



SHIRE OF CARNARVON
AGENDA
SPECIAL COUNCIL MEETING
30 SEPTEMBER 2022

Council Chambers, Stuart Street
CARNARVON, West Australia
Phone: (08) 9941 0000
Fax: ((08) 9941 1099
Website – www.carnarvon.wa.gov.au

NOTICE OF MEETING

Notice is hereby given
Shire of Carnarvon
Special Council Meeting
will be held
on Friday 30 September 2022
Council Chambers, Stuart Street Carnarvon
commencing at 8.00am



Andrea Selvey
CHIEF EXECUTIVE OFFICER

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.

INFORMATION ON PUBLIC QUESTION TIME

The following information is provided should you wish to ask a question of Council at the Ordinary Meetings held on a monthly basis.

Please note that questions that have not been filled out on the Submission Form will not be accepted.

- The Local Government Act 1995 allows members of the public to ask questions in regard to any issue relating to the Shire.
- A maximum of 15 minutes will be allowed for public question time and the Presiding Member will allow a maximum of three (3) verbal/written questions per person.
- Prior to asking a question, the speaker must state his/her name and address.
- Members of the public are discouraged from asking questions which contain defamatory remarks, offensive language or questioning the competency of staff or Council members.
- The Presiding Member may nominate a member or officer to answer the question and may also determine that any complex questions requiring research be taken on notice and answered in writing.
- No debate or discussion is allowed to take place on any question or answer.
- A summary of each question asked and the response given will be included in the minutes of the meeting –

Local Government (Administration) Regulations 1996 – Pt 2, r.11 – (in part reads -)

11. Minutes, content of (Act s.5.25(1)(f))

The content of minutes of a meeting of a council or a committee is to include –

(e) a summary of each question raised by members of the public at the meeting and a summary of the response to the question.

Responses to questions that are taken on notice will be responded to as soon as possible.

- If you wish to ask a question, please complete the Public Question Time Submission Form at the back of this information sheet. Alternatively, questions can be submitted in writing to the Shire of Carnarvon 3 days prior to the meeting.

SPECIAL MEETINGS OF COUNCIL

Members of the public are welcome to attend a Special Meeting of Council if open, and ask questions of the Council within the allotted public question time ***subject to the questions being asked only relating to the purpose of the Special Meeting*** (s5.23 of the Act and regulation 12 (4) of the Local Government (Administration) Regulations 1996, the Department of Local Government and Communities Guide to Meetings and Governance Bulletin April 2014 and Guideline No. 3 Managing Public Question Time.)

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1.0 ATTENDANCES , APOLOGIES & APPROVED 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 QUESTION TIME

(In accordance with Section 5.24 of the Local Government Act 1995, a 15 minute public question time is made available to allow members of the public the opportunity of questioning Council on matters concerning them. All questions are to be provided on the Public Question Time Submission Form.)

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

4.1 Annual Budget 2022/2023.....5

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

6.0 CLOSURE

| | |
|--------------------------|---|
| File No: | ADM0027 |
| Date of Meeting: | 30 September 2022 |
| Location/Address: | N/A |
| Name of Applicant: | Shire of Carnarvon |
| Name of Owner: | N/A |
| Author/s: | A. Selvey, Chief Executive Officer |
| Declaration of Interest: | Nil |
| Voting Requirements: | Absolute Majority |
| Previous Report | Nil |
| Schedules | Schedule 4.1 (a)– 2022-2023 Statutory Budget Schedule 4.1 (b) – Schedule of Fees and Charges 2022-2023 |

Authority / Discretion

| | | |
|---|-----------------------|---|
| | Advocacy | When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency. |
| X | Executive | The substantial direction setting and oversight role of the Council. E.g., adopting plans and reports, accepting tenders, directing operations, setting, and amending budgets. |
| | Legislative | Includes adopting local laws, town planning schemes and policies. |
| | Quasi-Judicial | When Council determines an application / matter that directly affects a person's right and interest. The judicial character arises from the obligations to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building licenses, applications for other permits / licenses. |
| | Information | Includes items provided to Council for information purposes only that do not require a decision of Council (i.e. – for noting). |

Summary of Item:

In accordance with S6.2 of the *Local Government Act 1995*, the Annual Budget for the Shire of Carnarvon for the period 1 July 2022 to 30 June 2023 is presented for Council consideration and adoption.

Background:

Each year a Local Government is to prepare an annual budget for its Municipal Fund detailing its total foreseen income and expenditure for the coming financial year. This report presents the budget for the Financial Year 1 July 2022 to 30 June 2023 for Council consideration.

2022 - 2023 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).

Local Governments that apply differential rates must advertise their intention to impose differential rates, consider any public submissions and then apply to the Minister for approval to impose differential rates. The application must take 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. Differential rates have been applied for the 2021/2022 Financial Year.

At the Special Meeting of Council on 29 August 2022, Council resolved as follows:

SCM 1/8/22

COUNCIL RESOLUTION

Cr Fullarton/Cr Vandeleur

OFFICER'S RECOMMENDATION PART ONE

That Council, by Absolute Majority, pursuant to sections 6.33 and 6.36 of the Local Government Act 1995 resolves to:

- 1. Publicly advertise its intention to impose differential rates and invites public submissions for a period of twenty-one days; and*
- 2. Consider any submissions in respect of imposition of differential rates as part of the 2022/2023 Budget deliberations.*
- 3. Adopt the objects and reasons of the differential rates as provided in Schedule 4.1 (c) and publish the document on the Shire of Carnarvon official website.*

OFFICER'S RECOMMENDATION PART TWO

That Council, by Absolute Majority, pursuant to s.6.33 and s.6.35 of the Local Government Act 1995 resolves that should no submissions be received during the public submission period, to progress to seeking approval from the Minister for Local Government to impose differential rates for 2022/2023 and for the objects and reasons as provided in Schedule 4.1(c) and to be adopted as part of the 2022/2023 budget.

CARRIED BY ABSOLUTE MAJORITY F6/A0

As no public submissions were received during the public submission period commencing 30 August 2022 and closing on 22 September 2022, an application was submitted to the Minister seeking approval to impose differential rates. Approval was received on 27 September 2022.

Materiality in Financial Reporting

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.

The Shire has set the follow thresholds on financial reporting to comply with this requirement:

- a) Asset capitalisation threshold of \$5000;
- 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.

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.

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.

Statutory Environment:

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

As part of the Annual Budget process, Council is required to determine the Minimum Payment for each Differential Rating Category for the 2022-23 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 proposed rate in the dollar and minimum rates for each rating category is summarised in the table below.

| Category | Rate in the \$ | | Minimum Rate | | Actual Rateable Valuations | Budget Rate Revenue | Estimated Rate Revenue |
|---------------------------|----------------|---------|--------------|---------|----------------------------|----------------------|------------------------|
| | 21/22 | 22/23 | 21/22 | 22/23 | 22/23 | (Inc. Mins) 21/22 | (Inc. Mins) 22/23 |
| UV Mining | 24.512 | 25.9827 | 400.00 | 450.00 | 848,155 | 133,801 | 224,344 |
| UV Pastoral | 11.11 | 11.8312 | 1158.58 | 1228.00 | 3,162,520 | 271,657 | 381,583 |
| UV Intensive Horticulture | 2.2730 | 2.7126 | 1158.58 | 1228.00 | 20,882,500 | 526,414 | 566,459 |
| GRV Residential | 11.12 | 11.7872 | 1158.58 | 1228.00 | 25,518,217 | 2,915,098 | 3,111,449 |
| GRV Special Use/Rural | 11.12 | 11.7872 | 1158.58 | 1228.00 | 2,131,665 | 249,912 | 264,903 |
| GRV Comm/Industrial | 10.30 | 10.9181 | 1158.58 | 1228.00 | 16,031,808 | 1,670,166 | 1,773,339 |
| | | | | | | | |
| TOTALS | | | | | 68,574,865 | 5,767,048 | \$6,322,079 |
| Specified Area Rate | 0.06833 | 0.07243 | N/A | N/A | \$3,644,983.00 | \$249,061.70 | \$264,005.40 |

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 7%. Instalment interest is set at 6% 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 \$6.60 is set to reflect the administration cost in handling the 2 or 4 instalment options provided to ratepayers. Outstanding rates where no instalment options or special repayment schedules have been committed to will attract penalty interest on outstanding rates of 7%. Where the 2 or 4 instalment options have been chosen by the ratepayer, interest on unpaid rates will be 6%.

