



SHIRE OF CARNARVON

AGENDA

SPECIAL COUNCIL MEETING MONDAY 31 AUGUST 2020

Council Chambers, Stuart Street
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DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Carnarvon for any act, omission or statement or intimation occurring during Council/Committee Meetings or during formal/informal conversations with Staff or Councillors. The Shire of Carnarvon disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council/Committee Meetings or discussions. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Carnarvon during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Carnarvon. The Shire of Carnarvon warns that anyone who has an application lodged with the Shire of Carnarvon must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of the application, and any conditions attaching to the decision made by the Shire of Carnarvon in respect of the application.

To be noted that, in accordance with Regulation 11 of the Local Government (Administration) Regulations 1996, the minutes of the Council Meeting are a record of the decisions of the Council, any additional officers' advice, and explanatory notes as required. The minutes contain a summary of questions asked by members of the public and the answers given. The minutes are not a transcript of the proceedings of the meetings.

NOTICE OF MEETING

Notice is hereby given **Shire of Carnarvon Special Council Meeting**

will be held
on Monday 31st August 2020
in the Shire Council Chambers,
Stuart Street Carnarvon, commencing at
11.00am



David Burton
CHIEF EXECUTIVE OFFICER

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AGENDA

1.0 ATTENDANCES , APOLOGIES & APPLICATIONS FOR LEAVE OF ABSENCE

(The Local Government Act 1995 Section 2.25 provides that a Council may, by resolution, grant leave of absence to a member for Ordinary Council Meetings. The leave cannot be granted retrospectively and an apology for non-attendance at a meeting is not an application for leave of absence.)

2.0 PUBLIC AND ELECTED MEMBER QUESTION TIME

(In accordance with Section 5.23 of the Local Government Act 1995, and Regulation 12(4) of the Local Government (Administration) Regulations 1996, public question time is made available at a Special Meeting of Council to allow members of the public the opportunity of questioning Council on matters relating to the purpose of the meeting only.

3.0 DECLARATIONS OF INTEREST

(Councillors and Staff are reminded of the requirements of Section 5.65 of the Local Government Act 1995, to disclose any interest during the meeting or when the matter is to be discussed.)

4.0 ITEMS FOR DISCUSSION

4.2 ADOPTION OF THE 2020/2021 COUNCIL OF CARNARVON BUDGET

File No	
Date of Meeting	31 August 2020
Location/Address	Shire of Carnarvon
Name of Applicant	Shire of Carnarvon
Name of Owner	N/A
Author/s	David Burton, Chief Executive Officer, Jennifer MacKellin, Executive Manager Corporate & Community Kim Chua, Finance Manager
Declaration of Interest	Nil
Voting Requirements	Absolute Majority

Summary of Item:

The purpose of this report is to present the 2020/2021 draft Budget and a second version of Fees and Charges to Council for adoption.

Schedule 4.2(a) contains the draft budget in the statutory format and includes the associated recommended rate in the dollar for General, Differential and Specified Area Rates along with the recommended minimum rates.

The 2020/2021 draft Budget is based on a rate model of 0% increase in the revenue required for rates to fund the budget program.

Description of Proposal:

This proposal constitutes the entire Municipal Budget for 2020/2021. The Schedule of Fees and Charges were adopted separately by Council at a meeting on 23 June 2020.

Background

Previous Considerations

<i>FC 28 April 2020</i>	<i>Item 8.2.4</i>	<i>Budget Surplus in Rate Setting Statement</i>
<i>FC 28 April 2020</i>	<i>Item 8.2.8</i>	<i>Intention to Impose Differential Rates</i>
<i>FC 23 June 2020</i>	<i>Item 8.2.4</i>	<i>Intention to Impose Differential Rates (Public Notice)</i>
<i>FC 23 June 2020</i>	<i>Item 8.2.6</i>	<i>Fees and Charges 2020/2021</i>

All local governments in Western Australia are required to develop a Plan for the Future as prescribed under section 5.56(1) of the Local Government Act 1995 (the Act). In 2011, amendments were made to the Local Government (Administration) Regulations 1996 (Admin Regs), specifically the inclusion of Regulation 19BA, which in summary, states that a Plan for the Future is to incorporate a Strategic Community Plan (SCP) and a Corporate Business Plan (CBP).

The CBP is responsible for translating the strategic direction of the Council, articulated within the SCP, into specific priorities and actions at an operational level. The CBP also draws together activities contained within the Long Term Financial Plan (LTFP), Capital Works Programs, Asset Management Plan and various informing strategies. It provides a 4-year snapshot of operational actions and priorities to inform the annual planning and budgeting process.

The CBP is required to be reviewed in line with the budget process to ensure priorities are achievable and effectively timed, this has been delayed due to the delay in the Strategic Community Plan review which was halted as a result of COVID19. The LTFP is the monetary translation of the CBP encapsulating operating, capital, investing and financing activities. The annual Budget is then guided by the high-level projections embodied in the LTFP.

The draft 2020/2021 Budget yield a small surplus of \$253,531 and is legally compliant document for consideration and adoption at the Special/Ordinary Council meeting convened for 31 August 2020 of Council. In preparing the Budget the Council has considered the differentials to be applied to the UV Mining, UV Pastoral and UV Plantations categories of properties as per the Ordinary Council Meeting held on 23 June 2020.

Municipal Fund Budget 2020-21

Under section 6.2(1) of the Act and Local Government (Financial Management) Regulations 1996 (FMR), Council is required to prepare and adopt an annual budget for each financial year. The legislation prescribes the form and content of the annual Budget, which is required to include statements of income, cash flow and rates setting.

2020-21 Differential Rates, Minimum Payments and Instalment Payment Arrangements

The purpose of levying rates is to meet Council's budget requirements in each financial year to deliver services and community infrastructure. The rates levied are determined by applying the rate in the dollar to the applicable valuation amount of the properties. The Minister for The Department of Local Government, Sport and Cultural Industries (the Minister) determines the methods of land valuation, with the actual valuation provided by the Valuer General's Office (VGO).

The application of differential rates takes into consideration section 6.33 of the Act, which provides the ability to differentially rate properties based on zoning or land use as determined by the local government. Section 6.35 of the Act also provides the ability to impose a minimum payment which is higher than the general rate, which would otherwise be payable on that land. The application of differential rating based on land use or zoning results in a rate in the dollar and minimum payment amounts for each rating category.

Fees and Charges

Per sections 6.16 to 6.19 of the Act, a local government may impose a fee or charge for any goods or services it provides. Fees and charges must be imposed when adopting the annual Budget. The Fees and Charges for 2020/2021 were adopted at an Ordinary Meeting of Council held on 23 June 2020. Since that date, a few additional items have been included and in total approximately 25 items have been included or slightly amended. A new draft version is included in this agenda for adoption.

Materiality in Financial Reporting

The Shire has several thresholds on financial reporting as follows:

- a) Asset capitalisation threshold of \$5,000;
- b) Reporting variances in the monthly statement of activity on a statutory program, core service, or nature and type-level that are + \$10,000 for operating items and + \$20,000 for capital items or 10%, whichever is higher;
- c) Identifying and addressing over and underachievement of the Budget on a general ledger account or job code level that are + \$10,000 for operating items and + \$20,000 for capital items; and
- d) The tolerable organisational deficit of 1% of operating revenues.

As per FMR 34(5), materiality thresholds can be set as a percentage, or dollar value, against an appropriate base amount. The Shire's materiality threshold provides both; the advantage being is that a minimum value threshold can be set as well as a proportional value threshold, relevant to major items or subtotals. Threshold levels should not be so high as to allow material variances to go unnoticed, and by the same token, should not be so low as to cause an administrative burden.

For monthly financial activity statement reporting, 10% of the summarised revenue and expenditure by Program, Business Unit, Nature and Type or Asset Class Reporting would be considered a reasonable guide for highlighting variances. Council may also wish to adopt a value rather than a percentage or incorporate a minimum value threshold into the materiality consideration. The threshold provides \$10,000 for operating and \$20,000 for capital as a minimum value for reporting in the monthly statement of financial activity. These thresholds sit within the medium range on the risk matrix.

It is noted that when establishing materiality values and percentages, they are a trade-off between the volume of information compared to the significance of that information. However, the amount alone does not always dictate whether an item is material, and disclosures should be adjusted where necessary. Variances can consist of either timing or permanent variances. For example, a timing variance occurs when grant funding is received a month later than initially budgeted, as opposed to a permanent variation when the grant funding will not be received as planned.

Each financial year, a local government is to adopt a percentage or value, calculated under the Australian Accounting Standards (AASB), to be used for reporting material variances in the monthly statement of financial activity under AASB 1031 Materiality and FMR 34(5).

The Materiality Threshold is an internal control measure that prevents financial loss caused by an omission, misstatement, or non-disclosure of financial information. The Materiality Threshold also minimises administrative inefficiency, ensuring only those variances that represent a medium or high-level risk are reported to management and Council.

Consultation:

Several consultations in the form of workshops and forums have occurred on the Draft Budget. Community consultation and engagement has previously occurred during the development of the Community Strategic Plan from which the CBP was developed. Also, the proposed differential rates were advertised in the West Australian twice, the latter of which was on June 17th 2020. No comments were received.

Several internal consultation has occurred between all Divisions and through briefings and workshops with elected members.

The Department of Local Government, Sport and Cultural Industries and Western Australia Local Government Grants Commission have also been consulted concerning the changes in compliance requirements around rates during the COVID-19 pandemic and the advance payment of the FAGS.

STATUTORY ENVIRONMENT

Local Government (COVID-19) Response Order 2020
 Local Government Act 1995, s6.2. Local government to prepare annual Budget
 Local Government Act 1995, s 1.7 Local public notice
 Local Government Act 1995, s6.16. Imposition of fees and charges
 Local Government Act 1995, s6.17. Setting level of fees and charges
 Local Government Act 1995, s6.19. Local government to give notice of fees and charges
 Local Government Act 1995, s 6.28 Basis of Rates
 Local Government Act 1995, s 6.32 Rates and service charges
 Local Government Act 1995, s 6.34 Limit on revenue or income from general rates
 Local Government Act 1995, s 6.35. Minimum payment
 Local Government Act 1995, s 6.36 Local government to give notice of certain rates
 Local Government Act 1995, s 6.47 Concessions

Local Government (Financial Management) Regulations 2006, Regulation 5A. Local governments to comply with AAS, Subject to regulation 4, the annual Budget, annual financial report and other financial reports of a local government must comply with the AAS.

The proposed Differential Rate was advertised for a period of 21 days seeking public comment in accordance with Section 6.36 (1) of the *Local Government Act 1995*, and no submissions were received during this period. The Department of Local Government, Sport and Cultural Industries has advised by a letter dated 7 August 2020 that the Differential rates adopted and advertised for Unimproved Valued (UV) properties have been approved.

As part of the annual budget process, Council must determine the general rate in the dollar and minimum payments for the 2020-21 financial year. Council has recognised the unfavourable economic climate imposed by the COVID-19 pandemic, and the resultant challenges and hardship expected. Council has subsequently targeted a 0% total general rate revenue increases for 2020-21.

As a result of Council's decision to freeze rates revenue at 0%, there has been only two minor adjustments to the differential rate category Rate in the Dollar (RID) values in 2020-21 with RID remaining the same as 2019-20. The proposed RID for each rating category is summarised in the table below.

Differential Rate Category	Minium Payment Proposed	Change from 2019-20	Rate in the \$ (cents) Proposed	Change from 2019-20	Budget Notes
GRV Residential	\$1093	0%	10.474	0%	Yield \$4.15M in 2020/21 Vs \$4.18M last year.
GRV Special Use/Rural	10.474	0%	10.474	0%	
GRV Commercial/Industrial	\$1093	0%	9.4266	Reduced form 10.4740	
UV Mining	229	0%	11.9933	Reduced from 13.3766	Yield \$70.3k in both years
UV Pastoral	461	0%	3.9737	Reudced form 7.5966	Yield \$207k in both years
UV Intensive Horticulture	902	0%	1.4728	Reduced from 1.3028 due to revaluation	Yield \$493k in both years

As part of the Annual Budget process, Council is required to determine the Minimum Payment for each Differential Rating Category for the 2020-21 financial year.

The setting of minimum rates within rating categories recognises that every property within the district receives some minimum level of benefit from the works and services provided by the Council, which is shared by all properties regardless of size, value and use. The minimum for 2020-2021 remains unchanged.

There is no increase but a drop of 3.2% (\$172,970) in total rates revenue in the 2020/2021 budget compared to the previous year's budget. The total Rates revenue for 2020/21 is \$5,281,935 compared to \$5,494,043 for the previous year.

Instalment Interest, Penalty Interest and Other Administration Fees

Under section 6.45 and 6.51(1) of the Act, Council can charge interest on unpaid rates and rates paid on an approved instalment plan. The maximum interest rate for outstanding rates and other monies owed to Council is prescribed by Regulation 70 of the FMR and is currently 11%. Instalment interest is set at 5.5% of the prescribed rate under FMR 68.

Under FMR 67, instalment charges are set to provide full or partial reimbursement of administration costs. The individual instalment transaction fee of \$4 is set to reflect the administration cost in handling the 2 or 4 instalment options provided to ratepayers.

The COVID Order recognises the substantial hardship likely to be caused to many ratepayers because of the pandemic. Consequently, local governments will be unable to charge interest on overdue rates or service charges to persons deemed to be suffering from COVID-19 hardship for the 2020-21 financial year.

Local governments with an endorsed COVID-19 Financial Hardship Policy can charge 5.5% instalment interest and up to 8% penalty interest to ratepayers who are not in hardship. Local governments that do not have such a policy may only charge up to 3% instalment interest.

Council adopted its COVID-19 Financial Hardship Policy on 2 April 2020. Council also resolved to waive 2020-21 rates payment arrangement fees and interest for ratepayers. qualifying for COVID-19 hardship assistance.*

Officers are proposing \$0 fee and 0% interest rate is applied to Rates Instalments / Payment Arrangements. Officers are also recommending an 8% penalty interest rate is applied on outstanding rates owed by ratepayers not qualifying for relief under Council's COVID-19 Financial Hardship Policy.

Due Dates for the Payment of Rates and Treatment of Non-Payment of Debts

Instalment Option	Payment Due Date
Proposed rate notice issue date:	15/9/2020
Full Payment	20 October 2020
Two Instalment Option First instalment Second and final instalment	20 October 2020 23 February 2021
Four Payment Option First instalment Second instalment Third instalment Fourth and final instalment	20 October 2020 22 December 2020 23 February 2021 27 April 2021

Communication channels

Councillors' interactions with community members will carry considerable weight in reinforcing the rationale behind the plan and how it will benefit the community. Most importantly perhaps, these interactions will help to inspire confidence in the Council's commitment and ability to deliver the plan and consistent communication of the plan by Councillors is therefore critical. In addition, it is proposed to use the key messages to craft material for the Council's website, Facebook page, and other media.

Statutory Environment:

The *Local Government Act 1995* requires each Local Government to prepare and adopt an annual budget in accordance with Section 6.2. The Council is required to adopt the Budget by 31 August of each year.

Section 5.63(1)(b) of the *Local Government Act 1995* specifically excludes the need for elected members to “Declare a Financial Interest” in imposing a rate, charge or fee.

Relevant Plans and Policy:

The draft Budget has been prepared in accordance with Council’s “*Significant Accounting Policies*”, which are included in the Draft Budget document for information and guidance.

Financial Implications:

The proposed budget is “balanced” to about 1% of the proposed expenditure resulting in a small surplus of \$253k at 30 June 2021

Risk Assessment:

Failure to adopt the draft 2020/2021 Budget by 31 August 2020 will present a high risk of breaching Section 6.2 of the *Local Government Act 1995* and create difficulty with operational matters including cash flow and expenditure to deliver services and capital works to the community in a timely and efficient manner.

Community & Strategic Objectives:

Goal 5: Civic

Strong and listening Council.

5.4	Sound financial and asset management
5.4.1	The Council has an Asset Management Plan in place for each asset class
5.4.2	The Council’s Long-Term Financial Plan shows financial sustainability, with realistic renewals expenditure and a realistic rates profile
5.4.3	A four-year budget is included in the Corporate Business Plan which signals a realistic anticipated rates profile for the medium term
5.4.4	Financial transactions are accurate and timely
5.4.5	Procurement ensures probity, fairness, level playing field for local suppliers, and value for money

Comment

a) Budget Considerations

Several workshops were conducted with the purpose of examining services and issues in merging the Corporate Business Plan 2018 – 2022 into the Budget 2020/2021. The new budget is made up of the CBP influenced by the ‘risk’ based projects, uncompleted works from previous years and adjustments for works considered necessary to meet the strategic plans of the Council. These movements reflect the flexibility of the CBP whilst acknowledging the Council approved direction of the plan.

The overall workshop program involved examining current levels of service, issues, risks and known community aspirations. Together they provided direction to the Chief Executive Officer to finalise the draft Plan which is now submitted for the consideration and adoption by the Council.

Key considerations in preparing the budget included:

- Award wage increases
- Consolidating infrastructure including tourism infrastructure and ongoing maintenance
- Investing in young people
- modernisation of services and “back-office” functions including: integrated planning and

- reporting, customer service, records, tenders and purchasing, project management, information technology and risk management
- Addressing some complicated legacy issues
- Increased operational costs such as utilities, for example, 10% increase in street lighting.

In order to mitigate the impact of these factors the Council will continue to look for efficiencies in its operations, review its property and buildings portfolio, achieving optimum staffing levels, review its rates and revenue framework and systems and strengthen partnerships with others, where taking a co-ordinated approach can produce both direct and indirect financial benefits.

b) Differential Rates

No increases in all differential rate categories has been budgeted in 2020-2021 due to Covid-19.

c) Staffing level

The organisational staffing structure has been reduced, resulting in a decrease in salaries and wages of 13.9% over last year's budget. A new structure will be introduced to identify and increase efficiency throughout the Council.

d) Salaries and Allowances for Elected Members

No change is proposed to salaries and allowances for Elected Members in 2020/21 budget. These were increased and set at the time of setting the 2017/18 budget. The allowances will be as per last year and the fee and allowances is proposed as per below: -

	Current Annual Fee and/or allowance	Prescribed Range under the Act	Possible payments steps
Councillor Band 2 Step 2	\$17,484	\$14,865 - \$23,230	Step 1 \$14,865 Step 2 \$17,484 Step 3 \$ 20,238 Step 4 \$ 23,230
Council President Band 2 Step 3	\$46,896	\$15,377 -\$63,354	Step 1 \$15,225 Step 2 \$31,059 Step 3 \$46,896 Step 4 \$63,354
Deputy Council President Band 2 Step 3	\$11,724	\$3,500 - \$15,838	@ 25% of President Step 1 \$ 3,806 Step 2 \$ 7,765 Step 3 \$11,724 Step 4 \$15,838

Extract from Tables 8 & 10 S&AT Local Govt CEO and Elected Members Determination 2019

The remuneration for Councillors is set at Step 2 and the President and Deputy President's remuneration is set at Step 3. A decision by Councillors has yet to be made to keep the remuneration at the 2018/2019 levels.

e) Grant Funding

The draft 2020/2021 Budget incorporates a significant number of grants (either unspent from the previous year, or payable in 2020/2021). It is intended to actively pursue all additional avenues for grant funding to assist in delivering the work program contained in the budget. Some projects or initiatives have been identified as only proceeding if grant funding is available.

f) Major and Iconic Events

Policy C025 *Community Growth Fund* provides for events which are deemed by Council to be 'iconic' to the Council of Carnarvon, and that are worthy of annual financial support without the need for the relevant event organisers making an application through the Community Growth Fund process. The events identified and approved by the Community Growth Fund Committee on the 16th June 2020 are as follows: -:

- GasDash	\$7,000
- Gascoyne in May	\$10,000
- Carnarvon NAIDOC Celebrations	\$5,000
- Car-nar-fin	\$3,000
- Gascoyne Food Festival	\$10,000
- Windfest	\$10,000

g) Capital Projects

\$7.15M of capital projects has been included in the 2020/2021 budget and this will be funded mainly by \$4.26M of grants and contributions, \$1.5M from Reserves and the rest from Rates and carried forward balance from previous year.

