrome. It includes expenditure for the construction and maintenance of the roads, footpaths and also the expenditure relating to parking control and the operation of the Karratha Airport.

ECONOMIC SERVICES

To help promote the local government and its economic wellbeing.

Tourism and administration of building controls. Expenditure includes Karratha Visitor Centre, camping areas and costs associated with building control.

OTHER PROPERTY AND SERVICES

To monitor and control operating accounts.

Private works and other unclassified works. It also includes expenditure relating to plant operations and the Technical Services division however these costs are then reallocated to the other functions. The costs associated with financing and administration are allocated direct to the relevant functions.

CITY OF KARRATHA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		43,427,852	41,833,893	42,724,223
Operating grants, subsidies and contributions		18,429,528	21,037,893	12,891,279
Fees and charges		37,545,656	42,724,429	43,041,634
Service charges		0	(965)	0
Interest earnings		1,174,577	2,043,235	2,316,425
Goods and services tax		19,709	0	0
Other revenue		765,673	1,903,810	938,962
		101,362,995	109,542,295	101,912,523
Payments				
Employee costs		(35,931,106)	(34,747,330)	(34,467,960)
Materials and contracts		(29,444,529)	(32,997,477)	(28,560,908)
Utility charges		(6,475,307)	(6,211,917)	(6,268,791)
Interest expenses		(5,994)	(8,076)	(8,076)
Insurance expenses		(1,773,981)	(1,777,350)	(1,724,673)
Other expenditure		(4,460,820)	(3,300,628)	(14,764,981)
		(78,091,737)	(79,042,778)	(85,795,389)
Net cash provided by (used in) operating activities	3	23,271,258	30,499,517	16,117,134
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for other loans and receivables		(3,246,000)	0	0
Payments for development of land held for resale	4(a)	(150,000)	0	0
Payments for purchase of investment property	4(a)	(125,100)	0	0
Payments for purchase of property, plant & equipment	4(a)	(15,872,674)	(7,831,271)	(9,635,805)
Payments for construction of infrastructure	4(a)	(20,926,361)	(20,734,006)	(22,837,018)
Non-operating grants, subsidies and contributions		5,523,990	2,935,625	4,085,439
Proceeds from sale of plant and equipment	4(b)	1,028,200	1,191,050	1,812,500
Proceeds on financial assets at amortised cost - self supporting loans	6(a)	85,520	93,849	6,266
Proceeds on other loans and receivables		0	9,249	0
Net cash provided by (used in) investing activities		(33,682,425)	(24,335,504)	(26,568,618)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(85,520)	(83,439)	(83,438)
Net cash provided by (used in) financing activities		(85,520)	(83,439)	(83,438)
Net increase (decrease) in cash held		(10,496,687)	6,080,574	(10,534,922)
Cash at beginning of year		74,128,328	68,047,754	66,298,482
Cash and cash equivalents at the end of the year	3	63,631,641	74,128,328	55,763,560

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

CITY OF KARRATHA
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Restricted surplus at start of financial year		452,483	452,483	656,270
Net current assets at start of financial year - surplus/(deficit)		5,048,682	4,145,751	1,425,186
		5,501,165	4,598,234	2,081,456
Revenue from operating activities (excluding rates)				
Governance		1,092,924	1,216,624	482,566
General purpose funding		5,223,759	7,464,202	5,864,622
Law, order, public safety		590,401	842,856	795,984
Health		158,542	163,750	156,850
Education and welfare		78,000	58,008	58,008
Housing		997,756	1,057,475	942,747
Community amenities		10,443,981	11,649,935	12,208,200
Recreation and culture		16,795,946	13,563,181	11,666,200
Transport		22,813,623	23,807,686	22,467,945
Economic services		543,350	621,534	627,440
Other property and services		298,984	590,804	275,144
		59,037,266	61,036,055	55,545,706
Expenditure from operating activities				
Governance		(3,491,541)	(3,465,151)	(3,744,029)
General purpose funding		(1,465,341)	(1,772,403)	(11,627,044)
Law, order, public safety		(1,496,808)	(1,502,186)	(1,874,341)
Health		(1,152,792)	(1,085,325)	(1,188,091)
Education and welfare		(178,845)	(478,683)	(196,767)
Housing		(992,084)	(923,470)	(830,189)
Community amenities		(17,099,376)	(17,400,580)	(16,275,230)
Recreation and culture		(43,923,311)	(36,912,323)	(40,923,059)
Transport		(24,844,905)	(27,254,967)	(25,831,827)
Economic services		(5,463,399)	(1,982,314)	(2,176,286)
Other property and services		(173,035)	635,429	2,976
		(100,281,437)	(92,141,973)	(104,663,887)
Non-cash amounts excluded from operating activities	2 (a)(i)	18,865,845	17,527,888	18,176,299
Amount attributable to operating activities		(16,877,161)	(8,979,796)	(28,860,426)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9(b)	5,523,990	2,935,625	4,085,439
Purchase land held for resale	4(a)	(150,000)	0	0
Purchase investment property	4(a)	(125,100)	0	0
Purchase property, plant and equipment	4(a)	(15,872,674)	(7,831,271)	(9,635,805)
Purchase and construction of infrastructure	4(a)	(20,926,361)	(20,734,006)	(22,837,018)
Proceeds from disposal of assets	4(b)	1,028,200	1,191,050	1,812,500
Proceeds from self supporting loans	6(a)	85,520	93,849	83,584
Advances to Community Groups		(3,246,000)	0	0
Amount attributable to investing activities		(33,682,425)	(24,344,753)	(26,491,300)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(85,520)	(83,439)	(83,438)
Transfers to cash backed reserves (restricted assets)	7(a)	(14,849,022)	(21,735,882)	(20,361,285)
Transfers from cash backed reserves (restricted assets)	7(a)	22,552,393	18,513,844	34,392,649
Amount attributable to financing activities		7,617,851	(3,305,477)	13,947,926
Budgeted deficiency before general rates		(42,941,735)	(36,630,026)	(41,403,801)
Estimated amount to be raised from general rates	1	43,374,241	42,131,191	42,075,758
Less Restricted Surplus		(298,823)	(452,483)	(644,630)
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	133,683	5,048,682	27,327

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

CITY OF KARRATHA
INDEX OF NOTES TO THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

Note 1	Rates	9
Note 2	Net Current Assets	16
Note 3	Reconciliation of Cash	19
Note 4(a)	Asset Acquisitions	20
Note 4(b)	Asset Disposals	21
Note 5	Asset Depreciation	22
Note 6	Borrowings	23
Note 7	Reserves	25
Note 8	Fees and Charges	28
Note 9	Grant Revenue	28
Note 10	Revenue Recognition	29
Note 11	Other Information	32
Note 12	Major Land Transactions	32
Note 13	Trading Undertakings and Major Trading Undertakings	33
Note 14	Interests in Joint Arrangements	35
Note 15	Trust	35
Note 16	Significant Accounting Policies - Other Information	36

CITY OF KARRATHA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
Residential	0.117479	7,001	143,590,181	16,868,831	60,000	6,000	16,934,831	16,909,474	16,912,455
Commercial / Industrial	0.100770	710	70,726,495	7,127,109	210,000	0	7,337,109	7,001,924	7,278,929
Airport / Strategic Industry	0.156459	26	13,041,570	2,040,471	0	0	2,040,471	2,042,459	1,333,855
Transient Workforce Accommodation / Workforce Accommodation	0.387044	23	13,760,200	5,325,803	0	0	5,325,803	5,328,137	5,600,447
Unimproved valuations									
Pastoral	0.103638	10	2,784,254	288,555	0	0	288,555	187,186	281,231
Mining / Other	0.132900	212	6,905,941	917,800	0	0	917,800	876,730	881,112
Strategic Industry	0.184880	31	40,414,678	7,477,874	0	0	7,477,874	6,762,594	6,762,594
Sub-Totals		8,013	291,223,319	40,046,443	270,000	6,000	40,322,443	39,108,504	39,050,623
Minimum									
	\$								
Minimum payment									
Gross rental valuations									
Residential	1,549	1,507	12,843,313	2,334,343	0	0	2,334,343	2,314,206	2,317,304
Commercial / Industrial	1,549	402	3,018,161	622,698	0	0	622,698	614,953	614,953
Airport / Strategic Industry	1,549	2	6,600	3,098	0	0	3,098	1,549	1,549
Transient Workforce Accommodation / Workforce Accommodation	1,549	0	0	0	0	0	0	0	0
Unimproved valuations									
Pastoral	325	0	0	0	0	0	0	0	0
Mining / Other	325	203	222,555	65,975	0	0	65,975	67,925	67,275
Strategic Industry	325	13	11	4,225	0	0	4,225	3,575	3,575
Sub-Totals		2,127	16,090,640	3,030,339	0	0	3,030,339	3,002,208	3,004,656
		10,140	307,313,959	43,076,782	270,000	6,000	43,352,782	42,110,712	42,055,279
Concessions (Refer note 1(e))							(29,980)	(29,980)	(29,980)
Ex-gratia rates							51,439	50,459	50,459
Total amount raised from general rates							43,374,241	42,131,191	42,075,758
Specified area rates (Refer note 1(c))							0	0	0
Total rates							43,374,241	42,131,191	42,075,758

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

The differential general rates and minimum payments are at a level no higher than that imposed in 2019/20, recognising the economic impacts of the COVID-19 pandemic.

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Payment in Full	31/08/2020	0	0.0%	8.0%
Option two				
Instalment 1	31/08/2020	0	4.5%	8.0%
Instalment 2	19/01/2021	10	4.5%	8.0%
Option three				
Instalment 1	31/08/2020	0	4.5%	8.0%
Instalment 2	10/11/2020	10	4.5%	8.0%
Instalment 3	19/01/2021	10	4.5%	8.0%
Instalment 4	23/03/2021	10	4.5%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	61,000	71,000	73,000
Instalment plan interest earned	90,000	88,316	97,000
Unpaid rates and service charge interest earned	240,000	337,500	330,000
Service Charge Instalment Plan Admin Charge Revenue	2,690	2,690	4,050
Service Charge Instalment Plan Interest Earned	28,443	28,443	38,971
Unpaid Service Charges Interest Earned	24,000	62,000	43,500
Administration Fee - Adhoc Arrangement	0	0	1,200
Administration Fee - Direct Debit	0	0	800
Deferred Pensioner Interest	1,100	1,105	350
	447,233	591,054	588,871

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the City the following rate categories have been determined for the implementation of differential rating. The process of advertising and seeking submissions for differential rates for 2020/21 was deemed unnecessary in accordance with *Local Government Amendment (COVID-19 Response) Act 2020*.

Differential general rate

Description	Characteristics	Objects	Reasons
GRV Residential	Land predominantly used for residential purposes or is zoned as residential	This rate provides level of diverse range of services and programs desired by the community	This is considered to be the base rate above which all other GRV rated properties are assessed
GRV Commercial / Industrial	Land predominately used for either commercial, tourism, industrial purposes or any land that doesn't have the characteristics of any other GRV differential rate category	This rates focusses on sustainably managing its community and infrastructure assets	This rate recognises a greater share of costs associated with economic development, tourism, marketing, parking, LIA infrastructure, environmental health, regulatory services and CBD infrastructure and amenity
GRV Airport / Strategic Industry	Land located within Karratha Airport Reserve #30948 or predominately used for the purpose of resource processing	This rates focusses on sustainably managing its community and infrastructure assets	This rate recognises a greater share of costs associated with economic development, tourism, marketing, parking, and transport infrastructure associated with heavy plant and equipment
GRV Transient Workforce Accommodation / Workforce Accommodation	Land predominately used for workforce accommodation or transient workforce accommodation purposes or zoned as Transient Workforce	This rates focusses on sustainably managing its community and infrastructure assets	This rate recognises the diverse range of services, programs and infrastructure/facilities required for developed residential and urban areas and these are available to FIFO workers
UV Pastoral	Land has a current pastoral lease granted and is used predominately for purpose of grazing, dairying, pig, poultry, fish, tree farming, bee-keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind	This rates focusses on sustainably managing its community and infrastructure assets	This rate recognises a greater share of costs associated with rural infrastructure and services

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating (cont.)

Differential general rate

Description	Characteristics	Objects	Reasons
UV Mining / Other	Land that a mining, exploration, prospecting or retention lease and/or license has been granted or that does not have the characteristics of any other UV differential rate category	This rates focusses on sustainably managing its community and infrastructure assets	This rate reflects the impact on utilisation of rural infrastructure (comparative to Pastoral) by heavy transport and associated higher traffic volumes
UV Strategic Industry	Land that is predominately used for industrial or resource processing or used for the purpose of supporting a transient workforce	The objective is to raise additional revenue to contribute toward higher costs to sustainably manage infrastructure assets associated with these operations	This rate reflects the impact on utilisation of urban and rural infrastructure (comparative to Pastoral) by heavy transport and associated higher traffic volumes by operations associated with State Agreements and/or significant resource sector operations

Differential Minimum Payment

Description	Characteristics	Objects	Reasons
GRV Residential	Land predominantly used for residential purposes or is zoned as residential	This rate is considered the minimum contribution for basic services and infrastructure	This is considered to be the base minimum for GRV rated properties
UV Pastoral	Land has a current pastoral lease granted and is used predominately for purpose of grazing, dairying, pig, poultry, fish, tree farming, bee-keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind	This rate is considered the minimum contribution for basic services and infrastructure	This is considered to be the base minimum for UV rated properties

1. RATES AND SERVICE CHARGES (CONTINUED)

(d) Specified Area Rate

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

(e) Service Charges

	Amount of charge	2020/21 Budgeted revenue	Budget Amount to be applied to costs	Budget Amount to be set aside to reserve	Reserve Amount to be applied to costs	2019/20 Actual revenue	2019/20 Budget revenue
Service charge	\$	\$	\$	\$	\$	\$	\$
PUPP HV Allocation	48.26	0	0	0	0	0	0
PUPP LV Allocation	196.38	0	0	0	0	(965)	0
PUPP Connection Cost	1,022.17	0	0	0	0	0	0
		0	0	0	0	(965)	0

The City of Karratha introduced a service charge for the 2014/15 financial year in relation to the Pilbara Underground Power Project (PUPP).

Service charges paid prior to the end of the 2017/18 financial year were transferred to the Pilbara Underground Power Reserve to fund expenditure over the life of the project. The project was completed in 2017/18.

While the project has been completed, Council offered some ratepayers the option to pay their service charges by 40 instalments over 10 years up to 30 June 2024. Outstanding service charges continue to be paid in accordance with the prescribed instalment option.

1. RATES AND SERVICE CHARGES (CONTINUED)

(f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Cossack Concessions	Concession		\$1,499	\$ 29,980	\$ 29,980	\$ 29,980	All 20 rateable properties within the Cossack Township.	To recognise the heritage nature of the Cossack Township, development restrictions and lack of town utilities.
Fees and Charges	Waiver	% or Amount as determined upon application		30,000	13,346	24,000	Fee Waivers for local Not for Profit and Community Organisations considered upon application for the use of the City's waste and recreational facilities.	To recognise the community benefit provided by local Not for Profit Community Organisations and assist them to remain viable.
	Waiver	% or Amount as determined upon application		20,000	7,813	0	Fee Waivers for Economic Development purposes considered on an individual basis by Council or administratively by delegated authority.	To encourage economic diversity and growth within the City of Karratha.
	Waiver	% or Amount as determined upon application		50,000	163	11,691	General Fee Waivers considered on an individual basis administratively by delegated authority.	To ensure business continuity, administrative efficiency and marketing opportunities.

CITY OF KARRATHA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Fees and Charges	Write Off	Amount as determined upon application		\$ 50,000	\$ 0	\$ 0	Considered on an individual basis by Council or administratively by delegated authority.	To manage the City's debt portfolio in an economically viable manner.
Rates	Waiver	100.00%		31,069	38,287	38,275	Waiver of Rates for Local Groups where no commercial return is derived from the property.	To assist local organisations to remain operational for the benefit of the Community.
Rates and Penalty Interest	Write Off	Amount as determined upon application		30,000	0	0	Considered on an individual basis by Council or administratively by delegated authority.	To manage the City's rates register in an economically viable manner.
				241,049	89,589	103,946		

2. (a) NET CURRENT ASSETS

Items excluded from calculation of budgeted deficiency

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

(i) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

Adjustments to operating activities

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
Less: Profit on asset disposals	4(b)	(1,200)	(677,749)	(692,199)
Add: Loss on disposal of assets	4(b)	272,783	448,030	180,000
Add: Depreciation on assets	5	18,594,262	17,757,607	18,688,498
Non cash amounts excluded from operating activities		18,865,845	17,527,888	18,176,299

(ii) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

Less: Cash - restricted reserves	3	(62,366,472)	(70,069,843)	(52,111,903)
Less: Current assets not expected to be received at end of year				
- Land held for resale		(185,893)	(35,893)	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		87,653	85,520	85,520
- Employee benefit provisions		3,617,024	3,701,791	4,088,932
Add: Movement in provisions between current and non-current provisions		84,768	0	(494,128)
Total adjustments to net current assets		(58,762,920)	(66,318,425)	(48,431,579)

2. (a) NET CURRENT ASSETS (CONTINUED)

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

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
(iii) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents - unrestricted	3	1,265,169	4,058,485	3,651,657
Cash and cash equivalents - restricted				
Cash backed reserves	3	62,366,472	70,069,843	52,111,903
Financial assets - unrestricted		3,167,678	(78,322)	0
Receivables		4,726,535	8,276,371	8,834,944
Inventories		477,604	342,957	401,785
		72,003,458	82,669,334	65,000,289
Less: current liabilities				
Trade and other payables		(9,103,355)	(5,290,088)	(11,722,301)
Contract liabilities		0	(1,351,148)	0
Long term borrowings		(87,653)	(85,520)	(85,520)
Provisions		(3,617,024)	(4,122,988)	(4,088,932)
		(12,808,032)	(10,849,744)	(15,896,753)
Net current assets		59,195,426	71,819,590	49,103,536
Less: Total adjustments to net current assets	2 (a)(ii)	(58,762,920)	(66,318,425)	(48,431,579)
Less Restricted Surplus		(298,823)	(452,483)	(644,630)
Closing funding surplus / (deficit)		133,683	5,048,682	27,327

2. (b) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the City's operational cycle. In the case of liabilities where the City 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 City's intentions to release for sale.

TRADE AND OTHER PAYABLES

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

CONTRACT ASSETS

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

PROVISIONS

Provisions are recognised when the City 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 City of Karratha contributes to a number of superannuation funds on behalf of employees.

All funds to which the City of Karratha contributes are defined contribution plans.

LEASE LIABILITIES

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

TRADE AND OTHER RECEIVABLES

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

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the City of Karratha'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 City of Karratha'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 City of Karratha's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

LAND HELD FOR RESALE

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

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

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

CONTRACT LIABILITIES

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

3. RECONCILIATION OF CASH

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

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	63,631,641	70,102,405	55,763,560
Term deposits	0	4,025,923	0
	63,631,641	74,128,328	55,763,560
- Unrestricted cash and cash equivalents	1,265,169	4,058,485	3,651,657
- Restricted cash and cash equivalents	62,366,472	70,069,843	52,111,903
	63,631,641	74,128,328	55,763,560
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Aerodrome Reserve	4,224,627	4,057,520	4,961,403
Carry Forward Budget Reserve	362,229	515,082	642,089
Community Development Reserve	469,268	912,088	1,378,618
Dampier Drainage Reserve	11,095	10,979	11,057
Economic Development Reserve	850,132	1,323,527	832,930
Employee Entitlement Reserve	5,159,755	5,106,124	5,117,507
Infrastructure Reserve	19,154,137	26,155,436	9,338,768
Medical Services Assistance Package Reserve	408,742	404,496	351,356
Mosquito Control Reserve	10,148	10,043	10,108
Partnership Reserve	10,866,181	8,013,640	5,028,181
Plant Replacement Reserve	810,751	809,389	136,736
Restricted Funds Reserve	393,835	1,763,835	417,024
Walkington Theatre Reserve	33,661	33,313	33,548
Waste & Sanitation Management Reserve	19,215,173	20,561,758	23,553,910
Workers Compensation Reserve	396,738	392,613	298,668
	62,366,472	70,069,843	52,111,903
Reconciliation of net cash provided by operating activities to net result			
Net result	7,654,060	13,960,898	(2,956,984)
Depreciation	5	18,594,262	17,757,607
(Profit)/loss on sale of asset	4(b)	271,583	(229,719)
(Increase)/decrease in receivables		303,836	5,514,044
(Increase)/decrease in inventories		15,353	68,401
Increase/(decrease) in payables		3,813,266	(4,987,237)
Increase/(decrease) in contract liabilities		(1,351,148)	1,351,148
Increase/(decrease) in employee provisions		(505,964)	0
Non-operating grants, subsidies and contributions		(5,523,990)	(2,935,625)
		(5,523,990)	(2,935,625)
Net cash from operating activities		23,271,258	30,499,517
			16,117,134

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

The City classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

CITY OF KARRATHA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program										2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Governance	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>													
Land - freehold land	0	0	0	0	0	0	0	0	0	3,000,000	3,000,000	0	0
Buildings - non-specialised	105,000	0	10,000	30,000	400,000	269,630	1,238,000	225,000	0	0	2,277,630	5,173,056	5,133,568
Furniture and equipment	2,253,500	0	0	0	0	0	630,991	15,000	0	0	2,899,491	621,950	1,008,237
Plant	25,000	92,000	45,000	0	0	1,978,159	639,000	1,458,000	0	137,000	4,374,159	1,791,103	2,415,500
Equipment (External)	0	0	0	0	0	137,000	425,000	2,096,045	0	0	2,658,045	182,476	828,500
Artwork & Sculptures	0	0	0	0	0	0	536,562	126,787	0	0	663,349	62,686	250,000
	2,383,500	92,000	55,000	30,000	400,000	2,384,789	3,469,553	3,920,832	0	3,137,000	15,872,674	7,831,271	9,635,805
<i>Infrastructure</i>													
Infrastructure - Roads	0	0	0	0	0	0	0	8,908,115	0	0	8,908,115	3,967,662	2,977,445
Infrastructure - Footpaths	0	0	0	0	0	0	0	1,010,089	0	0	1,010,089	1,853,500	1,442,115
Infrastructure - Drainage	0	0	0	0	0	0	0	370,324	0	0	370,324	160,000	250,000
Infrastructure - Parks, Recreation & Open Space	0	0	0	0	0	0	6,250,753	452,400	0	0	6,703,153	13,516,721	17,222,908
Infrastructure - Aerodromes	0	0	0	0	0	0	0	1,295,680	0	0	1,295,680	260,000	215,000
Infrastructure - Miscellaneous	0	0	0	166,000	0	45,000	1,403,000	825,000	200,000	0	2,639,000	976,123	729,550
	0	0	0	166,000	0	45,000	7,653,753	12,861,608	200,000	0	20,926,361	20,734,006	22,837,018
<i>Land Held for Resale</i>													
Land held for resale	0	0	0	0	0	0	0	0	0	150,000	150,000	0	0
<i>Investment Property</i>													
Buildings	125,100	0	0	0	0	0	0	0	0	0	125,100	0	0
	125,100	0	0	0	0	0	0	0	0	0	125,100	0	0
Total acquisitions	2,508,600	92,000	55,000	196,000	400,000	2,429,789	11,123,306	16,782,440	200,000	3,287,000	37,074,135	28,565,277	32,472,823

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

Where multiple individual low value plant and equipment assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised. In the case of infrastructure assets, assets are recognised individually to support asset maintenance programming and associated reporting.