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

| Instalment Option | Payment Due Date |
|--|--|
| Proposed rate notice issue date: | 05/10/2022 |
| Option 1 - - Full Payment | 11/11/2022 |
| Option 2- Two Instalment Option First instalment Second and final instalment | 11/11/2022 17/03/2023 |
| Option 3 - Four Payment Option First instalment Second instalment Third instalment Fourth and final instalment | 11/11/2022 13/01/2023 17/03/2023 19/05/2023 |

Relevant Plans and Policy:

Corporate Business Plan 2018 - 2022

Financial Implications:

The proposed budget is balanced with neither a surplus nor a deficiency. A net amount of \$244,753 is proposed to go to Reserves.

Consultation:

Workshops were conducted with Members of Council, and the Strategic Community Plan and Corporate Business Plan were consulted.

Risk Assessment:

Consequence → **EP 3 – Risk Tolerance Chart Used to Determine Risk**

| | | Insignificant 1 | Minor 2 | Major 3 | Critical 4 | Extreme 5 |
|-------------------|---|--------------------|------------|------------|---------------|--------------|
| Likelihood | | | | | | |
| Almost certain | A | High | High | Extreme | Extreme | Extreme |
| Likely | B | Moderate | High | High | Extreme | Extreme |
| Possible | C | Low | Moderate | High | Extreme | Extreme |
| Unlikely | D | Low | Low | Moderate | High | Extreme |
| Rare | E | Low | Low | Moderate | High | High |

| Risk Category | Description | Rating (Consequence x likelihood) | Mitigating Action/s |
|---------------|------------------|-----------------------------------|-------------------------------|
| Financial | Stakeholders may | Low | The budget proposed budget is |

| | | | |
|----------------------------|---|------|--|
| | <p>withdraw funding if the budget is not prepared according to the regulatory framework.</p> <p>Delays to the budget can impact cashflows.</p> | | <p>compliant with applicable Legislation and Regulations.</p> <p>Cashflows are being monitored and can be managed if the budget is adopted as presented and rates notices issued in the first week of October.</p> |
| Health & Safety | NA | NA | |
| Reputation | The reputation of the Shire is impacted by the quality of the services we deliver and the rates and fees we charge. There is a risk that if balance is not achieved ratepayers and residents will be unhappy with either the rates they are charged, or the range and level of service offered. | High | Clear communication on the financial management of the Shire. Improved community engagement and participation in the decision-making process. |
| Service disruption | NA | NA | |
| Compliance | Local Government Act requires Council prepare and adopt an annual budget by 31 August each year. | NA | The budget adoption deadline of 31 August has not been met; however Ministerial approval was requested and received for an extension for budget adoption until 26 October 2022. |
| Property | NA | NA | |
| Environment | NA | NA | |
| Fraud | NA | NA | |

Community & Strategic Objectives:

| ITEM | OUTCOMES AND STRATEGIES |
|-------|--|
| 5.2 | The Shire has a high standard of governance and accountability |
| 5.2.1 | Robust decision-making by culturally aware, well-informed, and supported Councillors |
| 5.2.3 | Risks are well managed |
| 5.2.6 | Compliance with the Local Government Act 1995 and all other relevant legislation and regulations |
| 5.4 | Sound financial and asset management |

Comment:

Attached is the Annual Budget for the Shire of Carnarvon for the Financial year 1 July 2022 to 30 June 2023 for consideration by Council.

Items of note include:

Overall income in this budget is operating and non-operating is \$30,946,800.

The income comprises of operating income as follows:

- Operating grants, subsidies, and contributions of \$13.7million;
- Fees and Charges of \$3.2million;
- Grants for capital works total \$7million;
- New borrowings of \$1,821, 053 to fund the purchase of new plant and equipment.

Rate revenue of \$6.3million is required as shown on the Rate Setting Statement. This represents an overall increase of approx. 6% in revenue raised by rates from 2021/22.

Non-operating expenditure comprises of \$9million for Infrastructure and \$2.9million for Property, Plant and Equipment.

Operating expenditure includes \$17.5million for Materials and Contracts (noting that \$9.4million is for DRFAWA Flood Repair Works and a further \$1.6 million for Improving Flood Preparedness Project); insurance costs of \$557,000, utilities, interest, and other general expenditure of \$1.28million. Employee costs are budgeted to be \$7.69million.

Reserves have been consolidated from 20 reserves to 11 reserves with an overall net transfer to those reserves of \$244,753.

To facilitate a lease and the significant investment required by the lessee to refurbish the OTC Dish, this budget includes a recommendation that the rates on the OTC Dish be waived by Council for the 2022/2023 financial year.

OFFICER'S RECOMMENDATION

That Council, by Absolute Majority, and in accordance with Section 6.2 of the Local Government Act 1995 and relevant Local Government Financial Management Regulations, resolves to:

- 1. Adopt the Budget for the Shire of Carnarvon for the financial year ending 30 June 2023 as presented at Schedule 4.1 (a) and 4.1 (b) 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;*
 - (l) Fees and Charges;*
 - (m) Grant Revenue;*
 - (n) Elected Member remuneration;*
 - (o) Other Information;*
 - (p) Significant Accounting Policies*
- 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 2022/2023 financial year based upon current valuations –*

General Rate

Gross Rental Value (Residential)

11.7872 cents in dollar on gross rental valuation of rateable property.

Gross Rental Value (Special use Rural)

11.7872 cents in dollar on gross rental valuation of rateable property.

Gross Rental Value (Commercial/Industrial)

10.9181 cents in dollar on gross rental valuation of rateable property.

Unimproved Value Mining

25.9827 cents in the dollar on unimproved valuation of rateable property including mining claim, leases, and licenses.

Unimproved Value Pastoral

11.8312 cents in the dollar on unimproved valuation of rateable property.

Unimproved Value Intensive Horticulture

2.7126 cents in the dollar on unimproved valuation of rateable property.

Minimum Rates

\$1228 per assessment on gross rental value properties

\$450 per assessment on unimproved value – mining properties

\$1228 per assessment on unimproved value – pastoral properties

\$1228 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

0.07243 cents 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. Provide the following options for ratepayers to pay their rates:
 - i. Option 1 - A single full payment; or
 - ii. Option 2 - by 2 instalments; or
 - iii. Option 3 – by 4 instalments.
5. Charge an interest rate of 7% 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. Charge an interest rate of 6% on outstanding rates where Option 2 or Option 3 are chosen by the ratepayer.
6. Impose the following Rubbish Service Charges per bin:

| | | |
|----|--------------------|----------|
| 01 | Domestic Rubbish | \$504.00 |
| 02 | Commercial Rubbish | \$504.00 |

7. That, in accordance with Section 5.99 of the Local Government Act 1995 and Regulation 34 of the Local Government (Administration) Regulations 1996, Council adopts the following annual fees and allowances for elected members:

| | |
|--|---------------------------|
| <i>Allowance; Shire President</i> | <i>\$47,000 per annum</i> |
| <i>Allowance; Deputy Shire President</i> | <i>\$11,500 per annum</i> |
| <i>Councillor Sitting Fee</i> | <i>\$18,750 per annum</i> |

8. *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 2022/2023 in accordance with Clause 34(5) of the Local Government (Financial Management) Regulations, 1996 and AASB 1031 Materiality.*

SHIRE OF CARNARVON
DRAFT ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

Unity, Humanity, Nature

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 2023

| | NOTE | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|---|--------|--------------------|-------------------|--------------------|
| | | \$ | \$ | \$ |
| Revenue | | | | |
| Rates | 2(a) | 6,588,852 | 6,107,513 | 6,025,309 |
| Operating grants, subsidies and contributions | 11. | 13,740,929 | 8,910,251 | 3,535,225 |
| Fees and charges | 15. | 3,246,980 | 3,021,080 | 3,180,701 |
| Interest earnings | 12.(a) | 82,500 | 87,841 | 83,500 |
| Other revenue | 12.(b) | 281,750 | 528,905 | 259,268 |
| | | 23,941,011 | 18,655,590 | 13,084,003 |
| Expenses | | | | |
| Employee costs | | (7,694,543) | (6,742,599) | (6,898,727) |
| Materials and contracts | | (17,548,507) | (5,523,895) | (5,560,361) |
| Utility charges | | (834,200) | (803,541) | (813,400) |
| Depreciation on non-current assets | 6. | (8,099,260) | (8,099,124) | (8,212,681) |
| Interest expenses | 12.(d) | (25,986) | (25,513) | (44,634) |
| Insurance expenses | | (557,451) | (568,069) | (540,661) |
| Other expenditure | | (423,500) | (338,807) | (455,000) |
| | | (35,183,447) | (22,101,548) | (22,525,464) |
| | | (11,242,436) | (3,445,958) | (9,441,461) |
| Non-operating grants, subsidies and contributions | 11. | 7,005,789 | 4,516,810 | 7,356,828 |
| Loss on asset disposals | 5.(b) | 0 | 0 | (25,400) |
| | | 7,005,789 | 4,516,810 | 7,331,428 |
| Net result for the period | | (4,236,647) | 1,070,852 | (2,110,033) |
| Other comprehensive income | | | | |
| <i>Items that will not be reclassified subsequently to profit or loss</i> | | | | |
| Changes in asset revaluation surplus | | 0 | 0 | 0 |
| Total other comprehensive income for the period | | 0 | 0 | 0 |
| Total comprehensive income for the period | | (4,236,647) | 1,070,852 | (2,110,033) |