Improved standard of assets and facilities and 2020/21 budgeted CAPEX

• Roads to Recovery – Minilya Road	\$600K
• Roads to Recovery – Harbour Road	\$808K
• Minilya/Lyndon Road	\$406K
• Footpaths Asset Renewals	\$232K
• Upgrades to Swimming Pool Bowl & Shade Sails	\$95K
• Staged playground upgrade program	\$35K
• Plant & Equipment	\$205k
• Waste Management	\$757k
• SES Training Tower and Building Extensions	\$134K
• Storm Water Pumps	\$37K
• New Refuse Site Development	\$174K
• Infrastructure for Integrated Water Supply	\$347K
• Fascine wall – long term maintenance program	\$275K.
• Blowholes Road – Construction	\$343K
• Blowholes – Reserve redevelopment	\$1.1M

g) This report should be read in conjunction with the Corporate Business Plan 2018 – 2022 which sets out the detailed program. In particular, the following strategic priorities are progressed in the 2020/21 budget.

Facilitation of economic development and tourism

- Update and finalise Economic and Tourism Development Plan
- Continue partnership with REX airline to promote the district after COVID 19
- Royal Show exhibition
- Achieve RV-Friendly status
- Collaborate with the Heritage Committee to facilitate a resolution to the One Mile Jetty
- Facilitation to support Aboriginal business development
- Carnarvon Fascine management, including dredging
- Advocacy and facilitation to support the provision of Coral Bay workers accommodation

Community development

- Strengthen agency partnerships to support families

- Support the provision of age appropriate housing and aged care
- Update the Age-Friendly Community Plan (seek grant)
- Maintain support for sport and recreation clubs
- Increased focus on emergency management

Reconciliation

- Develop an appropriate Aboriginal representation structure and complete Reconciliation Action Plan
- Fly the Aboriginal flag every working day
- Cultural awareness training
- Reinforce actions on Memorandum of Understanding with Yingarrda

Youth Services

- To produce a youth-led community-based action plan influenced by the 'Future For All Young People' summit.

Waste Management

- Education on the reduction and reuse of waste
- Develop the 'Bring and Reuse Centre' at Carnarvon waste disposal facility
- Expand capacity of waste disposal facilities at Carnarvon and Coral Bay

OFFICER'S RECOMMENDATION

That Council

1. *Adopt the 2020/2021 Budget for the Shire of Carnarvon for the financial year ending 30th June 2021 [as presented under separate cover as (Schedule 4.4)] pursuant to Section 6.2 of the Local Government Act 1995 and relevant prescribed Local Government Financial Management Regulations, and incorporating the following:*
 - (a) Statement of Comprehensive Income by Nature and Type;*
 - (b) Statement of Comprehensive Income by Program;*
 - (c) Cash Flow Statement;*
 - (d) Rate Setting Statement by Program;*
 - (e) Rates and Service Charges;*
 - (f) Net Current Assets;*
 - (g) Reconciliation of Cash;*
 - (h) Fixed Assets;*
 - (i) Asset Depreciation;*
 - (j) Borrowings;*
 - (k) Cash Backed Reserve, noting the transfer to Reserves of \$1.4M;*
 - (l) Fees and Charges;*
 - (m) Grant Revenue;*
 - (n) Other Information;*
 - (o) Major Land Transactions;*
 - (p) Trust;*
 - (q) Significant Accounting Policies - Other*
2. *In accordance with Sections 6.32, 6.33, 6.34, 6.35, 6.36 and 6.37 of the Local Government Act 1995, impose the following general rates, minimum rates and specified area rates within the Shire of Carnarvon boundaries in respect of the 2020/2021 financial year based upon current valuations –*

General Rate

Gross Rental Value(Residential/Special use)

0.104740 cents in dollar on gross rental valuation of rateable property.

Gross Rental Value (Commercial/Industrial)

0.09427 cents in dollar on gross rental valuation of rateable property.

Unimproved Value Mining

0.11993 cents in the dollar on unimproved valuation of rateable property including mining claim, leases and licenses.

Unimproved Value Pastoral

0.03974 cents in the dollar on unimproved valuation of rateable property.

Unimproved Value Intensive Horticulture

0.01473 cents in the dollar on unimproved valuation of rateable property.

Minimum Rates

\$1,093 per assessment on gross rental value properties

\$ 229 per assessment on unimproved value – mining properties

\$ 461 per assessment on unimproved value – pastoral properties

\$ 902 per assessment on unimproved value – intensive horticulture properties

Specified Area Rates (pursuant to part 6, division 6, section 6.37)

Coral Bay Refuse Site Maintenance

0.069528cents in the dollar applied to all rateable properties within Coral Bay for the maintenance of the Coral Bay Refuse Site.

3. Note that no submissions were received with regard to the advertised proposed differential rates (including minimum differential rates).
4. Charge an interest rate of 8% on any outstanding rates and charges that remain overdue after the last instalment as per Clause 8(3) of Government Gazette, WA on 8 May 2020.
5. Provide the option for ratepayers to pay their rates as a single payment, or by 2 or 4 instalments in accordance with S6.45(1) of the Act
6. Impose the following Rubbish Service Charges:

01	Domestic Rubbish	475.00
02	Commercial M/G/Bin	475.00
03	Domestic Rubbish Pensioners	403.00

7. Adopt a value (+) or (-) of \$10,000 for operating items and (+) or (-) \$20,000 for capital items or 10%, whichever is higher as the variance for financial reports to Council during 2020/2021 in accordance with Clause 34(5) of the Local Government (Financial Management) Regulations, 1996 and AASB 1031 Materiality.
8. In line with Policy C025 Community Growth Fund, adopt the following sums as those to be distributed to the associations identified as Iconic Events from the Community Growth Fund:
 - Das Dash \$7,000
 - Gascoyne in May \$10,000
 - NAIDOC Celebrations \$5,000

- *Car-nar-fin* \$3,000
- *Gascoyne Food Festival* \$10,000
- *Windfest* \$10,000

9. Approves the “Key Messages” contained in this report as the basis of communicating the content of the 2020/21 Budget.

(Absolute Majority Required)

5.0 MATTERS FOR WHICH MEETING TO BE CLOSED TO MEMBERS OF THE PUBLIC

6.0 CLOSURE

Attachment 1

SHIRE OF CARNARVON



2020 / 2021

STATUTORY BUDGET DOCUMENT

Attachment 1

SHIRE OF CARNARVON
BUDGET
FOR THE YEAR ENDED 30 JUNE 2021
LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

- A connected community across leaders, cultures, and generations
- A future for every young person
- A job-rich economy, built on local strengths
- A still-natural environment, looked after and used

The Shire of Carnarvon acknowledges the Yingarrda people as the Traditional Custodians of this land which we work and live on. We pay our respects to their Elders past, present and emerging and extend this respect to all Aboriginal people and their ongoing connection to this Country.

SHIRE OF CARNARVON
 STATEMENT OF COMPREHENSIVE INCOME
 BY NATURE OR TYPE
 FOR THE YEAR ENDED 30 JUNE 2021

1

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	5,523,129	5,689,867	5,729,007
Operating grants, subsidies and contributions	10(a)	3,287,310	5,600,874	6,040,181
Fees and charges	9	2,737,910	2,740,009	3,550,861
Interest earnings	12(a)	68,584	137,466	162,951
Other revenue	12(b)	306,557	352,308	269,407
		11,923,490	14,520,524	15,752,407
Expenses				
Employee costs		(7,171,945)	(7,402,468)	(8,334,100)
Materials and contracts		(5,003,286)	(3,937,551)	(5,451,703)
Utility charges		(809,328)	(800,823)	(756,856)
Depreciation on non-current assets	5	(8,286,606)	(8,328,686)	(8,636,116)
Interest expenses	12(d)	(35,164)	(42,046)	(25,453)
Insurance expenses		(496,958)	(452,665)	(472,530)
Other expenditure		(502,066)	(253,456)	(371,457)
		(22,305,353)	(21,217,695)	(24,048,215)
Subtotal				
		(10,381,863)	(6,697,171)	(8,295,808)
Non-operating grants, subsidies and contributions	10(b)	4,258,072	1,596,993	3,574,187
Profit on asset disposals	4(b)	0	1,306	0
Loss on asset disposals	4(b)	0	(37,650)	0
		4,258,072	1,560,649	3,574,187
Net result				
		(6,123,791)	(5,136,522)	(4,721,621)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income				
		(6,123,791)	(5,136,522)	(4,721,621)

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

SHIRE OF CARNARVON FOR THE YEAR ENDED 30 JUNE 2021

Attachment 1

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 Shire of Carnarvon controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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

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

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. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

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 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. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, 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. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation 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.

SHIRE OF CARNARVON
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

ent 1

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		148,705	81,744	123,251
General purpose funding		7,755,834	10,600,988	10,704,565
Law, order, public safety		225,169	92,709	202,451
Health		43,442	74,272	92,950
Education and welfare		218,034	171,836	180,422
Housing		23,900	14,704	12,269
Community amenities		1,943,896	1,995,956	2,164,883
Recreation and culture		254,258	165,033	393,275
Transport		773,652	939,653	1,072,267
Economic services		408,663	195,650	463,121
Other property and services		127,937	187,979	342,953
		11,923,490	14,520,524	15,752,407
Expenses excluding finance costs	4(a),5,12(c),(e)			
Governance		(1,396,183)	(1,810,732)	(1,318,085)
General purpose funding		(204,795)	(148,338)	(218,966)
Law, order, public safety		(977,206)	(902,637)	(1,014,713)
Health		(672,783)	(531,860)	(754,694)
Education and welfare		(1,161,570)	(948,688)	(1,206,134)
Housing		(115,575)	(95,544)	(113,231)
Community amenities		(2,426,510)	(2,352,457)	(2,687,450)
Recreation and culture		(4,796,049)	(4,457,980)	(5,336,146)
Transport		(9,226,000)	(8,743,652)	(9,885,085)
Economic services		(1,188,273)	(981,713)	(1,226,091)
Other property and services		(105,246)	(202,049)	(262,167)
		(22,270,190)	(21,175,650)	(24,022,762)
Finance costs	,7,6(a),12(d)			
Governance		(446)	(486)	(446)
Housing		(296)	(1,062)	(2,337)
Transport		(9,057)	(10,462)	(10,354)
Other property and services		(25,365)	(30,036)	(12,316)
		(35,164)	(42,046)	(25,453)
Subtotal		(10,381,864)	(6,697,172)	(8,295,808)
Non-operating grants, subsidies and contributions	10(b)	4,258,072	1,596,993	3,574,187
Profit on disposal of assets	4(b)	0	1,306	0
(Loss) on disposal of assets	4(b)	0	(37,650)	0
		4,258,072	1,560,649	3,574,187
Net result		(6,123,792)	(5,136,523)	(4,721,621)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(6,123,791)	(5,136,523)	(4,721,621)

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 Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

GOVERNANCE

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

GENERAL PURPOSE FUNDING

To collect general revenue to allow for the provision of services.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer community.

HEALTH

To provide an operational framework for good community health.

EDUCATION AND WELFARE

To meet the needs of the community in these areas.

HOUSING

To meet the needs of the Shire of Carnarvon Staff.

COMMUNITY AMENITIES

To provide sanitary and essential services required by the community.

To provide land development strategies and to process land development activities.

Environmental sustainability.

RECREATION AND CULTURE

To establish and manage efficiently infrastructure and resources which will help the social well being of the

ACTIVITIES

Administration and operations of facilities and services to members of Council. Other costs which relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

Rates activity, general purpose grants, banking costs and interest revenue.

Supervision of various local laws, fire prevention, emergency services, CBD security, administration of the Crime Prevention Plan.

Food quality and pest control, inspections and infant health. This function also provides for the implementation of the Healthy Lifestyles model.

Support pre-school facilities and assistance of seniors and retirement villages. This function also provides for Youth Strategy and the accounting of the Carnarvon Youth Co-Ordinating Networks finance as part of the agreement.

Staff Housing.

Refuse collection services, operation of refuse site, administration of town planning scheme, cemetery services and maintenance, environmental protection services and land development services.

Operations of the Civic Centre (Camel Lane), aquatic centre and beach areas, regional library service, cultural and heritage services and

community.

facilities, reserves, parks and gardens.

TRANSPORT

To provide effective and efficient transport services to the community.

Maintenance of streets, roads, footpaths, street lighting, airport. Agency for Department of Planning and Infrastructure's on line vehicle licensing services.

ECONOMIC SERVICES

To help promote and market the Shire of Carnarvon to the world and improve the economic well being.

To ensure building development regulations are adhered to.

Noxious weed control, tourism and area promotion, building control and services.

OTHER PROPERTY AND SERVICES

To ensure works programs are operating efficiently.

Private works operations, public works operations and plant operations.

SHIRE OF CARNARVON
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

it 1

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		5,523,129	5,351,349	5,729,007
Operating grants, subsidies and contributions		3,287,310	5,719,247	6,040,181
Fees and charges		2,737,910	2,740,009	3,550,861
Interest earnings		68,584	137,466	162,951
Goods and services tax		0	(29,305)	218,136
Other revenue		306,557	352,308	269,407
		11,923,490	14,271,074	15,970,543
Payments				
Employee costs		(7,171,945)	(7,371,330)	(8,334,100)
Materials and contracts		(5,003,286)	(4,291,620)	(5,451,703)
Utility charges		(809,328)	(800,823)	(756,856)
Interest expenses		(35,164)	(42,046)	(25,453)
Insurance expenses		(496,958)	(452,665)	(472,530)
Goods and services tax		0	0	(109,068)
Other expenditure		(502,066)	(253,456)	(371,457)
		(14,018,747)	(13,211,940)	(15,521,167)
Net cash provided by (used in) operating activities	3	(2,095,257)	1,059,134	449,376
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(576,360)	(789,255)	(1,022,245)
Payments for construction of infrastructure	4(a)	(6,578,315)	(1,137,283)	(4,714,135)
Non-operating grants, subsidies and contributions	10(b)	4,258,072	1,596,993	3,574,187
Proceeds from sale of plant and equipment	4(b)	0	81,954	0
Net cash provided by (used in) investing activities		(2,896,603)	(247,591)	(2,162,193)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(53,244)	(54,534)	(54,534)
Principal elements of lease payments	7	(365,390)	(342,139)	
Net cash provided by (used in) financing activities		(418,634)	(396,673)	(54,534)
Net increase (decrease) in cash held		(5,410,494)	414,870	(1,767,351)
Cash at beginning of year		7,814,282	7,399,412	7,202,731
Cash and cash equivalents at the end of the year	3	2,403,788	7,814,282	5,435,380

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

SHIRE OF CARNARVON
 RATE SETTING STATEMENT
 FOR THE YEAR ENDED 30 JUNE 2021

it 1

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)				
		5,152,400	4,316,025	4,272,063
		5,152,400	4,316,025	4,272,063
Revenue from operating activities (excluding general rates)				
Governance		148,705	83,050	123,251
General purpose funding		2,467,669	5,146,084	5,210,522
Law, order, public safety		225,169	92,709	202,451
Health		43,442	74,272	92,950
Education and welfare		218,034	171,836	180,422
Housing		23,900	14,704	12,269
Community amenities		1,943,896	1,995,956	2,164,883
Recreation and culture		254,258	165,033	393,275
Transport		773,652	981,638	1,072,267
Economic services		408,663	195,650	463,121
Other property and services		127,937	187,979	342,953
		6,635,325	9,108,911	10,258,364
Expenditure from operating activities (plus finance costs)				
Governance		(1,396,629)	(1,812,604)	(1,318,531)
General purpose funding		(204,795)	(148,338)	(218,966)
Law, order, public safety		(977,206)	(902,637)	(1,014,713)
Health		(672,783)	(531,860)	(754,694)
Education and welfare		(1,161,570)	(948,688)	(1,206,134)
Housing		(115,871)	(96,606)	(115,568)
Community amenities		(2,426,510)	(2,352,457)	(2,687,450)
Recreation and culture		(4,796,049)	(4,461,372)	(5,336,146)
Transport		(9,235,057)	(8,712,128)	(9,895,439)
Economic services		(1,188,273)	(984,260)	(1,226,091)
Other property and services		(130,611)	(262,410)	(274,483)
		(22,305,353)	(21,213,360)	(24,048,215)
Non-cash amounts excluded from operating activities	2 (a)(i)	8,686,301	9,642,377	7,068,070
Amount attributable to operating activities		(1,831,327)	1,853,953	(2,449,718)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10(b)	4,258,072	1,596,993	3,574,187
Purchase property, plant and equipment	4(a)	(576,360)	(789,255)	(1,022,245)
Purchase and construction of infrastructure	4(a)	(6,578,315)	(1,137,283)	(4,714,135)
Purchase of right of use assets	4(a)		(1,367,544)	
Proceeds from disposal of assets	4(b)	0	81,954	0
Amount attributable to investing activities		(2,896,603)	(1,615,134)	(2,162,193)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(53,244)	(54,534)	(54,534)
Principal elements of finance lease payments	7	(365,390)	(342,139)	0
Transfers to cash backed reserves (restricted assets)	8(a)	(1,400,181)	(593,558)	(161,761)
Transfers from cash backed reserves (restricted assets)	8(a)	1,512,110	448,908	1,932,379
Amount attributable to financing activities		(306,705)	(541,323)	1,716,084
Budgeted deficiency before general rates		(5,034,635)	(302,505)	(2,895,827)
Estimated amount to be raised from general rates	1	5,288,166	5,454,905	5,494,043
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	253,531	5,152,400	2,598,216

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

SHIRE OF CARNARVON
INDEX OF NOTES TO THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

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SHIRE OF CARNARVON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

ment 1

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									
GRV Valued Properties				0			0	4,149,343	4,181,858
GRV Residential	0.104740	1,287	22,181,769	2,323,318	10,330	4,464	2,338,112		
GRV Special Use/Rural	0.104740	56	1,772,882	185,692			185,692		
GRV Commercial/Industrial	0.094266	259	15,560,477	1,466,824	5,000		1,471,824		
Differential General Rate									
UV Mining	0.119933	24	586,410	70,330		(4,459)	65,871	70,329	70,329
UV Pastoral	0.039737	31	5,210,865	207,064		(10,050)	197,014	207,060	207,060
UV Intensive Horticultural	0.014728	167	33,494,000	493,300		(28,018)	465,282	493,273	493,273
Sub-Totals		1,824	78,806,403	4,746,528	15,330	(38,063)	4,723,795	4,920,005	4,952,520
Minimum	\$								
Minimum payment									
Gross rental valuations									
GRV Valued Properties							0	525,733	525,733
GRV Residential	1,093	392	3,261,558	428,456			428,456		
GRV Special Use/Rural	1,093	46	367,533	50,278			50,278		
GRV Commercial/Industrial	1,093	63	497,096	68,859			68,859		
Unimproved valuations									
UV Mining	229	24	29,719	5,496			5,496	5,038	5,038
UV Pastoral	461	9	30,700	4,149			4,149	3,227	3,227
UV Intensive Horticultural	902	1	50,000	902			902	902	902
Sub-Totals		535	4,236,606	558,140	0	0	558,140	534,900	534,900
		2,359	83,043,009	5,304,668	15,330	(38,063)	5,281,935	5,454,905	5,487,420
Ex-gratia rates							6,231	9,372	6,623
Total amount raised from general rates							5,288,166	5,454,905	5,494,043
Specified area rates (Refer note 1(e))							234,963	234,963	234,964
Total rates							5,523,129	5,689,868	5,729,007

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

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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	20/10/2020	0	0.0%	8.0%
Option two				
Instalment 1	20/10/2020	0	0.0%	8.0%
Instalment 2	23/02/2021	4	5.5%	8.0%
Option three				
Instalment 1	20/10/2020	0	0.0%	8.0%
Instalment 2	22/12/2020	4	5.5%	8.0%
Instalment 3	23/02/2021	4	5.5%	8.0%
Instalment 4	27/04/2021	4	5.5%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan interest earned	5,000	23,292	20,951
Unpaid rates and service charge interest earned	43,584	101,218	72,000
	48,584	124,510	98,251

In response to the COVID-19 pandemic Council has adopted Policy C036 - COVID19 Financial Hardship. Under that policy, and in line with Local Government (COVID-19 Response) Order 2020, excluded persons will not be charged the above interest on instalments or overdue rates.