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	9,000	9,000	0	0	130,993	569,100	455,756	(17,649)	35,894	490,000	454,106	0
Law, order, public safety	66,000	44,500	0	(21,500)	34,000	25,000	0	(9,000)	30,000	23,500	500	(7,000)
Health	14,500	14,500	0	0	0	0	0	0	29,000	29,000	0	0
Housing	0	0	0	0	74,507	295,000	220,493	0	499,507	720,000	220,493	0
Community amenities	485,000	326,000	0	(159,000)	147,500	73,500	0	(74,000)	151,000	123,500	17,000	(44,500)
Recreation and culture	133,188	97,000	0	(36,188)	114,615	39,700	0	(74,915)	138,000	103,500	0	(34,500)
Transport	469,195	446,200	1,200	(24,195)	384,552	144,500	1,500	(241,552)	320,900	238,500	100	(82,500)
Economic services	43,500	34,500	0	(9,000)	40,664	32,250	0	(8,414)	54,000	49,000	0	(5,000)
Other property and services	79,400	56,500	0	(22,900)	34,500	12,000	0	(22,500)	42,000	35,500	0	(6,500)
	1,299,783	1,028,200	1,200	(272,783)	961,331	1,191,050	677,749	(448,030)	1,300,301	1,812,500	692,199	(180,000)
By Class												
<u>Property, Plant and Equipment</u>												
Land - freehold land	0	0	0	0	138,324	592,430	454,106	0	35,894	490,000	454,106	0
Buildings - non-specialised	0	0	0	0	(27,923)	192,570	220,493	0	499,507	720,000	220,493	0
Furniture and equipment	0	0	0	0	0	0	0	0	0	0	0	0
Plant	1,243,783	994,200	1,200	(250,783)	815,143	391,850	3,150	(426,443)	724,400	566,000	17,600	(176,000)
Equipment (External)	56,000	34,000	0	(22,000)	35,787	14,200	0	(21,587)	40,500	36,500	0	(4,000)
	1,299,783	1,028,200	1,200	(272,783)	961,331	1,191,050	677,749	(448,030)	1,300,301	1,812,500	692,199	(180,000)

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

5. ASSET DEPRECIATION

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
Furniture and equipment
Plant
Equipment (External)
Artwork & Sculptures
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Aerodromes
Infrastructure - Other

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
425,023	394,796	615,973
120,715	82,235	153,814
43,856	44,680	45,671
114,996	114,712	114,455
296,565	292,674	287,582
951,278	951,038	1,000,917
6,210,321	5,912,251	6,024,283
9,169,252	9,042,493	9,240,735
50,038	49,976	44,662
1,212,218	872,752	1,160,406
18,594,262	17,757,607	18,688,498
5,288,646	5,255,840	5,180,091
509,333	462,502	792,319
1,264,618	898,090	1,211,630
93,629	95,010	185,566
39,794	38,587	35,109
4,986,952	4,904,680	5,124,928
780,368	741,899	694,680
2,068,534	2,067,444	2,153,236
3,562,388	3,293,555	3,310,939
18,594,262	17,757,607	18,688,498

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

The assets residual values and useful lives are reviewed which is undertaken as part of the asset revaluation cycle.

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

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

Buildings	10 to 100 Years
Furniture and equipment	3 to 10 Years
Plant	2 to 15 Years
Artwork	50 Years
Infrastructure	
- Roads	12 to 80 Years
- Paths and cycleways	10 to 80 Years
- Drains and Stormwater Network	40 to 80 Years
- Parks Developments	15 to 30 Years
- Bridges	60 Years
- Aerodrome Assets	10 to 80 Years
- Miscellaneous structures	15 to 100 Years
- Boat ramps/jetties	25 Years
- Street Lighting	15 to 20 Years

AMORTISATION

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

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

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

CITY OF KARRATHA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal	2020/21 Budget New Loans	2020/21 Budget Principal Repayments	Budget Principal outstanding 30 June 2021	2020/21 Budget Interest Repayments	Actual Principal 1 Jul 2019	2019/20 Actual New Loans	2019/20 Actual Principal Repayments	Actual Principal outstanding 30 June 2020	2019/20 Actual Interest Repayments	Budget Principal 1 Jul 2019	2019/20 Budget New Loans	2019/20 Budget Principal Repayments	Budget Principal outstanding 30 June 2020	2019/20 Budget Interest Repayments
				1 Jul 2020														
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Self Supporting Loans																		
General Purpose Funding																		
Karratha Country Club 2016	1	WATC	2.44%	213,757	0	69,531	144,226	4,794	281,622	0	67,865	213,757	5,806	279,013	0	67,865	211,148	6,460
Karratha & Districts RSL 2018	100	WATC	2.65%	49,258	0	15,989	33,269	1,200	64,831	0	15,574	49,257	1,471	63,557	0	15,573	47,984	1,616
				0		0	0	0	0	0	0	0	0	0	0	0	0	0
				263,015	0	85,520	177,495	5,994	346,453	0	83,439	263,014	7,277	342,570	0	83,438	259,132	8,076

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

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

The City does not intend to undertake any new borrowings for the year ended 30 June 2021.

(c) Unspent borrowings

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

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	1,000,000	1,000,000	1,000,000
Bank overdraft at balance date	0	0	0
Credit card limit	107,000	107,000	115,500
Credit card balance at balance date	(20,000)	(21,500)	(28,000)
Total amount of credit unused	1,087,000	1,085,500	1,087,500
Loan facilities			
Loan facilities in use at balance date	177,495	263,014	259,132

CITY OF KARRATHA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Aerodrome Reserve	4,057,520	167,107	0	4,224,627	2,809,609.00	1,247,911	0	4,057,520	3,274,164	1,687,239	0	4,961,403
(b) Carry Forward Budget Reserve	515,082	0	(152,853)	362,229	552,475	0	(37,393)	515,082	819,482	0	(177,393)	642,089
(c) Community Development Reserve	912,088	9,580	(452,400)	469,268	894,049	18,039	0	912,088	1,342,696	35,922	0	1,378,618
(d) Dampier Drainage Reserve	10,979	116	0	11,095	10,763	216	0	10,979	10,771	286	0	11,057
(e) Economic Development Reserve	1,323,527	13,902	(487,297)	850,132	1,297,350	26,177	0	1,323,527	1,298,198	34,732	(500,000)	832,930
(f) Employee Entitlement Reserve	5,106,124	53,631	0	5,159,755	5,005,137	100,987	0	5,106,124	4,984,165	133,342	0	5,117,507
(g) Infrastructure Reserve	26,155,436	4,476,620	(11,477,919)	19,154,137	22,636,681	15,868,196	(12,349,441)	26,155,436	22,624,481	14,713,042	(27,998,755)	9,338,768
(h) Medical Services Assistance Package Reserve	404,496	4,246	0	408,742	396,497	7,999	0	404,496	342,237	9,119	0	351,356
(i) Mosquito Control Reserve	10,043	105	0	10,148	9,285	758	0	10,043	9,291	817	0	10,108
(j) Partnership Reserve	8,013,640	9,910,308	(7,057,767)	10,866,181	9,945,792	4,035,654	(5,967,806)	8,013,640	8,979,997	1,018,685	(4,970,501)	5,028,181
(k) Plant Replacement Reserve	809,389	1,362	0	810,751	859,178	16,351	(66,140)	809,389	859,739	22,997	(746,000)	136,736
(l) Restricted Funds Reserve	1,763,835	0	(1,370,000)	393,835	1,893,835	0	(130,000)	1,763,835	417,024	0	0	417,024
(m) Walkington Theatre Reserve	33,313	348	0	33,661	32,653	660	0	33,313	32,675	873	0	33,548
(n) Waste & Sanitation Management Reserve	20,561,758	207,572	(1,554,157)	19,215,173	20,119,654	405,168	36,936	20,561,758	20,864,407	2,689,503	0	23,553,910
(o) Workers Compensation Reserve	392,613	4,125	0	396,738	384,847	7,766	0	392,613	283,940	14,728	0	298,668
	70,069,843	14,849,022	(22,552,393)	62,366,472	66,847,805	21,735,882	(18,513,844)	70,069,843	66,143,267	20,361,285	(34,392,649)	52,111,903

CITY OF KARRATHA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

7. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes

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

	Reserve name	Anticipated date of use	Purpose of the reserve
(a)	Aerodrome Reserve	Ongoing	To fund the development, operation and maintenance of the Karratha Airport, inclusive of any repayments of borrowings and the funding of employee entitlements.
(b)	Carry Forward Budget Reserve	2019	For preserving projects funds carried over.
(c)	Community Development Reserve	Ongoing	To hold Annual Community Association Grant Scheme unspent payments each year and to fund future projects initiated by Community Associations from time to time via the Annual Community Association Grant Scheme.
(d)	Dampier Drainage Reserve	Ongoing	This reserve is maintained as part of an agreement between the Council and Hamersley Iron. The purpose of the reserve is to ensure funds are available for the maintenance of drainage in Dampier. Hamersley Iron pay to the Council each year a \$10,000 contribution towards this maintenance with any additional works required being drawn from this reserve and similarly, any funds remaining unspent being transferred to this reserve.
(e)	Economic Development Reserve	Ongoing	To fund economic development activities within the City, including Destination Marketing, Business Attraction, Property Development and Tourism.
(f)	Employee Entitlement Reserve	Ongoing	To fund employee leave entitlements when on extended leave, including long service leave as well as periods of Annual Leave for periods greater than 4 weeks duration thereby retaining salary and wages budgets for the funding of replacement staffing during extended periods of leave.
(g)	Infrastructure Reserve	Ongoing	To allow for the use of these reserve funds for the enhancement, replacement, refurbishment and purchase of infrastructure assets or project works of the City of Karratha inclusive of the associated repayment of borrowings on infrastructure. Project works funded from this Reserve may not necessarily belong to the City of Karratha but must be carried out for the benefit of the City of Karratha.
(h)	Medical Services Assistance Package Reserve	Ongoing	To fund future assistance to Medical Services in accordance with Council's participation in the Medical Services Incentive Scheme. This is inclusive of retention payments to General Practitioner's in accordance with the Medical Services Incentive Scheme.
(i)	Mosquito Control Reserve	Ongoing	To fund mosquito control programmes inclusive of the purchase of replacement equipment as required.
(j)	Partnership Reserve	Ongoing	This reserve is maintained as part of the Community Infrastructure and Services Partnership (the Partnership) and the related funding agreements between the Council and Rio Tinto Iron Ore. The purpose of the reserve is to preserve funds received under each funding agreement under the Partnership and restrict the funds for the purpose of each funding agreements.
(k)	Plant Replacement Reserve	2025	To fund the capital purchase of plant and equipment.
(l)	Restricted Funds Reserve	Ongoing	For holding Unexpended or prepaid Grants (other than Royalties for Regions) and Capital Contributions provided for specific purposes.
(m)	Walkington Theatre Reserve	2020	Funds were used to fund the operation of the Walkington Theatre.
(n)	Waste & Sanitation Management Reserve	Ongoing	To fund development, operation and maintenance of the Council's Waste Management facilities and Sanitation services inclusive of repayments of borrowings and the funding of employee entitlements.

CITY OF KARRATHA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021
7. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes (cont.)

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
(o) Workers Compensation Reserve	Ongoing	To provide Council with sufficient funds to cover its potential liability in regard to the performance based workers compensation scheme of Local Government Insurance Services of which the City of Karratha is a member. Funds within the Reserve that become surplus to requirements will be transferred to Council's Employee Entitlements Reserve via way of Council's Annual Budget.

8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	21,132	17,316	14,720
General purpose funding	2,539,910	2,332,724	2,120,961
Law, order, public safety	79,550	83,345	71,560
Health	146,000	150,480	143,350
Education and welfare	78,000	58,008	58,008
Housing	997,756	818,982	722,254
Community amenities	10,228,819	10,835,820	11,941,964
Recreation and culture	4,126,290	4,892,865	5,271,897
Transport	18,776,849	19,837,516	22,114,530
Economic services	506,350	553,534	554,440
Other property and services	45,000	87,950	27,950
	37,545,656	39,668,540	43,041,634

9. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions								
Governance	0	0	0	0	0	1,029,472	83,904	1,500
General purpose funding	0	0	0	0	0	1,403,017	3,080,502	1,381,800
Law, order, public safety	0	0	0	0	0	443,851	693,511	670,004
Health	0	0	0	0	0	12,542	13,270	13,500
Housing	0	0	0	0	0	0	18,000	0
Community amenities	195,900	0	(195,900)	0	0	35,800	646,900	0
Recreation and culture	144,000	0	(144,000)	0	0	12,669,296	8,653,392	6,213,703
Transport	0	0	0	0	0	3,919,182	3,486,207	202,979
Economic services	0	0	0	0	0	37,000	68,000	73,000
	339,900	0	(339,900)	0	0	19,550,160	16,743,686	8,556,486
(b) Non-operating grants, subsidies and contributions								
Law, order, public safety	0	0	0	0	0	0	21,000	0
Community amenities	0	0	0	0	0	20,000	80,000	100,000
Recreation and culture	0	0	0	0	0	3,101,055	500,000	2,607,222
Transport	1,011,248	0	(1,011,248)	0	0	2,402,935	2,334,625	1,378,217
	1,011,248	0	(1,011,248)	0	0	5,523,990	2,935,625	4,085,439
Total	1,351,148	0	(1,351,148)	0	0	25,074,150	19,679,311	12,641,925

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES								
Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recongised as follows:								
Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled

10. REVENUE RECOGNITION (cont.)

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right

10. REVENUE RECOGNITION (cont.)

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Kiosk and visitor centre stock	Single point in time	In full in advance, on 40 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on ticket sales/Artwork	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

11. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	699,184	1,232,359	1,493,470
- Other funds	49,850	247,797	301,134
Late payment of fees and charges *	42,000	45,715	12,000
Other interest revenue (refer note 1b)	383,543	517,364	509,821
	1,174,577	2,043,235	2,316,425
* The City has resolved to charge interest under section 6.13 for the late payment of any amount of money at 8%.			
(b) Other revenue			
Reimbursements and recoveries	765,673	1,903,810	938,962
	765,673	1,903,810	938,962
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	53,000	53,000	53,000
	53,000	53,000	53,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	5,994	7,277	8,076
	5,994	7,277	8,076
(e) Elected members remuneration			
Meeting fees	348,456	348,456	364,296
Mayor/President's allowance	112,191	112,191	112,191
Telecommunications allowance	36,747	36,747	38,500
Training Expenses	35,249	35,249	55,000
	532,643	532,643	569,987

12. MAJOR LAND TRANSACTIONS

The budget contains \$3m for the purchase of strategic land holdings in Karratha. When land is identified, Business Plans will be prepared and presented to Council for adoption.

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Airport Operations

(a) Details

The City operates the only airport within the district and operates the aerodrome with the purpose of producing a return on infrastructure. Forecasts are reviewed annually as part of Council's Long Term Financial Plan. These assumptions underpin future forecasts for airport operations.

(b) Statement of Comprehensive Income

	2019/20 Actual	2020/21 Budget	2021/22 Forecast	2022/23 Forecast	2023/24 Forecast	2024/25 Forecast	2025/26 Forecast
	\$	\$	\$	\$	\$	\$	\$
Revenue							
- Fees & charges	19,836,016	18,776,849	20,091,228	21,899,439	23,651,394	25,306,992	26,572,341
- Other revenue	184,120	54,192	55,384	56,603	57,848	59,121	60,421
	20,020,136	18,831,041	20,146,613	21,956,042	23,709,242	25,366,112	26,632,763
Expenditure							
- Employee costs	(2,137,124)	(2,698,807)	(2,648,372)	(2,543,986)	(2,488,596)	(2,451,267)	(2,414,498)
- Materials and contracts	(4,417,083)	(5,036,297)	(5,147,096)	(5,260,332)	(5,376,059)	(5,494,332)	(5,615,208)
- Utilities	(1,735,905)	(1,896,772)	(1,938,501)	(1,981,148)	(2,024,733)	(2,069,277)	(2,114,801)
- Insurance	(444,368)	(457,620)	(467,688)	(477,977)	(488,492)	(499,239)	(510,222)
- Depreciation	(2,988,243)	(3,005,086)	(3,050,162)	(3,095,915)	(3,142,353)	(3,189,489)	(3,237,331)
- Other expenditure	(287,475)	(44,657)	(45,639)	(46,644)	(47,670)	(48,718)	(49,790)
	(12,010,198)	(13,139,239)	(13,297,458)	(13,406,001)	(13,567,903)	(13,752,323)	(13,941,850)
NET RESULT	8,009,938	5,691,802	6,849,155	8,550,041	10,141,339	11,613,790	12,690,912
TOTAL COMPREHENSIVE INCOME	8,009,938	5,691,802	6,849,155	8,550,041	10,141,339	11,613,790	12,690,912

Airport operations are cash backed by the Aerodrome Reserve, more information pertaining to this can be found in Note 7.

	2019/20 Actual	2020/21 Budget
	\$	\$
CURRENT ASSETS		
Trade and other receivables	4,132,892	4,050,234
Reserves - Cash Backed	70,069,843	62,366,472
	74,202,735	66,416,706
NON CURRENT ASSETS		
Buildings	47,101,790	47,286,790
Less Accumulated Depreciation	(6,410,219)	(7,343,288)
Infrastructure	84,025,349	91,771,552
Less Accumulated Depreciation	(21,783,982)	(23,815,145)
Plant	268,599	293,599
Equipment	44,804	2,140,849
Less Accumulated Depreciation	(8,605)	(20,070)
Furniture & Equipment	259,787	274,787
Less Accumulated Depreciation	(19,459)	(45,473)
Artwork	185,200	311,987
Less Accumulated Depreciation	(6,228)	(9,603)
	103,657,036	110,845,985
CURRENT LIABILITIES		
Trade and other payables	1,161,735	1,138,500
	1,161,735	1,138,500
NET ASSETS	176,698,037	176,124,191
EQUITY		
Reserves - cash backed	70,069,843	62,366,472
Retained surplus	106,628,194	113,757,719
TOTAL EQUITY	176,698,037	176,124,191

13 TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS (cont.)

The Quarter HQ

(a) Details

A Business Plan for The Quarter HQ was prepared and advertised for public submissions. Submissions regarding the proposed purchase were considered by Council on 29 May 2017. The City purchased The Quarter HQ on 21 June 2017, this note has been prepared based on forecasts and are reviewed annually as part of Council's Long Term Financial Plan.

(b) Statement of Comprehensive Income

	2019/20 Actual	2020/21 Budget	2021/22 Forecast	2022/23 Forecast	2023/24 Forecast	2024/25 Forecast	2025/26 Forecast
	\$	\$	\$	\$	\$	\$	\$
Revenue							
- Lease Income	1,919,552	1,981,620	2,025,216	2,069,770	2,115,305	2,161,842	2,209,403
- Variable Outgoings Recoveries	664,662	633,976	647,923	662,178	676,746	691,634	706,850
	2,584,214	2,615,596	2,673,139	2,731,948	2,792,051	2,853,476	2,916,253
Expenditure							
- Insurance, cleaning, security and strata fees	(1,411,933)	(15,206,060)	(15,540,593)	(15,882,486)	(16,231,901)	(16,589,003)	(16,953,961)
	(1,411,933)	(15,206,060)	(15,540,593)	(15,882,486)	(16,231,901)	(16,589,003)	(16,953,961)
NET OPERATING RESULT	1,172,281	(12,590,464)	(12,867,454)	(13,150,538)	(13,439,850)	(13,735,527)	(14,037,708)

	2019/20 Actual	2020/21 Budget
	\$	\$
CURRENT ASSETS		
Trade and other receivables	229,107	224,525
	229,107	224,525
NON CURRENT ASSETS		
Land	885,000	885,000
Buildings	20,987,620	21,112,720
	21,872,620	21,997,720
CURRENT LIABILITIES		
Trade and other payables	15,156	14,853
	15,156	14,853
NET ASSETS	22,086,572	22,207,393
EQUITY		
Retained surplus	22,086,572	22,207,393
TOTAL EQUITY	22,086,572	22,207,393

14. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the City will be party to any joint venture arrangements during 2020/21.