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

SHIRE OF CARNARVON
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

| | NOTE | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|--|-------|-------------------|-------------------|-------------------|
| | | \$ | \$ | \$ |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| Rates | | 6,588,852 | 6,154,034 | 6,825,309 |
| Operating grants, subsidies and contributions | | 10,171,163 | 10,406,248 | 3,965,914 |
| Fees and charges | | 3,246,980 | 3,021,080 | 3,180,701 |
| Interest received | | 82,500 | 87,841 | 83,500 |
| Goods and services tax received | | 500,000 | 564,490 | 250,000 |
| Other revenue | | 281,750 | 528,905 | 259,268 |
| | | 20,871,245 | 20,762,598 | 14,564,692 |
| Payments | | | | |
| Employee costs | | (7,694,543) | (6,750,398) | (6,898,727) |
| Materials and contracts | | (17,548,507) | (4,750,549) | (4,860,361) |
| Utility charges | | (834,200) | (803,541) | (813,400) |
| Interest expenses | | (25,986) | (25,513) | (44,634) |
| Insurance paid | | (557,451) | (568,069) | (540,661) |
| Goods and services tax paid | | (500,000) | (500,000) | (250,000) |
| Other expenditure | | (423,500) | (338,807) | (455,000) |
| | | (27,584,187) | (13,736,877) | (13,862,783) |
| Net cash provided by (used in) operating activities | 4. | (6,712,942) | 7,025,721 | 701,909 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for purchase of property, plant & equipment | 5.(a) | (2,987,772) | (503,883) | (1,923,266) |
| Payments for construction of infrastructure | 5.(a) | (8,977,311) | (5,137,193) | (9,393,040) |
| Non-operating grants, subsidies and contributions | | 7,005,789 | 4,516,810 | 5,111,677 |
| Proceeds from sale of property, plant and equipment | 5.(b) | 0 | 0 | 30,000 |
| Net cash provided by (used in) investing activities | | (4,959,294) | (1,124,265) | (6,174,629) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 7.(a) | (157,575) | (44,830) | (44,831) |
| Principal elements of lease payments | 8. | (310,181) | (334,286) | (298,028) |
| Proceeds from new borrowings | 7.(a) | 1,821,053 | 0 | 947,000 |
| Net cash provided by (used in) financing activities | | 1,353,297 | (379,117) | 604,141 |
| Net increase (decrease) in cash held | | (10,318,939) | 5,522,339 | (4,868,579) |
| Cash at beginning of year | | 14,641,713 | 9,119,374 | 7,761,361 |
| Cash and cash equivalents at the end of the year | 4. | 4,322,774 | 14,641,713 | 2,892,782 |

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

SHIRE OF CARNARVON
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

| | | 2022/23 | 2021/22 | 2021/22 |
|--|-------------|----------------|----------------|----------------|
| | NOTE | Budget | Actual | Budget |
| | | \$ | \$ | \$ |
| OPERATING ACTIVITIES | | | | |
| Net current assets at start of financial year - surplus/(deficit) | 3 | 6,993,926 | 6,281,803 | 6,215,963 |
| | | 6,993,926 | 6,281,803 | 6,215,963 |
| Revenue from operating activities (excluding rates) | | | | |
| Specified area and ex gratia rates | 2.(a)(ii) | 276,773 | 261,460 | 258,261 |
| Operating grants, subsidies and contributions | 11. | 13,740,929 | 8,910,251 | 3,535,225 |
| Fees and charges | 15. | 3,246,980 | 3,021,080 | 3,180,701 |
| Interest earnings | 12.(a) | 82,500 | 87,841 | 83,500 |
| Other revenue | 12.(b) | 281,750 | 528,905 | 259,268 |
| | | 17,628,932 | 12,809,537 | 7,316,955 |
| Expenditure from operating activities | | | | |
| Employee costs | | (7,694,543) | (6,742,599) | (6,898,727) |
| Materials and contracts | | (17,548,507) | (5,523,895) | (5,560,361) |
| Utility charges | | (834,200) | (803,541) | (813,400) |
| Depreciation on non-current assets | 6. | (8,099,260) | (8,099,124) | (8,212,681) |
| Interest expenses | 12.(d) | (25,986) | (25,513) | (44,634) |
| Insurance expenses | | (557,451) | (568,069) | (540,661) |
| Other expenditure | | (423,500) | (338,807) | (455,000) |
| Loss on asset disposals | 5.(b) | 0 | 0 | (25,400) |
| | | (35,183,447) | (22,101,548) | (22,550,864) |
| Non-cash amounts excluded from operating activities | 3(b) | 8,099,260 | 5,808,360 | 5,992,930 |
| Amount attributable to operating activities | | (2,461,329) | 2,798,152 | (3,025,016) |
| INVESTING ACTIVITIES | | | | |
| Non-operating grants, subsidies and contributions | 11. | 7,005,789 | 4,516,810 | 7,356,828 |
| Payments for property, plant and equipment | 5. | (2,987,772) | (503,883) | (1,923,266) |
| Payments for construction of infrastructure | 5. | (8,977,311) | (5,137,193) | (9,393,040) |
| Proceeds from disposal of assets | 5. | 0 | 0 | 30,000 |
| Amount attributable to investing activities | | (4,959,294) | (1,124,265) | (3,929,478) |
| FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 7.(a) | (157,575) | (44,830) | (44,831) |
| Principal elements of finance lease payments | 8 | (310,181) | (330,383) | (298,028) |
| Proceeds from new borrowings | 7 | 1,821,053 | 0 | 947,000 |
| Transfers to cash backed reserves (restricted assets) | 9. | (2,504,723) | (150,800) | (200,800) |
| Transfers from cash backed reserves (restricted assets) | 9. | 2,259,970 | 0 | 784,105 |
| Amount attributable to financing activities | | 1,108,544 | (526,014) | 1,187,446 |
| Budgeted deficiency before general rates | | (6,312,079) | 1,147,873 | (5,767,048) |
| Estimated amount to be raised from general rates | 2. | 6,312,079 | 5,846,053 | 5,767,048 |
| Net current assets at end of financial year - surplus/(deficit) | 3 | 0 | 6,993,926 | 0 |

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

INDEX OF NOTES TO THE BUDGET

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SHIRE OF CARNARVON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (a) BASIS OF PREPARATION

The annual 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 Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

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 annual 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 annual budget.

2021/22 actual balances

Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- *AASB 2020-3 Amendments to Australian Accounting Standards* - Annual Improvements 2018-2020 and Other Amendments
- *AASB 2020-6 Amendments to Australian Accounting Standards* - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

It is not expected these standards will have an impact on the annual budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- *AASB 2021-2 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies or Definition of Accounting Estimates
- *AASB 2021-6 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

Rounding of figures

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

SHIRE OF CARNARVON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (b) 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.

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.

1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

Governance

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

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.

General purpose funding

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

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

Law, order, public safety

To provide services to help ensure a safer community.

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

Health

To provide an operational framework for good community health.

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

Education and welfare

To meet the needs of the community in these areas.

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.

Housing

To meet the needs of the Shire of Carnarvon Staff.

Staff Housing.

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.