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
-------------	-----------------	---------	---------

SHIRE OF CARNARVON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

UV Mining	UV Mining applies to all mining, exploration, prospecting and other general purpose leases located within the Shire of Carnarvon.	The objects of the rate for the category of UV Mining is to raise revenue to fund the additional cost impact to the Shire.	The reason this category is rated higher than the other two rates is to reflect the higher road infrastructure maintenance costs to the Shire as a result of use of extensive lengths of Shire roads throughout the year, and the relatively low total contribution from this sector to the overall total.
UV Pastoral	UV Pastoral rating applies to all pastoral leases and land with a predominately rural land use.	The object of the rate for the categories of UV Pastoral is to raise revenue required to fund the additional cost impacts attributed to the servicing of these properties.	The Shire incurs higher costs for infrastructure maintenance and service provision to UV Pastoral properties as a result of extra vehicle movements on the Shire's road network due to the location and commercial nature of these properties outside the town site.
UV Intensive Horticulture	UV Intensive Horticulture (Plantation) rating applies to all plantation properties on unimproved land use.	The object of the rate for the categories of UV Intensive Horticulture is to raise revenue required to fund the additional cost impacts attributed to the servicing of these properties.	The Shire incurs higher costs for infrastructure maintenance and service provision to UV Intensive Horticulture properties as a result of extra vehicle movements on the Shire's road network due to the location and commercial nature of these properties outside the town site.

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
UV Mining	UV Mining applies to all mining, exploration, prospecting and other general purpose leases located within the Shire of Carnarvon.	The objects of the rate for the category of UV Mining is to raise revenue to fund the additional cost impact to the Shire.	The reason this category is rated higher than the other two rates is to reflect the higher road infrastructure maintenance costs to the Shire as a result of use of extensive lengths of Shire roads throughout the year, and the relatively low total contribution from this sector to the overall total.
UV Pastoral	UV Pastoral rating applies to all pastoral leases and land with a predominately rural land use.	The object of the rate for the categories of UV Pastoral is to raise revenue required to fund the additional cost impacts attributed to the servicing of these properties.	The Shire incurs higher costs for infrastructure maintenance and service provision to UV Pastoral properties as a result of extra vehicle movements on the Shire's road network due to the location and commercial nature of these properties outside the town site.
UV Intensive Horticulture	UV Intensive Horticulture (Plantation) rating applies to all plantation properties on unimproved land use.	The object of the rate for the categories of UV Intensive Horticulture is to raise revenue required to fund the additional cost impacts attributed to the servicing of these properties.	The Shire incurs higher costs for infrastructure maintenance and service provision to UV Intensive Horticulture properties as a result of extra vehicle movements on the Shire's road network due to the location and commercial nature of these properties outside the town site.

SHIRE OF CARNARVON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

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1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

	Basis of valuation	Rate in	Rateable value	2020/21 Budget specified area rate revenue	2020/21 Interim specified area rate revenue	2020/21 Back specified area rate revenue	2020/21 Total budget specified area rate revenue	2019/20 Actual revenue	2019/20 Budget revenue
Specified area rate		\$	\$	\$	\$	\$	\$	\$	\$
GRV Coral Bay	GRV	0.06953	3,379,403	234,963			234,963	234,963	234,964
			3,379,403	234,963	0	0	234,963	234,963	234,964

(f) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

1. RATES AND SERVICE CHARGES (CONTINUED)

(g) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30 June 2021.

SHIRE OF CARNARVON
 NOTES TO AND FORMING PART OF THE BUDGET
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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.

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
(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			
Less: Profit on asset disposals	4(b) 0	(1,306)	0
Less: Non-cash grants and contributions for assets			(1,597,263)
Less: Movement in contract liabilities associated with restricted cash	399,695	1,234,273	
Less: Movement in employee liabilities associated with restricted cash	0	43,074	
Add: Loss on disposal of assets	4(b) 0	37,650	0
Add: Change in accounting policies	0	0	29,217
Add: Depreciation on assets	5 8,286,606	8,328,686	8,636,116
Non cash amounts excluded from operating activities	8,686,301	9,642,377	7,068,070
(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 (5,365,238)	(5,477,167)	(1,934,422)
Less: Accruals salaries and wages			(33,704)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	1,290	54,534	109,068
- Current portion of contract liability held in reserve	1,058,968	1,234,273	0
- Current portion of lease liabilities	(365,917)	(527)	0
- Employee benefit provisions	172,529	172,529	689,059
Add: Movement in provisions between current and non-current provisions	516,530	516,530	
Total adjustments to net current assets	(3,981,838)	(3,499,828)	(1,169,999)

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	351,095	2,337,115	3,500,960
Cash and cash equivalents - restricted				
Cash backed reserves	3, 10	3,747,631	5,477,167	1,934,422
Unspent grants, subsidies and contributions	10	1,617,607	1,617,607	0
Receivables		1,273,915	1,723,915	
Contract assets		0	0	1,568,679
Inventories		72,460	72,460	45,911
		7,062,708	11,228,264	7,049,972
Less: current liabilities				
Trade and other payables		(598,697)	(598,697)	(886,367)
Contract liabilities		(1,904,210)	(1,234,273)	(1,597,263)
Lease liabilities		365,917	527	
Long term borrowings		(1,290)	(54,534)	(109,068)
Provisions		(689,059)	(689,059)	(689,059)
		(2,827,339)	(2,576,036)	(3,281,757)
Net current assets		4,235,369	8,652,228	3,768,215
Less: Total adjustments to net current assets	2 (a)(ii)	(3,981,838)	(3,499,828)	(1,169,999)
Closing funding surplus / (deficit)		253,531	5,152,400	2,598,216

SHIRE OF CARNARVON
NOTES TO AND FORMING PART OF THE BUDGET
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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 Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Carnarvon 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 Shire has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

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

INVENTORIES

General

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

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

Superannuation

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

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

The Shire of Carnarvon's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire of Carnarvon'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 Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF CARNARVON
NOTES TO AND FORMING PART OF THE BUDGET
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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	2,403,788	2,337,115	3,500,960
Term deposits	3,312,545	5,477,167	1,934,422
	5,716,333	7,814,282	5,435,382
- Unrestricted cash and cash equivalents	351,095	2,337,115	3,500,960
- Restricted cash and cash equivalents	5,365,238	5,477,167	1,934,422
	5,716,333	7,814,282	5,435,382

The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:

Leave Reserve	402,529	172,529	130,649
Plant Reserve	304,881	154,881	74,317
Waste Disposal Reserve	178,279	78,279	79,151
Property Infrastructure Reserve	1,764	1,764	1,778
Staff Housing Reserve	700,219	700,219	664,871
Civic Centre Reserve	60,487	60,487	62,638
I.T. Replacement Reserve	144,522	94,522	34,391
Airport Reserve	59,275	59,275	59,184
Coral Bay Tip Reserve	21,850	21,850	22,032
Surge/Fascine Reserve	587,882	356,382	107,383
Town Planning Reserve	1,451	1,451	1,655
Fascine Dredging Reserve	84,654	84,654	59,308
Flood Mitigation Reserve	11,880	11,880	11,973
OCT/NASA Reserve	58,850	8,850	8,920
Blowholes Reserve	2,748	2,748	2,863
Unspent Grants & Contributions Reserve	16,920	1,471,030	54,566
Land & Infrastructure Development	397,248	225,248	212,704
Asset Management Reserve	44,879	36,879	29,108
Emergency Response Reserve	302,787	252,787	253,083
Mosquito Management Reserve	4,526	3,845	3,848
Country Roads Grading Reserve	360,000	60,000	60,000
Unspent grants, subsidies and contributions	10 1,617,607	1,617,607	0
	5,365,238	5,477,167	1,934,422

Reconciliation of net cash provided by operating activities to net result

Net result		(6,123,791)	(5,136,523)	(4,721,621)
Depreciation	5	8,286,606	8,328,686	8,636,116
(Profit)/loss on sale of asset	4(b)	0	36,344	0
(Increase)/decrease in receivables		0	(151,684)	
(Increase)/decrease in inventories		0	(26,549)	
Increase/(decrease) in payables		0	(327,520)	109,068
Increase/(decrease) in contract liabilities		0	(97,766)	
Non-operating grants, subsidies and contributions		(4,258,072)	(1,596,993)	(3,574,187)
Net cash from operating activities		(2,095,257)	1,027,995	449,376

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

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

SHIRE OF CARNARVON
NOTES TO AND FORMING PART OF THE BUDGET
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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	Housing	Community amenities	Recreation and culture	Transport			
	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>									
Land and buildings		144,100	20,000	0	99,950	57,310	321,360		641,442
Buildings - specialised							0	433,931	20,000
Furniture and equipment	50,000						50,000	55,408	82,803
Plant and equipment					35,000	170,000	205,000	299,916	278,000
	50,000	144,100	20,000	0	134,950	227,310	576,360	789,255	1,022,245
<i>Infrastructure</i>									
Infrastructure - roads						3,137,125	3,137,125	988,645	2,210,236
Infrastructure - footpaths						232,040	232,040	46,951	112,393
Infrastructure - drainage						37,000	37,000	34,047	39,200
Infrastructure - parks and ovals						1,107,046	1,107,046	1,614	1,012,046
Infrastructure - other				10,000	1,124,461		1,134,461	12,512	473,000
Infrastructure - airport						756,731	756,731	52,426	692,260
Infrastructure - landfill				173,912			173,912	1,088	175,000
Infrastructure - bridges							0	0	
Infrastructure - levee system							0	0	
Infrastructure - carparks							0	0	
	0	0	0	183,912	1,124,461	5,269,942	6,578,315	1,137,283	4,714,135
<i>Right of use assets</i>									
Right of use - plant and equipment							0	1,346,746	
Right of use - furniture and fittings							0	20,798	
	0	0	0	0	0	0	0	1,367,544	0
Total acquisitions	50,000	144,100	20,000	183,912	1,259,411	5,497,252	7,154,675	3,294,081	5,736,380

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF CARNARVON
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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		0	0	0	40,807	40,727	1,306	(1,386)	0	0	0	0
Recreation and culture		0	0	0	7,801	4,409	0	(3,392)	0	0	0	0
Economic services		0	0	0	9,002	6,455	0	(2,547)	0	0	0	0
Other property and services		0	0	0	60,688	30,363	0	(30,325)	0	0	0	0
	0	0	0	0	118,298	81,954	1,306	(37,650)	0	0	0	0
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment		0			118,298	81,954	1,306	(37,650)	0	0		
	0	0	0	0	118,298	81,954	1,306	(37,650)	0	0	0	0

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

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.

SHIRE OF CARNARVON
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FOR THE YEAR ENDED 30 JUNE 2021

5. ASSET DEPRECIATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
By Program			
Governance	194,916	203,349	191,847
Law, order, public safety	73,340	73,440	46,158
Health	6,397	6,405	7,518
Education and welfare	61,904	61,989	62,515
Housing	30,458	30,500	30,500
Community amenities	132,081	132,822	121,802
Recreation and culture	1,066,114	1,073,990	1,062,245
Transport	6,180,834	6,195,674	6,620,107
Economic services	1,565	1,567	3,267
Other property and services	538,997	548,949	490,157
	8,286,606	8,328,686	8,636,116
By Class			
Land and buildings	984,754	1,005,982	966,455
Furniture and equipment	44,590	45,598	33,229
Plant and equipment	271,716	254,789	486,401
Infrastructure - roads	4,815,571	4,827,514	5,272,565
Infrastructure - footpaths	201,924	202,475	199,698
Infrastructure - drainage	303,776	304,193	301,346
Infrastructure - parks and ovals	281,722	282,144	376,086
Infrastructure - other	203,178	205,218	201,170
Infrastructure - airport	612,779	613,620	581,517
Infrastructure - landfill	20,781	20,810	26,986
Infrastructure - bridges	151,792	152,000	128,690
Infrastructure - levee system	41,793	41,850	41,850
Infrastructure - carparks	20,199	20,227	20,123
Right of use - plant and equipment	322,788	335,830	
Right of use - furniture and fittings	9,243	16,438	
	8,286,606	8,328,686	8,636,116

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, and adjusted if appropriate, at the end of each reporting period.

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

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

Buildings	10 to 100 years
Furniture and equipment	3 to 10 years
Plant and equipment	5 to 20 years

Sealed roads and streets

formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years

Gravel roads

formation	not depreciated
pavement	50 years
gravel sheet	12 years

Formed roads

clearing and earthworks	not depreciated
construction/roadbase	50 years
Footpaths - slab	50 years
Bridges	50 years
Levee system	50 years
Tools	5 years
Water supply piping & drainage systems	75 years
Other infrastructure	Various

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 life 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.

SHIRE OF CARNARVON
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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	Interest Institution	Interest Rate	Budget	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20
				Principal 1 July 2020	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2021	Budget Interest Repayments		Principal 1 July 2019	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2020		Actual Interest Repayments	Principal 1 July 2019	Budget New Loans	Budget Principal Repayments
Housing				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Loan 213 Staff Housing				9,751		(9,750)	1	296	22,088		(12,337)	9,751	1,062	22,088		(12,337)	9,751	2,337
Transport																		
Loan 216 Airport Corrective Works				307,732		(43,494)	264,238	9,057	349,929		(42,197)	307,732	10,462	349,929		(42,197)	307,732	10,354
				317,483	0	(53,244)	264,239	9,353	372,017	0	(54,534)	317,483	11,525	372,017	0	(54,534)	317,483	12,691
				317,483	0	(53,244)	264,239	9,353	372,017	0	(54,534)	317,483	11,525	372,017	0	(54,534)	317,483	12,691

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.