15. 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 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Other Deposits	1,093,003	250	(869,835)	223,418
Staff Travel Allowances	0	12,880	(12,880)	0
Nomination Deposits	80	0	(80)	0
Retention Funds	0	500	(500)	0
	1,093,083	13,630	(883,295)	223,418

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

Notes To And Forming Part Of The Budget
6.16. Fees And Charges Set By Council
For The Year Ending 30 June 2021



Description	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
General Purpose Funding				
Rates				
Instalment Interest Rate	4.50%	4.50%		4.50%
Penalty Interest	11.00%	8.00%		8.00%
Administration Fee - Per instalment	\$ 10.00	\$ 10.00	\$ -	\$ 10.00
Administration Fee - Ad hoc arrangement	\$ 50.00	\$ 50.00	\$ -	\$ 50.00
Administration Fee - Direct debit	\$ 25.00	\$ 25.00	\$ -	\$ 25.00
Administration Fee - Direct debit default	\$ 20.00	\$ 20.00	\$ -	\$ 20.00
Administration Fee - Refund of duplicate payment	\$ 10.00	\$ 10.00	\$ -	\$ 10.00
Rates - Reimburse search/Legal fees	At Cost	At Cost		At Cost
Caveat Fee - Lodgement and withdrawal	At Cost	At Cost		At Cost
Title search fee	At Cost	At Cost		At Cost
Debt clearance letter	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
Notice of Discontinuance	At Cost	At Cost		At Cost
Pilbara Underground Power Project - Administration fees (per instalment)	\$ 10.00	\$ 10.00	\$ -	\$ 10.00
Pilbara Underground Power Project - Instalment interest rate	4.50%	4.50%		4.50%
Pilbara Underground Power Project - Penalty interest	11.00%	8.00%		8.00%
Processing Fee - American Express	1.40%	1.40%		1.40%
Processing Fee - MasterCard and Visa for bond payments only	0.43%	0.43%		0.43%
Penalty interest overdue sundry debtors invoices	11.00%	8.00%		8.00%
Dishonoured payment fee	\$ 25.00	\$ 25.00	\$ -	\$ 25.00
Property Enquiries				
Reprint of Rate Notice or Statement of Rates (Current financial year)	\$ 35.00	\$ 35.00	\$ -	\$ 35.00
Reprint of Rate Notice or Statement of Rates (Prior financial year)	\$ 35.00	\$ 35.00	\$ -	\$ 35.00
Letter of Confirmation of property ownership	\$ 35.00	\$ 31.82	\$ 3.18	\$ 35.00
Property enquiry forms	\$ 39.00	\$ 39.00	\$ -	\$ 39.00
Orders & Requisitions only	\$ 75.00	\$ 75.00	\$ -	\$ 75.00
Property enquiry (including orders and requisitions)	\$ 114.00	\$ 114.00	\$ -	\$ 114.00
Property reports (per Ward) Available for non-commercial use only	\$ 125.00	\$ 125.00	\$ -	\$ 125.00
Rate Book searches (per property, per financial year)	\$ 12.00	\$ 12.00	\$ -	\$ 12.00
Governance				
Sundry Income				
Freedom of Information (FOI) - Application Fee	\$ 30.00	\$ 30.00	\$ -	\$ 30.00
Freedom of Information (FOI) - Labour In processing application (per hour)	\$ 30.00	\$ 30.00	\$ -	\$ 30.00
Freedom of Information (FOI) - Labour in supervising access (per hour)	\$ 30.00	\$ 30.00	\$ -	\$ 30.00
Freedom of Information (FOI) - Labour in photocopying (per hour)	\$ 30.00	\$ 30.00	\$ -	\$ 30.00
Freedom of Information (FOI) - Labour in transcribing from tape or other device	\$ 35.00	\$ 35.00	\$ -	\$ 35.00
Freedom of Information (FOI) - Photocopying (per copy)	\$ 0.20	\$ 0.20	\$ -	\$ 0.20
Photocopying - Secretarial				
Photocopying - A4 B&W	\$ 0.40	\$ 0.36	\$ 0.04	\$ 0.40
Photocopying - A4 Colour	\$ 0.80	\$ 0.73	\$ 0.07	\$ 0.80
Photocopying - A3 B&W	\$ 0.60	\$ 0.55	\$ 0.05	\$ 0.60
Photocopying - A3 Colour	\$ 1.20	\$ 1.09	\$ 0.11	\$ 1.20
Copy of Agenda	\$ 6.20	\$ 5.64	\$ 0.56	\$ 6.20
Copy of Minutes	\$ 6.20	\$ 5.64	\$ 0.56	\$ 6.20
Electoral Rolls				
Complete set (Subject to WAEC Approval)	\$ 25.00	\$ 25.00	\$ -	\$ 25.00
Individual Wards (Subject to WAEC Approval)	\$ 12.50	\$ 12.50	\$ -	\$ 12.50
Property owners by street listing - Complete listing	\$ 254.50	\$ 254.50	\$ -	\$ 254.50
Property owners by street listing - Minimum charge (per page)	\$ 12.90	\$ 12.90	\$ -	\$ 12.90
Property owners by street listing (per page)	\$ 1.25	\$ 1.25	\$ -	\$ 1.25
Special Series Registration Plates				
Registration Plates as per Department of Transport Fee (May be subject to change)	\$ 200.00	\$ 200.00	\$ -	\$ 200.00
Contribution to War Memorial	\$ 80.00	\$ 80.00	\$ -	\$ 80.00
Administration Fee	\$ 20.00	\$ 20.00	\$ -	\$ 20.00
Law, Order and Public Safety				
Animal Registration Fees				
Dog registration fee	Fee as Per Legislation	Fee as Per Legislation		Fee as Per Legislation
Cat registration fee	Fee as Per Legislation	Fee as Per Legislation		Fee as Per Legislation
Application for Kennel Licence	\$ 85.00	\$ 85.00	\$ -	\$ 85.00

Description	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Kennel Licence (per year)	\$ 128.00	\$ 128.00	\$ -	\$ 128.00
Provision of registration tag for registered dog transferring to the City	No charge	No charge		No charge
Animal Payments				
Application Fee - Miniature Horse, Pig etc.	\$ 85.00	\$ 85.00	\$ -	\$ 85.00
Application Fee - Keeping of maximum 2 Bee Hives within a townsite	\$ 85.00	\$ 85.00	\$ -	\$ 85.00
Sustenance per day (1-3 days)	No Charge	No charge		No Charge
Sustenance per day (4+ days)	\$ 26.00	\$ 26.00	\$ -	\$ 26.00
Animal Disposal/Destruction (Healthy Dog Day)	No Charge	No charge		No Charge
Replacement Registration Tags	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
Animal Microchip Fee - Microchip plus Vet Fee	At Cost - GST applicable	At Cost	GST Applicable	At Cost - GST applicable
Animal Trap loss	At Cost plus 12.50% - GST Applicable	At Cost plus 12.50%	GST Applicable	At Cost plus 12.50% - GST Applicable
Inspection/Reinspection Dangerous Dog or Restricted Breed Declaration	\$ 80.00	\$ 80.00	\$ -	\$ 80.00
Application Fee to keep more than two dogs	\$ 120.00	\$ 120.00	\$ -	\$ 120.00
Impounded animal Veterinary treatment	At Cost plus 12.50% - GST Applicable	At Cost plus 12.50%	GST Applicable	At Cost plus 12.50% - GST Applicable
1 Year Dog Registration (MHS Dog Sterilisation Program)	Free/Fee Waived	Free/Fee Waived		Free/Fee Waived
Animal Impounding Fees				
Dog impound/Release Fee	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Animal impound/Release Fee	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Other Law, Order & Public Safety				
Fire Infringement	Fee as Per Legislation	Fee as Per Legislation		Fee as Per Legislation
Final Demand Fire Infringement	Fee as Per Sch. 2 of the Fines, Penalties and Infringement Notices Enforcement Regs. 1994	Fee as Per Sch.2 of the Fines, Penalties and Infringement Notices Enforcement Regs. 1994		Fee as Per Sch. 2 of the Fines, Penalties and Infringement Notices Enforcement Regs. 1994
Litter Infringement	Fee as Per Legislation	Fee as Per Legislation		Fee as Per Legislation
Final Demand Litter Infringement	Fee as Per Sch. 2 of the Fines, Penalties and Infringement Notices Enforcement Regs. 1994	Fee as Per Sch.2 of the Fines, Penalties and Infringement Notices Enforcement Regs. 1994		Fee as Per Sch. 2 of the Fines, Penalties and Infringement Notices Enforcement Regs. 1994
Dog Infringement	Fee as Per Legislation	Fee as Per Legislation		Fee as Per Legislation
Final Demand Dog Infringement	Fee as Per Sch. 2 of the Fines, Penalties and Infringement Notices Enforcement Regs. 1994	Fee as Per Sch.2 of the Fines, Penalties and Infringement Notices Enforcement Regs. 1994		Fee as Per Sch. 2 of the Fines, Penalties and Infringement Notices Enforcement Regs. 1994
Parking Infringement	Fee as Per Legislation	Fee as Per Legislation		Fee as Per Legislation
Final Demand Parking Infringement	Fee as Per Sch. 2 of the Fines, Penalties and Infringement Notices Enforcement Regs. 1994	Fee as Per Sch.2 of the Fines, Penalties and Infringement Notices Enforcement Regs. 1994		Fee as Per Sch. 2 of the Fines, Penalties and Infringement Notices Enforcement Regs. 1994
Nuisances, Camping & Off-Road Vehicles Final Demand Camping, Off-Road, Local Laws	Fee as Per Sch. 2 of the Fines, Penalties and Infringement Notices Enforcement Regs. 1994	Fee as Per Sch.2 of the Fines, Penalties and Infringement Notices Enforcement Regs. 1994		Fee as Per Sch. 2 of the Fines, Penalties and Infringement Notices Enforcement Regs. 1994
Nuisances, Camping & Off-Road Vehicles Infringement	Fee as Per Legislation	Fee as Per Legislation		Fee as Per Legislation
Building Infringement	Fee as Per Legislation	Fee as Per Legislation		Fee as Per Legislation

Description	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Final Demand Building Infringement	<i>Fee as Per Sch. 2 of the Fines, Penalties and Infringement Notices Enforcement Regs. 1994</i>	<i>Fee as Per Sch.2 of the Fines, Penalties and Infringement Notices Enforcement Regs. 1994</i>		<i>Fee as Per Sch. 2 of the Fines, Penalties and Infringement Notices Enforcement Regs. 1994</i>
Administration Fee - Arrange notice, cyclone, bushfire or unsightly non-compliance clean-up	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Administration Fee - Arrange Litter Act non-compliance clean-up	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Undertake notice, cyclone, bushfire or litter non-compliance clean-up works (Contractor)	<i>At Cost Plus 12.50% - GST Applicable</i>	<i>At Cost plus 12.50%</i>	<i>GST Applicable</i>	<i>At Cost Plus 12.50% - GST Applicable</i>
Permit to use Verge (LL 3.3) (per week or part thereof)	\$ 85.00	\$ 85.00	\$ -	\$ 85.00
Permit to use Verge (LL 3.3) bond	\$ 520.00	\$ 520.00	\$ -	\$ 520.00
<u>Impounding Supermarket Trolleys</u>				
Trolley impound/Release fee	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Trolley storage fee (per day). (Maximum \$250)	\$ 12.00	\$ 12.00	\$ -	\$ 12.00
<u>Impounding Signs</u>				
Sign impound/Release fee	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Sign storage fee (per day). (Maximum \$250)	\$ 12.00	\$ 12.00	\$ -	\$ 12.00
<u>Impounding Goods</u>				
Goods removal fee (contractor)	<i>At Cost Plus 12.50% - GST Applicable</i>	<i>At Cost Plus 12.50%</i>	<i>GST Applicable</i>	<i>At Cost Plus 12.50% - GST Applicable</i>
Goods removal fee (per hour). (Staff)	\$ 190.00	\$ 190.00	\$ -	\$ 190.00
Goods impound/release fee	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Goods storage fee (per day) (maximum \$250)	\$ 16.00	\$ 16.00	\$ -	\$ 16.00
<u>Impounding Off Road Vehicles</u>				
ORV removal fee (Contractor)	<i>At Cost Plus 12.50% - GST Applicable</i>	<i>At Cost Plus 12.50%</i>	<i>GST Applicable</i>	<i>At Cost Plus 12.50% - GST Applicable</i>
ORV removal fee (per hour). (Staff)	\$ 190.00	\$ 190.00	\$ -	\$ 190.00
ORV impound / release fee	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
ORV storage fee (per day). (Maximum \$250). (Not charged where ORV handed over voluntarily)	\$ 16.00	\$ 16.00	\$ -	\$ 16.00
Health				
<u>Lodging Houses</u>				
Lodging house registration inspection fee (less than 100 beds)	\$ 300.00	\$ 300.00	\$ -	\$ 300.00
Lodging house registration inspection fee (100 beds or greater)	\$ 420.00	\$ 420.00	\$ -	\$ 420.00
<u>Offensive Trades</u>				
Statutory (in accordance with the Offensive Trades (fees) Regulations)	<i>As Per Regulation</i>	<i>As Per Regulation</i>		<i>As Per Regulation</i>
Statutory - Fish processing establishment	<i>As Per Regulation</i>	<i>As Per Regulation</i>		<i>As Per Regulation</i>
Statutory - Shellfish and crustacean processing establishment	<i>As Per Regulation</i>	<i>As Per Regulation</i>		<i>As Per Regulation</i>
<u>Hawkers/Stall Licence</u>				
Stallholder/Street trader (per day)	\$ 70.00	\$ 70.00	\$ -	\$ 70.00
Stallholder/Street trader (per week)	\$ 150.00	\$ 150.00	\$ -	\$ 150.00
Stallholder/Street trader (per month)	\$ 300.00	\$ 300.00	\$ -	\$ 300.00
Stallholder/street trader (Annual licence – monthly pro-rata applicable for new applications)	\$ 1,200.00	\$ 1,200.00	\$ -	\$ 1,200.00
Dreamers Hill Permit (1 Month)	\$ 21.00	\$ 21.00	\$ -	\$ 21.00
Stallholder/Street trader eligible community groups and eligible community events	<i>No Charge</i>	<i>No Charge</i>		<i>No Charge</i>
<u>Moveable Dwelling</u>				
Application Fee for approval to occupy a caravan	\$ 138.00	\$ 138.00	\$ -	\$ 138.00
<u>Re-Imbursements Other Income</u>				
Annual Inspection Fee (Hair Salons, Beauty Salons, Skin Piercing premises)	\$ 125.00	\$ 125.00	\$ -	\$ 125.00
Application Fee for a Regulation 18 exemption under the Environmental Protection (Noise) Regulations 1997 (To a maximum of \$1,000)	\$ 570.00	\$ 570.00	\$ -	\$ 570.00
Regulation 18 exempt premises, not for profit community groups (No application charge)	<i>No Charge</i>	<i>No Charge</i>		<i>No Charge</i>
Noise Infringement First Offence modified penalty	<i>Fine as Per Legislation</i>	<i>Fine as Per Legislation</i>		<i>Fine as Per Legislation</i>
Noise Infringement modified penalty for subsequent offence	<i>Fine as Per Legislation</i>	<i>Fine as Per Legislation</i>		<i>Fine as Per Legislation</i>
Out of hours construction noise approval	\$ 150.00	\$ 150.00	\$ -	\$ 150.00
Noise Monitoring Fee (per hour)	\$ 205.00	\$ 205.00	\$ -	\$ 205.00

Description	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Environmental Protection (Unauthorised Discharges) Regulations 2004				
Regulation 3 (1) First Offence Infringement	<i>Fine as Per Legislation</i>	<i>Fine as Per Legislation</i>		<i>Fine as Per Legislation</i>
Regulation 3 (1) Modified Penalty for subsequent offence	<i>Fine as Per Legislation</i>	<i>Fine as Per Legislation</i>		<i>Fine as Per Legislation</i>
Regulation 4 (1) First Offence Infringement	<i>Fine as Per Legislation</i>	<i>Fine as Per Legislation</i>		<i>Fine as Per Legislation</i>
Regulation 4 (1) Modified Penalty for subsequent offence	<i>Fine as Per Legislation</i>	<i>Fine as Per Legislation</i>		<i>Fine as Per Legislation</i>
Regulation 4 (2) First Offence Infringement	<i>Fine as Per Legislation</i>	<i>Fine as Per Legislation</i>		<i>Fine as Per Legislation</i>
Regulation 4 (2) Modified Penalty for subsequent offence	<i>Fine as Per Legislation</i>	<i>Fine as Per Legislation</i>		<i>Fine as Per Legislation</i>
Public Buildings - Statutory Application Fee equal to the cost of considering the application up to	<i>Fee as Per Legislation</i>	<i>Fee as Per Legislation</i>		<i>Fee as Per Legislation</i>
Food Act Fees & Charges				
Notification Fee - High, medium and low risk	\$ 84.00	\$ 84.00	\$ -	\$ 84.00
Notification Fee & Registration Fee - Exempt premises, not for profit community groups (No application charge)	<i>No Charge</i>	<i>No Charge</i>		<i>No Charge</i>
High Risk Premises Annual Assessment Fees	\$ 520.00	\$ 520.00	\$ -	\$ 520.00
Medium Risk Premises Annual Assessment Fees	\$ 520.00	\$ 520.00	\$ -	\$ 520.00
Low Risk Premises Annual Assessment Fees	\$ 280.00	\$ 280.00	\$ -	\$ 280.00
Application to Construct/Establish high risk premises, incl. notification fee	\$ 365.00	\$ 365.00	\$ -	\$ 365.00
Application to Construct/Establish medium risk premises, incl. notification fee	\$ 365.00	\$ 365.00	\$ -	\$ 365.00
Application to Construct/Establish Low Risk Premises, incl. Notification Fee	\$ 245.00	\$ 245.00	\$ -	\$ 245.00
Application for Transfer of Premises Notification and Registration	\$ 84.00	\$ 84.00	\$ -	\$ 84.00
Fee for Service on Demand - incl. Section 39, Section 55, Freezer Breakdown, Inspection on Request				
Fee per hour or part thereof (where onsite inspection is required, or where offsite approval exceeds 1 hour)	\$ 210.00	\$ 190.91	\$ 19.09	\$ 210.00
Minimum Fee (where no onsite inspection required/offsite approval)	\$ 90.00	\$ 81.82	\$ 8.18	\$ 90.00
Exempt premises, not for profit community groups (no application charge)	<i>No Charge</i>	<i>No Charge</i>		<i>No Charge</i>
Pest Control Officer time (per initial 30 minutes or part thereof) Plus - Tick and Flea Spray - \$55 incl. GST Plus - Ants* - \$110 incl. GST Plus - Cockroaches - \$55 incl. GST Plus - Rodents - \$55 incl. GST * not applicable for Termite or Singapore Ants.	\$ 138.00	\$ 125.45	\$ 12.55	\$ 138.00
Pest Control Officer time (every hour thereafter or part thereof) Plus - Tick and Flea Spray - \$55 incl. GST Plus - Ants* - \$110 incl. GST Plus - Cockroaches - \$55 incl. GST Plus - Rodents - \$55 incl. GST * not applicable for Termite or Singapore Ants.	\$ 128.00	\$ 116.36	\$ 11.64	\$ 128.00
Undertaking mosquito control of unkempt private swimming pools (per hour, or part thereof)	\$ 160.00	\$ 145.45	\$ 14.55	\$ 160.00
Annual Fee, Auditing, Sampling of Public Swimming Pools/Potable Water				
Pool Annual Fee (incl. site visits) - Within 20km of Karratha Administration Office	\$ 380.00	\$ 380.00	\$ -	\$ 380.00
Pool Annual Fee (incl. site visits) - Greater than 20km from Karratha Administration Office	\$ 480.00	\$ 480.00	\$ -	\$ 480.00
Community Amenities				
Collection Charges				
Residential - Domestic Waste Management Charge (per year) - incl. 1 General Waste 240lt Bin Service per week and 1 Recycling 240lt Bin Service per fortnight	\$ 311.00	\$ 311.00	\$ -	\$ 311.00
Residential - Additional General Waste 240lt Bin (per year) - 1 Waste Service per week	\$ 155.50	\$ 155.50	\$ -	\$ 155.50
Residential - Additional Residential Recycling 240lt Bin (per year) - 1 Recycling Service per fortnight	\$ 155.50	\$ 155.50	\$ -	\$ 155.50
Commercial/Industrial - 1 General Waste 240lt Bin Service per week (per year)	\$ 342.10	\$ 311.00	\$ 31.10	\$ 342.10
Commercial/Industrial - Additional 1 General Waste Service per week (per year)	\$ 342.10	\$ 311.00	\$ 31.10	\$ 342.10
Commercial/Industrial Recycling 240lt Bin - 1 service per fortnight (per year)	\$ 171.05	\$ 155.50	\$ 15.55	\$ 171.05
Bin Replacement				
Replacement of 240L MGB	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00
Waste Facility Fees and Charges				
Out of hours weighbridge operations (per hour) Commercial 7 Mile Waste Facility customers only	\$ 374.00	\$ 340.00	\$ 34.00	\$ 374.00
Special Disposal Requirement				
Waste Disposal Permit (per permit)	\$ 21.00	\$ 19.09	\$ 1.91	\$ 21.00
Commercial Biomedical & Clinical Waste disposal - R100, R120, R130, R140 (per tonne) Minimum charge 0.5 tonne Additional permit charge applies	\$ 238.00	\$ 216.36	\$ 21.64	\$ 238.00

Description	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Asbestos Waste Disposal (per Tonne) - Minimum charge one tonne Additional permit charge applies	\$ 238.00	\$ 216.36	\$ 21.64	\$ 238.00
Quarantine Waste Disposal (per Tonne) - Minimum charge one tonne Additional permit charge applies	\$ 238.00	\$ 216.36	\$ 21.64	\$ 238.00
Class II Waste Disposal (per Tonne) - Minimum charge one tonne Additional permit charge applies	\$ 206.00	\$ 187.27	\$ 18.73	\$ 206.00
Class II & III Waste Disposal (per Tonne) - Minimum charge one tonne Additional permit charge applies	\$ 230.00	\$ 209.09	\$ 20.91	\$ 230.00
Special Waste Type 3 - PFAS Solid Waste (per tonne) - Minimum charge one tonne Additional permit charge applies		\$ 209.09	\$ 20.91	\$ 230.00
Drilling Mud Waste Disposal - Spadeable (per tonne) - Minimum charge one tonne Additional permit charge applies	\$ 250.00	\$ 209.09	\$ 20.91	\$ 230.00
Encapsulated, Chemically fixed, Solidified or Polymerised Waste - (per tonne) - Minimum charge one tonne Pending DWER licence amendment Additional permit charge applies	\$ 93.50	\$ 85.00	\$ 8.50	\$ 93.50
Commercial Liquid Waste				
Biological Liquid Waste Disposal - K110, K130 & K210 (per tonne)	\$ 72.50	\$ 54.55	\$ 5.45	\$ 60.00
Saline Water Waste Disposal - D300 (per tonne)	\$ 72.50	\$ 54.55	\$ 5.45	\$ 60.00
Industrial Waste Waters with Treatment Plant Residues Waste Disposal - N205 (per tonne)	\$ 72.50	\$ 54.55	\$ 5.45	\$ 60.00
Industrial Wash Water Waste Disposal - L100 & L150 (per tonne)	\$ 41.00	\$ 37.27	\$ 3.73	\$ 41.00
Non-halogenated Organic Chemicals Liquid Waste (Glycol contaminated water) (per tonne) NATA analyses required Additional permit charge applies	\$ 93.50	\$ 85.00	\$ 8.50	\$ 93.50
Surfactants and Detergents Liquid Waste - M250 (per tonne)	\$ 93.50	\$ 85.00	\$ 8.50	\$ 93.50
Per- and poly-fluoroalkyl substances (PFAS) contaminated Liquid Waste (per tonne) NATA analyses required Additional permit charge applies		\$ 227.27	\$ 22.73	\$ 250.00
Fire Wash Waters (excluding PFAS) - N140 (per tonne)		\$ 85.00	\$ 8.50	\$ 93.50
Waste oil and water mixtures, and hydrocarbon and water mixtures NATA analyses required Additional permit charge applies		\$ 85.00	\$ 8.50	\$ 93.50
General Waste Disposal				
Residential general waste (Car, ute and trailer) - Residential waste is waste that is generated as a result of the ORDINARY day to day use of a domestic premises (this does not include construction & demolition waste generated from major renovations or land clearing activities)	No Charge	No Charge		No Charge
Commercial & industrial general waste (per tonne) - Minimum charge 100kg	\$ 152.00	\$ 138.18	\$ 13.82	\$ 152.00
Commercial cars, utes, trailer only (per tonne) - Minimum charge 100kg	\$ 152.00	\$ 138.18	\$ 13.82	\$ 152.00
Construction & Demolition - Contaminated waste (per tonne) - Minimum charge 100kg	\$ 152.00	\$ 138.18	\$ 13.82	\$ 152.00
Transportable Buildings - Undismantled (per tonne)	\$ 293.00	\$ 266.36	\$ 26.64	\$ 293.00
Clean concrete waste (per tonne) - Minimum charge 100kg Additional permit charges	\$ 66.00	\$ 60.00	\$ 6.00	\$ 66.00
Metal (Clean) waste	No Charge	No Charge		No Charge
Timber/Wood/Pallets - Minimum charge 100kg	\$ 49.50	\$ 45.00	\$ 4.50	\$ 49.50
Clean fill (per tonne)	No Charge	No Charge		No Charge
Metal car bodies (LPG tank removed), metal trailers and metal boats (Each) - Permit Required	No Charge	No Charge		No Charge
Boats - Non-metal (Each)	\$ 63.00	\$ 57.27	\$ 5.73	\$ 63.00
Caravans (Each)	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00
Buses (Each)	\$ 121.00	\$ 110.00	\$ 11.00	\$ 121.00
Tyres and rubber products (Commercial) - Conveyor belts etc. (per tonne) - Minimum charge one tonne	\$ 450.00	\$ 409.09	\$ 40.91	\$ 450.00
Tyres (Residential) - Maximum of 4 passenger or 4x4 vehicle tyres	No Charge	No Charge		No Charge
Residential green waste (Car, ute & trailer) - Residential green waste is waste that is generated as a result of the ordinary day to day gardening of a domestic premises (this does not include green waste generated from land clearing activities) - Branches and cuttings are not to exceed 10cm in diameter and 1.5m in length	No Charge	No Charge		No Charge
Commercial clean green waste (per tonne) - Minimum charge 0.5 tonne	\$ 61.00	\$ 55.45	\$ 5.55	\$ 61.00
Processed commercial clean green waste Additional permit charge applies	No Charge	No Charge		No Charge
Non Compactible Waste - < 3m x 3m. Includes (but not limited to) mooring rope, rubber pipes, concrete blocks, cable drums offshore buoyancy devices. Prior notice of disposal required. Minimum charge one tonne. Additional permit charge applies		\$ 318.18	\$ 31.82	\$ 350.00