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

Recreation and culture

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

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

Transport

To provide safe, 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
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES

(a) Rating Information

| Rate Description | Basis of valuation | Rate in | Number of properties | Rateable value | 2022/23 Budgeted rate revenue | 2022/23 Budgeted interim rates | 2022/23 Budgeted back rates | 2022/23 Budgeted total revenue | 2021/22 Actual total revenue | 2021/22 Budget total revenue | | |
|--|--------------------|----------|----------------------|-------------------|-------------------------------|--------------------------------|-----------------------------|--------------------------------|------------------------------|------------------------------|------------------|------------------|
| | | \$ | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | |
| (i) Differential general rates or general rates | | | | | | | | | | | | |
| Residential | GRV | 11.78720 | 1,284 | 22,281,709 | 2,626,390 | 25,000 | (35,000) | 2,616,390 | 2,440,554 | 2,457,459 | | |
| Commercial/Industrial | GRV | 10.91810 | 265 | 15,578,600 | 1,700,887 | 0 | 0 | 1,700,887 | 1,604,489 | 1,601,810 | | |
| Special Use/Rural | GRV | 11.78720 | 55 | 1,757,732 | 207,187 | 0 | 0 | 207,187 | 195,460 | 195,459 | | |
| Mining | UV | 25.9827 | 47 | 833,994 | 216,694 | 0 | 0 | 216,694 | 123,001 | 127,001 | | |
| Pastoral | UV | 11.83120 | 31 | 3,131,820 | 370,532 | 0 | 0 | 370,532 | 349,231 | 261,230 | | |
| Intensive Horticultural | UV | 2.71260 | 170 | 20,882,500 | 566,459 | 0 | 0 | 566,459 | 532,098 | 524,097 | | |
| Sub-Total | | | 1,852 | 64,466,355 | 5,688,149 | 25,000 | (35,000) | 5,678,149 | 5,244,833 | 5,167,056 | | |
| Minimum payment | | | | | | | | | | | | |
| | | \$ | | | | | | | | | | |
| Residential | GRV | 1,228 | 395 | 3,236,508 | 485,060 | 0 | 0 | 485,060 | 457,639 | 457,639 | | |
| Commercial/Industrial | GRV | 1,228 | 59 | 453,208 | 72,452 | 0 | 0 | 72,452 | 68,356 | 68,356 | | |
| Special Use/Rural | GRV | 1,228 | 47 | 373,933 | 57,716 | 0 | 0 | 57,716 | 54,453 | 54,453 | | |
| Mining | UV | 450 | 17 | 14,161 | 7,650 | 0 | 0 | 7,650 | 6,800 | 6,800 | | |
| Pastoral | UV | 1,228 | 9 | 30,700 | 11,052 | 0 | 0 | 11,052 | 10,427 | 10,427 | | |
| Intensive Horticultural | UV | 1,228 | 0 | 0 | 0 | 0 | 0 | 0 | 2,317 | 2,317 | | |
| Sub-Total | | | 527 | 4,108,510 | 633,930 | 0 | 0 | 633,930 | 599,992 | 599,992 | | |
| Total amount raised from general rates | | | | | 2,379 | 68,574,865 | 6,322,079 | 25,000 | (35,000) | 6,312,079 | 5,844,825 | 5,767,048 |
| | | | | | | | | | 6,312,079 | 5,846,053 | 5,767,048 | |
| (ii) Specified area and ex gratia rates | | | | | | | | | | | | |
| Specified area rates | | | | | | | | | | | | |
| Coral Bay | GRV | | | | 264,001 | 0 | 0 | 264,001 | 249,058 | 249,061 | | |
| Ex-gratia rates | | | | | | | | | | | | |
| | | | | | 14,000 | 0 | 0 | 14,000 | 13,630 | 9,200 | | |
| Concessions on specified area and ex gratia rates (Refer note 2.(f)) | | | | | | | | (1,228) | (1,228) | 0 | | |
| Total specified area and ex gratia rates | | | | | | | | 276,773 | 261,460 | 258,261 | | |
| Total rates | | | | | | | | 6,588,852 | 6,107,513 | 6,025,309 | | |

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 2022/23 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.
Special Council Meeting Agenda

30 September 2022

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

| Instalment options | Date due | Instalment plan admin charge | Instalment plan interest rate | Unpaid rates interest rates |
|---------------------|------------|------------------------------------|--|--------------------------------------|
| | | \$ | % | % |
| Option one | | | | |
| Single full payment | 11/11/2022 | 0 | 0.0% | 7.0% |
| Option two | | | | |
| First instalment | 11/11/2022 | 0 | 0.0% | 7.0% |
| Second instalment | 17/03/2023 | 6.60 | 6.0% | 7.0% |
| Option three | | | | |
| First instalment | 11/11/2022 | | 0.0% | 7.0% |
| Second instalment | 11/01/2023 | 6.60 | 6.0% | 7.0% |
| Third instalment | 17/03/2023 | 6.60 | 6.0% | 7.0% |
| Fourth instalment | 19/05/2023 | 6.60 | 6.0% | 7.0% |

| | 2022/23 Budget revenue | 2021/22 Actual revenue | 2021/22 Budget revenue |
|---|------------------------------|------------------------------|------------------------------|
| | \$ | \$ | \$ |
| Instalment plan admin charge revenue | 6,000 | 6,864 | 6,000 |
| Instalment plan interest earned | 18,500 | 18,605 | 22,000 |
| Unpaid rates and service charge interest earned | 62,000 | 69,236 | 60,000 |
| | 86,500 | 94,705 | 88,000 |

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

Differential rating is the method of applying a different rate in the dollar to a different category of property. This is allowed for and controlled by S6.33 of the Local Government Act 1995 and the Shire applies differential rates according to property usage for UV Rated properties. Properties with a GRV value are rated on a flat rate in the dollar.

Properties in the Shire of Carnarvon are valued with either a Gross Rental Value (GRV) which is used on urban properties around townsites and Unimproved Value (UV) which is predominantly used on rural properties.

The purpose of levying rates is to meet Council's budget requirements each financial year, so it can deliver facilities, services and community infrastructure. Property valuations provided by the Valuer General's Office (VGO) are used as the basis for the calculation of rates each year. Section 6.33 of the Local Government Act 1995 provides the ability to differentially rate properties based on zoning and/or land use as determined by the Shire of Carnarvon. The application of differential rating maintains equity on the rating of properties across the Shire. Preparation of the annual Budget is informed by two key Council documents, the 10-year Strategic Community Plan and the Long-Term Financial Plan. These documents provide the road map for budget preparation.

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 |
|------------------------|--|---|---------|
| GRV Residential | GRV RESIDENTIAL rate applies to all GRV Valued properties in the Shire where the property is designated Residential during the Landgate valuation process and for properties where the predominant use of the land is for housing. | The Shire of Carnarvon recognises a cost for providing services to the 1,679 residential properties in the Shire is based on the Uniform General Rate. The Uniform General Rate is calculated on the requirements for the Rate Revenue needed to finance the operations of the Shire and is supported by the anticipated projects for 2022/23 and the efficiency measures that have been implemented along with the identified direction provided by the Strategic Community Plan and the Corporate Business Plan. The application of differential rating to maintain equity on the rating of properties across the Shire also influences the Uniform General Rate. | |

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating (Continued)

Differential general rate

| Description | Characteristics | Objects | Reasons |
|----------------------------------|--|--|---------|
| GRV Special Use/Rural | GRV SPECIAL USE/RURAL rate applies to all GRV Valued properties in the Shire where the property is designated Special use/Rural during the Landgate valuation process and for properties where the predominant use of the larger blocks of land is for minor rural pursuits, including stock, horses, etc. and contained within the greater townsite | The Shire of Carnarvon recognises a cost for providing services to the 102 special use/rural properties in the Shire is based on the Uniform General Rate. The Uniform General Rate is calculated on the requirements for the Rate Revenue needed to finance the operations of the Shire and is supported by the anticipated projects for 2020/2021 and the efficiency measures that have been implemented along with the identified direction provided by the Strategic Community Plan and the Corporate Business Plan. The application of differential rating to maintain equity on the rating of properties across the Shire also influences the Uniform General Rate. | |
| GRV Commercial/Industrial | GRV COMMERCIAL/INDUSTRIAL rate applies to all GRV Valued properties in the Shire where the property is designated Commercial/Industrial as opposed to GRV Residential or GRV Special Use/Rural during the Landgate valuation process and for properties where the predominant use of the land is for a commercial or industrial purpose. | The Shire of Carnarvon recognises a cost for providing services to 324 commercial or industrial purpose properties within the Shire boundaries compared to properties classified as Residential or Special Use/Rural located within the townsites. The Council endeavours to provide an incentive to encourage business expansion, development and support within the scope of the rating system. A boost to commercial and industrial properties can have a flow on effect to the wider community. The object of this differential category is to apply a differential rate to Commercial/Industrial purpose properties in the Shire in order to soften the impact of a significant increase in rates in this category in the 2019/2020 financial year and the detrimental effect on commercial and industrial businesses. These properties tend to have a higher valuation than other GRV properties due to the location and size of the properties. By applying the amended proposed rate in the dollar to this category, Council takes these impacts and higher valuation levels into consideration. | |

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating (Continued)