SHIRE OF CARNARVON
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6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

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

(c) Unspent borrowings

The Shire 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	200,000	200,000	200,000
Bank overdraft at balance date			0
Credit card limit	40,000	40,000	40,000
Credit card balance at balance date			
Total amount of credit unused	240,000	240,000	240,000
Loan facilities			
Loan facilities in use at balance date	264,239	317,483	317,483

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

SHIRE OF CARNARVON
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7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2020/21 Budget	2020/21 Budget Lease	Budget Lease	2020/21 Budget Lease	Actual	2019/20 Actual	2019/20 Actual	Actual	2019/20 Actual	Budget	2019/20 Budget	2019/20 Budget	Budget	2019/20 Budget
					Principal	New Leases	Principal Repayments	Principal outstanding 30 June 2021	Interest Repayments	Principal 1 July 2019	New Leases	Principal repayments	Principal outstanding 30 June 2020	Interest repayments	Principal 1 July 2019	New Leases	Principal repayments	Principal outstanding 30 June 2020	Interest repayments
Governance																			
Photocopier Lease	1	Ricoh Finance	2.6%	2	11,973		(9,547)	2,426	446	21,273		(9,300)	11,973	486	30,333		(9,060)	21,273	446
P330 Toyota Hilux C28266	9	Easifleet	2.5%	3	6,581		(6,581)	(0)	41	22,098		(15,517)	6,581	357	37,231		(15,133)	22,098	377
P349 Toyota Landcruiser P1	22	SGFleet	2.7%	5	42,397		(42,397)	0	1,041		48,486	(6,089)	42,397	834				0	
P351 Isuzu D-Max 1GWP82	24	SGFleet	2.7%	5	28,888		(6,367)	22,521	709		33,037	(4,149)	28,888	568				0	
P355 Toyota Hilux C28583	29	SGFleet	2.5%	3	21,699		(8,233)	13,466	450		25,069	(3,370)	21,699	194				0	
Law, order, public safety																			
P342 Toyota Hilux C28452	12	SGFleet	2.5%	6	41,894		(27,754)	14,140	734	68,961		(27,067)	41,894	1,421	82,242		(13,281)	68,961	1,421
P344 Isuzu D-Max 1GRY05	13	SGFleet	2.5%	6	32,496		(19,334)	13,161	594	51,351		(18,856)	32,496	993	57,532		(6,181)	51,351	1,073
P345 Isuzu D-Max 1GST28	14	SGFleet	2.5%	6	34,674		(19,627)	15,047	646	53,815		(19,141)	34,674	1,211	58,526		(4,711)	53,815	1,132
Health																			
P346 Nissan Navara C2846	15	SGFleet	2.7%	5	26,782		(7,041)	19,741	643	33,633		(6,851)	26,782	833	35,875		(2,243)	33,633	833
Community amenities																			
PUTE37 Toyota Hilux C277	6	Easifleet	2.5%	5	2,968		(2,968)	(0)	114	7,620		(4,652)	2,968	601	3,688	9,407	(5,476)	7,620	633
PUTE35 Toyota Hilux C279	7	Easifleet	2.5%	5	2,572		(2,572)	(0)	87	7,297		(4,725)	2,572	564	3,165	9,466	(5,333)	7,297	592
Recreation and culture																			
P339 Isuzu D-Max 1GPA29	4	Easifleet	2.5%	3	7,616		(7,023)	593	111	14,465		(6,849)	7,616	268	20,594		(6,129)	14,465	286
P353 Isuzu D-Max 1GXV24	27	SGFleet	2.5%	3	26,003		(10,569)	15,434	532		32,047	(6,044)	26,003	814				0	
Transport																			
P302 Street Sweeper 1GHA	2	Maia Financial	2.5%	5	0			0		16,422		(16,422)	0	69	81,091		(64,669)	16,422	69
P343 Toyota Hilux C28462	3	Easifleet	2.7%	5	22,179		(5,973)	16,206	531	27,991		(5,812)	22,179	651	30,366		(2,375)	27,991	708
P299 Komatsu Excavator C	10	SGFleet	3.3%	10	121,417		(30,211)	91,207	3,553	150,649		(29,231)	121,417	4,452	178,932		(28,284)	150,649	
P303 Komatsu Wheel Load	11	SGFleet	3.3%	10	130,986		(33,362)	97,623	3,821	163,267		(32,281)	130,986	4,505	194,501		(31,234)	163,267	4,902
P317 Terex Bobcat	18	SGFleet	2.7%	5	(0)			(0)		8,243	8,284	(16,527)	(0)	89	32,526		(24,283)	8,243	47
P347 Isuzu F-Series 1GWC	19	SGFleet	2.7%	5	268,479		(60,401)	208,077	6,577		312,711	(44,232)	268,479	6,869				0	
P348 Cat Skid Steer Loader	20	SGFleet	2.7%	5	100,343		(22,115)	78,228	2,464		114,755	(14,412)	100,343	2,202				0	
P350 Toyota Hilux C28554	23	SGFleet	2.7%	5	31,614		(6,968)	24,646	776		36,154	(4,541)	31,614	542				0	
P354 Isuzu D-Max 1GXV33	26	SGFleet	2.5%	3	31,887		(12,961)	18,927	652		39,299	(7,412)	31,887	529				0	
P352 Toyota Hilux C77	28	SGFleet	2.7%	5	31,290		(6,497)	24,793	773		33,945	(2,655)	31,290	292				0	
Economic services																			
PUTE36 Toyota Hilux C279	5	Easifleet	2.5%	5	3,133		(3,133)	0	20	8,423		(5,290)	3,133	530	4,194	10,598	(6,369)	8,423	
P312 Nissan Navara C2772	17	SGFleet	2.5%	5	1,303		(1,303)	0	2	1,636	5,198	(5,530)	1,303	24	1,894	6,524	(6,782)	1,636	2
Other property and services																			
P331 Toyota Hilux C28239	8	Easifleet	2.5%	3	2,888		(2,888)	0	12	14,259		(11,372)	2,888	223	25,349		(11,090)	14,259	228
P311 Holden Colorado C27	16	SGFleet	2.5%	5	0			0		1,924	962	(2,886)	0	3	2,260	5,755	(6,091)	1,924	3
P319 Holden Colorado C27	19	SGFleet	2.5%	5	0			0		1,938	970	(2,908)	0	3	2,193	5,798	(6,053)	1,938	3
P322 Holden Colorado C27	21	SGFleet	2.5%	5	0			0		2,548		(2,548)	0	4	2,994	5,086	(5,532)	2,548	6
P356 Isuzu D-Max 1GXV24	25	SGFleet	2.5%	3	23,529		(9,564)	13,966	481		28,998	(5,469)	23,529	390				0	
					1,055,592	0	(365,390)	690,202	25,811	677,814	719,917	(342,139)	1,055,592	30,522	885,490	52,633	(260,309)	677,814	12,762

SIGNIFICANT ACCOUNTING POLICIES

LEASES

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

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

SHIRE OF CARNARVON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

8. 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) Leave Reserve	\$ 172,529	\$ 230,000	\$ 0	\$ 402,529	\$ 129,558	\$ 42,971	\$ 0	\$ 172,529	\$ 130,107	\$ 542	\$ 0	\$ 130,649
(b) Plant Reserve	154,881	150,000	0	304,881	73,181	81,700	0	154,881	73,746	571	0	74,317
(c) Waste Disposal Reserve	78,279	100,000	0	178,279	78,279	0	0	78,279	78,400	751	0	79,151
(d) Property Infrastructure Reserve	1,764	0	0	1,764	1,764	0	0	1,764	1,771	7	0	1,778
(e) Staff Housing Reserve	700,219	0	0	700,219	700,219	0	0	700,219	700,419	3,097	(38,645)	664,871
(f) Civic Centre Reserve	60,487	0	0	60,487	60,487	0	0	60,487	62,168	470	0	62,638
(g) I.T. Replacement Reserve	94,522	50,000	0	144,522	53,522	41,000	0	94,522	54,162	229	(20,000)	34,391
(h) Airport Reserve	59,275	0	0	59,275	59,275	0	0	59,275	58,976	208	0	59,184
(i) Coral Bay Tip Reserve	21,850	0	0	21,850	21,850	0	0	21,850	21,939	93	0	22,032
(j) Surge/Fascine Reserve	356,382	231,500	0	587,882	356,382	0	0	356,382	356,131	1,252	(250,000)	107,383
(k) Town Planning Reserve	1,451	0	0	1,451	1,451	0	0	1,451	1,564	91	0	1,655
(l) Fascine Dredging Reserve	84,654	0	0	84,654	84,654	0	0	84,654	84,594	533	(25,819)	59,308
(m) Flood Mitigation Reserve	11,880	0	0	11,880	11,880	0	0	11,880	11,923	50	0	11,973
(n) OCT/NASA Reserve	8,850	50,000	0	58,850	8,850	0	0	8,850	8,882	38	0	8,920
(o) Blowholes Reserve	2,748	0	0	2,748	2,748	0	0	2,748	2,851	12	0	2,863
(p) Unspent Grants & Contributions Res	1,471,030	0	(1,454,110)	16,920	1,610,712	309,226	(448,908)	1,471,030	1,602,502	39,979	(1,587,915)	54,566
(q) Land & Infrastructure Development	225,248	230,000	(58,000)	397,248	225,248	0	0	225,248	220,112	2,592	(10,000)	212,704
(r) Asset Management Reserve	36,879	8,000	0	44,879	28,879	8,000	0	36,879	28,985	123	0	29,108
(s) Emergency Response Reserve	252,787	50,000	0	302,787	202,787	50,000	0	252,787	202,627	50,456	0	253,083
(t) Mosquito Management Reserve	3,845	681	0	4,526	3,184	661	0	3,845	3,181	667	0	3,848
(u) Country Roads Grading Reserve	60,000	300,000	0	360,000	0	60,000	0	60,000	0	60,000	0	60,000
	3,859,560	1,400,181	(1,512,110)	3,747,631	3,714,910	593,558	(448,908)	3,859,560	3,705,040	161,761	(1,932,379)	1,934,422

8. 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) Leave Reserve	Ongoing	To be used to fund annual and long service leave requirements.
(b) Plant Reserve	Ongoing	To be used to implement the Shire's Plant Replacement Program.
(c) Waste Disposal Reserve	Ongoing	To be used for maintenance or capital expenditure at Browns Range Refuse Site.

SHIRE OF CARNARVON
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FOR THE YEAR ENDED 30 JUNE 2021

(d)	Property Infrastructure Reserve	Ongoing	To be used to contribute to replacement of major upgrades on Shire of Carnarvon
(e)	Staff Housing Reserve	Ongoing	To be used for major maintenance and capital purchases with respect to staff housing.
(f)	Civic Centre Reserve	Ongoing	To be used for major building and equipment upgrades to Carnarvon Civic Centre.
(g)	I.T. Replacement Reserve	Ongoing	To be used to fund the Shire of Carnarvon Information Technology Strategy.
(h)	Airport Reserve	Ongoing	To be used to contribute to capital costs in relation to the Carnarvon Airport.
(i)	Coral Bay Tip Reserve	Ongoing	To be used for maintenance and capital costs associated with Coral Bay Refuse Site.
(j)	Surge/Fascine Reserve	Ongoing	To be used for capital upgrade costs associated with the Fascine Wall.
(k)	Town Planning Reserve	Ongoing	To be used to contribute to funding town planning scheme reviews, new scheme & relevant town planning purposes.
(l)	Fascine Dredging Reserve	Ongoing	To be used for capital upgrade costs associated with the Fascine Wall.
(m)	Flood Mitigation Reserve	Ongoing	To be used to finance Council's obligations with respect to the Flood Mitigation Strategy.
(n)	OCT/NASA Reserve	Ongoing	To be used for the development & conservation of the OTC site.
(o)	Blowholes Reserve	Ongoing	To be used to assist with the removal of shack debris and post demolition rehabilitation of shack area.
(p)	Unspent Grants & Contributions Res	Ongoing	To be used to isolate grants and contributions for specific purposes to be spent at a later date or in subsequent years.
(q)	Land & Infrastructure Development	Ongoing	To be used for the purchase of land and development of infrastructure within the Shire of Carnarvon.
(r)	Asset Management Reserve	Ongoing	To be used for the replacement and improvement of specified assets within the Shire of Carnarvon in accordance with the Shire's Asset Management Plan.
(s)	Emergency Response Reserve	Ongoing	To be used in the preparation for and providing immediate assistance, relief and recovery to the community in response to an Emergency within the Shire of Carnarvon.
(t)	Mosquito Management Reserve	Ongoing	To be used for the purpose of delivering services to assist in mosquito management within the Shire of Carnarvon, which includes funding from the Department of Health.
(u)	Country Roads Grading Reserve	Ongoing	To be used for the country roads grading program in seasons when the climatic conditions are suitable.

SHIRE OF CARNARVON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

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9. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	15,834	13,471	15,723
General purpose funding	23,210	17,892	41,412
Law, order, public safety	21,540	21,545	26,801
Health	34,870	45,201	41,799
Education and welfare	990	665	1,237
Community amenities	1,700,452	1,718,458	1,849,854
Recreation and culture	176,529	112,908	237,700
Transport	399,660	604,443	716,041
Economic services	281,555	137,127	343,237
Other property and services	83,270	68,300	277,057
	2,737,910	2,740,009	3,550,861

10. 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	13,460			13,460		33,460	0	33,460
General purpose funding				0		2,368,734	4,969,873	5,000,000
Law, order, public safety				0		192,579	56,728	167,896
Health				0		8,000	28,500	51,101
Education and welfare				0		203,000	167,411	176,487
Community amenities				0			33,166	71,416
Recreation and culture	66,290			66,290		66,289	47,291	140,477
Transport				0		366,570	279,266	338,093
Economic services	43,022			43,022		48,678	18,639	43,022
Other property and services	40,909			40,909			0	18,229
	163,681	0	0	163,681	0	3,287,310	5,600,874	6,040,181
(b) Non-operating grants, subsidies and contributions								
Law, order, public safety				0		134,100	38,900	0
Community amenities				0		0	17,315	17,315
Recreation and culture	1,394,700			1,394,700		1,526,746	252,956	1,519,307
Transport	59,226			59,226		2,597,226	1,287,822	2,037,565
	1,453,926	0	0	1,453,926	0	4,258,072	1,596,993	3,574,187
Total	1,617,607	0	0	1,617,607	0	7,545,382	7,197,866	9,614,368

(c) Unspent grants, subsidies and contributions were restricted as follows:

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Unspent grants, subsidies and contributions	1,617,607	1,617,607
	1,617,607	1,617,607

11. 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 recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	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
Specified area rates	Rates charge for specific defined purpose	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
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 non-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
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
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	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

12. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	10,000	9,871	51,100
- Other funds	10,000	3,086	18,900
Other interest revenue (refer note 1b)	48,584	124,510	92,951
	68,584	137,466	162,951
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.			
(b) Other revenue			
Reimbursements and recoveries	306,557	352,308	269,407
	306,557	352,308	269,407
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	65,000	42,221	50,000
Other services	1,000	950	7,000
	66,000	43,171	57,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	(9,353)	(11,525)	(12,691)
Interest expense on lease liabilities	(25,811)	(30,522)	(12,762)
	(35,164)	(42,047)	(25,453)
(e) Elected members remuneration			
Meeting fees	141,000	139,872	141,000
Mayor/President's allowance	46,000	46,896	46,000
Deputy Mayor/President's allowance	11,500	11,724	11,500
Travelling expenses	46,000	16,959	18,500
Telecommunications allowance	2,278	2,195	4,389
	246,778	217,646	221,389

13. MAJOR LAND TRANSACTIONS

It is not anticipated that any land transactions or major land transactions will occur in 2020/21.

14. TRUST FUNDS

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

Detail	Balance 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Building in Training Fund	3,704	22,000	(22,000)	3,704
Civic Centre Airconditioning	51	0	0	51
Civic Centre Hire	2,507	0	0	2,507
Footpath Deposits	20,099	0	0	20,099
Footpaths Cash in Lieu	7,200	0	0	7,200
P.O.S. Deposits	140,374	0	0	140,374
Perth Glory Flood Relief	12,500	0	0	12,500
Private Works	287,059	2,000	(2,000)	287,059
Shire Facility Deposits	10,309	0	0	10,309
Sundry	50,699	0	0	50,699
Suspense	16,027	500	(6,500)	10,027
Unclaimed Monies	4,479	500	(1,000)	3,979
Visitor Centre Booking Sales	46,233	77,000	(80,000)	43,233
	601,241	102,000	(111,500)	591,741

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15. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

SHIRE OF CARNARVON 2020/2021 FEES AND CHARGES SCHEDULE

ACCOUNT	DESCRIPTION	DEPARTMENT	ACT	2020/21 NET FEE (\$)	GST (\$)	GST STATUS	2020/21 FEE (\$)
GOVERNANCE							
111310	Administration Fee - arrange to repay rates per \$1,000 outstanding (non-pensioners)	Corporate Services	Loc.Gov.1995	46.50		GST FREE	46.50
111310	Administration Fee - arrange to repay rates - Pensioners Only	Corporate Services	Loc.Gov.1995				NO CHARGE FOR PENSIONERS
105230	Copies of Electoral Rolls	Corporate Services	Loc.Gov.1995	51.82	5.18		57.00
106130	Rate Inquiry Fee/Orders and Requisitions	Corporate Services	Loc.Gov.1995	77.27	7.73		85.00
106130	Orders and Requisitions only	Development Services	Loc.Gov.1995	41.36	4.14		45.50
106130	Rate Enquiry Fee	Corporate Services	Loc.Gov.1995	41.36	4.14		24.00
106130	Real Estate Rating Advice on Paper/assessment	Corporate Services	Loc.Gov.1995	5.91	0.59		6.50
106130	Copy of Rate Notice (re-print of notice)	Corporate Services	Loc.Gov.1995	12.73	1.27		14.00
100410	Rates Instalment Interest charge on Two and Four Instalment options	Corporate Services	Loc.Gov.1995	5.5%		NO GST	5.5%
102410	Rates Admin charge on Two and Four Instalment Options (per notice)	Corporate Services	Loc.Gov.1995	4.00		NO GST	4.00
100610	Rates Late payment Penalty Rate	Corporate Services	Loc.Gov.1995	11%		NO GST	8%
106130	Admin Fee for Debt Clearance Letter	Corporate Services	Loc.Gov.1995	23.64	2.36		26.00
106130	Direct Debit Admin Fee	Corporate Services	Loc.Gov.1995	37.73	3.77		41.50
106130	Admin Fee for issue of Section 6.60 Notice	Corporate Services	Loc.Gov.1995	4.55	0.45		5.00
106130	Rates Database Extractions (per hour)	Corporate Services	Loc.Gov.1995	90.91	9.09		100.00
154130	Dishonour Fee (fee charged by Bank and recovered by Council)	Corporate Services	Loc.Gov.1995				RECOVERED BY COUNCIL AT COST
105930	Credit Card Online Charge (across all Shire of Carnarvon sites and services)	Corporate Services	Loc.Gov.1995				RECOVERED BY COUNCIL AT COST
105430	Photocopying - A4 Sheets (Black & White)	Corporate Services	Loc.Gov.1995	0.36	0.04		0.40
105430	Photocopying - A3 Sheets (Black & White)	Corporate Services	Loc.Gov.1995	0.91	0.09		1.00
105430	Photocopying - A4 Sheets (Colour)	Corporate Services	Loc.Gov.1995	0.91	0.09		1.00
105430	Photocopying - A3 Sheets (Colour)	Corporate Services	Loc.Gov.1995	0.91	0.09		2.00
105430	Binding Per Copy	Corporate Services	Loc.Gov.1995	2.27	0.23		2.50
105930	Copy of Archived Document - Fee per document	Corporate Services	Loc.Gov.1995	5.45	0.55		6.00
105930	Sundry Debtors payment arrangement administration fee	Corporate Services	Loc.Gov.1995	22.73	2.27		25.00
106630	Debt Recovery Legal Expenses for Sundry Debtors	Corporate Services	Loc.Gov.1995				AT COST
FREEDOM OF INFORMATION CHARGES							
105430	Personal Information	Corporate Services	FOI Act				
105430	Application Fee	Corporate Services	FOI Act	27.27	2.73		30.00
105430	Charge for time dealing with the application (per hour or part thereof)	Corporate Services	FOI Act				AS PER LEGISLATION
105430	Duplicating a tape, film or computer information & delivery, package & posting	Corporate Services	FOI Act				ACTUAL COST + GST
LAW, ORDER AND PUBLIC SAFETY							
ANIMAL CONTROL - DOGS & CATS							
109430	Seizure and impounding of a dog - Unregistered (includes 1st day sustenance)	Rangers	Dog Act '76	70.00		NO GST	70.00
109430	Poundage Fee Dog - Daily Fee (Sustenance)	Rangers	Dog Act '76	22.73	2.27		25.00
109430	Micro Chipping	Rangers	Dog Act '76				AT COST
109430	Poundage Fee Cat - Daily Fee (Sustenance)	Rangers	Cat Act				AT COST
109430	Surrender of a dog	Rangers	Dog Act '76	63.64	6.36		70.00
109430	Surrender of litter of puppies	Rangers	Dog Act '76	72.73	7.27		80.00
109430	Surrender of cat/kitten	Rangers	Cat Act	63.64	6.36		70.00
109430	Surrender of litter of kittens	Rangers	Cat Act	72.73	7.27		80.00
109530	Replacement dog or cat registration tag	Rangers	Loc. Gov Act 1995 s.6.16	4.55	0.45		5.00
109530	Application for three to six dogs	Rangers	Dog Act '76	150.00		NO GST	150.00
109530	Dog Registrations Unsterilised Dog or Bitch One Year	Rangers	Dog Act '76	50.00		NO GST	50.00
109530	Dog Registrations Unsterilised Dog or Bitch Three Year	Rangers	Dog Act '76	120.00		NO GST	120.00
109530	Dog Registrations Unsterilised Dog or Bitch Lifetime	Rangers	Dog Act '76	250.00		NO GST	250.00
109530	Dog Registrations Sterilised Dog or Bitch One Year	Rangers	Dog Act '76	20.00		NO GST	20.00
109530	Dog Registrations Sterilised Dog or Bitch Three Year	Rangers	Dog Act '76	42.50		NO GST	42.50
109530	Dog Registrations Sterilised Dog or Bitch Lifetime	Rangers	Dog Act '76	100.00		NO GST	100.00
109530	1 year (NEW) dog registration paid after 31 May	Rangers	Dog Act '76				50% OF ABOVE RATE
109530	Prescribed dog of Pensioner	Rangers	Dog Act '76				50% OF ABOVE RATE
109530	Prescribed dog used for tendering or droving of stock	Rangers	Dog Act '76				25% OF ABOVE RATE
109530	Cat Registrations Sterilised One Year	Rangers	Cat Act	20.00		NO GST	20.00
109530	Cat Registrations Sterilised Three Year	Rangers	Cat Act	42.50		NO GST	42.50
109530	Cat Registrations Sterilised Life Time	Rangers	Cat Act	100.00		NO GST	100.00
109530	Cat Registrations Annual Application to Breed	Rangers	Cat Act	100.00		NO GST	100.00
109530	Prescribed Cat of Pensioner	Rangers	Cat Act				50% OF ABOVE RATE
109630	Application for kennel licence	Rangers	Dog Act '76	150.00	15.00		165.00