Description	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Non Compactible Waste - > 3m x 3m. Includes (but not limited to) mooring rope, rubber pipes, concrete blocks, cable drums offshore buoyancy devices. Prior notice of disposal required. <i>Minimum charge one tonne.</i> <i>Additional permit charge applies</i>		\$ 500.00	\$ 50.00	\$ 550.00
Certified disposal (per service) - Supervision and verification of burial	\$ 140.00	\$ 127.27	\$ 12.73	\$ 140.00
Relocation of incorrectly deposited waste (per hour) - Minimum charge one hour	\$ 467.00	\$ 424.55	\$ 42.45	\$ 467.00
Petroleum oil and cooking oil (per litre) - Residential free of charge - Maximum of 20L - Commercial - Maximum of 100L	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00
E-waste recycling (per tonne) - Commercial multifunction devices NOT ACCEPTED	\$ 45.00	\$ 40.91	\$ 4.09	\$ 45.00
Commercial recycling - Paper, cardboard, hard plastics, steel aluminium cans, glass (per tonne) - Minimum charge 0.5 Tonne Waste must be sorted and placed in appropriate bins at the Transfer Stations by the customer	\$ 76.00	\$ 69.09	\$ 6.91	\$ 76.00
Commercial Waste Handling Fee (per hour) - Notice required	\$ 85.00	\$ 77.27	\$ 7.73	\$ 85.00
Off-loading fee using City of Karratha 2.5T forklift (per hour) - Minimum charge one hour - Notice required		\$ 111.00	\$ 9.00	\$ 120.00
Off-loading Fee using City of Karratha Front End Loader (per hour) - Minimum charge one hour - Notice required	\$ 99.00	\$ 90.00	\$ 9.00	\$ 99.00
Off-loading fee using City of Karratha excavator & grapppler (per hour) - Minimum charge one hour - Notice required	\$ 132.00	\$ 132.00	\$ -	\$ 132.00
Duplicate Weighbridge documentation (per item)	\$ 31.50	\$ 28.64	\$ 2.86	\$ 31.50
Commercial - Mattress (Each)	\$ 23.00	\$ 20.91	\$ 2.09	\$ 23.00
Green Waste - Purchase				
Purchase of Shredded Green Waste - Commercial (per Tonne)	\$ 60.00	\$ 22.73	\$ 2.27	\$ 25.00
Local Government Report fee				
Onsite Effluent Provision of Local Government Report Fee	\$ 420.00	\$ 420.00	\$ -	\$ 420.00
Septic Tank Application Fee				
Statutory - Septic Tank Permit to use apparatus	<i>Fee as per Regulation 10(2)</i>	<i>Fee as per Regulation 10(2)</i>		<i>Fee as per Regulation 10(2)</i>
Statutory - Application Fee	<i>Fee as per Regulation 4</i>	<i>Fee as per Regulation 4</i>		<i>Fee as per Regulation 4</i>
Application for residential greywater re-use systems	<i>No Charge</i>	<i>No Charge</i>		<i>No Charge</i>
Tech Services Fees				
Infrastructure works bond for outstanding works	<i>Estimated Cost of Subdivision Plus 50.00% Cost of outstanding works</i>	<i>Estimated Cost of Subdivision Plus 50.00% Cost of outstanding works</i>		<i>Estimated Cost of Subdivision Plus 50.00% Cost of outstanding works</i>
Early clearance of sub divisional conditions fee	<i>plus 25%</i>	<i>plus 25%</i>		<i>plus 25%</i>
Subdivision Supervision and Inspection Fee	<i>1.50% of Contract Price</i>	<i>As Calculated</i>		<i>1.50% of Contract Price</i>
Defects Liability and Maintenance Bond	<i>5.00% of Contract Price</i>	<i>As Calculated</i>		<i>5.00% of Contract Price</i>
Advertising	<i>As Calculated</i>	<i>As Calculated</i>		<i>As Calculated</i>
Town Planning Fees				
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:				
(a) Not more than \$50,000	\$ 147.00	\$ 147.00	\$ -	\$ 147.00
(b) More than \$50,000, but not more than \$500,000	<i>As Calculated</i>	<i>As Calculated</i>		<i>As Calculated</i>
(c) More than \$500,000, but not more than \$2.5m	<i>As Calculated</i>	<i>As Calculated</i>		<i>As Calculated</i>
(d) More than \$2.5m, but not more than \$5m	<i>As Calculated</i>	<i>As Calculated</i>		<i>As Calculated</i>
(e) More than \$5m, but not more than \$21.5m	<i>As Calculated</i>	<i>As Calculated</i>		<i>As Calculated</i>
(f) More than \$21.5m	\$ 34,196.00	\$ 34,196.00	\$ -	\$ 34,196.00
Determining a development application (other than for an Extractive Industry) where the development has commenced or been carried out	<i>As Calculated</i>	<i>As Calculated</i>		<i>As Calculated</i>
Determination of development application for an Extractive Industry where the development has not commenced or been carried out	\$ 739.00	\$ 739.00	\$ -	\$ 739.00
Determining a development application for an extractive industry where the development has commenced or been carried out	<i>As Calculated</i>	<i>As Calculated</i>		<i>As Calculated</i>
Determining an application to amend or cancel development approval	\$ 295.00	\$ 295.00	\$ -	\$ 295.00
Determining an application for an approval of home occupation/business that has not commenced	\$ 222.00	\$ 222.00	\$ -	\$ 222.00
Determining an application for an approval of home occupation/business that has commenced	<i>As Calculated</i>	<i>As Calculated</i>		<i>As Calculated</i>
Determining an application for change of use or for an alteration or extension or change of a non-conforming use, where the change or the alteration, extension or change has not commenced or been carried out	\$ 295.00	\$ 295.00	\$ -	\$ 295.00

Description	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Determining an application for change of use or for an alteration or extension or change of a non-conforming use, where the change or the alteration, extension or change has commenced or been carried out	<i>As Calculated</i>	<i>As Calculated</i>		<i>As Calculated</i>
Reply to a property settlement questionnaire	\$ 73.00	\$ 73.00	\$ -	\$ 73.00
Written planning advice	\$ 73.00	\$ 73.00	\$ -	\$ 73.00
Section 40 Liquor Licence	\$ 73.00	\$ 73.00	\$ -	\$ 73.00
Motor Repairer Certificate	\$ 73.00	\$ 73.00		\$ 73.00
Application for a minor amendment to a development approval	\$ 147.00	\$ 147.00	\$ -	\$ 147.00
Application to vary the deemed to comply requirements in the R-Codes (up to a maximum fee of \$480)	<i>As Calculated</i>	<i>As Calculated</i>		<i>As Calculated</i>
Extension of time for a development approval where the development has not yet substantially commenced (to be calculated based on estimate of hours spent on processing the application)	\$ 400.00	\$ 400.00	\$ -	\$ 400.00
Extension of time for development approval where a timed approval expires by way of condition of approval (to be calculated based on estimate of hours spent on processing the application)	<i>As Calculated</i>	<i>As Calculated</i>		<i>As Calculated</i>
Public Advertising (\$250.00 upon application lodgement or at cost post advertising)	<i>As Calculated</i>	<i>As Calculated</i>		<i>As Calculated</i>
Development approval information request	\$ 37.20	\$ 37.20	\$ -	\$ 37.20
Provision of requested development approvals via email (per approval)	\$ 15.00	\$ 15.00	\$ -	\$ 15.00
Provision of requested USB drive (for development approval files)	\$ 10.00	\$ 10.00	\$ -	\$ 10.00
<u>Scheme Amendment and Structure Plan Fees</u>				
Request for adoption of local planning scheme Amendment	<i>As Calculated</i>	<i>As Calculated</i>		<i>As Calculated</i>
Request for adoption of structure plan and local development plan or variation thereto	<i>As Calculated</i>	<i>As Calculated</i>		<i>As Calculated</i>
<u>Clearance of Conditions on Subdivision and Survey Strata</u>				
Not more than 5 lots (per lot)	\$ 73.00	\$ 73.00	\$ -	\$ 73.00
For more than 5 lots, but not more than 195 lots	<i>As Calculated</i>	<i>As Calculated</i>		<i>As Calculated</i>
More than 195 lots	<i>As Calculated</i>	<i>As Calculated</i>		<i>As Calculated</i>
<u>Application for a Certificate of Approval for a Strata Plan (Form 24)</u>				
For 1 to 5 lots	<i>As Calculated</i>	<i>As Calculated</i>		<i>As Calculated</i>
<u>Burial Fees</u>				
Open or private ground - Monday to Friday (Includes digging, prep and/or backfill by Council - Max 2.1m depth)	\$ 2,098.00	\$ 1,907.27	\$ 190.73	\$ 2,098.00
Open or private ground - Saturday (Includes digging, prep and/or backfill by Council - Max 2.1m depth)	\$ 3,434.00	\$ 3,121.82	\$ 312.18	\$ 3,434.00
Open or private ground - Digging grave for ashes container 0.6m deep (Existing grave only)	\$ 145.00	\$ 131.82	\$ 13.18	\$ 145.00
Application for a Grant Right of Burial - Grave 2.75m by 1.5m where directed	\$ 165.00	\$ 150.00	\$ 15.00	\$ 165.00
Transfer and reissue of Grant of Right of Burial	\$ 60.00	\$ 60.00	\$ -	\$ 60.00
Interment without Notice (Additional fee by way of penalty for failure to provide due notice)	\$ 60.00	\$ 54.55	\$ 5.45	\$ 60.00
Re-open grave for exhumation - Monday to Friday	\$ 2,098.00	\$ 1,907.27	\$ 190.73	\$ 2,098.00
Re-open grave for exhumation - Saturday	\$ 3,434.00	\$ 3,121.82	\$ 312.18	\$ 3,434.00
Re-interment in new grave after exhumation - Monday to Friday	\$ 2,098.00	\$ 1,907.27	\$ 190.73	\$ 2,098.00
Re-interment grave for exhumation - Saturday	\$ 3,434.00	\$ 3,121.82	\$ 312.18	\$ 3,434.00
Approval to erect a headstone	\$ 80.00	\$ 80.00	\$ -	\$ 80.00
Interment of ashes in a single niche	\$ 146.00	\$ 132.73	\$ 13.27	\$ 146.00
Interment of ashes in a double niche	\$ 215.00	\$ 195.45	\$ 19.55	\$ 215.00
Grant of Right for a single niche	\$ 146.00	\$ 132.73	\$ 13.27	\$ 146.00
Grant of Right for a double niche	\$ 215.00	\$ 195.45	\$ 19.55	\$ 215.00
Sand fill for ceremonies	\$ 165.00	\$ 150.00	\$ 15.00	\$ 165.00
Searches for extracts and copies of the Register of Internments (\$30 Per hour, or part thereof)	\$ 30.00	\$ 30.00	\$ -	\$ 30.00
Extracts of Grant of Right of burial	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00
Annual Funeral Director's Licence Fee	\$ 220.00	\$ 220.00	\$ -	\$ 220.00
Single Funeral Directors Permit Fee	\$ 90.00	\$ 90.00	\$ -	\$ 90.00
Single Non-Funeral Directors Permit Fee	\$ 210.00	\$ 210.00	\$ -	\$ 210.00
Monumental Masons' Licence (Annual Fee)	\$ 240.00	\$ 240.00	\$ -	\$ 240.00
Single Monumental Masons' Licence	\$ 130.00	\$ 130.00	\$ -	\$ 130.00
<u>Recreation and Culture</u>				
<u>Recreation Storage Units</u>				
Storage unit (per year, per sqm.)	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00
Storage unit (per year, per sqm.) - Commercial Groups	\$ 80.00	\$ 72.73	\$ 7.27	\$ 80.00
<u>Pavilion Hire - Dampier</u>				
Bond - to a maximum of \$10,000	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Applied as per bond assessment matrix				
Hire (per hour) - Community groups/clubs - Junior (Under 18)	50%	50%	<i>GST Applicable</i>	50%
50% of applicable community group rate				

Description	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Kiosk hire (per hour) - Commercial	\$ 24.00	\$ 21.82	\$ 2.18	\$ 24.00
Kiosk hire (per hour) - Community group/clubs	\$ 12.00	\$ 10.91	\$ 1.09	\$ 12.00
<u>Pavilion Hire - Millars Well</u>				
Bond - to a maximum of \$10,000	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Applied as per bond assessment matrix				
Hire (per hour) - Commercial	\$ 58.00	\$ 52.73	\$ 5.27	\$ 58.00
Hire (per hour) - Community group/clubs	\$ 29.00	\$ 26.36	\$ 2.64	\$ 29.00
Hire (per hour) - Community groups/clubs - Junior (Under 18)	50%	50%	<i>GST Applicable</i>	50%
50% of applicable community group rate				
Kiosk hire (per hour) - Commercial	\$ 24.00	\$ 21.82	\$ 2.18	\$ 24.00
Kiosk hire (per hour) - Community group/clubs	\$ 12.00	\$ 10.91	\$ 1.09	\$ 12.00
Pavilion accommodation (per person, per night)	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00
Junior Regional Sport Championships only				
<u>Pavilion Hire - Pegs Creek</u>				
Bond - to a maximum of \$10,000	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Applied as per bond assessment matrix				
Hire (per hour) - Commercial	\$ 58.00	\$ 52.73	\$ 5.27	\$ 58.00
Hire (per hour) - Community group/clubs	\$ 29.00	\$ 26.36	\$ 2.64	\$ 29.00
Hire (per hour) - Community groups/clubs - Junior (Under 18)	50%	50%	<i>GST Applicable</i>	50%
50% of applicable community group rate				
Kiosk hire (per hour) - Commercial	\$ 24.00	\$ 21.82	\$ 2.18	\$ 24.00
Kiosk hire (per hour) - Community group/clubs	\$ 12.00	\$ 10.91	\$ 1.09	\$ 12.00
Pavilion accommodation (per person, per night)	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00
Junior Regional Sport Championships only				
<u>Pavilion Hire - Tambrey</u>				
Bond - to a maximum of \$10,000	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Applied as per bond assessment matrix				
Hire (per hour) - Commercial	\$ 64.00	\$ 54.55	\$ 5.45	\$ 60.00
Hire (per hour) - Community group/clubs	\$ 32.00	\$ 27.27	\$ 2.73	\$ 30.00
<u>Dampier Community Hub</u>				
Bond - to a maximum of \$10,000	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Applied as per bond assessment matrix				
Lesser hall and multipurpose rooms hire (per hour) - Commercial	\$ 58.00	\$ 36.36	\$ 3.64	\$ 40.00
Lesser hall and multipurpose rooms hire (per hour) - Community group/clubs	\$ 29.00	\$ 18.18	\$ 1.82	\$ 20.00
Lesser hall and multipurpose rooms hire (per hour) - Community group/clubs - Junior (Under 18)	50%	50%	<i>GST Applicable</i>	50%
Kiosk hire (Within community hall facility) (per hour) - Commercial	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00
Free when hiring the larger or lesser hall				
Kiosk hire (Within community hall facility) (per hour) - Community group/clubs	\$ 7.50	\$ 6.82	\$ 0.68	\$ 7.50
Free when hiring the larger or lesser hall				
Large community hall hire (per hour) - Commercial	\$ 80.00	\$ 72.73	\$ 7.27	\$ 80.00
Large community hall hire (per hour) - Community group/clubs	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00
Hire of office suites 1, 2 or 3 (per hour or part thereof) – Commercial rate	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00
Hire of office suites 1, 2 or 3 (per hour or part thereof) – Community rate	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00
Hire of office suites 1, 2 or 3 (per hour or part thereof) - Junior (Under 18)	50%	50%	<i>GST Applicable</i>	50%
50% of applicable community group rate				
<u>Wickham Community Hub</u>				
Bond - to a maximum of \$10,000	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Applied as per bond assessment matrix				
Multi-purpose room 1 (per hour) - Commercial	\$ 52.00	\$ 47.27	\$ 4.73	\$ 52.00
Multi-purpose room 1 (per hour) - Community	\$ 26.00	\$ 23.64	\$ 2.36	\$ 26.00
Multi-purpose room combined (per hour) - Commercial	\$ 70.00	\$ 63.64	\$ 6.36	\$ 70.00
Multi-purpose room combined (per hour) - Community	\$ 35.00	\$ 31.82	\$ 3.18	\$ 35.00
Indoor play area 1 (per hour)	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00
Indoor play area 2 (per hour)	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00
Hire of indoor play area 3 (per hour)	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00
Full function room (per hour) - Commercial	\$ 80.00	\$ 72.73	\$ 7.27	\$ 80.00
Full function room (per hour) - Community	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00
Office space (per hour) - Commercial	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00
Office space (per week) - Commercial	\$ 600.00	\$ 545.45	\$ 54.55	\$ 600.00
Office space (per month) - Commercial	\$ 2,400.00	\$ 2,181.82	\$ 218.18	\$ 2,400.00
Office space (per hour) - Community	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00
Office space (per week) - Community	\$ 150.00	\$ 136.36	\$ 13.64	\$ 150.00
Office space (per month) - Community	\$ 300.00	\$ 272.73	\$ 27.27	\$ 300.00
Office space (per hour) - Junior (Under 18)	50%	50%	<i>GST Applicable</i>	50%
50% of applicable community rate				
Office space (per week) - Junior (Under 18)	50%	50%	<i>GST Applicable</i>	50%
50% of applicable community rate				
Office space (per month) - Junior (Under 18)	50%	50%	<i>GST Applicable</i>	50%
50% of applicable community rate				
<u>Wickham Community Hall</u>				
Bond - to a maximum of \$10,000.	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Applied as per bond assessment matrix				
Wickham Community Hall hire (per hour) - Commercial	\$ 52.00	\$ 47.27	\$ 4.73	\$ 52.00