Differential general rate

| Description | Characteristics | Objects | Reasons |
|--------------------|--|---|---------|
| UV Mining | UV MINING rate applies to all UV Valued properties in the Shire where the predominant use of the land is for mining related purposes or for other general-purpose leases. These properties are usually a result of a mining tenement with common land uses including explorations, mining and prospecting. | Historically, the number of mining assessments has been in excess of pastoral leases while overall valuations have been around one tenth of pastoral valuations. This low valuation reflects the predominance of lower-value prospecting and exploration leases rather than higher value mining leases. The object of this differential category is to apply a differential rate to mining related properties in the Shire in order to raise additional revenue to offset the costs associated with reducing and rehabilitating environmental impacts as well as the costs related to the increased maintenance and renewal of assets and infrastructure required by the impact of heavy mining and vehicles. The Shire of Carnarvon recognises that mining related industries create a significant impact on the environment as well as the infrastructure within the Shire compared to properties that fall outside this land use. 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 rate applies to all UV Valued properties in the Shire where there is a pastoral lease in place and for properties where the predominant use of the land is for a rural purpose. | The Shire of Carnarvon recognises a high cost for providing services to pastoral and rural purpose properties within the Shire boundaries compared to properties located closer to townsites. 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 of the town site. The object of this differential category is to apply a differential rate to pastoral and rural purpose properties in the Shire in order to raise additional revenue to offset the cost of providing and maintaining infrastructure and other Shire services. These properties tend to have a higher valuation than UV Mining properties due to the location and size of the properties. By applying the proposed rate in the dollar to this category, Council takes these associated costs and higher valuation levels into consideration. | |

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating (Continued)

Differential general rate

| Description | Characteristics | Objects | Reasons |
|--|--|--|---------|
| UV Intensive Horticulture (Plantations) | UV Intensive Horticulture (Plantation) rating applies to all plantation properties on unimproved land use. | The Shire of Carnarvon recognises the higher costs incurred for infrastructure maintenance and service provision to UV Intensive Horticultural 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 which places additional pressure on Shire infrastructure assets. The object of this differential category is to apply a differential rate to intensive horticulture related properties in the Shire in order to raise additional revenue to offset the costs associated with the Shire managing the above issues. Valuations applied to the intensive horticulture properties tend to be higher than those within the other UV rated categories, and in order to ensure equity in rates contribution across all categories Council takes these associated costs and valuation levels into consideration by applying a lower rate in the dollar. | |

SHIRE OF CARNARVON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Specified Area Rate

| | Budgeted rate applied to costs | Budgeted rate set aside to reserve | Reserve Amount to be applied to costs | Purpose of the rate | Area or properties rate is to be imposed on |
|----------------------------|--------------------------------|------------------------------------|---------------------------------------|---|--|
| Specified area rate | \$ | \$ | \$ | | |
| GRV Coral Bay | 264,001 | 0 | 0 | This rate is raised to contribute to the maintenance and future deliberations of the Coral Bay Refuse Site. The rate will be applied in full to the Coral Bay Refuse Site. Any surplus is required to be transferred to a specific purpose reserve. A surplus is not anticipated. | All properties in Coral Bay based on GRV at \$0.07243 rate in the \$ |
| | 264,001 | 0 | 0 | | |

(f) Waivers or concessions

| Rate, fee or charge to which the waiver or concession is granted | Note | Type | Discount % | Discount (\$) | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget | Circumstances in which the waiver or concession is granted | Objects and reasons of the waiver or concession |
|--|------|--------|------------|---------------|----------------|----------------|----------------|--|---|
| OTC Dish Rates levied | | Waiver | | 1,228 | \$ 1,228 | \$ 0 | \$ 0 | 0 Upon Application to Council | To assist an entities ability to refurbish a Council owned Asset. |
| | | | | | 1,228 | 0 | 0 | | |

SHIRE OF CARNARVON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS

| | | 2022/23 Budget 30 June 2023 | 2021/22 Actual 30 June 2022 | 2021/22 Budget 30 June 2022 |
|--|--|-----------------------------------|-----------------------------------|-----------------------------------|
| Note | | \$ | \$ | \$ |
| (a) Composition of estimated net current assets | | | | |
| Current assets | | | | |
| | Cash and cash equivalents - unrestricted | 4. 1,194,112 | 11,829,664 | 9,305 |
| | Cash and cash equivalents - restricted | 4. 3,128,662 | 2,812,049 | 2,883,477 |
| | Receivables | 1,395,853 | 1,395,853 | 317,531 |
| | Inventories | 104,895 | 104,895 | 13,090 |
| | | 5,823,522 | 16,142,461 | 3,223,403 |
| Less: current liabilities | | | | |
| | Trade and other payables | (2,694,860) | (2,694,860) | (339,926) |
| | Contract liabilities | 0 | (3,569,766) | 0 |
| | Lease liabilities | 8. (1,228) | (311,409) | (21,827) |
| | Long term borrowings | 7. (39,390) | (7,720) | (7,719) |
| | Employee provisions | (579,587) | (579,587) | (1,003,582) |
| | | (3,315,065) | (7,163,342) | (1,373,054) |
| | Net current assets | 2,508,457 | 8,979,119 | 1,850,349 |
| | Less: Total adjustments to net current assets | 3.(c) (2,508,457) | (1,985,193) | (1,850,349) |
| | Net current assets used in the Rate Setting Statement | 0 | 6,993,926 | 0 |

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

| | | 2022/23 Budget 30 June 2023 | 2021/22 Actual 30 June 2022 | 2021/22 Budget 30 June 2022 |
|------|--|-----------------------------------|-----------------------------------|-----------------------------------|
| Note | | \$ | \$ | \$ |
| | Add: Loss on disposal of assets | 5.(b) 0 | 0 | 25,400 |
| | Add: Depreciation on assets | 6. 8,099,260 | 8,099,124 | 8,212,681 |
| | Movement in non-current contract liability | 0 | 1,290,706 | 0 |
| | Movement of non-current lease liability | 0 | (3,905) | 0 |
| | Movement in current contract liabilities associated with restricted cash | 0 | (3,569,766) | (2,245,151) |
| | Movement in current employee provisions associated with restricted cash | 0 | (7,799) | 0 |
| | Non cash amounts excluded from operating activities | 8,099,260 | 5,808,360 | 5,992,930 |

(c) 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 in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

| | | | | |
|--|--|----------------|-------------|-------------|
| | Less: Cash - restricted reserves | 9. (3,128,662) | (2,883,909) | (2,883,477) |
| | Add: Current liabilities not expected to be cleared at end of year | | | |
| | - Current portion of borrowings | 39,390 | 7,720 | 7,719 |
| | - Current portion of lease liabilities | 1,228 | 311,409 | 21,827 |
| | - Current portion of employee benefit provisions | 579,587 | 579,587 | 1,003,582 |
| | Total adjustments to net current assets | (2,508,457) | (1,985,193) | (1,850,349) |

3. NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

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

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

INVENTORIES

General

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

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

Superannuation

The Shire 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.

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.

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.

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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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.

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.

4. RECONCILIATION OF CASH

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

| Note | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|--|--------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Cash at bank and on hand | 4,322,774 | 14,641,713 | 2,892,782 |
| Total cash and cash equivalents | 4,322,774 | 14,641,713 | 2,892,782 |
| Held as | | | |
| - Unrestricted cash and cash equivalents | 3.(a) 1,194,112 | 8,188,038 | 9,305 |
| - Restricted cash and cash equivalents | 3.(a) 3,128,662 | 6,453,675 | 2,883,477 |
| | 4,322,774 | 14,641,713 | 2,892,782 |
| Restrictions | | | |
| The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used: | | | |
| - Cash and cash equivalents | 3,128,662 | 2,812,049 | 2,883,477 |
| The restricted assets are a result of the following specific purposes to which the assets may be used: | | | |
| Financially backed reserves | 9. 3,128,662 | 2,883,909 | 2,883,477 |
| Contract liabilities | 0 | 3,569,766 | 0 |
| | 3,128,662 | 6,453,675 | 2,883,477 |
| Reconciliation of net cash provided by operating activities to net result | | | |
| Net result | (4,236,647) | 1,070,849 | (2,110,033) |
| Depreciation | 6. 8,099,260 | 8,099,124 | 8,212,681 |
| (Profit)/loss on sale of asset | 5.(b) 0 | 0 | 25,400 |
| (Increase)/decrease in receivables | 0 | 296,385 | 1,230,689 |
| (Increase)/decrease in inventories | 0 | (41,805) | 50,000 |
| Increase/(decrease) in payables | 0 | 835,070 | 650,000 |
| Increase/(decrease) in contract liabilities | (3,569,766) | 1,290,706 | 0 |
| Increase/(decrease) in employee provisions | 0 | (7,798) | 0 |
| Non-operating grants, subsidies and contributions | (7,005,789) | (4,516,810) | (7,356,828) |
| Net cash from operating activities | (6,712,942) | 7,025,721 | 701,909 |