SHIRE OF CARNARVON 2020/2021 FEES AND CHARGES SCHEDULE

ACCOUNT	DESCRIPTION	DEPARTMENT	ACT	2020/21 NET FEE (\$)	GST (\$)	GST STATUS	2020/21 FEE (\$)
LAW, ORDER AND PUBLIC SAFETY CONTINUED							
109630	Kennel Licence Registration Fee	Rangers	Dog Act '76	181.82	18.18		200.00
109630	Kennel Licence Renewal	Rangers	Dog Act '76	200.00		NO GST	200.00
119730	Ranger Services (including euthanizing)	Rangers	Loc.Gov.1995	81.82	8.18		90.00
109630	Dog and Cat Traps Deposit	Rangers	Dog Act '76	55.00	5.50		60.50
109530	Dangerous Dog Collar - 40mm x 65cm straight	Rangers	Loc.Gov.1995				AT COST
ABANDONED VEHICLES							
112930	Abandoned Vehicles (Impound Fee)	Rangers	Loc.Gov.1995	110.00	11.00		121.00
112930	Towing Vehicles	Rangers	Loc.Gov.1995				AT COST plus 15% admin fee
112930	Shopping Trolley and other materials (per trolley)	Rangers		47.73	4.77		52.50
MISCELLANEOUS							
146830	Opening of Tramway Bridge based upon cost recovery	Rangers	Loc.Gov.1995			COST RECOVERY PLUS 15% ADMINISTRATION	
130730	Professional Fishing Companies Traversing Fee Blowholes	Rangers	Loc.Gov.1995	454.55	45.45		500.00
BUSH FIRE BRIGADE							
<i>Income will be paid to the Bush Fire Brigade for all brigade hazard reduction burning</i>							
	3.4 Urban Tanker (min crew of 3)	BFB	Bush Fires Act 1954	80.00	8.00		88.00
	Light Tanker (min crew of 2)	BFB	Bush Fires Act 1954	50.00	5.00		55.00
INFRINGEMENT FEES							
109930	Issue of Final Demand Notice per Infringement	Rangers	FER	19.90		NO GST	19.90
109930	Enforcement Certificate per Infringement	Rangers	FER	16.95		NO GST	16.95
109930	Fines Enforcement Registration Fee per Infringement	Rangers	FER	63.50		NO GST	63.50
TOURIST NODES							
130730	Blowholes Campground - Child (up to 16 years of age)	Rangers	Loc.Gov.1995				NO CHARGE
130730	Blowholes Campground - Local Shire Resident*	Rangers	Loc.Gov.1995				NO CHARGE
130730	Blowholes Campground - Adult, per Person, per Night (over 16 years of age)	Rangers	Loc.Gov.1995	10.00	1.00		11.00
130730	Blowholes Campground - Senior/Pensioner per Person, per Night	Rangers	Loc.Gov.1995	7.27	0.73		8.00
146230	Bush Bay/New Beach Campground - Child (up to 16 years of age)	Rangers	Loc.Gov.1995				NO CHARGE
146230	Bush Bay/New Beach Campground - Local Shire Resident*	Rangers	Loc.Gov.1995				NO CHARGE
146230	Bush Bay/New Beach Campground - Adult, per Person, per Night (over 16 years of age)	Rangers	Loc.Gov.1995	5.00	0.50		5.50
146230	Bush Bay/New Beach Campground - Senior/Pensioner per Person, per Night	Rangers	Loc.Gov.1995	3.64	0.36		4.00
Please Note: Camping is limited to a maximum (cumulative) of 30 days between the 1st April to 31st October of each year.							

SHIRE OF CARNARVON 2020/2021 FEES AND CHARGES SCHEDULE

ACCOUNT	DESCRIPTION	DEPARTMENT	ACT	2020/21 NET FEE (\$)	GST (\$)	GST STATUS	2020/21 FEE (\$)
ENVIRONMENTAL HEALTH APPLICATION PROCESSING							
FOOD ACT 2008							
117430	s.107(3) Notification of food business exempt, under Food Regulation 10, from registration (e.g. non-profit sausage sizzle)	Health	Food Act 2008				EXEMPT FROM CHARGE BY R.10
117430	s.107(3) Notification of food business	Health	Food Act 2008			NO GST	
117430	s.113 Notification of food business ceasing, being sold or increasing risk profile	Health	Food Act 2008			NO GST	
117430	s.110(4)(b) Application for registration of food business (includes annual admin fee) Temporary Food Store/Stall only	Health	Food Act 2008	155.00		NO GST	155.00
117430	s.110(4)(b) Application for registration of food business (includes annual admin fee) Small Food business (including Mobile, home based and stall)	Health	Food Act 2008	200.00		NO GST	200.00
117430	s.110(4)(b) Application for registration of food business (includes annual admin fee) Medium sized food business (eg café/restaruant)	Health	Food Act 2008	255.00		NO GST	255.00
117430	s.110(4)(b) Application for registration of food business (includes annual admin fee) Large Food business (Major manufacturer/supermarket)	Health	Food Act 2008	305.00		NO GST	305.00
117430	Inspection of large food premises (e.g. major manufacturer, supermarket)	Health	Food Act 2008	150.00		NO GST	150.00
117430	Inspection of medium premises (e.g. café/restaurant)	Health	Food Act 2008	100.00		NO GST	100.00
117430	Inspection of small premises (home based/mobile/stall), minor brief follow up inspection, vary conditions	Health	Food Act 2008	50.00		NO GST	50.00
117430	Annual administration fee for registered food business (does not apply to market stalls or temporary premises)	Health	Food Act 2008	100.00		NO GST	100.00
117430	Inspection of animal food processing premises or retail pet meat shop (Food Regulations 2008 Part 5, Division 4)	Health	Food Act 2008	100.00		NO GST	100.00
LOCAL GOVERNMENT ACT LOCAL LAWS - HAWKERS/STALLHOLDERS/TRADERS							
117330	s.29.3 Application for hawker/trader/stall holder licence (fundraiser for community association)	Health	LG Act Local Law s.29.14				EXEMPT FROM CHARGE BY S.29.14
117330	Annual stall holder Licence - All Markets	Health	LG Act, s.6.16	32.00		NO GST	32.00
117330	Weekly stall holder Licence - All Markets	Health	LG Act, s.6.16	16.00		NO GST	16.00
117330	s.29.3 Annual application for hawker, trader or stall holder's licence	Health	LG Act, s.6.16	300.00		NO GST	300.00
117330	Request to amend hawker, trader or stall holder licence (market/event stall)	Health	LG Act, s.6.16	32.00		NO GST	32.00
117330	Request to amend hawker, trader or stall holder licence (other)	Health	LG Act, s.6.16	300.00		NO GST	300.00
CARAVAN PARKS AND CAMPING GROUNDS ACT 1995							
118930	s.7 Grant or renewal of licence	Health	C'van Parks & Camp G Regs, Schedule 3				THE GREATER OF: \$200 & \$6 PER LONG-STAY/SHORT-STAY/TRANSIT PARK SITE, \$3 PER CAMP SITE AND \$1.50 PER OVERFLOW SITE
118930	s.9 Renewal application received within 28 days after expiry of licence - additional late application fee	Health	C'van Parks & Camp G Regs, Schedule 3	20.00		NO GST	20.00
118930	Reg 54 Temporary licence	Health	C'van Parks & Camp G Regs, Schedule 3				THE GREATER OF \$100 & THE PRO-RATA AMOUNT OF THE ORDINARY APPLICATION FEE UNDER 2.1
118930	Reg 55 Transfer of licence	Health	C'van Parks & Camp G Regs, Schedule 3	100.00		NO GST	100.00
118930	Letter of Approval for park home, hard annex relating to Caravan Park and Camping licence	Health	Local Government Act 1995 s.6.16	136.36	13.64		150.00
HEALTH (PUBLIC BUILDINGS) REGULATIONS 1992							
117030	s.176 Application for approval to construct, alter or extend public building/place (Risk Management Plan not required)	Health	Health (Public Building) Regs, Schedule 1	\$150 + inspection fee		NO GST	\$150 + inspection fee
117030	s.176 Application for approval to construct, alter or extend public building/place (Risk Management Plan required)	Health	Health (Public Building) Regs, Schedule 1	\$300 + inspection fee		NO GST	\$300 + inspection fee
117030	R.5 Application for certificate of approval - where s.176 application has been made	Health	LG Act, s.6.16	Inspection fee AT COST		GST	Inspection fee AT COST
117030	r.5 Application for certificate of approval - where s.176 application has not been made	Health	LG Act, s.6.16	\$100 + inspection fee		GST	\$100 + inspection fee
117030	r.9(3) Application to vary certificate of approval (increase capacity for large licensed premises) - includes inspection	Health	Health (Public Building) Regs, R.9(2)	\$250 + inspection fee		NO GST	\$250 + inspection fee
117030	r.9(1) Application to vary certificate of approval (other) - includes inspection	Health	Health (Public Building) Regs, R.9(2)	\$50 + inspection fee		NO GST	\$50 + inspection fee
117030	R.26 Submission of emergency evacuation plan for approval	Health	LG Act, s.6.16	136.36	13.64		150.00
117030	Inspection small public building (<100 persons enclosed or <400 persons outdoor venue)	Health	LG Act, s.6.16	136.36	13.64		150.00
117030	Inspection medium public building (100-400 persons enclosed or 400-1000 persons outdoor venue)	Health	LG Act, s.6.16	227.27	22.73		250.00
117030	Inspection of large public building (>400 persons enclosed or >1000 persons outdoor venue)	Health	LG Act, s.6.16	318.18	31.82		350.00

SHIRE OF CARNARVON 2020/2021 FEES AND CHARGES SCHEDULE

ACCOUNT	DESCRIPTION	DEPARTMENT	ACT	2020/21 NET FEE (\$)	GST (\$)	GST STATUS	2020/21 FEE (\$)
ENVIRONMENTAL HEALTH APPLICATION PROCESSING CONTINUED							
WATER SAMPLING							
118130	Aquatic facility water sampling/testing – per facility, per visit - Health (Aquatic Facilities) Regulations 2007, s.21	Health	LG Act, s.6.16	27.27	2.73		30.00
118130	Private water supply assessment: - Health Act s.131 (close water supply) - Health Act s.150 (lodging houses) - Health Local Law, s.27 (private water supplies) - Food Act 2008, and/or - Caravan Parks & Camping Grounds Act 1995	Health	LG Act, s.6.16	90.91	9.09		100.00
118130	Aquatic facility CODE COMPLIANCE INSPECTION AUDIT – per facility, per report; - Health (Aquatic Facilities) Regulations 2007, s.21	Health	LG Act, s.6.16	136.36	13.64		150.00
HEALTH LOCAL LAWS - LODGING HOUSES							
117530	s.123 Application for registration or renewal of registration	Health	Health Act 1911, s.344C	\$6 per room (minimum fee \$200)		NO GST	\$6 per room (minimum fee \$200)
117530	s.125 Application for renewal of registration	Health	Health Act 1911, s.344C			NO GST	6.00 per room (minimum fee \$200)
117530	Request to amend registration	Health	Health Act 1911, s.344C			NO GST	50.00 + inspection fee if inspection required
117530	Inspections in addition to annual routine inspection	Health	Health Act 1911, s.344C	200.00		NO GST	200.00
HEALTH (TREATMENT OF SEWAGE AND DISPOSAL OF EFFLUENT AND LIQUID WASTE) REGULATIONS 1974							
117830	Application to install apparatus (Approval Authority Local Government)	Health	Health (Miscellaneous Provisions) Act 1911	118.00		NO GST	118.00
117830	Local Government Report Fee	Health	Health (Miscellaneous Provisions) Act 1911	118.00		NO GST	118.00
117830	Permit to use apparatus (inspection included)	Health	Health (Miscellaneous Provisions) Act 1911	118.00		NO GST	118.00
117830	Permit to Interfere with receptacle for drainage	Health	LG Act, s.6.16	68.18	6.82		75.00
HEALTH (AIR-HANDLING AND WATER SYSTEMS) REGULATIONS 1994							
117030	Application to install or substantially modify air-handling system, water system or cooling tower	Health	LG Act, s.6.16	163.64	16.36		180.00
117030	Inspection of air-handling system, water system or cooling tower where a breach has occurred	Health	Health Act 1911, s.344C	100.00		NO GST	100.00
HEALTH LOCAL LAWS - COLLECTION, REMOVAL & DISPOSAL OF SEWAGE							
125230	s.37 Application for licence to collect, remove or dispose of sewage	Health	Health Act 1911, s.344C	250.00		NO GST	250.00
HEALTH ACT 1911 - OFFENSIVE TRADES							
	s.187/191 Application for registration of offensive trade (annual):						
117630	- Slaughterhouses	Health	Health (Offensive Trade Fees) Regulations 1976	298.00		NO GST	298.00
117630	- Piggeries	Health	Health (Offensive Trade Fees) Regulations 1976	298.00		NO GST	298.00
117630	- Artificial manure depots	Health	Health (Offensive Trade Fees) Regulations 1976	211.00		NO GST	211.00
117630	- Manure works	Health	Health (Offensive Trade Fees) Regulations 1976	211.00		NO GST	211.00
117630	- Laundries, dry cleaning establishments	Health	Health (Offensive Trade Fees) Regulations 1976	147.00		NO GST	147.00
117630	- Fish processing establishments in which whole fish are cleaned and prepared	Health	Health (Offensive Trade Fees) Regulations 1976	298.00		NO GST	298.00
117630	- Shellfish and crustacean processing establishments	Health	Health (Offensive Trade Fees) Regulations 1976	298.00		NO GST	298.00
117630	- Any other offensive trade not specified	Health	Health (Offensive Trade Fees) Regulations 1976	298.00		NO GST	298.00
117630	Inspection where breach has occurred (other than routine inspection)	Health	Health Act 1911, s.344C	150.00		NO GST	150.00

SHIRE OF CARNARVON 2020/2021 FEES AND CHARGES SCHEDULE

ACCOUNT	DESCRIPTION	DEPARTMENT	ACT	2020/21 NET FEE (\$)	GST (\$)	GST STATUS	2020/21 FEE (\$)
ENVIRONMENTAL HEALTH APPLICATION PROCESSING CONTINUED							
FEES FOR SERVICE							
	Settlement/O&R/pre-sale health records search (commercial premises) - does not include inspection fees	Health					
	Noise Management Plan approval	Health	LG Act 1995 s. 6.16	181.82	18.18		200.00
129630	Section 39 Certificate (Liquor Control Act 1988)	Health	LG Act 1995 s. 6.16	118.18	11.82		130.00
117030	Inspections, reports, notices and other Shire actions relating to licences & registrations where cost is not covered by the above (hourly rate)	Health	LG Act 1995 s. 6.16	72.73	7.27		80.00
RUBBISH COLLECTION & REFUSE CHARGES							
123930	Gross Refuse Charge - 1 x MGB/Domestic per annum	Infrastructure Services	WAAR Act 2007	475.00		NO GST	475.00
123930	Gross Refuse Charge - 1 x MGB/Domestic Pensioner per annum	Infrastructure Services	WAAR Act 2007	403.00		NO GST	403.00
123930	Gross Refuse Charge - 1 x MGB/Commercial per annum	Infrastructure Services	WAAR Act 2007	475.00		NO GST	475.00
123930	Gross Refuse Charge - 1 x MGB/Commercial (less than 1 year)	Infrastructure Services	WAAR Act 2007				PRO-RATA
123930	Replacement rubbish bin (includes delivery)	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95	81.82	8.18		90.00
<i>Please note: GST applies to all additional bin service requests.</i>							
WASTE DISPOSAL FEES - BROWN'S RANGE							
123630	Service Fee (charge per commercial vehicle)	Infrastructure Services	Loc. Gov. Act '95	31.82	3.18		35.00
<i>Please note: if the waste is mixed, the highest applicable fee shall apply.</i>							
123630	Putrescible - fee is per ton or part thereof	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95	36.36	3.64		40.00
<i>Putrescible waste is waste likely to become putrid - including wastes that contain organic materials such as food wastes or wastes of animal or vegetable origin, which readily bio-degrade within the environment of the landfill.</i>							
123630	Non-putrescible waste - fee is per ton or part thereof	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95	13.64	1.36		15.00
<i>Inert / non-putrescible waste is waste that is largely non-biodegradable, non-flammable and not chemically reactive</i>							
123630	Horticultural commercial plastics - fee is per tonne or part thereof	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95	54.55	5.45		60.00
123630	240 litre bins (commercial)	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95	9.09	0.91		10.00
123630	Recyclable Scrap Metal (includes car bodies)	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95				FREE
<i>All vehicles must have oils and fuels removed. LPG vehicles must have gas tank emptied and open. Large metal items must be cut up as directed by facility operators</i>							
123630	White Goods - Gas Removed - Commercial	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95	14.55	1.45		16.00
123630	White Goods - Gas Removed - Domestic	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95				FREE
123630	White Goods - With Gas - Commercial	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95	14.55	1.45		16.00
123630	White Goods - With Gas - Domestic	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95				FREE
123630	Gas Bottles - Commercial	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95	5.45	0.55		6.00
123630	Gas Bottles - Domestic	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95				FREE
123630	Mattress - Commercial	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95	22.73	2.27		25.00
123630	Mattress - Domestic	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95				FREE
123630	Recyclable Green Waste	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95				FREE
<i>All hazardous waste will attract a burial fee plus a per tonne charge - ONLY accepted between 7am - 3pm Monday to Friday</i>							
123630	Hazardous Waste & Asbestos - Burial Fee	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95	57.27	5.73		63.00
123630	Hazardous Waste & Asbestos - per tonne	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95	29.09	2.91		32.00
<i>All medical waste will attract a burial fee plus a per bin charge.</i>							
123630	Medical Waste - Burial Fee	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95	57.27	5.73		63.00
123630	Medical Waste - per 110 litre bin	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95	66.36	6.64		73.00
123630	Septage, grease trap and liquid sewerage waste per empty	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95	26.36	2.64		29.00