Description	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Wickham Community Hall hire (per hour) - Community	\$ 26.00	\$ 23.64	\$ 2.36	\$ 26.00
Wickham Community Hall hire (per hour) - Junior (Under 18) 50% of applicable community rate	50%	50%	<i>GST Applicable</i>	50%
Wickham Community Hall outdoor space (per hour) Commercial	\$ 28.00	\$ 25.45	\$ 2.55	\$ 28.00
Wickham Community Hall outdoor space (per hour) Commercial - Junior (Under 18) 50% of applicable commercial rate	50%	50%	<i>GST Applicable</i>	50%
Wickham Community Hall Outdoor space (per hour) Community	\$ 14.00	\$ 12.73	\$ 1.27	\$ 14.00
Wickham Community Hall Outdoor space (per hour) Community - Junior (Under 18) 50% of applicable community rate	50%	50%	<i>GST Applicable</i>	50%
Community Hall kiosk community rate		\$ 10.00	\$ 1.00	\$ 11.00
Community Hall kiosk commercial rate		\$ 23.64	\$ 2.36	\$ 26.00
Amenities hall community rate		\$ 23.64	\$ 2.36	\$ 26.00
Amenities hall commercial rate		\$ 47.27	\$ 4.73	\$ 52.00
Amenities kiosk community rate		\$ 10.00	\$ 1.00	\$ 11.00
Amenities kiosk commercial rate		\$ 23.64	\$ 2.36	\$ 26.00
<u>Pam Buchanan Family Centre</u>				
Bond - to a maximum of \$10,000	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Applied as per bond assessment matrix				
Workshop full room hire (per hour) - Commercial	\$ 58.00	\$ 52.73	\$ 5.27	\$ 58.00
Workshop full room hire (per hour) - Community group/clubs	\$ 29.00	\$ 26.36	\$ 2.64	\$ 29.00
Workshop 1 hire (per hour) - Commercial	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00
Workshop 1 hire (per hour) - Community group/clubs	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00
Workshop 2 hire (per hour) - Commercial	\$ 35.00	\$ 27.27	\$ 2.73	\$ 30.00
Workshop 2 hire (per hour) - Community group/clubs	\$ 17.50	\$ 13.64	\$ 1.36	\$ 15.00
Boardroom hire (per hour) - Commercial	\$ 35.00	\$ 27.27	\$ 2.73	\$ 30.00
Boardroom hire (per hour) - Community group/clubs	\$ 17.50	\$ 13.64	\$ 1.36	\$ 15.00
Hire of outdoor centre courtyard (per hour or part thereof) – Commercial	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00
Hire of outdoor centre courtyard (per hour or part thereof) – Community	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00
Hire of outdoor centre courtyard (per hour or part thereof) – Junior (Under 18) 50% of applicable community group rate	50%	50%	<i>GST Applicable</i>	50%
Data projector hire (per booking)	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
<u>Frank Butler Community Centre</u>				
Bond - to a maximum of \$10,000	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Applied as per bond assessment matrix				
Meeting room 1 or 2 hire (per hour) - Commercial	\$ 35.00	\$ 27.27	\$ 2.73	\$ 30.00
Meeting room 1 or 2 hire (per hour) - Community group/clubs	\$ 17.50	\$ 13.64	\$ 1.36	\$ 15.00
Large meeting room hire (per hour) - Commercial	\$ 60.00	\$ 54.55	\$ 5.45	\$ 60.00
Large meeting room hire (per hour) - Community group/clubs	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00
Indoor main hall and indoor kitchen (per hour) - Commercial	\$ 80.00	\$ 72.73	\$ 7.27	\$ 80.00
Indoor main hall and indoor kitchen (per hour) - Community group/clubs	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00
Outdoor area and servery (per hour) - Commercial	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
Outdoor area and servery (per hour) - Private function	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00
Outdoor area and servery (per hour) - Community group/clubs	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
Additional kitchen/servery (per hour) - Commercial	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00
Added to existing booking				
Additional kitchen/servery (per hour) - Community group/clubs	\$ 7.50	\$ 6.82	\$ 0.68	\$ 7.50
Added to existing booking				
<u>Roebourne Community Centre</u>				
Bond - to a maximum of \$10,000	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Applied as per bond assessment matrix				
Hire (per hour) - Commercial	\$ 58.00	\$ 52.73	\$ 5.27	\$ 58.00
Hire (per hour) - Community groups/clubs	\$ 29.00	\$ 26.36	\$ 2.64	\$ 29.00
<u>Roebourne Sports Stadium</u>				
Bond - to a maximum of \$10,000	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Applied as per bond assessment matrix				
Full Court (per hour) - Casual hire	\$ 16.00	\$ 14.55	\$ 1.45	\$ 16.00
Full Court (per hour) - Casual hire with lights	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
Kiosk Hire (per hour) - Commercial	\$ 24.00	\$ 21.82	\$ 2.18	\$ 24.00
Kiosk Hire (per hour)	\$ 12.00	\$ 10.91	\$ 1.09	\$ 12.00
<u>Roebourne Pool Admissions</u>				
Adults	\$ 3.50	\$ 3.18	\$ 0.32	\$ 3.50
Multipass (10 entries) - Adults	\$ 31.50	\$ 28.64	\$ 2.86	\$ 31.50
Multipass (20 entries) - Adults	\$ 56.00	\$ 50.91	\$ 5.09	\$ 56.00
Children/concessions	\$ 2.50	\$ 2.27	\$ 0.23	\$ 2.50
Multipass (10 entries) - Children/concessions	\$ 22.50	\$ 20.45	\$ 2.05	\$ 22.50
Multipass (20 entries) - Children/concessions	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00
Family pass (2 adults & up to 4 children)	\$ 14.00	\$ 12.73	\$ 1.27	\$ 14.00
School Admissions	\$ 2.50	\$ 2.27	\$ 0.23	\$ 2.50
Aqua Aerobics	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
RAC - Swimming Lessons	\$ 14.00	\$ 12.73	\$ 1.27	\$ 14.00
Aqua Run hire (per hour)	\$ 65.00	\$ 59.09	\$ 5.91	\$ 65.00
Aquatic Programs		\$ 14.55	\$ 1.45	\$ 16.00

Description	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Roebourne Pool Functions				
Bond - to a maximum of \$10,000	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Applied as per bond assessment matrix				
Functions per hour (Whole pool)	\$ 75.00	\$ 68.18	\$ 6.82	\$ 75.00
Ground Fees - Sporting Clubs Seasonal Bookings				
Various users - Number of uses per week (x) number of players per team (x) number of weeks booked (x) fee	\$ 0.85	\$ 0.77	\$ 0.08	\$ 0.85
Junior Teams - 50% of applicable rate	50%	50%		50%
Tennis Club (per year)	As Per Agreement - GST Applicable	As Per Agreement	GST Applicable	As Per Agreement - GST Applicable
Horse and Pony Club (per season)	As Per Agreement - GST Applicable	As Per Agreement	GST Applicable	As Per Agreement - GST Applicable
Tennis Courts				
Gate keys (Bond)	\$ 20.00	\$ 20.00	\$ -	\$ 20.00
Per court (per hour) - Commercial	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00
Per court (per hour) - Community group/clubs	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00
Millars & Bulgarra Netball/Basketball Court Casual Hire Fee				
Per court (per hour)	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00
Lease Income				
Lease Fee (per property)	As Per Agreement - GST Applicable	As Per Agreement	GST Applicable	As Per Agreement - GST Applicable
Karratha Leisureplex fence advertising (per week) - Commercial	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
Karratha Leisureplex fence advertising (per week) - Community group/clubs	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
Oval/Reserve Hire Fees				
Bond - to a maximum of \$10,000	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Applied as per bond assessment matrix				
Hire (per day) - Not for profit groups	\$ 130.00	\$ 118.18	\$ 11.82	\$ 130.00
Hire (per hour) - Not for profit groups	\$ 13.00	\$ 11.82	\$ 1.18	\$ 13.00
Hire (per hour) - Commercial	\$ 95.00	\$ 86.36	\$ 8.64	\$ 95.00
Hire (per day) - Commercial	\$ 950.00	\$ 863.64	\$ 86.36	\$ 950.00
Oval Lighting Fees				
Oval light tokens (Large)	\$ 45.00	\$ 40.91	\$ 4.09	\$ 45.00
Oval light tokens (Small)	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00
Tennis/Netball light tokens (Medium)	\$ 11.00	\$ 10.00	\$ 1.00	\$ 11.00
Holiday Programme (Primary School)				
Per child (per session)	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00
Crèche				
Casual visit (per child, per session, up to 90 min)	\$ 5.00	\$ 5.00	\$ -	\$ 5.00
3rd and subsequent child from same immediate family are free				
Casual visit (per child, per session, 90 - 180 min.)	\$ 7.80	\$ 7.80	\$ -	\$ 7.80
3rd and subsequent child from same immediate family are free				
10 Visit Crèche Pass (per session, up to 90 min)	\$ 45.00	\$ 45.00	\$ -	\$ 45.00
20 Visit Crèche Pass (per session, up to 90 min)	\$ 80.00	\$ 80.00	\$ -	\$ 80.00
50 Visit Crèche Pass (per session, up to 90 min)	\$ 187.50	\$ 187.50	\$ -	\$ 187.50
10 Visit Crèche Pass (90 - 180 min)	\$ 70.20	\$ 70.20	\$ -	\$ 70.20
20 Visit Crèche Pass (90 - 180 min)	\$ 124.80	\$ 124.80	\$ -	\$ 124.80
50 Visit Crèche Pass (90 - 180 min)	\$ 292.50	\$ 292.50	\$ -	\$ 292.50
Crèche hire (per hour) - Commercial	\$ 65.00	\$ 60.00	\$ -	\$ 60.00
Crèche hire (per hour) - Community	\$ 32.50	\$ 30.00	\$ -	\$ 30.00
Memberships				
Gymnasium or Strength Room only (1 Month)	\$ 125.00	\$ 113.64	\$ 11.36	\$ 125.00
Gymnasium or Strength Room only (3 Months)	\$ 299.00	\$ 271.82	\$ 27.18	\$ 299.00
Gymnasium or Strength Room only (6 Months)	\$ 539.00	\$ 490.00	\$ 49.00	\$ 539.00
Gymnasium or Strength Room only (12 Months)	\$ 969.00	\$ 880.91	\$ 88.09	\$ 969.00
Gym or Strength Room direct debit/fortnightly	\$ 49.00	\$ 44.55	\$ 4.45	\$ 49.00
Minimum 3 month contract				
Aquatics only (1 month)	\$ 58.00	\$ 52.73	\$ 5.27	\$ 58.00
Aquatics only (3 months)	\$ 145.00	\$ 131.82	\$ 13.18	\$ 145.00
Aquatics only (6 months)	\$ 265.00	\$ 240.91	\$ 24.09	\$ 265.00
Aquatics only (12 months)	\$ 485.00	\$ 440.91	\$ 44.09	\$ 485.00
Swim direct debit/fortnightly	\$ 27.00	\$ 24.55	\$ 2.45	\$ 27.00
Minimum 3 month contract				
Group Fitness only (1 month)	\$ 125.00	\$ 113.64	\$ 11.36	\$ 125.00
Group Fitness only (3 months)	\$ 299.00	\$ 271.82	\$ 27.18	\$ 299.00
Group Fitness only (6 months)	\$ 539.00	\$ 490.00	\$ 49.00	\$ 539.00
Group Fitness only (12 months)	\$ 969.00	\$ 880.91	\$ 88.09	\$ 969.00
Group Fitness direct debit/fortnightly	\$ 49.00	\$ 44.55	\$ 4.45	\$ 49.00
Minimum 3 month contract				
Full membership (1 month)	\$ 179.00	\$ 162.73	\$ 16.27	\$ 179.00
Full membership (3 months)	\$ 469.00	\$ 426.36	\$ 42.64	\$ 469.00
Full membership (6 months)	\$ 869.00	\$ 790.00	\$ 79.00	\$ 869.00

Description	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Full membership (12 months)	\$ 1,560.00	\$ 1,418.18	\$ 141.82	\$ 1,560.00
Full membership direct debit/fortnightly	\$ 74.00	\$ 67.27	\$ 6.73	\$ 74.00
Minimum 3 month contract				
24 hour access (Add-on) to membership	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00
Karratha Leisureplex replacement membership band/fob/card	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
Concession rate for all swim memberships - 30% discount	30%	30%		30%
Concession rate for all gym, group fitness or full memberships - 50% discount	50%	50%		50%
Discount Options:				
* Renewal of 6 or 12 month individual membership, 10% discount				
* Corporate/Group discount				
(Minimum 10 people) 3 - 6 months, 10% discount				
* Corporate/group discount (Minimum 10 people)				
12 months, 20% discount				
Only 1 discount may be applied at any time				
Personal Training				
30 minute session (per person)	\$ 45.00	\$ 40.91	\$ 4.09	\$ 45.00
30 minute session (per person) - 5 entry pass	\$ 202.50	\$ 184.09	\$ 18.41	\$ 202.50
30 minute session (per person) - 10 entry pass	\$ 405.00	\$ 368.18	\$ 36.82	\$ 405.00
60 minute session (per person)	\$ 70.00	\$ 63.64	\$ 6.36	\$ 70.00
60 minute session (per person) - 5 entry pass	\$ 315.00	\$ 286.36	\$ 28.64	\$ 315.00
60 minute session (per person) - 10 entry pass	\$ 630.00	\$ 572.73	\$ 57.27	\$ 630.00
Kick-start pack (per person) - 3 x 30 minute sessions	\$ 99.00	\$ 90.00	\$ 9.00	\$ 99.00
Available for 1 purchase only				
Kick-start pack (per person) - 3 x 60 minute sessions	\$ 155.00	\$ 140.91	\$ 14.09	\$ 155.00
Available for 1 purchase only				
30 minute group personal training session (per person)	\$ 32.00	\$ 29.09	\$ 2.91	\$ 32.00
Minimum 2 to 6 participants				
30 minute group personal training session (per person) - 5 Entry Pass Minimum 2 to 6 participants	\$ 144.00	\$ 130.91	\$ 13.09	\$ 144.00
30 minute group personal training session (per person) - 10 Entry Pass Minimum 2 to 6 participants	\$ 288.00	\$ 261.82	\$ 26.18	\$ 288.00
60 minute group personal training session (per person)	\$ 49.00	\$ 44.55	\$ 4.45	\$ 49.00
Minimum 2 to 6 participants				
60 minute group personal training session (per person) - 10 Entry Pass Minimum 2 to 6 participants	\$ 440.00	\$ 400.00	\$ 40.00	\$ 440.00
Personal training promotional/set period programs up to 100% of existing per session	100%	100%	GST Applicable	100%
PT charge for each program session				
Health & Fitness				
Gymnasium (per entry) - Casual	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00
Gymnasium (per entry) - Casual, off peak*	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
Gymnasium (per entry) - Casual concession	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
Gymnasium (per entry) - School program	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
Gymnasium (per entry) - Seniors program	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
Group Fitness (per entry) - Casual (30 min)	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
Group Fitness (per entry) - Casual (45 min and 60 min)	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00
Group Fitness (per entry) - Casual concession (45 min and 60 min)	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
Group Fitness (per entry) - School program (45 min and 60 min)	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
Group Fitness - 10 entry pass (45 min and 60 min)	\$ 180.00	\$ 163.64	\$ 16.36	\$ 180.00
Private Group Fitness (per entry) minimum 7 participants	\$ 180.00	\$ 163.64	\$ 16.36	\$ 180.00
Group Fitness promotional/set period programs up to 100% of existing per session	100%	100%		100%
charge for each program session				
Strength & Conditioning Room (per entry) - Casual	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00
Strength & Conditioning Room (per entry) - Casual off Peak*	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
Strength & Conditioning Room (per entry) - Casual concession	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
Strength & Conditioning Room - 10 entry pass	\$ 180.00	\$ 163.64	\$ 16.36	\$ 180.00
* Off-Peak - Weekdays 12pm - 3pm				
Aquatics				
Infant 0-4 Years, free with a paying adult	No Charge	No Charge		No Charge
Casual - Child (5-17 yrs.)	\$ 4.50	\$ 4.09	\$ 0.41	\$ 4.50
Casual - Concession (Card holders only)	\$ 4.50	\$ 4.09	\$ 0.41	\$ 4.50
Casual - Adult	\$ 6.00	\$ 5.45	\$ 0.55	\$ 6.00
Spectator	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00
Family pass (2 adults + 2 children, or 1 adult + 3 children)	\$ 17.00	\$ 15.45	\$ 1.55	\$ 17.00
Disability carer	No Charge	No Charge		No Charge
School group (per student)	\$ 3.40	\$ 3.09	\$ 0.31	\$ 3.40
Child - 10 entry pass	\$ 40.50	\$ 36.82	\$ 3.68	\$ 40.50
Child - 20 entry pass	\$ 72.00	\$ 65.45	\$ 6.55	\$ 72.00
Child - 50 entry pass	\$ 168.75	\$ 153.41	\$ 15.34	\$ 168.75
Concession - 10 entry pass	\$ 40.50	\$ 36.82	\$ 3.68	\$ 40.50
Concession - 20 entry pass	\$ 72.00	\$ 65.45	\$ 6.55	\$ 72.00
Concession - 50 entry pass	\$ 168.75	\$ 153.41	\$ 15.34	\$ 168.75
Adult - 10 entry pass	\$ 54.00	\$ 49.09	\$ 4.91	\$ 54.00
Adult - 20 entry pass	\$ 96.00	\$ 87.27	\$ 8.73	\$ 96.00

Description	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Adult - 30 entry pass	\$ 225.00	\$ 204.55	\$ 20.45	\$ 225.00
Lane Hire 1x25m (per hour) - Community group/clubs plus applicable pool entry fee	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00
Lane Hire 1x25m (per hour) - Commercial plus applicable pool entry fee	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
Lane Hire 1x50m (per hour) - Community group/clubs plus applicable pool entry Fee	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
Lane Hire 1x50m (per hour) - Commercial Plus Applicable Pool entry fee	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00
Aquarun Hire (per hour)	\$ 95.00	\$ 86.36	\$ 8.64	\$ 95.00
Full 50m Pool (per hour) - Community group/clubs	\$ 180.00	\$ 163.64	\$ 16.36	\$ 180.00
Swim School - Infant	\$ 15.00	\$ 15.00	\$ -	\$ 15.00
Swim School - Pre-School	\$ 15.00	\$ 15.00	\$ -	\$ 15.00
Swim School - School Age	\$ 15.00	\$ 15.00	\$ -	\$ 15.00
Swim School - Adult	\$ 20.00	\$ 20.00	\$ -	\$ 20.00
Swim School - Private child (30 min.)	\$ 40.00	\$ 40.00	\$ -	\$ 40.00
Swim School - Private adult (30 min.)	\$ 40.00	\$ 40.00	\$ -	\$ 40.00
Swim School - Bronze Medallion	\$ 195.00	\$ 195.00	\$ -	\$ 195.00
Swim School - Bronze Medallion requalification	\$ 130.00	\$ 130.00	\$ -	\$ 130.00
Swim School - Adult Fitness Squad	\$ 7.00	\$ 7.00	\$ -	\$ 7.00
Swim School - Cancellation Fee	\$ 25.00	\$ 25.00	\$ -	\$ 25.00
<u>Sports Hall & Programs</u>				
Senior Game Fee (per team)	\$ 65.00	\$ 59.09	\$ 5.91	\$ 65.00
Beach Volleyball (per team)	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00
Junior Game Fee	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00
Equipment Hire - Sporting Balls (Basketball etc.)	\$ 2.50	\$ 2.27	\$ 0.23	\$ 2.50
Equipment Hire - Squash/Tennis Racquet	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00
Indoor Court hire, Full Court (per hour) - Commercial	\$ 112.00	\$ 101.82	\$ 10.18	\$ 112.00
Indoor Court hire, Full Court (per hour) - Community group/clubs	\$ 56.00	\$ 50.91	\$ 5.09	\$ 56.00
Indoor Court hire, Half Court (per hour) - Commercial	\$ 68.00	\$ 61.82	\$ 6.18	\$ 68.00
Indoor Court hire, Half Court (per hour) - Community group/clubs	\$ 34.00	\$ 30.91	\$ 3.09	\$ 34.00
Indoor Court (per Person) - Casual Shoot Around	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00
Outdoor Court hire, Full Court (per hour) - Commercial	\$ 56.00	\$ 50.91	\$ 5.09	\$ 56.00
Outdoor Court hire, Full Court (per hour) - Community group/clubs	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00
Outdoor Court hire, Half Court (per hour) - Commercial	\$ 34.00	\$ 30.91	\$ 3.09	\$ 34.00
Outdoor Court hire, Half Court (per hour) - Community group/clubs	\$ 18.00	\$ 16.36	\$ 1.64	\$ 18.00
Outdoor Court (per Person) - Casual shoot around	\$ 2.50	\$ 2.27	\$ 0.23	\$ 2.50
Badminton Court hire (per hour)	\$ 17.00	\$ 15.45	\$ 1.55	\$ 17.00
Squash Court hire (per hour)	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
Squash Court hire (per hour) (12pm - 3pm)	\$ 11.00	\$ 10.00	\$ 1.00	\$ 11.00
Squash Court hire (per hour) - Official Squash Club Members 10% Discount	10% Discount	10% Discount		10% Discount
Squash Court hire (per hour) - Official Squash Club Members - 5 Entry Pass	\$ 99.00	\$ 90.00	\$ 9.00	\$ 99.00
Function Room hire (per hour), before 6pm - Commercial	\$ 82.00	\$ 74.55	\$ 7.45	\$ 82.00
Function Room hire (per hour), before 6pm - Community group/clubs	\$ 41.00	\$ 37.27	\$ 3.73	\$ 41.00
Smaller Version of Function Room - % of Appropriate Rate Only Available if Meeting Room in Use	80%	80%		80%
Data Projector and Screen hire	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
Meeting Room hire (per hour), before 6pm - Commercial	\$ 53.00	\$ 48.18	\$ 4.82	\$ 53.00
Meeting Room hire (per hour), before 6pm - Community group/clubs	\$ 26.50	\$ 24.09	\$ 2.41	\$ 26.50
Club Room hire - Commercial	\$ 90.00	\$ 72.73	\$ 7.27	\$ 80.00
Club Room hire - Community group/clubs	\$ 45.00	\$ 36.36	\$ 3.64	\$ 40.00
Club Room/Meeting Room hire - Commercial	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
Club Room/Meeting Room hire - Community group/clubs	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
Smaller Version of Club Room - % of Appropriate Rate Only Available if Meeting Room in Use	80%	80%		80%
Tournament Office hire - Commercial	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00
Tournament Office hire - Community group/clubs	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00
Tournament Office hire - For Sporting Associations using all courts	No Charge	No Charge		No Charge
Juniors - 50% of All Community Rates group/clubs	50%	50%		50%
<u>Set Up/Pack Up Fees</u>				
Per court (per day)	\$ 395.00	\$ 359.09	\$ 35.91	\$ 395.00
Entire stadium - Outdoor courts to be charged at 50% of indoor Court Rate	\$ 990.00	\$ 900.00	\$ 90.00	\$ 990.00
Other facilities	As Per Hourly Fee - GST Applicable	As Per Hourly Fee	GST Applicable	As Per Hourly Fee - GST Applicable
<u>Leisureplex Kiosk</u>				
Kiosk alfresco hire - Casual (per hour)	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
Kiosk alfresco area - Short term hire (per week)	\$ 330.00	\$ 300.00	\$ 30.00	\$ 330.00
Kiosk alfresco area - Long term hire	\$200 Per Square Metre Per Annum - GST Applicable	\$200 Per Square Metre Per Annum	GST Applicable	\$200 Per Square Metre Per Annum - GST Applicable
<u>Karratha Golf Course And Bowling Green</u>				
Bond - to a maximum of \$10,000	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Applied as per bond assessment matrix - Group bookings minimum 100				
Karratha Golf Club membership (per year) - Single membership	\$ 200.00	\$ 181.82	\$ 18.18	\$ 200.00