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 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF CARNARVON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(a) Acquisition of Assets

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

Reporting program

| Asset class | Reporting program | | | | | | | 2022/23 | 2021/22 | 2021/22 |
|--------------------------------------|-------------------|------------------------------|---------------|------------------------|---------------------------|------------------|----------------------|-------------------|------------------|-------------------|
| | Governance | Law, order, public safety | Housing | Community amenities | Recreation and culture | Transport | Economic services | Budget total | Actual total | Budget total |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <i>Property, Plant and Equipment</i> | | | | | | | | | | |
| Buildings - non-specialised | 300,000 | 0 | 92,000 | 100,000 | 721,772 | 107,000 | 0 | 1,320,772 | 70,116 | 466,416 |
| Furniture and equipment | 75,000 | 0 | 0 | 0 | 50,000 | 0 | 0 | 125,000 | 71,250 | 111,000 |
| Plant and equipment | 0 | 0 | 0 | 725,000 | 12,000 | 805,000 | 0 | 1,542,000 | 362,517 | 1,345,850 |
| | 375,000 | 0 | 92,000 | 825,000 | 783,772 | 912,000 | 0 | 2,987,772 | 503,883 | 1,923,266 |
| <i>Infrastructure</i> | | | | | | | | | | |
| Infrastructure - roads | 0 | 0 | 0 | 0 | 0 | 4,088,436 | 0 | 4,088,436 | 3,599,925 | 5,398,253 |
| Infrastructure - footpaths | 0 | 0 | 0 | 0 | 0 | 447,500 | 0 | 447,500 | 38,090 | 198,724 |
| Infrastructure - drainage | 0 | 0 | 0 | 0 | 0 | 40,000 | 0 | 40,000 | 52,143 | 40,000 |
| Infrastructure - parks and ovals | 0 | 0 | 0 | 0 | 1,041,815 | 0 | 0 | 1,041,815 | 22,297 | 925,497 |
| Infrastructure - landfill | 0 | 0 | 0 | 320,000 | 0 | 0 | 0 | 320,000 | 84,488 | 395,000 |
| Other infrastructure airport | 0 | 0 | 0 | 0 | 0 | 620,496 | 0 | 620,496 | 785,586 | 1,152,911 |
| Other infrastructure other | 0 | 119,350 | 0 | 20,000 | 1,585,620 | 0 | 694,094 | 2,419,064 | 554,663 | 1,282,655 |
| | 0 | 119,350 | 0 | 340,000 | 2,627,435 | 5,196,432 | 694,094 | 8,977,311 | 5,137,193 | 9,393,040 |
| Total acquisitions | 375,000 | 119,350 | 92,000 | 1,165,000 | 3,411,207 | 6,108,432 | 694,094 | 11,965,083 | 5,641,075 | 11,316,306 |

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

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
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(b) Disposals of Assets

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

| | 2022/23 Budget Net Book Value | 2022/23 Budget Sale Proceeds | 2022/23 Budget Profit | 2022/23 Budget Loss | 2021/22 Actual Net Book Value | 2021/22 Actual Sale Proceeds | 2021/22 Actual Profit | 2021/22 Actual Loss | 2021/22 Budget Net Book Value | 2021/22 Budget Sale Proceeds | 2021/22 Budget Profit | 2021/22 Budget Loss |
|--------------------------------------|--|---------------------------------------|-----------------------------|---------------------------|--|---------------------------------------|-----------------------------|---------------------------|--|---------------------------------------|-----------------------------|---------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| By Asset | | | | | | | | | | | | |
| Rubbish Truck | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 46,500 | 23,000 | 0 | (23,500) |
| Utility Vehicle | | 0 | 0 | 0 | | | | 0 | 8,900 | 7,000 | | (1,900) |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55,400 | 30,000 | 0 | (25,400) |
| By Program | | | | | | | | | | | | |
| Economic services | | 0 | 0 | 0 | | 0 | 0 | 0 | 55,400 | 30,000 | 0 | (25,400) |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55,400 | 30,000 | 0 | (25,400) |
| By Class | | | | | | | | | | | | |
| <u>Property, Plant and Equipment</u> | | | | | | | | | | | | |
| Plant and equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55,400 | 30,000 | 0 | (25,400) |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55,400 | 30,000 | 0 | (25,400) |

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
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

6. ASSET DEPRECIATION

By Program

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

By Class

| |
|---------------------------------------|
| Buildings - non-specialised |
| Furniture and equipment |
| Plant and equipment |
| Infrastructure - roads |
| Infrastructure - footpaths |
| Infrastructure - drainage |
| Infrastructure - Levee System |
| Infrastructure - parks and ovals |
| Infrastructure - landfill |
| Other infrastructure airport |
| Other infrastructure other |
| Other infrastructure - Carparks |
| Other infrastructure bridges |
| Right of use - plant and equipment |
| Right of use - furniture and fittings |

| | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|---------------------------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Governance | 148,870 | 148,859 | 193,879 |
| Law, order, public safety | 80,790 | 80,778 | 74,338 |
| Health | 6,820 | 6,815 | 262 |
| Education and welfare | 66,710 | 66,700 | 0 |
| Housing | 12,000 | 11,998 | 30,458 |
| Community amenities | 123,730 | 123,721 | 41,793 |
| Recreation and culture | 1,142,310 | 1,142,281 | 1,069,132 |
| Transport | 6,276,520 | 6,276,471 | 6,237,924 |
| Economic services | 1,320 | 1,320 | 1,308 |
| Other property and services | 240,190 | 240,181 | 563,587 |
| | 8,099,260 | 8,099,124 | 8,212,681 |
| Buildings - non-specialised | 960,512 | 960,496 | 940,704 |
| Furniture and equipment | 56,420 | 56,419 | 55,438 |
| Plant and equipment | 280,048 | 280,043 | 271,708 |
| Infrastructure - roads | 4,876,057 | 4,875,975 | 4,784,502 |
| Infrastructure - footpaths | 203,558 | 203,555 | 199,914 |
| Infrastructure - drainage | 308,065 | 308,060 | 302,745 |
| Infrastructure - Levee System | 41,851 | 41,850 | 41,185 |
| Infrastructure - parks and ovals | 297,009 | 297,004 | 279,578 |
| Infrastructure - landfill | 20,810 | 20,810 | 20,479 |
| Other infrastructure airport | 622,410 | 622,400 | 610,979 |
| Other infrastructure other | 229,985 | 229,981 | 210,197 |
| Other infrastructure - Carparks | 20,227 | 20,227 | 19,906 |
| Other infrastructure bridges | 152,003 | 152,000 | 149,586 |
| Right of use - plant and equipment | 25,304 | 25,304 | 320,454 |
| Right of use - furniture and fittings | 5,000 | 5,000 | 5,306 |
| | 8,099,260 | 8,099,124 | 8,212,681 |

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:

| Asset Class | Useful life |
|---------------------------------------|------------------------------|
| Buildings | 20 - 90 years |
| Furniture and Equipment | 5 years |
| Plant and Equipment | 4 - 50 years |
| Footpaths | 40 - 80 years |
| Other Infrastructure | 10 - 90 years |
| Right of use - plant and equipment | Based on the remaining lease |
| Right of use - furniture and fittings | Based on the remaining lease |

DEPRECIATION (Continued)

| Asset Class | Useful life |
|---|-----------------|
| Sealed roads and streets | |
| - clearing and earthworks | not depreciated |
| - construction/road base | 24 years |
| - kerbing | 60 years |
| original surfacing and major re-surfacing | |
| - bituminous seals | 14 years |
| - asphalt surfaces | 14 years |
| Gravel roads | |
| - clearing and earthworks | not depreciated |
| - construction/road base | 24 years |
| - gravel sheet | 12 years |
| Formed roads (unsealed) | |
| - clearing and earthworks | not depreciated |
| - construction/road base | 24 years |

AMORTISATION

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

The assets residual value of intangible assets is considered to be zero and useful 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. end of each financial year.