SHIRE OF CARNARVON 2020/2021 FEES AND CHARGES SCHEDULE

ACCOUNT	DESCRIPTION	DEPARTMENT	ACT	2020/21 NET FEE (\$)	GST (\$)	GST STATUS	2020/21 FEE (\$)	
WASTE DISPOSAL FEES - BROWN'S RANGE CONTINUED								
123630	Animal Carcasses - Small	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95	3.64	0.36		4.00	
123630	Animal Carcasses - Large (e.g. stock)	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95	5.73	0.57		6.30	
123630	Animal Carcasses - Offal	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95	20.91	2.09		23.00	
TYRES								
123630	Tyres – per tyre (car)	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95	4.55	0.45		5.00	
123630	Tyres – per tyre - Large (truck/tractor)	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95	10.00	1.00		11.00	
123630	Tyres with rim	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95	25.45	2.55		28.00	
123630	External District Waste originated from <u>outside</u> the Shire Of Carnarvon	Infrastructure Services	WAAR Act 2007 & Loc. Gov. Act '95	\$200.00 per ton/m3 - External district waste will not be accepted without prior approval. External district tyre waste will not be accepted unless the tyre waste is shredded.				
169330	Brown's Range Tip Shop	Infrastructure Services	Loc.Gov.1995					AS PER TIP SHOP PRICES
CEMETERY FEES								
130630	Annual Funeral Directors Licence	Executive	Cemetaries'86	92.73	9.27		102.00	
130630	Interment for Normal Size Grave	Executive	Cemetaries'86	520.00	52.00		572.00	
130630	Interment for Still Born Child Set Aside for that Purpose	Executive	Cemetaries'86	95.45	9.55		105.00	
130630	Exclusive Right of Burial (Plot Reservation - Local Law Part III)	Executive	Cemetaries'86	143.27	14.33		157.60	
130630	Sinking Grave	Executive	Cemetaries'86	259.64	25.96		285.60	
130630	Sinking Grave Still Born	Executive	Cemetaries'86	71.64	7.16		78.80	
130630	Reopen Grave	Executive	Cemetaries'86	477.55	47.75		525.30	
ADDITIONAL CHARGES								
130630	Interment Without Due Notice	Executive	Cemetaries'86	95.45	9.55		105.00	
130630	For Sinking Grave Beyond 1.8mt Per Additional 0.3mt	Executive	Cemetaries'86	28.64	2.86		31.50	
130630	Permit to Construct Tombstone	Executive	Cemetaries'86	28.64	2.86		31.50	
130630	For Interment on a Saturday and Sunday	Executive	Cemetaries'86					AS PER CONTRACTED PRICE
130630	Disposal of Ashes Niche Wall Licence - Single	Executive	Cemetaries'86	48.18	4.82		53.00	
130630	Disposal of Ashes Niche Wall Licence - Double	Executive	Cemetaries'86	95.45	9.55		105.00	
130630	Reserve Niche Wall - Single (includes installation)	Executive	Cemetaries'86	48.18	4.82		53.00	
130630	Reserve Niche Wall - Double (includes installation)	Executive	Cemetaries'86	95.45	9.55		105.00	

SHIRE OF CARNARVON 2020/2021 FEES AND CHARGES SCHEDULE

ACCOUNT	DESCRIPTION	DEPARTMENT	ACT	2020/21 NET FEE (\$)	GST (\$)	GST STATUS	2020/21 FEE (\$)
RECREATION AND CULTURE							
CIVIC CENTRE WOOLSHED & KITCHEN							
131430	Woolshed Hire - Not for Profit - Hourly rate	Civic Centre	Loc.Gov. 1995	52.27	5.23		57.50
131430	Woolshed Hire - Hourly rate	Civic Centre	Loc.Gov. 1995	84.09	8.41		92.50
131430	Woolshed Hire - Eight Hours (full day rate)	Civic Centre	Loc.Gov. 1995	459.09	45.91		505.00
131430	Woolshed Hire - Eight Hours (full day rate) - Not for Profit	Civic Centre	Loc.Gov. 1995	326.36	32.64		359.00
131430	Woolshed Hire - Fourteen Hours - General	Civic Centre	Loc.Gov. 1995	742.27	74.23		816.50
131430	Woolshed Hire - Fourteen Hours - Not for Profit	Civic Centre	Loc.Gov. 1995	520.45	52.05		572.50
131430	Additional Staff Per Hour -General	Civic Centre	Loc.Gov. 1995	45.00	4.50		49.50
131430	Additional Staff Per Hour - Not for Profit	Civic Centre	Loc.Gov. 1995	30.46	3.05		33.50
131430	Use of Woolshed in Conjunction with Theatre Per Hour	Civic Centre	Loc.Gov. 1995	61.82	6.18		68.00
131430	Use of Woolshed in Conjunction with Theatre Per Hour - Not for Profit	Civic Centre	Loc.Gov. 1995	34.55	3.45		38.00
131430	Late Finish Charge - General	Civic Centre	Loc.Gov. 1995	93.18	9.32		102.50
131430	Late Finish Charge - Not for Profit	Civic Centre	Loc.Gov. 1995	52.73	5.27		58.00
131430	Kitchen Hire Per Hour	Civic Centre	Loc.Gov. 1995	27.27	2.73		30.00
131430	Laundry fee - when tableclothes are requested in Woolshed Hire	Civic Centre	Loc.Gov. 1995	55.00	5.50		60.50
131430	Standard lights & sound package	Civic Centre	Loc.Gov. 1995	140.00	14.00		154.00
131430	Standard lights & sound package - Not For Profit	Civic Centre	Loc.Gov. 1995	140.00	14.00		154.00
131430	High End lights and sound (Performance Only)	Civic Centre	Loc.Gov. 1995	307.27	30.73		338.00
131430	High End lights and sound (Performance Only) - Not Profit	Civic Centre	Loc.Gov. 1995	140.00	14.00		154.00
131430	Marketing (with Hire of venue where our data base and staff are used)	Civic Centre	Loc.Gov. 1995	654.55	65.45		720.00
131430	Ticket Booking Charge (General)	Civic Centre	Loc.Gov. 1995	3.18	0.32		3.50
131430	Ticket Booking Charge (Not for Profit)	Civic Centre	Loc.Gov. 1995	2.27	0.23		2.50
131430	Woolshed Cleaning Post Hire	Civic Centre	Loc.Gov. 1995	104.55	10.45		115.00
TRUST	BOND - Trust Fund Transaction	Civic Centre	Loc.Gov.1995	660.00		EXEMPT UNLESS FORFEITED	660.00
131530	Sale of Kiosk Stock (i.e. confectionary, soft drinks, water, popcorn etc.)	Civic Centre	Loc.Gov.1995				AS PER ADVERTISED PRICE
CIVIC CENTRE CAMEL LANE THEATRE/AUDITORIUM							
131230	Friends of the Theatre Annual Membership Fee - Family (2 Adults & 2 Children, +\$5 for each additional child)	Civic Centre	Loc.Gov. 1995	55.00	5.50		60.50
131230	Friends of the Theatre Annual Membership Fee - Single	Civic Centre	Loc.Gov. 1995	27.73	2.77		30.50
131930	Theatre Hire Performance - Four Hours - General	Civic Centre	Loc.Gov. 1995	495.46	49.55		545.00
131930	Theatre Hire Performance - Four Hours - Non Profit	Civic Centre	Loc.Gov. 1995	250.00	25.00		275.00
131930	Theatre Hire Performance - Eight Hours - General	Civic Centre	Loc.Gov. 1995	740.91	74.09		815.00
131930	Theatre Hire Performance - Eight Hours - Non Profit	Civic Centre	Loc.Gov. 1995	372.73	37.27		410.00
131930	Public Meeting - Minimum Charge Three Hours- General	Civic Centre	Loc.Gov. 1995	304.55	30.45		335.00
131930	Public Meeting - Minimum Charge Three Hours - Non Profit	Civic Centre	Loc.Gov. 1995	154.55	15.45		170.00
131930	Additional Staff Per Hour - Technical & Manager	Civic Centre	Loc.Gov. 1995	45.45	4.55		50.00
131930	Bare Stage Hire Per Hour (i.e. rehearsal) - General	Civic Centre	Loc.Gov. 1995	50.00	5.00		55.00
131930	Bare Stage Hire Per Hour (i.e. rehearsal) - Non Profit	Civic Centre	Loc.Gov 1995	27.27	2.73		30.00
No Charge for Carers - must be with person they are caring for and must show Companion card							
131930	Ticket Booking Service - per booking	Civic Centre	Loc.Gov. 1995	3.18	0.32		3.50
131930	Standard lights & sound package	Civic Centre	Loc.Gov. 1995	136.82	13.68		150.50
131930	Standard lights & sound package NFP	Civic Centre	Loc.Gov. 1995	68.64	6.86		75.50
131930	High End lights & Sound (Performance only)	Civic Centre	Loc.Gov. 1995	304.55	30.45		335.00
131930	High End lights & Sound (Performance only) NFP	Civic Centre	Loc.Gov. 1995	204.55	20.45		225.00
131530	Cinema ADULT ticket	Civic Centre	Loc.Gov. 1995	15.00	1.50		16.50
131530	Cinema Concession ticket	Civic Centre	Loc.Gov. 1995	11.36	1.14		12.50
131530	Cinema Student ticket	Civic Centre	Loc.Gov. 1995	11.36	1.14		12.50
131530	Cinema Under 12 ticket	Civic Centre	Loc.Gov. 1995	9.55	0.95		10.50
131530	Friend of the Theatre (FOTT) or V.I.P. Ticket	Civic Centre	Loc.Gov. 1995	9.55	0.95		10.50
131530	Friend of the Theatre (FOTT) or V.I.P. Ticket for "Special Event"	Civic Centre	Loc.Gov. 1995				AS ADVERTISED
131530	School Holiday Movie Ticket Special	Civic Centre	Loc.Gov. 1995	5.00	0.50		5.50
131030	Live show ticket	Civic Centre	Loc.Gov. 1995				AS ADVERTISED
193330	Sale of Bar Stock (i.e. Alcohol for Live Show events)	Civic Centre	Loc.Gov.1995				AS PER ADVERTISED PRICE
CIVIC CENTRE GALLERY/FUNCTION ROOM HIRE							
TRUST	BOND - Trust Fund Transaction - without alcohol	Civic Centre	Loc.Gov. 1995	660.00		EXEMPT UNLESS FORFEITED	660.00
TRUST	BOND - Trust Fund Transaction - with alcohol	Civic Centre	Loc.Gov.1995	1,320.00		EXEMPT UNLESS FORFEITED	1,320.00
131530	Movie Screening only - maximum 3 hours	Civic Centre	Loc.Gov. 1995	200.00	20.00		220.00
131530	Movie Screening only - maximum 3 hours - Non Profit	Civic Centre	Loc.Gov. 1995	150.00	15.00		165.00

SHIRE OF CARNARVON 2020/2021 FEES AND CHARGES SCHEDULE

ACCOUNT	DESCRIPTION	DEPARTMENT	ACT	2020/21 NET FEE (\$)	GST (\$)	GST STATUS	2020/21 FEE (\$)
	CIVIC CENTRE - OTHER HIRE FEES						
193530	Hire of Civic Centre Open Space Areas front entrance of Civic Centre complex) - (not available on Saturdays from May until October & December.)	Civic Centre	Loc.Gov. 1995	50.00			55.00
193530	Hire of Civic Centre Open Space Areas back entrance & car park of Civic Centre Complex entrance into and rear areas of Civic Centre complex)	Civic Centre	Loc.Gov. 1995	50.00			55.00
193730	Live Show Promotions service as part of the venue hire package for Live Performances at the Civic Centre	Civic Centre	Loc.Gov. 1995				At cost recovery
	CARNARVON AQUATIC CENTRE						
	<i>No Charge for Carers - must be with person they are caring for and must show Companion card</i>						
132130	Adult Swimming Day Ticket(over 16 years of age)	Development Services	Loc.Gov. 1995	4.32	0.43		4.75
132130	Junior Swimming Day Ticket(persons 4 -16 years of age)	Development Services	Loc.Gov. 1995	2.95	0.30		3.25
132130	Children Under Four Years	Development Services	Loc.Gov. 1995				FREE
132130	Family Swimming Day Ticket(2 adults and 2 children under 16)	Development Services	Loc.Gov. 1995	11.82	1.18		13.00
132130	Senior Citizens Entrance	Development Services	Loc.Gov. 1995	2.73	0.27		3.00
132130	Spectators of all age entrance	Development Services	Loc.Gov. 1995				FREE
132130	Family Season Pass	Development Services	Loc.Gov. 1995	395.45	39.55		435.00
132130	Senior Citizens Season Pass	Development Services	Loc.Gov. 1995	113.64	11.36		125.00
132130	Adult Season Pass	Development Services	Loc.Gov. 1995	195.45	19.55		215.00
132130	Adult Half Season Pass	Development Services	Loc.Gov. 1995	113.64	11.36		125.00
132130	Junior Season Pass(16 years and under)	Development Services	Loc.Gov. 1995	127.27	12.73		140.00
132130	Junior Half Season Pass(16 years and under)	Development Services	Loc.Gov. 1995	77.27	7.73		85.00
132130	10 Day Adult Pass	Development Services	Loc.Gov. 1995	33.64	3.36		37.00
132130	10 Day Child Pass	Development Services	Loc.Gov. 1995	20.00	2.00		22.00
132130	Administration Fee for Commercial Users	Development Services	Loc.Gov. 1995	59.09	5.91		65.00
132130	Venue Hire Per Hour - no alcohol	Development Services	Loc.Gov. 1995	118.18	11.82		130.00
132130	Pool Hire - Lane Fee (or equivalent area)	Infrastructure Services	Loc.Gov.1995	11.36	1.14		12.50
	LIBRARY FEES & CHARGES						
135430	Activity Fee	Community Services					AS PER ADVERTISED COST
	<i>Activity Fee - No Charge for Carers - must be with person they are caring for and must show Companion card</i>						
135430	Photocopying/Internet Printing - A4 Sheets Black & White (cost per sheet)	Community Services	Loc.Gov. 1995	0.36	0.05		0.40
135430	Photocopying/Internet Printing - A3 Sheets Black & White	Community Services	Loc.Gov. 1995	0.55	0.09		1.00
135430	Photocopying/Internet Printing - A4 Sheets (Colour)	Community Services	Loc.Gov. 1995	0.50	0.09		1.00
135430	Photocopying/Internet Printing - A3 Sheets (Colour)	Community Services	Loc.Gov. 1995	0.68	0.09		2.00
135430	Faxes - Within W.A. - fixed fee of \$3.30 plus 30 cents per page	Community Services	Loc.Gov. 1995	3.00	0.30		3.30
135430	Faxes - Other States within Australia - fixed fee of \$4.40 plus 30 cents per pg.	Community Services	Loc.Gov. 1995	4.00	0.40		4.40
135430	Faxes - International - fixed fee of \$6.60 plus 30 cents per page	Community Services	Loc.Gov. 1995	6.00	0.60		6.60
135430	Faxes - Receiving faxes	Community Services	Loc.Gov. 1995	0.18	0.02		0.20
135730	Scanning Fee	Community Services	Loc.Gov. 1995	0.36	0.04		0.40
	1 Hour Free per day for customers. Additional internet computer use charged as per below:						
135730	Internet Computer Use per 30 mins	Community Services	Loc.Gov. 1995	2.27	0.23		2.50
135730	Internet Computer Use per 60 mins	Community Services	Loc.Gov. 1995	3.64	0.36		4.00
135730	Internet Computer Use per 2 hours	Community Services	Loc.Gov. 1995	5.45	0.55		6.00
	1 Hour Free per day for customers. Additional wireless internet use charged as per below:						
135730	Wireless Internet - \$2.50 per half hour	Community Services	Loc.Gov. 1995	2.27	0.23		2.50
135730	Wireless Internet - \$4.00 per hour	Community Services	Loc.Gov. 1995	3.64	0.36		4.00
135730	Wireless Internet - \$6.00 per two hours	Community Services	Loc.Gov. 1995	5.45	0.55		6.00
135430	Lost and Damaged Books Charged at Depreciated Value	Community Services	Loc.Gov. 1995				AT NET PRESENT VALUE PER STATE LIBRARY
135430	Administration Fee for Overdue Items	Community Services	Loc.Gov. 1995	10.00	1.00		11.00
135430	Library Card Replacement	Community Services	Loc.Gov. 1995	3.18	0.32		3.50
156130	Function Room Hire Fees per day (minimum 4 hours) - Commercial	Community Services	Loc.Gov. 1995	109.09	10.91		120.00
156130	Function Room Hire Fees per hour - Commercial	Community Services	Loc.Gov. 1995	33.64	3.36		37.00
156130	Function Room Hire Fees per day (minimum 4 hours) - Non-profit Community Groups	Community Services	Loc.Gov. 1995	77.27	7.73		85.00
156130	Function Room Hire Fees per hour - Non-profit Community Groups	Community Services	Loc.Gov. 1995	23.64	2.36		26.00
156130	Cancellation Fees of 10% of total booking fee if cancelled less than 7 days prior	Community Services	Loc.Gov. 1995				AT COST
	ART GALLERY						
	<i>Note: no charge for charitable organisations and/or school groups</i>						
156030	Art gallery fee (per exhibition) - Local Artists	Community Services	Loc.Gov. 1995	68.18	6.82		75.00
156030	Art gallery fee (per exhibition) - Other Artists	Community Services	Loc.Gov. 1995	136.36	13.64		150.00
156030	After Hours Staffing (per hour)	Community Services	Loc.Gov. 1995	45.45	4.55		50.00
156030	Gallery/Function Room Cleaning - Post Hire	Community Services	Loc.Gov. 1995	100.00	10.00		110.00