Description	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Karratha Golf Club membership (per year) - Family membership	\$ 235.00	\$ 213.64	\$ 21.36	\$ 235.00
General public - 9 holes, Adult	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
General public - 9 holes, Children under 18	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00
General public - 18 holes, Adult	\$ 35.00	\$ 31.82	\$ 3.18	\$ 35.00
General public - 18 holes, Children under 18	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
Schools (per student)	\$ 3.40	\$ 3.09	\$ 0.31	\$ 3.40
Bowling Green Fees				
Bond - to a maximum of \$10,000	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Applied as per bond assessment matrix - Group bookings				
Game (per person) - General public, Adult	\$ 7.00	\$ 6.36	\$ 0.64	\$ 7.00
Game (per person) - General public, Children under 18	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00
Schools (per student)	\$ 3.40	\$ 3.09	\$ 0.31	\$ 3.40
Hire of driving range for other purposes (per day)	\$ 300.00	\$ 272.73	\$ 27.27	\$ 300.00
Indoor Cricket				
Bond - to a maximum of \$10,000. Applied as per bond assessment matrix - Group bookings	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Hire of cricket equipment	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
Hire of indoor cricket court (per court, Per hour) - Association only	\$ 21.00	\$ 19.09	\$ 1.91	\$ 21.00
Hire (per hour) - Commercial	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
Hire (per hour) - Community group/clubs	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
Schools (per student)	\$ 3.40	\$ 3.09	\$ 0.31	\$ 3.40
Library and Local History				
Library Card - Replacement	\$ 5.50	\$ 5.00	\$ 0.50	\$ 5.50
3D printing (\$4.00 for the first hour and \$3 for each hour thereafter)	\$ 4.00	\$ 3.64	\$ 0.36	\$ 4.00
Traveller's Membership Bond - Individual	\$ 50.00	\$ 50.00	\$ -	\$ 50.00
Refundable on return of library resource				
Traveller's Membership Bond - Family	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Refundable on return of library resource				
Administration Fees - Overdue, lost and damaged items	\$ 5.00	\$ 4.50	\$ 0.45	\$ 5.00
Participation in Library Craft Activities - Group bookings for children's programs and activities (5 or more participants. Fee per participant.)	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00
Printing and photocopying - A4 B&W	\$ 0.40	\$ 0.36	\$ 0.04	\$ 0.40
Printing and photocopying - A4 colour	\$ 0.80	\$ 0.73	\$ 0.07	\$ 0.80
Printing and photocopying - A3 B&W	\$ 0.60	\$ 0.55	\$ 0.05	\$ 0.60
Printing and photocopying - A3 colour	\$ 1.20	\$ 1.09	\$ 0.11	\$ 1.20
High resolution scanning to CD	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00
CD cleaning/Re-surfacing (per disk)	\$ 2.20	\$ 2.00	\$ 0.20	\$ 2.20
Internet and computer use - First 30 minutes free and then \$4 Per hour thereafter (Non-Members)	\$ 4.00	\$ 3.64	\$ 0.36	\$ 4.00
Sale of various consumables		Up to \$50		Up to \$50
Replacement fees for lost and damaged items		Up to \$300		Up to \$300
Coffee	\$ 2.50	\$ 2.27	\$ 0.23	\$ 2.50
Booking fee for ticketing system 2.1% + 50c processing fee per transaction	As Calculated	As Calculated		As Calculated
Programs/Workshops (Maximum charge)	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00
Replacement fees for lost and damaged cake tins (maximum charge) up to \$65	\$ 65.00	\$ 59.09	\$ 5.91	\$ 65.00
Dampier Library				
Bond - to a Maximum of \$10,000. Applied as per Bond Assessment Matrix	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Hire of allocated space/s within Dampier Main Library (per hour) - Commercial	\$ 56.00	\$ 50.91	\$ 5.09	\$ 56.00
Hire of Allocated Space/s within Dampier Main Library (per hour) - Community Group /Clubs	\$ 28.00	\$ 25.45	\$ 2.55	\$ 28.00
Karratha Library				
Bond - to a Maximum of \$10,000. Applied as per Bond Assessment Matrix	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Hire of Allocated Space/s within Karratha Main Library (per hour) - Commercial	\$ 56.00	\$ 50.91	\$ 5.09	\$ 56.00
Hire of Allocated Space/s within Karratha Main Library (per hour) - Community Group/Clubs	\$ 28.00	\$ 25.45	\$ 2.55	\$ 28.00
Wickham Library (within the Wickham Community Hub)				
Bond - to a Maximum of \$10,000.	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Applied as per Bond Assessment Matrix				
Hire of allocated space/s within Wickham main library (per hour) - Commercial	\$ 56.00	\$ 50.91	\$ 5.09	\$ 56.00
Hire of allocated space/s within Wickham main library (per hour) - Community group/Clubs	\$ 28.00	\$ 25.45	\$ 2.55	\$ 28.00
Roebourne Library				
Bond - to a Maximum of \$10,000. Applied as per bond assessment matrix	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Hire of allocated space/s within Roebourne main library (per hour) - Commercial	\$ 56.00	\$ 50.91	\$ 5.09	\$ 56.00
Hire of allocated space/s within Roebourne main library (per hour) - Community group/Clubs	\$ 28.00	\$ 25.45	\$ 2.55	\$ 28.00
Photos				
Digital scan (per photo)	\$ 25.45	\$ 22.73	\$ 2.27	\$ 25.00

Description	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Express processing fee - Photo images within 3 days (per hour fee, after the first 30 minutes)	\$ 50.95	\$ 45.45	\$ 4.55	\$ 50.00
Corporate research fee (per hour)	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00
Cossack Accommodation				
Single or family room - 1-2 adults + children Under 15 years	\$ 125.00	\$ 113.64	\$ 11.36	\$ 125.00
Additional Per adult/child over 15 (per night)	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
Non-refundable booking fee 50%	50%	50%		50%
Cossack Bond Store / Galbraith Store				
Bond - to a Maximum of \$10,000.	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Applied as per Bond Assessment Matrix				
Hire/Functions (per day) - Commercial	\$ 360.00	\$ 327.27	\$ 32.73	\$ 360.00
Hire/Functions (per day) - Community group/Clubs	\$ 310.00	\$ 281.82	\$ 28.18	\$ 310.00
Hire/Meeting (per hour) - Commercial	\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00
Hire/Meeting (per hour) - Community group/Clubs	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00
Youth Activities				
Admission youth event (Maximum charge)	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
The Youth Shed Indoor Play Space				
Bond - to a maximum of \$10,000 applied as per bond assessment matrix	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Adults	No Charge	No Charge		No Charge
Under 9 months	No Charge	No Charge		No Charge
9 months - Under 2 years	\$ 7.00	\$ 6.36	\$ 0.64	\$ 7.00
2yrs - Under 5 years	\$ 9.00	\$ 8.18	\$ 0.82	\$ 9.00
2yrs - Under 5 years - Group discount Over 20 People (School hours only)	\$ 7.00	\$ 6.36	\$ 0.64	\$ 7.00
5yrs - Under 12 years	\$ 11.00	\$ 10.00	\$ 1.00	\$ 11.00
5yrs - Under 12 years - Group discount over 20 people (School hours only)	\$ 9.00	\$ 8.18	\$ 0.82	\$ 9.00
Party packages - Includes play entry and food	Various	Various	GST Applicable	Various
Party room hire (In addition to party package fee) - Per 90 minutes	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
Party table hire (In addition to party package fee) - Per 90 minutes	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
Hire indoor play space (per hour) - No kiosk	\$ 300.00	\$ 272.73	\$ 27.27	\$ 300.00
Programs per session (Up to max, per session)	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00
Memberships - Wickham Recreation Precinct				
Aquatics only 6 months (Concessions 10% discount)	\$ 70.00	\$ 63.64	\$ 6.36	\$ 70.00
Aquatics only 12 months (Concessions 10% discount)	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00
Gymnasium only (1 month)	\$ 80.00	\$ 72.73	\$ 7.27	\$ 80.00
Gymnasium only (3 months)	\$ 170.00	\$ 154.55	\$ 15.45	\$ 170.00
Gymnasium only (6 months)	\$ 290.00	\$ 263.64	\$ 26.36	\$ 290.00
Gymnasium only (12 months) - Includes FREE health & fitness assessment and personalised program	\$ 520.00	\$ 472.73	\$ 47.27	\$ 520.00
Gymnasium only (12 months) - Family - 2 adults and 2 children (1-17yrs.)	\$ 830.00	\$ 754.55	\$ 75.45	\$ 830.00
Each individual 14-18yrs (No Fob to be issued)	\$ 200.00	\$ 181.82	\$ 18.18	\$ 200.00
Concession rate for all gym memberships - 10% discount	10%	10%		10%
Group fitness only (1 month)	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00
Group fitness only (3 months)	\$ 210.00	\$ 190.91	\$ 19.09	\$ 210.00
Group fitness only (6 months)	\$ 350.00	\$ 318.18	\$ 31.82	\$ 350.00
Group fitness only (12 months) - Includes FREE health & fitness assessment and personalised program	\$ 600.00	\$ 545.45	\$ 54.55	\$ 600.00
Private group training per session - minimum 10 participants		\$ 127.27	\$ 12.73	\$ 140.00
Concession rate for all group fitness memberships - 10% discount	10%	10%		10%
Full Membership (1 month)	\$ 144.00	\$ 130.91	\$ 13.09	\$ 144.00
Full Membership (3 months)	\$ 304.00	\$ 276.36	\$ 27.64	\$ 304.00
Full Membership (6 months)	\$ 512.00	\$ 465.45	\$ 46.55	\$ 512.00
Full Membership (12 months) - Includes FREE health & fitness assessment and personalised program	\$ 940.00	\$ 854.55	\$ 85.45	\$ 940.00
Full Membership (12 months) - Family	\$ 1,500.00	\$ 1,363.64	\$ 136.36	\$ 1,500.00
2 adults and 2 children (Under 14yrs) No group fitness for under 14's				
Each Additional Child (Under 14yrs)	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
Each individual 14-18yrs (No Fob to be Issued)	\$ 200.00	\$ 181.82	\$ 18.18	\$ 200.00
Concession rate for all group full gym memberships - 10% discount	10%	10%		10%
Combo - Gym & aquatic (1 month)	\$ 110.00	\$ 100.00	\$ 10.00	\$ 110.00
Combo - Gym & aquatic (3 months)	\$ 205.00	\$ 186.36	\$ 18.64	\$ 205.00
Combo - Gym & aquatic (6 months)	\$ 340.00	\$ 309.09	\$ 30.91	\$ 340.00
Combo - Gym & aquatic (12 months) - Includes FREE health & fitness assessment and personalised program	\$ 580.00	\$ 527.27	\$ 52.73	\$ 580.00
Combo - Gym & aquatic (12 months) - Family	\$ 1,100.00	\$ 1,000.00	\$ 100.00	\$ 1,100.00
2 adults and 2 children (Under 14yrs) No group fitness for Under 14's				
Each additional child (Under 14yrs)	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
Each individual 14-18yrs (No Fob to be issued)	\$ 200.00	\$ 181.82	\$ 18.18	\$ 200.00
Concession rate for all group combo memberships - 10% discount	10%	10%		10%
Play program membership (3 months) unlimited	\$ 80.00	\$ 72.73	\$ 7.27	\$ 80.00
Play program membership (6 months) unlimited	\$ 160.00	\$ 145.45	\$ 14.55	\$ 160.00
Play program membership (12 months) unlimited	\$ 320.00	\$ 290.91	\$ 29.09	\$ 320.00

Description	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Wickham Recreation Precinct replacement membership band/fob/card	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
<i>* CASUAL: 14-15 years may use the gym in casual hours @ concession rate via reception when attending with a supervised paying member 16yrs+</i> <i>* 14-15yrs may purchase gym memberships @ concession rate, they will not receive a fob access, and must still be accompanied out of hours by a paying member 18yrs+</i>				
Personal Training - Wickham Recreation Precinct				
30 minute session (per person)	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00
30 minute session (per person) - 10 entry pass (1 free)	\$ 320.00	\$ 290.91	\$ 29.09	\$ 320.00
60 minute session (per person)	\$ 66.00	\$ 60.00	\$ 6.00	\$ 66.00
60 minute session (per person) - 10 entry pass (1 free)	\$ 528.00	\$ 480.00	\$ 48.00	\$ 528.00
30 minute group personal training session (per person) Minimum 2 to 6 participants	\$ 32.00	\$ 29.09	\$ 2.91	\$ 32.00
30 minute group personal training session (per person) - 10 entry pass Minimum 2 to 6 participants	\$ 256.00	\$ 232.73	\$ 23.27	\$ 256.00
60 minute group personal training session (per person) Minimum 2 to 6 participants	\$ 52.00	\$ 47.27	\$ 4.73	\$ 52.00
60 minute group personal training session (per person) - 10 entry pass Minimum 2 to 6 participants	\$ 416.00	\$ 378.18	\$ 37.82	\$ 416.00
Health & fitness assessment (per person) - 30 minutes	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00
Personalised program (per person) - Included FREE with 12 month membership and upon renewal	No Charge	No Charge		No Charge
Skin fold analysis (per analysis)	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
<i>* All PT clients MUST have H&F assessment with PT 30mins + purchase program. (Gym + H&F + Program + PT session)</i> <i>* For small group each member must have H&F assessment + pay for 1 x group program. (Gym + H&F + each + Group Program + Group PT)</i> <i>* Casual teen users may access PT sessions (Gym + H&F + Program + PT session)</i> <i>* No discount applies for teens/concession cardholders participating in PT sessions</i>				
Wickham Recreation Precinct - Health & Fitness				
Gymnasium (per entry) - Casual	\$ 12.00	\$ 10.91	\$ 1.09	\$ 12.00
Gymnasium (per entry) - Casual concession	\$ 9.00	\$ 8.18	\$ 0.82	\$ 9.00
Group fitness (per entry) - Casual session	\$ 14.00	\$ 12.73	\$ 1.27	\$ 14.00
Group fitness - 10 entry pass (1 Free)	\$ 126.00	\$ 114.55	\$ 11.45	\$ 126.00
Group fitness - Teen (Gym) sessions	\$ 7.00	\$ 6.36	\$ 0.64	\$ 7.00
<i>* 14 & 15 yrs. may attend non-weight bearing group fitness classes</i> <i>* 16yrs+ may attend all group fitness classes</i> <i>* No discount applies for teens/concession cardholders participating in group fitness classes</i>				
Wickham Recreation Precinct - Aquatic				
Infant 0-4 Years, free with a paying adult	No Charge	No Charge		No Charge
Casual - Child/Concession 5-17 years	\$ 2.00	\$ 1.82	\$ 0.18	\$ 2.00
Casual - Adult	\$ 3.50	\$ 3.18	\$ 0.32	\$ 3.50
Family Pass - Total 4 people (2 adults + 2 children or 1 adult + 3 children)	\$ 8.00	\$ 7.27	\$ 0.73	\$ 8.00
Child - 10 entry pass	\$ 18.00	\$ 16.36	\$ 1.64	\$ 18.00
Adult - 10 entry pass	\$ 31.50	\$ 28.64	\$ 2.86	\$ 31.50
Concession - 10 entry pass	\$ 18.00	\$ 16.36	\$ 1.64	\$ 18.00
Swimming lessons		\$ 14.55	\$ 1.45	\$ 16.00
6 month aquatic family membership (2 adults + 2 children)		\$ 209.09	\$ 20.91	\$ 230.00
Lane hire 1x25m (per hour) - Commercial plus applicable pool entry fee	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
Lane hire 1x25m (per hour) - Community group/clubs plus applicable pool entry fee	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00
Wickham Recreation Precinct - Sports Halls and Programs				
Court hire (per hour) - Commercial off peak	\$ 33.00	\$ 30.00	\$ 3.00	\$ 33.00
Court hire (per hour) - Community group/clubs - Off Peak	\$ 16.50	\$ 15.00	\$ 1.50	\$ 16.50
Court hire (per hour) - Commercial peak	\$ 53.00	\$ 48.18	\$ 4.82	\$ 53.00
Court hire (per hour) - Community group/clubs - Peak	\$ 21.50	\$ 19.55	\$ 1.95	\$ 21.50
Junior fees (50% of regular fee)	50%	50%		50%
<i>* Community court hire relates to tennis, netball, basketball or indoor cricket hire</i>				
<i>* Off Peak 8am - 5pm, Peak 5pm - 10pm</i>				
Wickham Recreation Precinct - Ovals & Ground Fees				
Oval hire (per day) - Commercial	\$ 550.00	\$ 500.00	\$ 50.00	\$ 550.00
Oval hire (per day) - Community group/clubs	\$ 80.00	\$ 72.73	\$ 7.27	\$ 80.00
Oval hire (per hour) - Commercial	\$ 80.00	\$ 72.73	\$ 7.27	\$ 80.00
Oval hire (per hour) - Community group/clubs - Off Peak	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
Oval hire (per hour) - Community group/clubs - Peak	\$ 19.50	\$ 17.73	\$ 1.77	\$ 19.50
Ground Fees - Seasonal bookings: Number of uses per week (x) number of players (x) number of weeks booked (x) rate	\$ 0.80	\$ 0.73	\$ 0.07	\$ 0.80
Ground fee junior teams (50% of applicable rate)	50%	50%		50%
Oval "lights only" (per hour) - Full power	\$ 12.00	\$ 10.91	\$ 1.09	\$ 12.00
Oval "lights only" (per hour) - Training mode	\$ 6.00	\$ 5.45	\$ 0.55	\$ 6.00
<i>* Off Peak 8am - 5pm, Peak 5pm - 10pm</i>				

Description	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Wickham Recreation Precinct - Other Programs				
Program fees (per session) Maximum fee - Child, full day		\$ 27.27	\$ 2.73	\$ 30.00
Program fees (per session) Maximum fee - Child, half day	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00
Program fees (per session) Maximum fee - Additional sibling, full day			\$ 2.27	\$ 25.00
Program fees (per session) Maximum fee - Additional sibling, half day			\$ 1.00	\$ 11.00
Program fees (per session) Maximum fee - Adult, full day		\$ 27.27	\$ 2.73	\$ 30.00
Program fees (per session) Maximum fee - Adult, half day	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00
Economic Services				
Camping Fees				
Nature based camping site (per night) - Paid in advance	\$ 16.00	\$ 14.55	\$ 1.45	\$ 16.00
Nature based camping site (per 7 nights) - Paid in advance - Max 28 nights in 3 month period	\$ 92.00	\$ 83.64	\$ 8.36	\$ 92.00
Nature based camping - Traditional owner	Free/Fee Waived	Free/Fee Waived		Free/Fee Waived
Caravan Park Registrations				
Per long stay, short stay and transit site - Minimum \$200	Fee as Per Regulation 45	Fee as Per Regulation 45		Fee as Per Regulation 45
Per camping site	Fee as Per Regulation 45	Fee as Per Regulation 45		Fee as Per Regulation 45
Per overflow site	Fee as Per Regulation 45	Fee as Per Regulation 45		Fee as Per Regulation 45
Transfer of licence fees	Fee as Per Regulation 45	Fee as Per Regulation 45		Fee as Per Regulation 45
Building Licence Fees				
Building permit application - Minimum fee	Calculated As Per Regulations	Calculated As Per Regulations		Calculated As Per Regulations
Uncertified - Building Class 1 & 10 - 0.32% of the estimated value of the authorised work as determined by the Local Government - Min \$105.00	Calculated As Per Regulations	Calculated As Per Regulations		Calculated As Per Regulations
Certified - Building Class 1 & 10 - 0.19% of the estimated value of the authorised work as determined by the Local Government - Min \$105.00	Calculated As Per Regulations	Calculated As Per Regulations		Calculated As Per Regulations
Certified - Building Class 2 to 9 - 0.09% of the estimated value of the authorised work as determined by the Local Government - Min \$105.00	Calculated As Per Regulations	Calculated As Per Regulations		Calculated As Per Regulations
Building Approval Certificate - Minimum Fee \$105.00 or:	Calculated As Per Regulations	Calculated As Per Regulations		Calculated As Per Regulations
Building Class 1 & 10 - 0.38% of the estimated value of the unauthorised work as determined by the Local Government (Not less than \$105.00)	Calculated As Per Regulations	Calculated As Per Regulations		Calculated As Per Regulations
Building Class 2 to 9 - 0.18% of the estimated value of the unauthorised work as determined by the Local Government (Not less than \$105.00)	Calculated As Per Regulations	Calculated As Per Regulations		Calculated As Per Regulations
Contract Services - Coordinator Building Services (per hour)	\$ 260.00	\$ 236.36	\$ 23.64	\$ 260.00
Contract Services - Senior Building Surveyor (per hour)	\$ 187.00	\$ 170.00	\$ 17.00	\$ 187.00
Travelling (per kilometre) As per Government rates	As per Government Rate	As per Government Rate		As per Government Rate
Occupancy Permit (Modify, temporary or replace) - Minimum \$105.00 or:	Calculated As Per Regulations	Calculated As Per Regulations		Calculated As Per Regulations
Occupancy Permit - Unauthorised work - 0.18% of the construction value - Minimum \$105.00	Calculated As Per Regulations	Calculated As Per Regulations		Calculated As Per Regulations
Occupancy Permit /or Building Approval Certificate - Strata Application - Minimum \$115.00 or \$11.60 (per Strata Unit, whichever the greater)	Calculated As Per Regulations	Calculated As Per Regulations		Calculated As Per Regulations
Certificate of Construction Compliance - First hour or part thereof \$165, every hour thereafter or part thereof \$96	As Calculated	As Calculated		As Calculated
Certificate of Design Compliance - Class 2-9 - \$450.00 + 0.1% estimated value of construction	As Calculated	As Calculated		As Calculated
Demolition Permit - Class 1 & 10 - Minimum \$105.00 per building	Calculated As Per Regulations	Calculated As Per Regulations		Calculated As Per Regulations
Demolition Permit - Class 2-9 (per storey) - Min \$105.00 per storey	Calculated As Per Regulations	Calculated As Per Regulations		Calculated As Per Regulations
Request for additional building service/advice - First hour or part thereof \$165, every hour thereafter or part thereof \$90	As Calculated	As Calculated		As Calculated
Extension of Time Application - Building or Demolition Permit, Building Approval or Occupancy Certificate (Minimum \$105.00)	Calculated As Per Regulations	Calculated As Per Regulations		Calculated As Per Regulations
Application as Defined in Regulation 31	Calculated As Per Regulations	Calculated As Per Regulations		Calculated As Per Regulations
Park Homes on Caravan Parks & Camping Grounds - Refer to Certified and Uncertified Building Permits	Calculated As Per Regulations	Calculated As Per Regulations		Calculated As Per Regulations
Retrieval of Building Licence Plans - Electronic version only via email (< 10MB) - Cost plus \$15 Per Licence/Permit requested	Cost Plus	Cost Plus		Cost Plus
Retrieval of Building Approvals - Electronic on CD \$25.50 initial disk plus \$15.00 for each additional approval retrieved - Cost plus \$25.50 initial disk, plus \$15 per additional approval	Cost Plus	Cost Plus		Cost Plus
Certificate of Building Compliance (Unauthorised works) - Class 2 to 9 \$1000 + 0.1% of the estimated value of construction	As Calculated	As Calculated		As Calculated
Certificate of Building Compliance (Unauthorised Works) - Class 1 & 10 \$500 + 0.1% of the estimated value of construction	As Calculated	As Calculated		As Calculated