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

SHIRE OF CARNARVON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

| Purpose | Loan | | | Budget | 2022/23 | 2022/23 | Budget | 2022/23 | Actual | 2021/22 | Actual | 2021/22 | Budget | 2021/22 | 2021/22 | Budget | 2021/22 |
|--------------------------|--------|-------------|---------------|-----------------------|------------------|-----------------------------|------------------------------------|----------------------------|-----------------------|-----------------------------|------------------------------------|----------------------------|-----------------------|------------------|-----------------------------|------------------------------------|----------------------------|
| | Number | Institution | Interest Rate | Principal 1 July 2022 | Budget New Loans | Budget Principal Repayments | Principal outstanding 30 June 2023 | Budget Interest Repayments | Principal 1 July 2021 | Actual Principal Repayments | Principal outstanding 30 June 2022 | Actual Interest Repayments | Principal 1 July 2021 | Budget New Loans | Budget Principal Repayments | Principal outstanding 30 June 2022 | Budget Interest Repayments |
| | | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Transport | | | | | | | | | | | | | | | | | |
| Airport Corrective Works | 216 | WATC * | 3.1% | 174,578 | 0 | (47,110) | 127,468 | (6,343) | 219,408 | (44,830) | 174,578 | (7,797) | 264,239 | | (44,831) | 219,408 | (7,720) |
| Water Truck | TBC | WATC* | 1.5% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 256,720 | 0 | 256,720 | (11,103) |
| Rubbish Trust | TBC | WATC* | 1.5% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 353,000 | 0 | 353,000 | 0 |
| Utility Vehicles (5) | TBC | WATC* | 1.5% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 227,280 | 0 | 227,280 | 0 |
| LWB Utility Truck | TBC | WATC* | 1.5% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 110,000 | 0 | 110,000 | 0 |
| Plant and Equipment | TBC | WATC* | 3.5% | 0 | 1,821,053 | (110,465) | 1,710,589 | (9,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | 174,578 | 1,821,053 | (157,575) | 1,838,056 | (15,343) | 219,408 | (44,830) | 174,578 | (7,797) | 264,239 | 947,000 | (44,831) | 1,166,408 | (18,823) |

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

SHIRE OF CARNARVON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

| Particulars/Purpose | Institution | Loan type | Term (years) | Interest rate | Amount borrowed budget | Total interest & charges | Amount used budget | Balance unspent |
|--------------------------------|-------------|-----------|--------------|---------------|------------------------|--------------------------|--------------------|-----------------|
| Purchase of Plant and Vehicles | WATC | Debenture | 7 | 3.5% | \$ 1,821,053 | \$ 65,200 | \$ 1,821,053 | \$ 0 |

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

(c) Credit Facilities

| | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|---|----------------|----------------|----------------|
| Undrawn borrowing facilities credit standby arrangements | \$ | \$ | \$ |
| Bank overdraft limit | 200,000 | 200,000 | 200,000 |
| Bank overdraft at balance date | 0 | 0 | 0 |
| Credit card limit | 13,000 | 13,000 | 13,000 |
| Credit card balance at balance date | (5,000) | (3,822) | (5,000) |
| Total amount of credit unused | 208,000 | 209,178 | 208,000 |
| Loan facilities | | | |
| Loan facilities in use at balance date | 1,838,056 | 174,578 | 1,166,408 |

| Overdraft details | Purpose overdraft was established | Amount b/fwd 1 July 2022 | 2022/23 Budgeted Increase/ (Decrease) | Amount as at 30th June 2023 |
|-------------------|-----------------------------------|--------------------------|---------------------------------------|-----------------------------|
| ANZ | Cashflow | \$ 200,000 | \$ 0 | \$ 200,000 |
| | | 200,000 | 0 | 200,000 |

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
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

8. LEASE LIABILITIES

| Purpose | Lease Number | Lease Institution | Lease Interest Rate | Lease Term | Budget Lease | 2022/23 Budget Lease | Budget Lease | 2022/23 Budget Lease | Actual | 2021/22 Actual | 2021/22 Actual | Actual | 2021/22 Actual | Budget | 2021/22 Budget | Budget | 2021/22 Budget |
|------------------------------------|--------------|-------------------|---------------------|------------|-----------------------|----------------------|------------------------------------|----------------------|-----------------------|----------------|------------------|--|---------------------------|-----------------------|------------------|------------------------------------|---------------------------|
| | | | | | Principal 1 July 2022 | Principal Repayments | Principal outstanding 30 June 2023 | Principal Repayments | Principal 1 July 2021 | New Leases | Lease repayments | Lease Principal outstanding 30 June 2022 | Lease Interest repayments | Principal 1 July 2021 | Lease repayments | Principal outstanding 30 June 2022 | Lease Interest repayments |
| | | | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Other property and services | | | | | | | | | | | | | | | | | |
| Richo | | Richo | | 48 | 1,614 | 0 | 1,614 | 0 | 2,426 | 0 | (812) | 1,614 | 0 | 2,426 | (2,426) | 0 | (11) |
| Easifleet P330 | | Easifleet | 2.5% | 48 | 7,739 | (2,205) | 5,534 | (98) | 0 | 7,739 | 0 | 7,739 | 0 | 0 | 0 | 0 | 0 |
| Easifleet P330B | | Easifleet | 2.5% | 12 | 1,586 | (1,586) | (0) | (10) | 4,103 | 370 | (2,887) | 1,586 | (64) | 4,180 | (2,877) | 1,303 | (74) |
| Easifleet P331 | | Easifleet | 2.5% | 60 | 2,533 | (1,150) | 1,383 | (9) | | 6,200 | (3,667) | 2,533 | 0 | 0 | 0 | 0 | 0 |
| Easifleet P331B | | Easifleet | 2.5% | 12 | 0 | | 0 | 0 | 892 | 0 | (892) | 0 | (96) | 5,370 | (4,475) | 895 | (72) |
| Easifleet PUTE35 | | Easifleet | 2.5% | 60 | 2,816 | (1,778) | 1,038 | (35) | 0 | 3,912 | (1,096) | 2,816 | 0 | 0 | 0 | 0 | 0 |
| Easifleet PUTE35B | | Easifleet | 1.9% | 12 | 0 | | 0 | 0 | 1,591 | 0 | (1,591) | 0 | (39) | 1,600 | (1,600) | 0 | (10) |
| Easifleet PUTE36 | | Easifleet | 1.9% | 60 | 3,419 | (2,395) | 1,024 | (51) | | 5,001 | (1,582) | 3,419 | 0 | 0 | 0 | 0 | 0 |
| Easifleet PUTE36B | | Easifleet | 1.9% | 12 | 0 | | 0 | 0 | 1,822 | 0 | (1,822) | 0 | (42) | 1,832 | (1,832) | 0 | (11) |
| Easifleet PUTE37 | | Easifleet | 1.9% | 60 | 2,444 | (1,580) | 864 | (31) | 0 | 2,717 | (273) | 2,444 | 0 | 0 | 0 | 0 | 0 |
| Easifleet PUTE37B | | Easifleet | 1.9% | 12 | 0 | 0 | 0 | 0 | 2,001 | 994 | (2,995) | 0 | (32) | 2,013 | (2,013) | 0 | (12) |
| Easifleet P339 | | Easifleet | 2.5% | | 0 | 0 | 0 | 0 | 597 | 0 | (597) | 0 | (32) | 0 | 0 | 0 | 0 |
| Easifleet P339 | | Easifleet | 2.5% | | 4,872 | (3,165) | 1,707 | (116) | 0 | 6,496 | (1,624) | 4,872 | 0 | 0 | 0 | 0 | 0 |
| Easifleet P343 | | Easifleet | 2.7% | 60 | 10,419 | (6,504) | 3,914 | (196) | 16,590 | 0 | (6,171) | 10,419 | (333) | 17,201 | (6,658) | 10,543 | (375) |
| SG Fleet P299 | | SG Fleet | 3.3% | 120 | 59,897 | (33,763) | 26,134 | (1,494) | 91,206 | 0 | (31,309) | 59,897 | (2,455) | 91,206 | (31,223) | 59,983 | (2,540) |
| SG Fleet P303 | | SG Fleet | 3.3% | 120 | 63,049 | (37,183) | 25,866 | 0 | 97,624 | 0 | (34,575) | 63,049 | (2,608) | 97,624 | (34,480) | 63,144 | (2,703) |
| SG Fleet P342 | | SG Fleet | 2.5% | 36 | 0 | | 0 | 0 | 14,140 | 0 | (14,140) | 0 | (657) | 14,140 | (14,140) | 0 | (104) |
| SG Fleet P342 | | SG Fleet | 2.5% | | 35,138 | (22,737) | 12,400 | (594) | | 45,475 | (10,337) | 35,138 | 0 | 0 | 0 | 0 | 0 |
| SG Fleet P344 | | SG Fleet | 2.5% | 36 | 0 | 0 | 0 | 0 | 13,162 | 0 | (13,162) | 0 | (395) | 13,161 | (13,161) | 0 | (124) |
| SG Fleet P344 | | SG Fleet | 2.5% | | 27,186 | (15,950) | 11,237 | (476) | | 31,899 | (4,713) | 27,186 | 0 | 0 | 0 | 0 | 0 |
| SG Fleet P345 | | SG Fleet | 2.5% | 36 | 0 | | 0 | 0 | 15,047 | 0 | (15,047) | 0 | (372) | 15,047 | (15,047) | 0 | (158) |
| SG Fleet P345 | | SG Fleet | 2.5% | | 28,659 | (16,053) | 12,606 | (511) | | 32,106 | (3,447) | 28,659 | 0 | 0 | 0 | 0 | 0 |
| SG Fleet P346 | | SG Fleet | 2.7% | 60 | 12,489 | (7,684) | 4,805 | (249) | 19,741 | 0 | (7,252) | 12,489 | (432) | 19,741 | (7,235) | 12,506 | (449) |
| SG Fleet P312 | | SG Fleet | | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG Fleet P347 | | SG Fleet | 2.7% | 60 | 145,866 | (66,979) | 78,887 | (3,192) | 208,078 | 0 | (62,212) | 145,866 | (4,766) | 208,077 | (62,071) | 146,006 | (4,907) |
| SG Fleet P348 | | SG Fleet | 2.7% | 60 | 55,450 | (24,579) | 30,871 | (1,224) | 78,228 | 0 | (22,778) | 55,450 | (1,801) | 78,228 | (26,432) | 51,796 | (1,853) |
| SG Fleet P349 | | SG Fleet | 2.7% | 60 | 23,419 | (10,385) | 13,034 | (517) | 33,043 | 0 | (9,624) | 23,419 | (761) | 33,053 | (9,602) | 23,451 | (783) |
| SG Gleet P350 | | SG Gleet | 2.7% | 60 | 17,470 | (7,744) | 9,726 | (386) | 24,646 | 0 | (7,176) | 17,470 | (567) | 24,646 | (7,160) | 17,486 | (584) |
| SG Fleet P351 | | SG Fleet | 2.7% | 60 | 16,503 | (7,076) | 9,427 | (352) | 22,521 | 0 | (6,018) | 16,503 | (468) | 22,521 | (6,543) | 15,978 | (533) |
| SG Fleet P356 | | SG Fleet | 2.5% | 36 | 4,138 | (4,138) | 0 | (26) | 13,965 | 0 | (9,827) | 4,138 | (218) | 13,966 | (9,806) | 4,160 | (238) |
| SG Fleet P354 | | SG Fleet | 2.5% | 36 | 5,608 | (5,608) | 0 | (35) | 18,926 | 0 | (13,318) | 5,608 | (295) | 18,927 | (13,290) | 5,637 | (323) |
| SG Fleet P353 | | SG Fleet | 2.5% | 36 | 4,093 | (4,093) | 0 | (29) | 15,434 | 0 | (11,341) | 4,093 | (240) | 15,434 | (10,838) | 4,596 | (263) |
| SG Fleet P352 | | SG Fleet | 2.7% | 60 | 16,944 | (7,271) | 9,673 | (409) | 24,793 | 0 | (7,849) | 16,944 | (578) | 24,793 | (6,677) | 18,116 | (594) |
| SG Fleet P355 | | SG Fleet | 2.5% | 60 | 4,559 | (4,559) | 0 | (42) | 13,466 | 0 | (8,907) | 4,559 | (224) | 13,466 | (8,442) | 5,024 | (241) |
| SG Feet P369 | | SG Feet | 2.5% | | 30,706 | (14,016) | 16,691 | (559) | 0 | 42,048 | (11,341) | 30,706 | (240) | 0 | 0 | 0 | 0 |
| | | | | | 588,616 | (310,181) | 278,434 | (10,643) | 734,042 | 184,957 | (330,383) | 588,616 | (17,716) | 738,651 | (298,028) | 440,623 | (16,962) |