SHIRE OF CARNARVON 2020/2021 FEES AND CHARGES SCHEDULE

ACCOUNT	DESCRIPTION	DEPARTMENT	ACT	2020/21 NET FEE (\$)	GST (\$)	GST STATUS	2020/21 FEE (\$)	
BASTON PAVILION								
132630	Functions Baston Pavilion (1 Hour)	Community Services	Loc.Gov. 1995	27.27	2.73		30.00	
132630	Functions Baston Pavilion (4 Hours)	Community Services	Loc.Gov. 1995	81.82	8.18		90.00	
132630	Functions Baston Pavilion (8 Hours)	Community Services	Loc.Gov. 1995	150.00	15.00		165.00	
TRUST	BOND - Function with No Alcohol	Community Services	Loc.Gov. 1995	500.00		EXEMPT UNLESS FORFEITED	500.00	
TRUST	Key Deposit per key	Community Services	Loc.Gov. 1995	50.00		EXEMPT UNLESS FORFEITED	50.00	
SPORTS GROUNDS COMMERCIAL USE HIRE (TOWN OVAL/FESTIVAL GROUNDS/SOCCER GROUNDS)								
132830/133130	Commercial Sports Ground Hire (e.g. Circus, Trade Displays, Concerts or Carnivals) (Development Application Fee may be applicable)	Community Services	Loc.Gov. 1995	868.18	86.82		955.00	
129530	Development Application Fee for Commercial Sports Ground Hire	Community Services	Loc.Gov. 1995	Refer to Planning and Development Act Fees & Charges				
TRUST	BOND - Function with No Alcohol	Community Services	Loc.Gov. 1995	1,210.00		EXEMPT UNLESS FORFEITED	1,210.00	
TRUST	BOND - Function with Alcohol	Community Services	Loc.Gov. 1995	2,420.00		EXEMPT UNLESS FORFEITED	2,420.00	
TRUST	Key Deposit per key	Community Services	Loc.Gov. 1995	50.00		EXEMPT UNLESS FORFEITED	50.00	
SEASONAL SPORTS GROUND & FACILITY HIRE BY SPORTING GROUPS (TOWN OVAL/FESTIVAL GROUNDS/SOCCER GROUNDS)								
132830/133130	Senior Registered Player 18 years+ (Per Player)	Community Services	Loc.Gov. 1995	34.55	3.45		38.00	
132830/133130	Juniors- Per Club With 25 or More Players	Community Services	Loc.Gov. 1995	343.64	34.36		378.00	
132830/133130	Juniors- Per Club With Under 25 Players	Community Services	Loc.Gov. 1995	229.45	22.95		252.40	
OTHER SPORTS GROUND HIRE - NON-COMMERCIAL (TOWN OVAL/FESTIVAL GROUNDS/SOCCER GROUNDS)								
132830/133130	Grounds Hire per hour (minimum 4 hours)	Community Services	Loc.Gov. 1995	11.82	1.18		13.00	
132830/133130	Grounds Hire with Lights per hour	Community Services	Loc.Gov. 1995	22.73	2.27		25.00	
SEASONAL HIRE OF BASKETBALL/NETBALL COURTS								
132830/133130	Senior Registered Player 18 years+ (Per Player)	Community Services	Loc.Gov. 1995	34.55	3.45		38.00	
132830/133130	Junior Registered Player	Community Services	Loc.Gov. 1995	13.64	1.36		15.00	
132830/133130	Casual/Non-club Court Hire (Daily rate)	Community Services	Loc.Gov. 1995	75.45	7.55		83.00	
132830/133130	Light Use (Per hour)	Community Services	Loc.Gov. 1995	9.73	0.97		10.70	
TRUST	BOND payment for hire of courts	Community Services	Loc.Gov. 1995	500.00		EXEMPT UNLESS FORFEITED	500.00	
PREMIER OVAL PAVILLION HIRE								
132830/133130	Functions/Meeting Room One hour	Community Services	Loc.Gov. 1995	27.27	2.73		30.00	
132830/133130	Functions/Meeting Room Four hour	Community Services	Loc.Gov. 1995	104.55	10.45		115.00	
132830/133130	Functions/Meeting Room Eight hour	Community Services	Loc.Gov. 1995	209.09	20.91		230.00	
132830/133130	Change room Four hour	Community Services	Loc.Gov. 1995	46.36	4.64		51.00	
132830/133130	Change room Eight hour	Community Services	Loc.Gov. 1995	81.82	8.18		90.00	
TRUST	BOND - Function with No Alcohol	Community Services	Loc.Gov. 1995	500.00		EXEMPT UNLESS FORFEITED	500.00	
TRUST	BOND - Function with Alcohol	Community Services	Loc.Gov. 1995	1,000.00		EXEMPT UNLESS FORFEITED	1,000.00	
TRUST	Key Deposit per key	Community Services	Loc.Gov. 1995	50.00		EXEMPT UNLESS FORFEITED	50.00	
PARKS & RESERVES								
133830	Hire Fee per hour	Community Services	Loc.Gov. 1995	59.09	5.91		65.00	
TRUST	BOND - Function with No Alcohol	Community Services	Loc.Gov. 1995	500.00		EXEMPT UNLESS FORFEITED	500.00	
TRUST	BOND - Function with Alcohol	Community Services	Loc.Gov. 1995	1,000.00		EXEMPT UNLESS FORFEITED	1,000.00	
TRUST	Key Deposit per key	Community Services	Loc.Gov. 1995	50.00		EXEMPT UNLESS FORFEITED	50.00	
OTHER - EVENT APPLICATION FEES								
	Supply of rubbish bins for events as per Event Application	Community Services	Loc.Gov. 1995				\$10/PER BIN	
	Provision for supply of rubbish bins for events, per day including days before and days after event as per Event Application	Community Services	Loc.Gov. 1995				\$5/PER DAY, PER BIN	
OTHER HIRE FEES								
160230	Business/Commercial Day Hire of Full Sound System (including microphone)	Community Services	Loc.Gov. 1995	181.82	18.18		200.00	
160230	Business/Commercial Day Hire of Speakers & Console (not including microphone)	Community Services	Loc.Gov. 1995	90.91	9.09		100.00	
160230	Not Profit/Charitable Day Hire of Full Sound System (including microphone)	Community Services	Loc.Gov. 1995	90.91	9.09		100.00	
160230	Not Profit/Charitable Day Hire of Speakers & Console (not including microphone)	Community Services	Loc.Gov. 1995	45.45	4.55		50.00	
SHIRE NEWSLETTER Please Note: 50% discount applies for Non-profit/ Charitable group)								
160230	Advertising in an edition of the Shire Newsletter A4 page	Community Services	Loc.Gov. 1995	181.82	18.18		200.00	
160230	Advertising in an edition of the Shire Newsletter A5 page	Community Services	Loc.Gov. 1995	109.09	10.91		120.00	
160230	Advertising in an edition of the Shire Newsletter A6 page	Community Services	Loc.Gov. 1995	63.64	6.36		70.00	

SHIRE OF CARNARVON 2020/2021 FEES AND CHARGES SCHEDULE

ACCOUNT	DESCRIPTION	DEPARTMENT	ACT	2020/21 NET FEE (\$)	GST (\$)	GST STATUS	2020/21 FEE (\$)
TRANSPORT							
PASSENGER LEVIES AT CARNARVON AIRPORT TERMINAL (R.P.T)							
141830	a) Full Fare Passengers (including children under 12 years - Current Tender)	Community Services	Loc.Gov.1995				AS PER NEGOTIATED CONTRACT PRICE
141830	a) Full Fare Passengers	Community Services	Loc.Gov.1995	20.91	2.09		23.00
141830	b) Passengers under twelve years of age	Community Services	Loc.Gov.1995	11.82	1.18		13.00
AIRCRAFT LANDING FEES							
Fixed wing aircraft for each landing at Carnarvon Airport of a fixed wing aircraft where the maximum take off weight of that aircraft is (where a negotiated contract price has not been set):-							
141730	a) Less than 2000kg,	Community Services	Loc.Gov.1995				\$13.27 per 1000kg or part thereof with a minimum monthly charge of \$23.45 plus GST.
141730	b) More than 2000kg and less than or equal to 15,000kg	Community Services	Loc.Gov.1995				\$22.45 for each 1000kg of part thereof plus GST.
141730	c) More than 15,000kg	Community Services	Loc.Gov.1995				\$27.55for each 1000kg or part thereof plus GST.
141730	d) Rotary Winged Aircraft:	Community Services	Loc.Gov.1995				For each landing \$13.27/1000kg plus GST
LOCALLY BASED AIRCRAFT							
141730	a) Annual Rate Charge - this allows for unlimited number of take-offs and landings and no parking fee's.	Community Services	Loc.Gov.1995				\$575.73 per 1,000 kg take off weight plus GST
141730	b) Annual Rate Charge - this allows for unlimited number of take-offs and landings and no parking fee's.	Community Services	Loc.Gov.1995				Pro rata, based on weight of Item 3a. E.g. aircraft weighing 300kg = \$575.73x300/1000
CORAL BAY AIRPORT LANDING FEES							
148030	Fixed wing local aircraft for each landing at Coral Bay Airport	Community Services	Loc.Gov.1995				\$5.00 (GST Inc.) for each landing, per local aircraft
148030	Fixed wing aircraft for each landing at Coral Bay Airport	Community Services	Loc.Gov.1995				\$8.00 (GST Inc.) for each landing, per aircraft
DEPARTMENT OF DEFENCE LANDING FEES							
141630	As per Australian Airports Association Agreement						
OTHER AIRPORT CHARGES							
142130	Environmental Charge (set fee plus charge of consumables used for fuel and oil spill clean-up by Aerodrome staff)	Community Services	Loc.Gov.1995				\$86.64 charge plus charge of consumables (plus GST)
142130	Aerodrome Reporting Officer [Non-Critical] call-out charge	Community Services	Loc.Gov.1995	86.64	8.66		95.30
ECONOMIC SERVICES							
BUILDING SECTION							
NON-STATUTORY							
145030	Search Fee's/Property Enquiry	Building	Loc.Gov.1995	63.64	6.36		70.00
145030	Archive Retrieval (fee must be paid before retrieval of plans)	Building	Loc.Gov.1995	63.64	6.36		70.00
Building plans previous to 1975 may not exist/cannot be found due to the plans being lost. Written consent (signed in ink) from owners must be obtained before an individual/group may view or have a copy of any previous plans/building approvals.							
	Photocopy/Printing Charge (including digitised copies) (there is an additional \$5 charge for colour copies).	Building	Loc.Gov.1995				
145030	A0 Size sheet - Black and white	Building	Loc.Gov.1995	12.00	1.20		13.20
145030	A1 Size sheet - Black and white	Building	Loc.Gov.1995	12.00	1.20		13.20
145030	A2 Size sheet - Black and white	Building	Loc.Gov.1995	6.50	0.65		7.15
145030	B1 Size sheet - Black and white	Building	Loc.Gov.1995	2.00	0.20		2.20
145030	A3 Size sheet - Aerial view or "Site Plan" to scale B&W	Building	Loc.Gov.1995	3.20	0.32		3.52
145030	A4 Size sheet - Aerial view or "Site Plan" to scale B&W	Building	Loc.Gov.1995	2.10	0.21		2.31
STATUTORY							
T1271	Building Construction Industry Training Fund (BCITF)	Building					(0.2% of estimated current value of works over \$20,000)
BUILDING SERVICES LEVY (BSL)							
T1272	The building services levy is payable to the local government (also known as the permit authority) when the applications are made. The table below sets out the levy in respect to building approval certificates and permits.						
144630	Building Permit	Building	Loc.Gov.1995				0.137% of the estimated value of the building work, but not less than \$61.65
144630	Demolition Permit	Building	Loc.Gov.1995				0.137% of the estimated value of the building work, but not less than \$61.66
144630	Occupancy Permit for approved building work	Building	Loc.Gov.1995	61.65		NO GST	61.65
144630	Building Approval Certificate for approved building work	Building	Loc.Gov.1995	61.65		NO GST	61.65
144630	Occupancy Permit for Unauthorised Building Work	Building	Loc.Gov.1995				0.274% of the estimated value of the building work, but not less than \$123.30
144630	Building Approval Certificate for Unauthorised Building Work	Building	Loc.Gov.1995				0.274% of the estimated value of the building work, but not less than \$123.31

SHIRE OF CARNARVON 2020/2021 FEES AND CHARGES SCHEDULE

ACCOUNT	DESCRIPTION	DEPARTMENT	ACT	2020/21 NET FEE (\$)	GST (\$)	GST STATUS	2020/21 FEE (\$)
ECONOMIC SERVICES CONTINUED							
DIVISION 1 - APPLICATIONS FOR BUILDING PERMITS, DEMOLITION PERMITS							
	Certified application for a building permit (s. 16(1))		Building Act 2011 & Building regulations 2012 Schedule 2 Division 2				
144630	(a) for building work for a Class 1 or Class 10 building or incidental structure	Building		0.19% of the estimated value of the building work, but not less than \$105.00			
144630	(b) for building work for a Class 2 to Class 9 building or incidental structure	Building		0.09% of the estimated value of the building work, but not less than \$105.00			
144630	Uncertified application for a building permit	Building	Building Act 2011 & Building regulations 2012 Schedule 2 Division 2	0.32% of the estimated value of the building work, but not less than \$105.00			
	Application for a demolition permit (s. 16(1))		Building Act 2011 & Building regulations 2012 Schedule 2 Division 1				
144630	(a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure	Building		105.00		NO GST	105.00
144630	(b) for demolition work in respect of a Class 2 to Class 9 building	Building		\$105.00 for each storey of the building			
144630	Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	Building	Building Act 2011 & Building regulations 2012 Schedule 2 Division 1	105.00		NO GST	105.00
DIVISION 2 - APPLICATION FOR OCCUPANCY PERMITS & BUILDING APPROVAL CERTIFICATES (Building Regulations 2012)							
144630	Application for an occupancy permit for a completed building (s.46)	Building	Building Act 2011 & Building regulations 2012 Schedule 2 Division 2	105.00		NO GST	105.00
144630	Application for a temporary occupancy permit for an incomplete building (s.47)	Building	Building Act 2011 & Building regulations 2012 Schedule 2 Division 2	105.00		NO GST	105.00
144630	Application for modification of an occupancy permit for additional use of a building on a temporary basis (s.48)	Building	Building Act 2011 & Building regulations 2012 Schedule 2 Division 2	105.00		NO GST	105.00
144630	Application for a replacement occupancy permit for permanent change of the building's use, classification (s.49)	Building	Building Act 2011 & Building regulations 2012 Schedule 2 Division 2	105.00		NO GST	105.00
144630	Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s.50 (1) or (2))	Building	Building Act 2011 & Building regulations 2012 Schedule 2 Division 2	\$11.60 for each strata unit covered by the application, but not less than \$115.00			
144630	Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51 (2))	Building	Building Act 2011 & Building regulations 2012 Schedule 2 Division 2	0.18% of the estimated value of the unauthorised work as determined by the permit authority, but not less than \$105.00			
144630	Application for a building approval certificate for a building in respect of which unauthorised work has been done (s.51(3))	Building	Building Act 2011 & Building regulations 2012 Schedule 2 Division 2	0.38% of the estimated value of the unauthorised work as determined by the permit authority, but not less than \$105.00			
144630	Application to replace an occupancy permit for an existing building (s.52(1))	Building	Building Act 2011 & Building regulations 2012 Schedule 2 Division 2	105.00		NO GST	105.00
144630	Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))	Building	Building Act 2011 & Building regulations 2012 Schedule 2 Division 1	105.00		NO GST	105.00
144630	Application to extend the time during which an occupancy permit or building approval certificate has effect (s.65(3)(a))	Building	Building Act 2011 & Building regulations 2012 Schedule 2 Division 1	105.00		NO GST	105.00
OTHER APPLICATION FEES							
144630	Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	Building	Building Act 2011 & Building regulations 2012 Schedule 2 Division 3	2,160.15		NO GST	2,160.15

SHIRE OF CARNARVON 2020/2021 FEES AND CHARGES SCHEDULE

ACCOUNT	DESCRIPTION	DEPARTMENT	ACT	2020/21 NET FEE (\$)	GST (\$)	GST STATUS	2020/21 FEE (\$)
ECONOMIC SERVICES CONTINUED							
INSPECTION FEES							
	Request for BAL Assessment Report and Certificate - fee is per hour	Building		118.18	11.82		130.00
144630	Inspections (hourly rates includes travel time)	Building	Loc.Gov.1995	136.36	13.64		150.00
144630	Smoke Alarm Approval Fee	Building	Building Regulations 2012 Part 8. Div. 3 - Smoke Alarms Reg. 61 (3) (b)	163.09	16.31		179.40
144630	Materials on Street (Hoarding Licence) (per month x m ²)	Building	Loc.Gov.1995	0.91	0.09		1.00
145130	Swimming Pool Inspection other (request outside of 4 yearly inspections)	Building	Loc.Gov.1995	72.73	7.27		80.00
145130	Swimming Pool Inspection (charged on rates notice MAX 57.25) (annual fee to cover 4 yearly inspections)	Building	Loc.Gov.1995	53.14	5.31		58.45
144630	Monthly Building Statistics per annum	Building	Loc.Gov.1995	116.36	11.64		128.00
SHIRE CERTIFYING SERVICES							
144630	Certificate of Design Compliance Assessment (hourly rate)	Building	Building Act 2011	160.00	16.00		176.00
144630	CERTIFICATE OF CONSTRUCTION COMPLIANCE (provide for approved buildings)	Building	Building Act 2011	163.64	16.36		180.00
144630	CERTIFICATE OF BUILDING COMPLIANCE (provide for unauthorised work)	Building	Building Act 2011	163.64	16.36		180.00