Description	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Certificate of Building Compliance (Strata Applications) - \$167.50 first hour + \$97.50 for each hour thereafter	As Calculated	As Calculated		As Calculated
Assessment of Class 1 Building Applications and Issue of a Certificate of Design Compliance - 0.25% of the estimated value of construction, but no less than \$150	As Calculated	As Calculated	GST Applicable	As Calculated
Assessment of Class 10 Building Applications and Issue of a Certificate of Design Compliance - 0.25% of the estimated value of construction, but no less than \$90	As Calculated	As Calculated	GST Applicable	As Calculated
Application for Plan Search				
Plan search fee for residential or commercial	\$ 38.00	\$ 38.00	\$ -	\$ 38.00
Copying fee	No Charge	No Charge		No Charge
Photocopying - Residential Building Approval - \$30.50 minimum (Includes permit, CDC and 5 x A3 plan pages)*	As Calculated	As Calculated		As Calculated
Photocopying - Commercial /Industrial Building Approval - \$51 minimum (includes permit, CDC, and 5x A1 plan pages)*	As Calculated	As Calculated		As Calculated
Photocopying - A4 bond paper	\$ 1.10	\$ 1.10	\$ -	\$ 1.10
Photocopying - A3 bond paper	\$ 1.60	\$ 1.60	\$ -	\$ 1.60
Photocopying - A2 bond paper	\$ 3.10	\$ 3.10	\$ -	\$ 3.10
Photocopying - A1 bond paper	\$ 6.15	\$ 6.15	\$ -	\$ 6.15
Photocopying - B1 bond paper	\$ 8.20	\$ 8.20	\$ -	\$ 8.20
Photocopying - A0 bond paper	\$ 8.20	\$ 8.20	\$ -	\$ 8.20
*Additional copy fees apply depending on document length				
Private Swimming Pool Inspection Fees				
Four Yearly Inspections	\$ 112.00	\$ 112.00	\$ -	\$ 112.00
Annual Charge (1/4 of four yearly fee)	\$ 28.00	\$ 28.00	\$ -	\$ 28.00
Client Initiated Inspection Fee	\$ 170.00	\$ 170.00	\$ -	\$ 170.00
Karratha Visitors Centre				
Tour, ticket, and pass booking	As per vendor agreement	As per vendor agreement	GST Applicable	As per vendor agreement
Merchandise sale	Greater of recommended retail price or up to 100% mark-up	Greater of recommended retail price or up to 100% mark-up	GST Applicable	Greater of recommended retail price or up to 100% mark-up
Merchandise Consignment Fee	Up to 30%	Up to 30%	GST Applicable	Up to 30%
KTVC Meeting Room Hire (per hour) - Commercial	\$ 30.00	\$ 27.30	\$ 2.70	\$ 30.00
KTVC Meeting Room Hire (per hour) - Community Group/Not-for-profit	\$ 15.00	\$ 13.50	\$ 1.50	\$ 15.00
Walgu Park Long RV Parking Bay Potable Water Station (per 50 litres)		\$ 1.00	\$ -	\$ 1.00
Minimum charge \$1				
Other Property and Services				
Private Works				
Private works (In house)	At Cost plus 12.50%	At Cost plus 12.50%	GST Applicable	At Cost plus 15%
Private works (By contractors)	At Cost plus 12.50%	At Cost plus 12.50%	GST Applicable	At Cost plus 15%
Kerb/Verge inspection and maintenance contribution – Residential alterations (Class 1 & 10) >\$20,000	\$ 102.00	\$ 102.00	\$ -	\$ 102.00
Kerb/Verge inspection and maintenance contribution – Below ground swimming pool installation	\$ 153.00	\$ 153.00	\$ -	\$ 153.00
Kerb/Verge inspection and maintenance contribution – New residential construction (Class 1)	\$ 204.00	\$ 204.00	\$ -	\$ 204.00
Kerb/Verge inspection and maintenance contribution – Multi-residential and commercial construction (Class 2 to 9)	\$ 509.50	\$ 509.50	\$ -	\$ 509.50
Endorsed basic traffic management plans	\$ 56.00	\$ 50.91	\$ 5.09	\$ 56.00
Endorsed complex traffic management plans	\$ 183.50	\$ 166.82	\$ 16.68	\$ 183.50
Permit to work in city reserve	\$ 97.00	\$ 88.18	\$ 8.82	\$ 97.00
Community				
Red Earth Arts Precinct				
Bond - to a Maximum of \$10,000. Applied as per Bond Assessment Matrix	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Friends of the Theatre Annual Membership (per Person) Allows 10-20% discount on 2 tickets per member, per event (Excluding children's shows)	\$ 51.00	\$ 46.36	\$ 4.64	\$ 51.00
* Community discount of 30% will apply to the base venue hire costing only (exclusive of consumables, staffing, commissions, equipment hire, and additional service charges). This will be applied to non-profit community usage and Junior Groups for all parts of the venue				
Community Art Exhibition (per week)	\$ 224.00	\$ 50.00	\$ 5.00	\$ 55.00
Community Art Exhibition package including: 1 x Gallery installation staff member maximum 3hrs Exhibition Opening Event (3hr event maximum, concluding before 9pm), including: 1 x Duty Manager, Portable PA hire and Lectern.		\$ 272.73	\$ 27.27	\$ 300.00

Description	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Red Earth Arts Precinct - Whole of Venue Hire - Internal				
Bookings require \$500 deposit - 50% non-refundable for cancellation within 4 weeks of event	As Calculated	As Calculated		As Calculated
Whole of venue hire internal (per day) + staffing cost - See notes below*	\$ 2,548.00	\$ 2,316.36	\$ 231.64	\$ 2,548.00
<i>* Whole of venue includes exclusive access to the theatre, foyers, The Shelf, Rehearsal Rooms, Kitchen, Dressing Rooms and Green Room. It does not include the amphitheatre or exclusive access to the entrv lobbv or librarv.</i> <i>* All bookings will be assigned staffing as required at the cost of the hirer at the rate of \$60 per person per hour. Minimum call 2 hours. Overtime is applicable after 8 hours. Next 2 hours is \$80/hr, Over 10 hours \$100/hr and Sunday & Public Holidays \$100/hr</i> <i>* Excess cleaning is charged at cost, plus 20% - also applicable to balloon and confetti drops</i> <i>* All out of hours bookings require Front of House Manager (minimum)</i> <i>* All other hire conditions as per the theatre</i>				
Red Earth Arts Precinct - Theatre Hire				
Bookings require \$500 deposit (50% non-refundable for cancellation within 4 Weeks of event)	As Calculated	As Calculated		As Calculated
Performance event (per day) + staffing cost - See notes below*	\$ 1,529.00	\$ 1,390.00	\$ 139.00	\$ 1,529.00
Second Performance, Same Day + Staffing Cost - See notes below*	\$ 1,223.00	\$ 1,111.82	\$ 111.18	\$ 1,223.00
Hire (per Hour, 4 Hours Minimum) - See notes below*	\$ 194.00	\$ 176.36	\$ 17.64	\$ 194.00
Flat floor - No seating, house lights only (per hour) Dance School Use Only	\$ 72.00	\$ 65.45	\$ 6.55	\$ 72.00
Hire of stage area only under work lights (per hour) local dance and performing arts group use only	\$ 72.00	\$ 65.45	\$ 6.55	\$ 72.00
<i>* Venue hire includes "Standard Rig"</i> <i>* Minimum booking 4 hours (Includes bump-in, bump-out, rehearsal)</i> <i>* All bookings will be assigned staffing as required at the cost of the hirer. Minimum call 3 hours. Overtime is applicable after 8 hours</i> <i>* Excess cleaning is charged at cost, plus 20%</i> <i>* All out of hours bookings require Front of House Manager (minimum)</i> <i>* Business hours are 9am to 5pm</i>				
Red Earth Arts Precinct - Amphitheatre Hire (Full Day Hire Only)				
Less than 500 People (per Day) - See Notes Below	\$ 510.00	\$ 463.64	\$ 46.36	\$ 510.00
More than 500 but not more than 1200 people (per day) - See notes Below*	\$ 714.00	\$ 649.09	\$ 64.91	\$ 714.00
More than 1200 but not more than 2000 people (per day) - See notes Below*	\$ 1,019.00	\$ 926.36	\$ 92.64	\$ 1,019.00
<i>* Full day hire only. Pricing is tiered by capacity (as above)</i> <i>* Bookings require a \$250 deposit, 50% non-refundable for cancellation within 4 weeks of event</i> <i>* Cleaning of the amphitheatre is the responsibility of the hirer, as is restoration of any damage</i> <i>* Excess cleaning is charged at cost, plus 20%</i> <i>* Hirer is required to install temporary toilets in the amphitheatre for all licenced events and for non-licenced events for over 500 people</i> <i>* Access to venue toilets, green room and dressing rooms can be negotiated as required and are subject to availability</i>				
Rehearsal Rooms A & B - Hire (per hour)	\$ 33.00	\$ 30.00	\$ 3.00	\$ 33.00
Available for hire out of hours when Front of House Manager is rostered on or for an hourly fee. (Minimum 2 Hour Booking)				
Rehearsal Rooms A & B (combined up to 100 people)- Hire ALL inclusive FULL PACKAGE (\$200 per hr min. 3 hrs) includes: Venue hire, all equipment hire (technical), catering (tea and coffee station), furniture set-up and pack down (tables, chairs, linens), additional staffing support on individual quotation.		\$ 181.82	\$ 18.18	\$ 200.00
Dressing rooms 1 to 4 - Hire (per dressing room, per hour)	\$ 21.00	\$ 19.09	\$ 1.91	\$ 21.00
Out of hours hire may require the engagement of a Front of House Manager at the prevailing hourly rate if venue otherwise unattended (Minimum 2 hour booking)				
The Shelf (per Hour) Minimum 3 hour booking - See note above regarding staffing*	\$ 128.00	\$ 116.36	\$ 11.64	\$ 128.00
Catering kitchen (per hour) Maximum of \$400 per day - See note above regarding staffing*	\$ 102.00	\$ 92.73	\$ 9.27	\$ 102.00
Catering administration fee - Where REAP staff organise catering at the clients direction (5% of the total catering cost)	As Calculated	As Calculated		As Calculated
Foyers 1 & 2 (per hour) Minimum 2 hour booking - See note above regarding staffing*	\$ 77.00	\$ 70.00	\$ 7.00	\$ 77.00
Green room (per hour) Minimum 2 hour booking - See note above regarding staffing*	\$ 21.00	\$ 19.09	\$ 1.91	\$ 21.00
Staff costs (per hour) - See note above regarding staffing*	\$ 60.00	\$ 54.55	\$ 5.45	\$ 60.00
Front of House Manager (per Hour) - See note above regarding staffing*	\$ 60.00	\$ 54.55	\$ 5.45	\$ 60.00
Technical Staff (per Hour) - See note regarding staffing*	\$ 60.00	\$ 54.55	\$ 5.45	\$ 60.00
Theatrical consumables at cost, plus 20%	As Calculated	As Calculated		As Calculated
Theatre equipment over standard hire	As Calculated	As Calculated		As Calculated
Test and tag of electrical equipment not done by hirer (per item)	\$ 26.00	\$ 23.64	\$ 2.36	\$ 26.00

Description	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
The Shelf Full Standard Package		\$ 295.45	\$ 29.55	\$ 325.00
Venue hire for \$325 per hour, all catering set-up, all furniture set-up (high top tables), lighting (festoon lighting), bar set-up, staffing set-up and pack down only. Includes 1 x Front of House Manager (charged at \$60/hr. Additional charges will be quoted for: Use of the projector and Technical Support Staff.				
Hospitality Equipment for Hire				
Furniture				
Trestle table - Reception	\$ 15.30	\$ 13.91	\$ 1.39	\$ 15.30
Round table - Seats 10	\$ 18.35	\$ 16.68	\$ 1.67	\$ 18.35
Banquet chair	\$ 3.10	\$ 2.82	\$ 0.28	\$ 3.10
Tall cocktail round table	\$ 15.30	\$ 13.91	\$ 1.39	\$ 15.30
Tall stool	\$ 5.10	\$ 4.64	\$ 0.46	\$ 5.10
Café table	\$ 8.20	\$ 7.45	\$ 0.75	\$ 8.20
Coloured chair	\$ 1.55	\$ 1.41	\$ 0.14	\$ 1.55
Linen				
Black cloths trestle	\$ 15.30	\$ 13.91	\$ 1.39	\$ 15.30
Black cloths round	\$ 15.30	\$ 13.91	\$ 1.39	\$ 15.30
Black serviette	\$ 0.75	\$ 0.68	\$ 0.07	\$ 0.75
White cloth round	\$ 15.30	\$ 13.91	\$ 1.39	\$ 15.30
White serviette	\$ 0.75	\$ 0.68	\$ 0.07	\$ 0.75
Stoll for cocktail rounds	\$ 8.20	\$ 7.45	\$ 0.75	\$ 8.20
Black chair cover	\$ 4.10	\$ 3.73	\$ 0.37	\$ 4.10
Crockery/Cutlery				
Dinner plate	\$ 0.65	\$ 0.59	\$ 0.06	\$ 0.65
Side plate	\$ 0.55	\$ 0.50	\$ 0.05	\$ 0.55
Bowls	\$ 0.55	\$ 0.50	\$ 0.05	\$ 0.55
Cutlery set (7 pieces)	\$ 1.55	\$ 1.41	\$ 0.14	\$ 1.55
Breeze tempered flute	\$ 0.75	\$ 0.68	\$ 0.07	\$ 0.75
Generic wine glass	\$ 0.75	\$ 0.68	\$ 0.07	\$ 0.75
Wide tumbler (350-400ml)	\$ 0.55	\$ 0.50	\$ 0.05	\$ 0.55
Tea cup with saucer	\$ 0.75	\$ 0.68	\$ 0.07	\$ 0.75
Sugar sachet pot	\$ 0.55	\$ 0.50	\$ 0.05	\$ 0.55
Small milk jug	\$ 0.55	\$ 0.50	\$ 0.05	\$ 0.55
Insulated jug (1.2L)	\$ 5.10	\$ 4.64	\$ 0.46	\$ 5.10
Hot water urns	\$ 30.60	\$ 27.82	\$ 2.78	\$ 30.60
Coffee percolators	\$ 30.60	\$ 27.82	\$ 2.78	\$ 30.60
Water jug (Stainless)	\$ 5.10	\$ 4.64	\$ 0.46	\$ 5.10
Carafe	\$ 2.55	\$ 2.32	\$ 0.23	\$ 2.55
Technical Equipment for Hire				
Audio				
Radio microphone receiver	\$ 61.15	\$ 55.59	\$ 5.56	\$ 61.15
Handheld radio microphone	\$ 20.40	\$ 18.55	\$ 1.85	\$ 20.40
Headset microphone	\$ 20.40	\$ 18.55	\$ 1.85	\$ 20.40
Audio desk - 48 ch. (Small)	\$ 153.00	\$ 139.09	\$ 13.91	\$ 153.00
Panel microphone (Small)	\$ 15.30	\$ 13.91	\$ 1.39	\$ 15.30
Lectern microphone (Large)	\$ 20.40	\$ 18.55	\$ 1.85	\$ 20.40
Lectern (Aero electromette)	\$ 51.00	\$ 46.36	\$ 4.64	\$ 51.00
Lectern (Standard)	\$ 20.40	\$ 18.55	\$ 1.85	\$ 20.40
Microphone (Wired)	\$ 10.20	\$ 9.27	\$ 0.93	\$ 10.20
Floor microphone	\$ 10.20	\$ 9.27	\$ 0.93	\$ 10.20
DI Box	\$ 10.20	\$ 9.27	\$ 0.93	\$ 10.20
Foldback wedge	\$ 40.80	\$ 37.09	\$ 3.71	\$ 40.80
Microphone stand	\$ 10.20	\$ 9.27	\$ 0.93	\$ 10.20
Music stand	\$ 5.10	\$ 4.64	\$ 0.46	\$ 5.10
Wireless headset	\$ 20.40	\$ 18.55	\$ 1.85	\$ 20.40
Grand piano Steinway on stage	\$ 255.00	\$ 231.82	\$ 23.18	\$ 255.00
Grand piano Yamaha in foyer	\$ 153.00	\$ 139.09	\$ 13.91	\$ 153.00
Event recording (per day)		\$ 181.82	\$ 18.18	\$200
Drape and pole set (per 4m length)		\$ 36.36	\$ 3.64	\$40
Chain motors (each)		\$ 54.55	\$ 5.45	\$60
Talkback master (wired) - Substations and headsets included		\$ 18.18	\$ 1.82	\$20
Wireless talkback units		\$ 18.18	\$ 1.82	\$20
UPS power supply		\$ 45.45	\$ 4.55	\$50
Portable 12 channel dimmer		\$ 36.36	\$ 3.64	\$40
3 phase cable extension		\$ 18.18	\$ 1.82	\$20
RCF speakers		\$ 18.18	\$ 1.82	\$20
Cyclorama lights		\$ 27.27	\$ 2.73	\$30
Lighting console (small) Mantra Lite		\$ 72.73	\$ 7.27	\$80
10Ft x 7FT fast fold screen		\$ 72.73	\$ 7.27	\$80
20ft x 11dt fast fold screen		\$ 90.91	\$ 9.09	\$100
Webstreamer (requires testing 2hrs before event)		\$ 90.91	\$ 9.09	\$100

Description	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
10k Project - Epson Portable	\$	136.36	\$ 13.64	\$150
USB Di Box	\$	13.64	\$ 1.36	\$15
EQ (dbx1231)	\$	22.73	\$ 2.27	\$25
Lapel microphone	\$	18.18	\$ 1.82	\$20
DPA microphone	\$	27.27	\$ 2.73	\$30
Audio Desk-32 ch (SMALL) Allen and Heath SQ5	\$	136.36	\$ 13.64	\$150
Full range speaker	\$	36.36	\$ 3.64	\$40
Vision				
Cinema screen	\$ 204.00	\$ 185.45	\$ 18.55	\$ 204.00
20ft x 11ft fast fold screen	\$ 102.00	\$ 92.73	\$ 9.27	\$ 102.00
23K projector – Barco indoor	\$ 306.00	\$ 278.18	\$ 27.82	\$ 306.00
Projector – Outdoor cinema	\$ 153.00	\$ 139.09	\$ 13.91	\$ 153.00
Vision mixer & monitor - Roland	\$ 153.00	\$ 139.09	\$ 13.91	\$ 153.00
Show laptop - Mac	\$ 102.00	\$ 92.73	\$ 9.27	\$ 102.00
Presenter laptop - PC	\$ 82.00	\$ 74.55	\$ 7.45	\$ 82.00
Decimator (SDI - HDMI) converter	\$ 51.00	\$ 46.36	\$ 4.64	\$ 51.00
Foldback monitor (vision) package	\$ 102.00	\$ 92.73	\$ 9.27	\$ 102.00
Presenter remote (large) - Dsan	\$ 51.00	\$ 46.36	\$ 4.64	\$ 51.00
Presenter remote (small) - Logitech	\$ 15.30	\$ 13.91	\$ 1.39	\$ 15.30
Adaptor to Vision	\$ 10.20	\$ 9.27	\$ 0.93	\$ 10.20
Audio Visual Packages				
Audio package (For evening Shelf events) - Sq5 + dx168 stagebox, cat5 loom, 4 x receives (Handheld and lapel), 2 x foldback wedges and various microphones.	\$	181.82	\$ 18.18	\$ 200.00
Vision foldback package 23 Inch monitor, decimator signal converter, cabling.	\$ 102.00	\$ 92.73	\$ 9.27	\$ 102.00
Lectern package (For evening Shelf events) lectern, lectern light, microphone (412), small mixer.	\$ 102.00	\$ 92.73	\$ 9.27	\$ 102.00
Led colour uplight package (For evening Shelf events) LED par cans (8), lighting stands (2), 600W fresnels (2)	\$ 102.00	\$ 92.73	\$ 9.27	\$ 102.00
<i>Lighting (Staffing charges apply*) A REAP lighting technician is required to operate the following equipment</i>				
*Lighting console (Large)	\$ 306.00	\$ 278.18	\$ 27.82	\$ 306.00
*Moving head - Profile (Large) - Martin Quantum	\$ 61.20	\$ 55.64	\$ 5.56	\$ 61.20
*Moving head - Profile (Small) - Martin Rush MH5	\$ 46.00	\$ 41.82	\$ 4.18	\$ 46.00
*Moving Head - Wash (Small) - Martin Rush MH6	\$ 46.00	\$ 41.82	\$ 4.18	\$ 46.00
*LED par cans – Showline e180	\$ 30.60	\$ 27.82	\$ 2.78	\$ 30.60
*Hazer (Incl. 5L fluid) - Unique 2.1	\$ 61.15	\$ 55.59	\$ 5.56	\$ 61.15
*Followspot (7/22) - Robert Juliat	\$ 61.15	\$ 55.59	\$ 5.56	\$ 61.15
Front Wash (Profiles) (15/35) - 800w Profile Selecon	\$ 10.20	\$ 9.27	\$ 0.93	\$ 10.20
Profile - Spot (Special) (25/50)= 800w Profile Selecon	\$ 10.20	\$ 9.27	\$ 0.93	\$ 10.20
Stage Wash – 1.2k Fresnel Selecon	\$ 10.20	\$ 9.27	\$ 0.93	\$ 10.20
Front Wash (Profiles) Acclaim Zoomspot - 650w Profile	\$ 10.20	\$ 9.27	\$ 0.93	\$ 10.20
Stage Wash (Fresnels)- 650w Fresnel	\$ 10.20	\$ 9.27	\$ 0.93	\$ 10.20
Hazer Fluid - 5Litres	\$ 20.40	\$ 18.55	\$ 1.85	\$ 20.40
Mirror Ball (With Motor)	\$ 25.50	\$ 23.18	\$ 2.32	\$ 25.50
Jands Quad Pack	\$ 15.30	\$ 13.91	\$ 1.39	\$ 15.30
Additional Services				
Internet connection, wired - Full day access	\$ 102.00	\$ 92.73	\$ 9.27	\$ 102.00
Test and tag of equipment (per item) All equipment must have a current test and tag certificate	\$ 25.50	\$ 23.18	\$ 2.32	\$ 25.50
White board (Standard)	\$ 20.40	\$ 18.55	\$ 1.85	\$ 20.40
Retractable seats for flat floor events – Set up/Pack down	\$ 408.00	\$ 370.91	\$ 37.09	\$ 408.00
Tarkett (Dance flooring)	\$ 51.00	\$ 46.36	\$ 4.64	\$ 51.00
Tarkett labour hire – Set up/pack down	\$ 408.00	\$ 370.91	\$ 37.09	\$ 408.00
Piano - Steinway	\$ 255.00	\$ 231.82	\$ 23.18	\$ 255.00
Piano - Yamaha	\$ 128.00	\$ 116.36	\$ 11.64	\$ 128.00
Bar and kiosk	As Calculated	As Calculated		As Calculated
Merchandise Commission 10% of total sales	As Calculated	As Calculated		As Calculated
<i>* All bookings will be assigned staffing as required at the cost of the hirer at the rate of \$60 per person per hour. Minimum call 2 hours. Overtime is applicable after 8 hours. Next 2 hours is \$80/hr, Over 10 hours \$100/hr and Sunday & Public Holidays \$100/hr.</i>				
<i>*All out of hours bookings require Front of House Manager (minimum)</i>				
<i>* Excess cleaning is charged at cost, plus 20% (applicable for all REAP Facilities)</i>				
<i>* Business hours are 9am to 5pm</i>				
Screen Advertising				
Commercial Advertising		As Calculated		As Calculated
Charge as per services contract with commercial advertising company				
Community Service Announcements - Subject to Materials Provided in Specified Format	No Charge	No Charge		No Charge