SHIRE OF CARNARVON 2020/2021 FEES AND CHARGES SCHEDULE

ACCOUNT	DESCRIPTION	DEPARTMENT	ACT	2020/21 NET FEE (\$)	GST (\$)	GST STATUS	2020/21 FEE (\$)
PLANNING SECTION							
PLANNING & DEVELOPMENT ACT FEES & CHARGES							
129530	Item 1: Determining a development application (other than for an extractive industry) where the development has not been carried out and the estimated cost of the development is:-	Planning	Planning and Development Regulations 2009				
	(a) not more than \$50,000			147.00		NO GST	147.00
	(b) more than \$50,000 but not more than \$500,000					0.32% of the estimated cost of development	
	(c) more than \$500,000 but not more than \$2.5 million					\$1,700 + 0.257% for every \$1 in excess of \$500,000	
	(d) more than \$2.5 million but not more than \$5 million					\$7,161 + 0.206% for every \$1 in excess of \$2.5 million	
	(e) more than \$5 million but not more than \$21.5 million					\$12,633 + 0.123% for every \$1 in excess of \$5 million	
	(f) more than \$21.5 million			34,196.00		NO GST	34,196.00
129530	Item 2: Determining a development application for an extractive industry where the development has commenced or been carried out		Planning and Development Regulations 2009				THE FEE IN ITEM 1 PLUS, BY WAY OF PENALTY, TWICE THAT FEE
129530	Item 3: Determining a development application for an extractive industry where the development has not commenced or been carried out	Planning	Planning and Development Regulations 2009	739.00		NO GST	739.00
129530	Item 4: Determining a development application for an extractive industry where the development has commenced or been carried out	Planning	Planning and Development Regulations 2009				THE FEE IN ITEM 3 PLUS, BY WAY OF PENALTY, TWICE THAT FEE
129530	Item 5A: Determining an application to amend or cancel development approval (this applies where a determination has already been given by the Shire or where amended plans are submitted and not requested by the Shire)	Planning	Planning and Development Regulations 2009	295.00		NO GST	295.00
129530	Item 5: Providing subdivision clearance for:-	Planning	Planning and Development Regulations 2009				
	(a) not more than 5 lots	Planning				\$73.00 per lot	
	(b) more than 5 lots but not more than 195 lots	Planning				\$73.00 per lot for the first 5 lots and then \$35.00 per lot	
	(c) more than 195 lots	Planning				7,393.00	
129530	Hourly rates for scheme amendments, structure plans, activity centre plans and local development plans set as per Part 7 Regulation 48: -	Planning	Planning and Development Regulations 2009 - Part 7 of Reg 48 (5) Sch 4				
	(a) Executive Manager of Development Services	Planning	Loc.Gov.1995	90.91	9.09		100.00
	(b) Senior Planner/Manager	Planning	Loc.Gov.1995	68.18	6.82		75.00
	(c) Planning Officer	Planning	Loc.Gov.1995	37.27	3.73		41.00
	(d) Secretary or Administrative Officer	Planning	Loc.Gov.1995	30.91	3.09		34.00
Determining an Application for a Home Occupation -							
129930	Item 6: Determining an initial application for approval of a home occupation where the home occupation has not commenced	Planning	Planning and Development Regulations 2009	222.00		NO GST	222.00
129930	Item 7: Determining an initial application where the home based business/occupation (including cottage industry) has commenced	Planning	Planning and Development Regulations 2009				THE FEE IN ITEM 6 PLUS, BY WAY OF PENALTY, TWICE THAT FEE
129930	Item 8: Determining an application for the renewal of an approval of a home based business/occupation (including cottage industry) where the application is made before the approval expires	Planning	Planning and Development Regulations 2009	73.00		NO GST	73.00
129930	Item 9: Determining an application for the renewal of an approval of home based business/occupation (including cottage industry) where the application is made after the approval has expired.	Planning	Planning and Development Regulations 2009				THE FEE IN ITEM 8 PLUS, BY WAY OF PENALTY, TWICE THAT FEE
129530	Item 10: Determining an application for a Change of Use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out.	Planning	Planning and Development Regulations 2009	295.00		NO GST	295.00
129530	Item 11: Determining an application for a Change of Use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out.	Planning	Planning and Development Regulations 2009				THE FEE IN ITEM 10 PLUS, BY WAY OF PENALTY, TWICE THAT FEE
129530	Item 12: Providing a zoning certificate	Planning	Planning and Development Regulations 2009	73.00		NO GST	73.00
129530	Item 13: Replying to a property settlement certificate	Planning	Planning and Development Regulations 2009	73.00		NO GST	73.00
129530	Item 14: Providing written planning advice (fee charged at the discretion of the Executive Manager Development Services)	Planning	Planning and Development Regulations 2009	66.36	6.64		73.00
Mapping Services (there is an additional \$5 for colour copies) -							
145030	A1/A0 Maps Printed - Black & White	Planning	Loc.Gov.1995	10.00	1.00		11.00
145030	A2 Maps Printed - Black & White	Planning	Loc.Gov.1995	5.00	0.50		5.50
145030	A3 Maps Printed - Black & White	Planning	Loc.Gov.1995	0.91	0.09		1.00
129530	Production of Specialised Planning Maps	Planning	Loc.Gov.1995				PER HOUR COST AS PER ITEM 23

SHIRE OF CARNARVON 2020/2021 FEES AND CHARGES SCHEDULE

ACCOUNT	DESCRIPTION	DEPARTMENT	ACT	2020/21 NET FEE (\$)	GST (\$)	GST STATUS	2020/21 FEE (\$)
PLANNING SECTION CONTINUED							
Preparation of Scheme Amendments and Development Plans:							
129530	*Basic Scheme Amendment	Planning	Loc.Gov.1995	2,420.00		NO GST	2,420.00
129530	*Standard Scheme Amendment (50% refundable if not advertised)	Planning	Loc.Gov.1995	4,840.00		NO GST	4,840.00
129530	*Complex Scheme Amendment (50% refundable if not advertised)	Planning	Loc.Gov.1995	9,680.00		NO GST	9,680.00
129530	Providing copy of an Approval and endorsed plans	Planning	Loc.Gov.1995	50.00		NO GST	50.00
128130	Subdivision re-inspection fee	Planning	Loc.Gov.1995				25% OF THE FEE IN ITEM 5
129530	Clearance of Planning Related Conditions	Planning	Loc.Gov.1995				25% OF THE FEE IN ITEM 1
129530	Provision of a Certificate of Title (through Landgate - cost recovery)	Planning	Loc.Gov.1995	30.00			30.00
	Research Fee for Planning Information	Planning	Loc.Gov.1995				PER HOUR COST AS PER ITEM 23
Per hour cost for specialised services -							
129530	Executive Manager	Planning	Loc.Gov.1995	90.91	9.09		100.00
129530	Manager/Senior Planner	Planning	Loc.Gov.1995	68.18	6.82		75.00
129530	Planning Officer	Planning	Loc.Gov.1995	37.27	3.73		42.00
129530	Other staff e.g. Environmental Health Officer	Planning	Loc.Gov.1995	37.27	3.73		42.00
129530	Administrative Officer	Planning	Loc.Gov.1995	30.91	3.09		34.00
Advertisements for Scheme Amendments, Structure Plans & Amendments, Outline Development Plans & Amendments,							
145030	Sign-on-site (per site), A3 affixed to existing structure	Planning	Loc.Gov.1995	22.73	2.27		25.00
145030	Sign-on-site (per site), A3 heavy duty	Planning	Loc.Gov.1995	113.64	11.36		125.00
145030	Sign-on-site (per site), pylon sign	Planning	Loc.Gov.1995				(COST + 15%) + GST (COST+ 15%)
145030	Notice published in The Midwest Times	Planning	LG Act Part 6, Division 5, Subdivision 2				(COST + 15%) + GST (COST+ 15%)
145030	Notice published in The West Australian (WALGA rate)	Planning	LG Act Part 6, Division 5, Subdivision 2				(COST + 15%) + GST (COST+ 15%)
145030	Government Gazette Publication	Planning	LG Act Part 6, Division 5, Subdivision 2				AT COST
REQUESTS FOR PLANNING & DEVELOPMENT INFORMATION							
129630	S40 Certificate - Liquor License (per request)	Planning	Liquor Lic. Act	241.00	24.10		265.10
129630	S70A / Restrictive Covenant Request (per request)	Planning	Land Admin Act 1997	318.18	31.82		350.00
129630	Road and/or Pedestrian Access Way Closure (per request)	Planning	Land Admin Act 1997	1,000.00	100.00		1,100.00
129630	S60/62 Motor Vehicles Repair Application (per request)	Planning	LG Act Part 6, Division 5, Subdivision 2; Refers to Motor Vehicle Repairers Act 2003	136.36	13.64		150.00

SHIRE OF CARNARVON 2020/2021 FEES AND CHARGES SCHEDULE

ACCOUNT	DESCRIPTION	DEPARTMENT	ACT	2020/21 NET FEE (\$)	GST (\$)	GST STATUS	2020/21 FEE (\$)
	VISITOR CENTRE						
	MEMBERSHIP FEES						
170130	Membership Package - Brochure (Outside of the Shire of Carnarvon ONLY)	Visitor Centre	Loc.Gov.1995	70.00	7.00		77.00
170130	Membership Package - Event & Community	Visitor Centre	Loc.Gov.1995	100.00	10.00		110.00
170130	Membership Package - Local businesses	Visitor Centre	Loc.Gov.1995	150.00	15.00		165.00
170130	Membership Package - Premium (per annum)	Visitor Centre	Loc.Gov.1995	400.00	40.00		440.00
170130	Membership Package - Medium	Visitor Centre	Loc.Gov.1995	300.00	30.00		330.00
170130	Additional Brochure (All Membership Levels)	Visitor Centre	Loc.Gov.1995	20.00	2.00		22.00
170130	Business Cards	Visitor Centre	Loc.Gov.1995	50.00	5.00		55.00
170130	Additional Membership Options - Bookeasy changes (min. one hour) for all membership packages, including non-members	Visitor Centre	Loc.Gov.1995	20.00	2.00		22.00
170130	Display Boards (Visitor Centre OR Airport)- Maximum of 4 applications (non-for profit) (1 year term only)	Visitor Centre	Loc.Gov.1995	90.91	9.09		100.00
170130	Display Boards (Visitor Centre OR Airport) - Maximum of 4 applications (1 year term only - all other membership levels)	Visitor Centre	Loc.Gov.1995	200.00	20.00		220.00
170130	Additional Membership Options -Visitor Info Bay - T Junction site - Non-members	Visitor Centre	Loc.Gov.1995	200.00	20.00		220.00
170130	Additional Membership Options -Visitor Info Bay - T Junction site - All Membership Levels	Visitor Centre	Loc.Gov.1995	150.00	15.00		165.00
170630	Website Listing and Brochure Display Membership Package (Available for tourism businesses outside the Carnarvon/Coral Bay district)	Visitor Centre	Loc.Gov.1995	100.00	10.00		110.00
	HOLIDAY PLANNER						
	NON-MEMBER RATES:						
170630	Back Page advertisement rate (Includes 1/8 Page within Destination Guide)	Visitor Centre	Loc.Gov.1995	3,000.00	300.00		3,300.00
170630	Full Page advertisement rate	Visitor Centre	Loc.Gov.1995	2,800.00	280.00		3,080.00
170630	Half Page advertisement rate	Visitor Centre	Loc.Gov.1995	1,600.00	160.00		1,760.00
170630	1/4 Page advertisement rate	Visitor Centre	Loc.Gov.1995	850.00	85.00		935.00
170630	1/8 Page advertisement rate	Visitor Centre	Loc.Gov.1995	500.00	50.00		550.00
170630	Business Listing advertisement rate	Visitor Centre	Loc.Gov.1995	200.00	20.00		220.00
170630	Special Content Feature advertisement rate	Visitor Centre	Loc.Gov.1995	500.00	50.00		550.00
	PREMIUM/INTERMEDIATE MEMBER RATES:						
170630	Back Page advertisement rate (Includes 1/8 Page within Destination Guide)	Visitor Centre	Loc.Gov.1995	2,800.00	280.00		3,080.00
170630	Full Page advertisement rate	Visitor Centre	Loc.Gov.1995	2,400.00	240.00		2,640.00
170630	Half Page advertisement rate	Visitor Centre	Loc.Gov.1995	1,350.00	135.00		1,485.00
170630	1/4 Page advertisement rate	Visitor Centre	Loc.Gov.1995	730.00	73.00		803.00
170630	1/8 Page advertisement rate	Visitor Centre	Loc.Gov.1995	450.00	45.00		495.00
	STANDARD/NOT FOR PROFIT MEMBER RATES:						
170630	Back Page advertisement rate (Includes 1/8 Page within Destination Guide)	Visitor Centre	Loc.Gov.1995	2,800.00	280.00		3,080.00
170630	Full Page advertisement rate	Visitor Centre	Loc.Gov.1995	2,400.00	240.00		2,640.00
170630	Half Page advertisement rate	Visitor Centre	Loc.Gov.1995	1,500.00	150.00		1,650.00
170630	1/4 Page advertisement rate	Visitor Centre	Loc.Gov.1995	800.00	80.00		880.00
170630	1/8 Page advertisement rate	Visitor Centre	Loc.Gov.1995	450.00	45.00		495.00
170630	Business Listing advertisement rate	Visitor Centre	Loc.Gov.1995	200.00	20.00		220.00
170630	Special Content Feature advertisement rate	Visitor Centre	Loc.Gov.1995	500.00	50.00		550.00

SHIRE OF CARNARVON 2020/2021 FEES AND CHARGES SCHEDULE

ACCOUNT	DESCRIPTION	DEPARTMENT	ACT	2020/21 NET FEE (\$)	GST (\$)	GST STATUS	2020/21 FEE (\$)
VISITOR CENTRE - OTHER CHARGES							
<i>Please Note: These charges will be issued once the free wifi session has expired on a customer's device. This can be purchased at the front counter at the Visitor Centre.</i>							
Wireless Internet - FREE - 30 minutes							
Wireless Internet - FREE - 1 hour with purchase over \$10 in store							
Wireless Internet - FREE - 3 hours with Accommodation and/or Tour Booking							
170230	Wireless Internet - \$2.50 per half hour	Visitor Centre	Loc.Gov.1995	2.27	0.23		2.50
170230	Wireless Internet - \$4.00 per hour	Visitor Centre	Loc.Gov.1995	4.09	0.41		4.50
170230	Wireless Internet - \$5.50 per two hours	Visitor Centre	Loc.Gov.1995	5.45	0.55		6.00
170030	Photocopying - A4 Sheets (Black & White)	Visitor Centre	Loc.Gov.1995	0.45	0.05		0.50
170030	Photocopying - A3 Sheets (Black & White)	Visitor Centre	Loc.Gov.1995	0.91	0.09		1.00
170030	Photocopying - A4 Sheets (Colour)	Visitor Centre	Loc.Gov.1995	0.91	0.09		1.00
170030	Photocopying - A3 Sheets (Colour)	Visitor Centre	Loc.Gov.1995	1.82	0.18		2.00
170330	Event Ticket Name Change Fee	Visitor Centre	Loc.Gov.1995	2.68	0.27		2.95
170330	Visitors Centre Admin Fee charged on ticket sales for non Council events - NOT via SABO	Visitor Centre	Loc.Gov.1995				3% ON TICKET PRICE
170330	Senior/Pension Discount (Merchandise Only) - <i>Senior or pensioner card must be sighted</i>	Visitor Centre	Loc.Gov.1995				10% DISCOUNT ON SALES OVER \$15.00
170830	This Life Events Advertising Campaign Fee	Visitor Centre	Loc.Gov.1995	3,000.00	300.00		3,300.00
Other Visitors Centre Advertising Fees (not included in "This Life Events" Campaign Fee) -							
170830	Social Media Posts (1x Instagram and 1x Facebook Post)	Visitor Centre	Loc.Gov.1995	20.00	2.00		22.00
170830	Blog Features on Shire of Carnarvon Visitors Centre website	Visitor Centre	Loc.Gov.1995	100.00	10.00		110.00
170830	Adverting on Shire of Carnarvon Visitors Centre website (maximum 1 month per year – Home page – Premium and Intermediate Members only)	Visitor Centre	Loc.Gov.1995	136.36	13.64		150.00
Online Shopping Fees (purchasing goods via Visitors Centre website) -							
170030	Postage and Handling	Visitor Centre	Loc.Gov.1995				At Calculated Cost - Determined by weight of goods purchased and shipping method used.
Retail Prices - Souvenirs/Merchandise (mark up fees) -							
	Retail Prices - Option 1	Visitor Centre	Loc.Gov.1995				5% to 120% mark up on souvenirs/merchandise for retail at the Shire of Carnarvon Visitors Centre.
	Retail Prices - Option 2	Visitor Centre	Loc.Gov.1995				Prices as marked on souvenirs/merchandise for retail at the Shire of Carnarvon Visitors Centre.
VISITOR CENTRE - WALKING TOURS							
	Heritage Walking Tour (ticket cost per person)	Visitor Centre	Loc.Gov.1995	10.00	1.00		11.00
	Foodie Walking Tour (ticket cost per person)	Visitor Centre	Loc.Gov.1995	40.00	4.00		44.00
170430	Commission on operator bookings (tours & accommodation)	Visitor Centre					PER BOOKING SYSTEM COMMISSION RATE
170530	Fresh Water Purchase from Visitor Centre Auto Dispenser (per 20 litres)	Visitor Centre	Loc.Gov.1995	0.91	0.09	GST FREE	1.00
170430	Accommodation Cancellation Fee (less than 24 hours notice)	Visitor Centre	Loc.Gov.1995	22.73	2.27		25.00
VISITOR CENTRE - Courtyard Craft Markets							
170440	*ONE TABLE: Weekly trading fee	Visitor Centre	Loc.Gov.1995	18.18	1.82		20.00
170440	*ONE TABLE: Monthly trading fee	Visitor Centre	Loc.Gov.1995	63.64	6.36		70.00
170440	*ONE TABLE: Annually trading fee	Visitor Centre	Loc.Gov.1995	372.73	37.27		410.00
170440	*TWO TABLES: Weekly trading fee	Visitor Centre	Loc.Gov.1995	22.73	2.27		25.00
170440	*TWO TABLES: Monthly trading fee	Visitor Centre	Loc.Gov.1995	81.82	8.18		90.00
170440	*TWO TABLES: Annually trading fee	Visitor Centre	Loc.Gov.1995	472.73	47.27		520.00

SHIRE OF CARNARVON 2020/2021 FEES AND CHARGES SCHEDULE

ACCOUNT	DESCRIPTION	DEPARTMENT	ACT	2020/21 NET FEE (\$)	GST (\$)	GST STATUS	2020/21 FEE (\$)
OTHER PROPERTY AND SERVICES							
ENGINEERING SECTION							
CROSSOVER INSPECTIONS							
145030	Application fee (includes 1 inspection)	Infrastructure Services	Loc.Gov.1995	81.82	8.18		90.00
145030	Additional Inspections	Infrastructure Services	Loc.Gov.1995	63.64	6.36		70.00
	Note: Vehicle crossover subsidy payment \$850.00 ex GST						
EXCAVATION PERMITS (EXCAVATION WITHIN ROAD RESERVE OR COUNCIL CONTROLLED LAND)							
	Permit Application fee (includes 1 inspection)	Infrastructure Services	Loc.Gov.1995	81.82	8.18		90.00
	Additional Inspections	Infrastructure Services	Loc.Gov.1995	63.64	6.36		70.00
REINSTATEMENT BONDS (BY SURFACE TYPE)							
TRUST	Concrete/Paving (\$/SQM)	Infrastructure Services	Loc.Gov.1995	150.00		NO GST	150.00
TRUST	Sealed (\$/SQM)	Infrastructure Services	Loc.Gov.1995	90.00		NO GST	90.00
TRUST	Unsealed (\$/SQM)	Infrastructure Services	Loc.Gov.1995	50.00		NO GST	50.00
PRIVATE WORKS							
146830	Where GST-inclusive quote is supplied	Infrastructure Services	Loc.Gov.1995			As per quote	
146830	Where GST-inclusive quote is not supplied	Infrastructure Services	Loc.Gov.1995			Actual cost + 15% Admin Charge + GST	
146830	Hire of Street Sweeper with Shire Operator (only within 20km radius of Carnarvon Townsite)	Infrastructure Services	Loc.Gov.1995	181.82	18.18		200.00
146830	Hire of Street Sweeper travel beyond 20km radius of Carnarvon Townsite (per km)	Infrastructure Services	Loc.Gov.1995	4.55	0.45		\$5/km