Description	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Red Earth Arts Precinct - Ticket Charges (Maximum Charge)				
Children and family show - Adult	\$ 25.50	\$ 23.18	\$ 2.32	\$ 25.50
Children and family show - Child (<17)	\$ 15.50	\$ 14.09	\$ 1.41	\$ 15.50
Children and family show - family Pass (2 Adults & 2 Children*)	\$ 66.50	\$ 60.45	\$ 6.05	\$ 66.50
Children and family show - Concession	\$ 20.50	\$ 18.64	\$ 1.86	\$ 20.50
Children and family show - School groups	\$ 12.00	\$ 10.91	\$ 1.09	\$ 12.00
Small show - Adult	\$ 66.50	\$ 60.45	\$ 6.05	\$ 66.50
Small show - Child (<17)	\$ 46.00	\$ 41.82	\$ 4.18	\$ 46.00
Small show - Family pass (2 Adults & 2 Children*)	\$ 184.00	\$ 167.27	\$ 16.73	\$ 184.00
Small show - Concession	\$ 51.00	\$ 46.36	\$ 4.64	\$ 51.00
Small show - School groups	\$ 36.00	\$ 32.73	\$ 3.27	\$ 36.00
Large show - Adult	\$ 102.00	\$ 92.73	\$ 9.27	\$ 102.00
Large show - Child (<17)	\$ 56.00	\$ 50.91	\$ 5.09	\$ 56.00
Large show - Family pass (2 adults & 2 children*)	\$ 225.00	\$ 204.55	\$ 20.45	\$ 225.00
Large show - Concession	\$ 82.00	\$ 74.55	\$ 7.45	\$ 82.00
Large show - School groups	\$ 41.00	\$ 37.27	\$ 3.73	\$ 41.00
Cinema (Indoor and The Shelf) - Adult	\$ 16.50	\$ 15.00	\$ 1.50	\$ 16.50
Cinema (Indoor and The Shelf) show - Child (<17)	\$ 10.50	\$ 9.55	\$ 0.95	\$ 10.50
Cinema (Indoor and The Shelf) show - Family pass (2 Adults & 2 Children*)	\$ 46.00	\$ 41.82	\$ 4.18	\$ 46.00
Cinema (Indoor and The Shelf) show - Concession	\$ 13.50	\$ 12.27	\$ 1.23	\$ 13.50
Cinema (Indoor and The Shelf) show - School groups.	\$ 8.50	\$ 7.73	\$ 0.77	\$ 8.50
For everyone 10 students, one teacher entry is free of charge.				
Cinema birthday party package: include ticket and various kiosk food items. Total package per person is up to 20% discount of total regular pricing.		As Calculated		As Calculated
* Companion card holders are supported at all Red Earth Arts Precinct ticketed events and cinema screenings				
<u>Ticketing - Inside Charges for Theatrical and Non-Theatrical Events (Included in Ticket Price)</u>				
Tickets up to \$35	\$ 3.60	\$ 3.27	\$ 0.33	\$ 3.60
Tickets from \$35-\$45	\$ 4.60	\$ 4.18	\$ 0.42	\$ 4.60
Tickets over \$45	\$ 6.10	\$ 5.55	\$ 0.55	\$ 6.10
Ticket sets for community groups	\$ 102.00	\$ 92.73	\$ 9.27	\$ 102.00
Complimentary tickets for hirers	\$ 2.05	\$ 1.86	\$ 0.19	\$ 2.05
* A 'child' is up to 17 years of age				
* Small show e.g. comedy or drama				
* Large show e.g. opera or ballet				
<u>Events</u>				
Cossack Art Award entry fee	\$ 46.00	\$ 40.91	\$ 4.09	\$ 45.00
Cossack Art Awards (Maximum event ticket)	\$ 153.00	\$ 139.09	\$ 13.91	\$ 153.00
plus 1 ticket to be charged under this fee				
Cossack Art Awards commission on artwork	30%	30%		30%
Arts Development & Events Program - (Maximum tickets)	\$ 306.00	\$ 278.18	\$ 27.82	\$ 306.00
Arts & Culture Program administration (Fee Per Ticket Sold)	\$ 1.10	\$ 1.00	\$ 0.10	\$ 1.10
Red Earth Arts Festival maximum ticket - Child/Concession/Adult	\$ 306.00	\$ 278.18	\$ 27.82	\$ 306.00
Red Earth Arts Festival administration (Fee per ticket sold) As per inside ticketing charges.	\$ 1.10	\$ 1.10		\$ 1.10
Administration fee on third party events as per inside ticketing charges	\$ 2.05	\$ 2.05		\$ 2.05
<u>Transport</u>				
Reinstatements	Cost Plus 12.50%	Cost Plus 12.50%		Cost Plus 12.50%
<u>Airport</u>				
<u>Landing Fees</u>				
Landing fee (per tonne) MTOW; All aircraft 15,000kg or more	\$ 44.00	\$ 40.00	\$ 4.00	\$ 44.00
Landing fee (per tonne) MTOW; All aircraft 5,701kg to 14,999kg	\$ 24.50	\$ 22.27	\$ 2.23	\$ 24.50
Landing fee (per tonne) MTOW; All aircraft 5,700 or less	\$ 6.00	\$ 5.45	\$ 0.55	\$ 6.00
Minimum landing fee	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
<u>Heavy Charter</u>				
WSO provision, inspections x 2, U/S marker placement and removal and supervision of VIC holders, forwarding application forms transferring data into system, producing VIC pass, coordination of parking, NOTAM issuing and pavement concession approval.	\$ 2,064.00	\$ 1,876.36	\$ 187.64	\$ 2,064.00
<u>Pricing Arrangements</u>				
Pricing Arrangement (PA) - CofK reserves the right to establish PA, incorporating elements of the standard fees listed above, with partners based on commercial arrangements.	As Per Agreement - GST Applicable	As Per Agreement - GST Applicable	GST Applicable	As Per Agreement - GST Applicable
Long Term Pricing Arrangement (LTPA) – CofK reserves the right to establish LTPA, incorporating elements of the standard fees listed above, with partners based on commercial arrangements (\$ = by agreement)	As Per Agreement - GST Applicable	As Per Agreement - GST Applicable	GST Applicable	As Per Agreement - GST Applicable
<u>Aircraft Parking Fees</u>				
Per tonne MTOW (per day) for aircrafts 5,700kg or more, overnight on main apron.	\$ 3.00	\$ 2.73	\$ 0.27	\$ 3.00

Description	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
<u>Passenger Service Charge</u>				
Per passenger (Arriving and departing)	\$ 13.80	\$ 12.55	\$ 1.25	\$ 13.80
Passenger service charge - Children under 12 concession 50% (\$13.80 x50%)	\$ 6.88	\$ 6.25	\$ 0.63	\$ 6.88
Common user check-In counter	\$ 5.71	\$ 5.19	\$ 0.52	\$ 5.71
<u>Airside Attendance</u>				
ARO airside escort or Work Safety Officer, attendance to operator's aircraft, follow me, contractor supervision etc. Per hour or part thereof during operational hours (weekdays 5:00 to 17:30). Minimum charge of 1 hour, with 15 minute increments thereafter.	\$ 84.75	\$ 77.05	\$ 7.70	\$ 84.75
ARO airside escort or Work Safety Officer, attendance to operator's aircraft, follow me, contractor supervision etc. Per hour or part thereof outside operational hours (weekdays before 5:00 or after 17:30 and on weekends). Minimum charge of 1 hour, with 15 minute increments thereafter.	\$ 114.00	\$ 103.64	\$ 10.36	\$ 114.00
<u>Airside Environmental Charge</u>				
Where Aircraft Operators are responsible and do not complete their own clean up of fuel and oil at the Airport to the Airport's satisfaction, Airport will clean up any fuel or oil spills at the following hourly rates. Per hour or part thereof within operational hours (weekdays 5:00 to 17:30). Minimum charge of 1 hour, with 15 minute increments thereafter. In addition, consumables will be charged at cost.	\$ 85.00	\$ 77.27	\$ 7.73	\$ 85.00
Where Aircraft Operators are responsible and do not complete their own clean up of fuel and oil at the Airport to the Airport's satisfaction, Airport will clean up any fuel or oil spills at the following hourly rates. Per hour or part thereof outside operational hours (weekdays before 5:00 or after 17:30, and on weekends). Minimum charge of 1 hour, with 15 minute increments thereafter. In addition, consumables will be charged at cost.	\$ 114.00	\$ 103.64	\$ 10.36	\$ 114.00
<u>Security and Compliance</u>				
Airport Terminal Access Card replacement	\$ 60.00	\$ 54.55	\$ 5.45	\$ 60.00
Airside FOB replacements	\$ 60.00	\$ 54.55	\$ 5.45	\$ 60.00
Airport EKA Key replacements	\$ 260.00	\$ 236.36	\$ 23.64	\$ 260.00
Airside Drivers Licence Category 1 & 2 - New (24 Months)	\$ 43.00	\$ 39.09	\$ 3.91	\$ 43.00
Airside Drivers Licence Category 3 - New (24 Months)	\$ 62.00	\$ 56.36	\$ 5.64	\$ 62.00
Airside Drivers Licence Renewal (24 Months)	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
Visitor's Identification Card Pass (per Card)	\$ 17.00	\$ 15.45	\$ 1.55	\$ 17.00
<u>Karratha Terminal Lease Income</u>				
Rental car meeting & greeting rights (\$5,964.66 pa or 8.5% of airport turnover as per leases with existing rental car operators)	\$ 6,078.00	\$ 5,525.45	\$ 552.55	\$ 6,078.00
<u>Karratha Terminal - Other</u>				
Hire of meeting rooms 1 and 2 (per hour or part thereof). Minimum 3 hours. Projector and screen available at additional cost.	\$ 80.50	\$ 50.00	\$ 5.00	\$ 55.00
Hire of meeting room 2 (per hour or part thereof). Minimum 3 hours. Projector and screen available at additional cost	\$ 53.50	\$ 27.27	\$ 2.73	\$ 30.00
Hire of projector and screen in meeting room 2. Per day or part thereof		\$ 20.00	\$ 2.00	\$ 22.00
Hire of meeting room 3 (per hour and part thereof) Minimum 3 hours	\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00
Hire of meeting room 3 (per day). Includes kitchenette and toilets.	\$ 440.00	\$ 300.00	\$ 30.00	\$ 330.00
Hire of meeting room 3 (per week). Includes kitchenette and toilets.		\$ 1,363.64	\$ 136.36	\$ 1,500.00
Hire of meeting room 4 (per hour or part thereof) Minimum 3 hours	\$ 118.00	\$ 63.64	\$ 6.36	\$ 70.00
Hire of meeting room 4 (per hour or part thereof) In excess of 3 hours	\$ 96.50	\$ 59.09	\$ 5.91	\$ 65.00
Hire of rental booth (per hour and part thereof) - Commercial minimum 3 hours	\$ 33.00	\$ 30.00	\$ 3.00	\$ 33.00
Hire of rental booth (per day where duration is 1 - 3 consecutive days)	\$ 264.00	\$ 240.00	\$ 24.00	\$ 264.00
Hire of rental booth (per day where duration is 4 - 10 consecutive days)	\$ 250.00	\$ 227.27	\$ 22.73	\$ 250.00
Hire of rental booth (per day where duration is 11 or more consecutive days)	\$ 235.00	\$ 213.64	\$ 21.36	\$ 235.00
Community hire rates for meeting rooms and rental booth are 75% of rates listed above	<i>As Calculated</i>	<i>As Calculated</i>	<i>GST Applicable</i>	<i>As Calculated</i>
<u>Security and Screening Charge</u>				
Provision of safety & security costs for two lanes charged (per departing passenger)	\$ 13.82	\$ 12.57	\$ 1.26	\$ 13.82
<u>Economic Services</u>				
Reimbursement recoverables - Annual service charge - Potable water	\$ 2,268.65	\$ 2,062.41	\$ 206.24	\$ 2,268.65
Reimbursement recoverables - Annual service charge - Power	\$ 2,259.95	\$ 2,054.50	\$ 205.45	\$ 2,259.95
Reimbursement recoverables - Annual service charge - Sewer connection	\$ 1,134.20	\$ 1,031.09	\$ 103.11	\$ 1,134.20
Roadside billboard advertising (Office of road safety)	\$ 1,350.60	\$ 1,227.82	\$ 122.78	\$ 1,350.60
<u>Parking and Ground Transport</u>				
<u>Short Term Parking</u>				
0-60 minutes	<i>No Charge</i>	<i>No Charge</i>		<i>No Charge</i>
1-2 hours	\$ 6.00	\$ 5.45	\$ 0.55	\$ 6.00
2-3 hours	\$ 8.00	\$ 7.27	\$ 0.73	\$ 8.00
3-4 hours	\$ 9.00	\$ 8.18	\$ 0.82	\$ 9.00
4-5 hours	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
5-6 hours	\$ 11.00	\$ 10.00	\$ 1.00	\$ 11.00
6-7 hours	\$ 12.00	\$ 10.91	\$ 1.09	\$ 12.00
7-8 hours	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
Per day thereafter	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00

Description	19/20 Total Fee		20/21 Fee		GST	20/21 Total Fee
Long Term Parking						
1 day	\$	18.00	\$	16.36	\$ 1.64	\$ 18.00
2 days	\$	34.00	\$	30.91	\$ 3.09	\$ 34.00
3 days	\$	50.00	\$	45.45	\$ 4.55	\$ 50.00
4 days	\$	66.00	\$	60.00	\$ 6.00	\$ 66.00
5 days	\$	82.00	\$	74.55	\$ 7.45	\$ 82.00
6 days	\$	98.00	\$	89.09	\$ 8.91	\$ 98.00
7 days	\$	114.00	\$	103.64	\$ 10.36	\$ 114.00
8-14 days (per day)	\$	16.00	\$	14.55	\$ 1.45	\$ 16.00
Per day thereafter	\$	14.00	\$	12.73	\$ 1.27	\$ 14.00
Parking Concession						
Discount of 50% on applicable car parking fees for concession card holders (Seniors Health Card, Health Care Card, Pensioner Card and PATS patients).	50.00% of Applicable Parking Fee		50.00% of Applicable Parking Fee		GST Applicable	50.00% of Applicable Parking Fee
Free airport parker card issuance for airport terminal sanitation, security, ground handling, café/retail staff, members of the Airport Management team, and City of Karratha staff providing operational support to the airport. Only for use when those persons require parking to support airport operations.	No Charge		No Charge			No Charge
Free airport parker card issuance for provision of parking in Long Term B carpark to City of Karratha staff who regularly travel on City of Karratha business. Only for use when those persons require parking when travelling on City of Karratha business.	No Charge		No Charge			No Charge
Provide one (x1) free 3 day long term airport carpark parking pass to owner occupiers in Point Samson, Wickham and Roebourne.	As Per Description		As Per Description		GST Applicable	As Per Description
Other Charges						
Lost ticket	\$	200.00	\$	181.82	\$ 18.18	\$ 200.00
Lost ticket admin fee	\$	35.00	\$	31.82	\$ 3.18	\$ 35.00
Airport parker card audit fee. Only applicable where abuse of Airport parker card is identified. To be charged in addition to any parking fees applicable.	\$	-	\$	31.82	\$ 3.18	\$ 35.00
Processing fee - American Express	Transaction Amount Plus 1.65%		Transaction Amount Plus 1.65%		GST Applicable	Transaction Amount Plus 1.65%
Debit parker card (1)	\$	500.00	\$	454.55	\$ 45.45	\$ 500.00
Debit parker card (2)	\$	1,000.00	\$	909.09	\$ 90.91	\$ 1,000.00
Airport parker card replacements	\$	60.00	\$	54.55	\$ 5.45	\$ 60.00
Bus Parking Fees - Authorised Buses Only*						
0 - 30 minutes	\$	2.00	\$	1.82	\$ 0.18	\$ 2.00
31 - 40 minutes	\$	10.00	\$	9.09	\$ 0.91	\$ 10.00
41 - 50 minutes	\$	50.00	\$	45.45	\$ 4.55	\$ 50.00
51 minutes to 1 hour	\$	75.00	\$	68.18	\$ 6.82	\$ 75.00
> 1 hour and every hour thereafter or part thereof	\$	100.00	\$	90.91	\$ 9.09	\$ 100.00
* ALL buses are required to have authorised permits, as issued through Airport Management						



COVID-19 FINANCIAL HARDSHIP POLICY

Document Control Statement – This policy is maintained by Financial Services. Any printed copy may not be up to date and you are advised to check the electronic copy at on the City website to ensure that you have the current version. Alternatively, you may contact Customer Service on (08) 9186 8555

1. OBJECTIVE

To give effect to Council's commitment to support the community to meet the unprecedented challenges arising from the COVID-19 pandemic. Council recognises that these challenges will result in financial hardship for individuals and organisations.

This policy is intended to ensure that the City offers fair, equitable, consistent and dignified support to individuals, small businesses and community organisations suffering hardship, whilst balancing the needs and expectations of the community. In addition, the policy promotes a simple application, assessment and review process.

This policy applies to:

- 2020/21 rates notice inclusive of rates, Emergency Services Levy (ESL) and waste service charges (rates debtors);
- 2020/21 Fees and charges as per the City's adopted schedule of fees and charges (general debtors).

It is a reasonable community expectation, as we deal with the effects of the pandemic that those with the capacity to pay their debts will continue to do so. For this reason the Policy is not intended to provide debt relief to individuals or organisations that are not in a financial hardship situation. Therefore, the City's payment terms, statutory provisions of the *Local Government Act 1995*, various local government regulations, other laws and City Policies still apply.

2. PRINCIPLES

2.1 Payment difficulty, hardship and vulnerability

Payment difficulty, or short term financial hardship, occurs where a change in circumstances result in an inability to pay debt. Financial hardship occurs where a person/organisation is unable to pay debts without affecting their ability to meet their basic living/operating needs. Council recognises the likelihood that COVID-19 will increase the occurrence of payment difficulty, financial hardship and vulnerability in our community. This policy is intended to apply to individuals, small businesses and community organisations experiencing financial hardship arising from the COVID-19 pandemic.

2.2 Anticipated Financial Hardship due to COVID-19

Council recognises that many individuals and organisations are already experiencing financial hardship due to COVID-19. The City understands the likelihood that additional financial difficulties may arise when rate notices are issued.

The City will write to debtors whose account falls into arrears, to advise them of the terms of this policy and encourage eligible person(s) or organisations to apply for hardship consideration. Where possible and appropriate, the City will also provide contact information for a recognised financial counsellor and/or other relevant support services.

2.3 Financial Hardship Criteria

While evidence of hardship will be required, Council recognises that not all circumstances are alike. The City will take a flexible approach to a range of circumstances including, but not limited to, the following situations resultant from COVID-19:

- Recent unemployment or under-employment;

- Reduced income or loss of income;
- Sickness or recovery from sickness;
- Unanticipated circumstances such as caring for and supporting family members.

Ratepayers/debtors are encouraged to provide any information about their individual circumstances that may be relevant for assessment. This may include demonstrating a capacity to make some payment and where possible, entering into a payment arrangement. The City will consider all circumstances, applying the principles of fairness, equity and confidentiality whilst complying with statutory responsibilities.

2.4 Payment Arrangements

Payment arrangements are of an agreed frequency and amount. These arrangements will consider the following:

1. That a person or organisation has made genuine effort to meet debt obligations in the past;
2. The payment arrangement will establish a known end date that is realistic and achievable;
3. The person or organisation will be responsible for informing the City of any change in circumstance that jeopardises the agreed payment schedule.

2.5 Financial Hardship Assistance

An individual or organisation that is assessed as suffering Financial Hardship under this policy will not attract interest or instalment administration charges on rates or fees and charges incurred in 2020/21.

In the case of severe financial hardship, the City may also consider writing off previously levied interest in accordance with Council's Financial Hardship (Rate Relief) Policy (CF05).

2.6 Debt Recovery

The City will suspend debt recovery processes whilst negotiating a suitable payment arrangement with the individual or organisation. Where an individual or organisation is unable to make payments in accordance with the agreed payment plan and they advise the City and make an alternative plan before defaulting on the 3rd due payment, then the City will continue to suspend debt recovery processes.

Where an agreed payment plan has not reasonably adhered to, then for any debts that remain outstanding on 1 July 2021, the City will offer a further opportunity of adhering to a payment plan that will clear the total debt by the end of the 2021/2022 financial year.

Debts that remain outstanding at the end of the 2021/22 financial year, will then be subject to the debt recovery procedures prescribed in the *Local Government Act 1995*.

2.7 Review

The City will advise all applicants of the decision made and inform all unsuccessful applicants that the decision may be reviewed by applying in writing. The City will observe the Good Practice Guide issued by the Ombudsman Western Australia (local government collection of overdue rates for people in situations of vulnerability).

2.8 Communication and Confidentiality

The City will maintain confidential communications at all times and will undertake to communicate with a nominated support person or other third party at the request of the applicant.

The City recognises that applicants for financial hardship consideration are experiencing additional stressors, and may have complex needs. We will provide additional time to respond to communication and will communicate in alternative formats where appropriate. We will ensure all communication with applicants is clear and respectful.

3. CONSEQUENCES

This policy represents the formal policy and expected standards of the Council. Appropriate approvals need to be obtained prior to any deviation from the policy. Elected Members and Employees are reminded of their obligations under the Council's Code of Conduct to give full effect to the lawful policies, decisions and practices of the Council.

4. ROLES AND RESPONSIBILITIES

Application for Financial Hardship Assistance must be made on the COVID-19 Financial Hardship Application form which can be obtained from the City website.

Upon receipt, City Officers will assess the application and will provide notification of the outcome of the application generally within 14 days.

5. REFERENCES TO RELATED DOCUMENTS

- *Local Government Act 1995*
- *City of Karratha Policy CF05 Financial Hardship (Rate Relief)*
- *Local Government (COVID-19 Response) Order 2020*

Policy Number:	CF-19
Previous Policy Number:	N/A
Resolution Numbers:	Click here to enter text.
Last Review:	June 2020 (New)
Next Review:	This policy shall cease on 30 June 2021
Responsible Officer:	Manager Financial Services/CFO

This policy takes effect from the date of adoption by Council and shall remain valid until it is amended or deleted.