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 determined, the incremental borrowing rate is used.

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.

SHIRE OF CARNARVON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

9. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

| | 2022/23 Budget Opening Balance | 2022/23 Budget Transfer to | 2022/23 Budget Transfer (from) | 2022/23 Budget Closing Balance | 2021/22 Actual Opening Balance | 2021/22 Actual Transfer to | 2021/22 Actual Transfer (from) | 2021/22 Actual Closing Balance | 2021/22 Budget Opening Balance | 2021/22 Budget Transfer to | 2021/22 Budget Transfer (from) | 2021/22 Budget Closing Balance |
|---|---|----------------------------------|---|---|---|----------------------------------|---|---|---|----------------------------------|---|---|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by legislation | | | | | | | | | | | | |
| (a) SAR - Coral Bay Waste Reserve | 71,860 | 0 | 0 | 71,860 | 71,860 | 0 | 0 | 71,860 | 21,859 | 50,000 | 0 | 71,859 |
| | 71,860 | 0 | 0 | 71,860 | 71,860 | 0 | 0 | 71,860 | 21,859 | 50,000 | 0 | 71,859 |
| Restricted by council | | | | | | | | | | | | |
| (b) Leave Reserve | 330,125 | 22,791 | 0 | 352,916 | 230,125 | 100,000 | 0 | 330,125 | 229,798 | 100,000 | 0 | 329,798 |
| (c) Plant Reserve | 192,457 | 22,791 | 0 | 215,248 | 192,457 | 0 | 0 | 192,457 | 192,449 | 0 | 0 | 192,449 |
| (d) Waste Disposal Reserve | 153,324 | 0 | 0 | 153,324 | 103,324 | 50,000 | 0 | 153,324 | 103,320 | 50,000 | 0 | 153,320 |
| (e) Public Ablutions Reserve | 1,764 | 0 | (1,764) | 0 | 1,764 | 0 | 0 | 1,764 | 1,764 | 0 | 0 | 1,764 |
| (f) Staff Housing Reserve | 700,540 | 0 | (700,540) | 0 | 700,540 | 0 | 0 | 700,540 | 700,510 | 0 | 0 | 700,510 |
| (g) Civic Centre Reserve | 60,515 | 0 | (60,515) | 0 | 60,515 | 0 | 0 | 60,515 | 60,512 | 0 | 0 | 60,512 |
| (h) It Replacement Reserve | 107,065 | 0 | (107,065) | 0 | 107,065 | 0 | 0 | 107,065 | 107,061 | 0 | 0 | 107,061 |
| (i) Airport Reserve | 59,302 | 0 | (59,302) | 0 | 59,302 | 0 | 0 | 59,302 | 59,299 | 0 | 0 | 59,299 |
| (j) Surge/Fascine Wall Reserve | 414,442 | 0 | (414,442) | 0 | 414,442 | 0 | 0 | 414,442 | 414,424 | 0 | 0 | 414,424 |
| (k) Town Planning Reserve | 1,451 | 0 | (1,451) | 0 | 1,451 | 0 | 0 | 1,451 | 1,451 | 0 | 0 | 1,451 |
| (l) Fascine Dredging Reserve | 84,693 | 0 | (84,693) | 0 | 84,693 | 0 | 0 | 84,693 | 84,690 | 0 | 0 | 84,690 |
| (m) Flood Mitigation Reserve | 11,886 | 0 | (11,886) | 0 | 11,886 | 0 | 0 | 11,886 | 11,885 | 0 | 0 | 11,885 |
| (n) Oto/Nasa Reserve | 21,368 | 0 | (21,368) | 0 | 21,368 | 0 | 0 | 21,368 | 21,367 | 0 | 0 | 21,367 |
| (o) Blowholes Reserve | 2,750 | 130,000 | (132,750) | 0 | 2,750 | 0 | 0 | 2,750 | 2,750 | 0 | 0 | 2,750 |
| (p) Land & Infrastructure Development Reserve | 224,864 | 0 | (224,864) | 0 | 224,864 | 0 | 0 | 224,864 | 224,854 | 0 | 0 | 224,854 |
| (q) Asset Management Reserve | 38,896 | 0 | (38,896) | 0 | 38,896 | 0 | 0 | 38,896 | 38,894 | 0 | 0 | 38,894 |
| (r) Emergency Response Reserve | 265,402 | 0 | (265,402) | 0 | 265,402 | 0 | 0 | 265,402 | 265,391 | 0 | 0 | 265,391 |
| (s) Mosquito Management Reserve | 6,173 | 800 | 0 | 6,973 | 5,373 | 800 | 0 | 6,173 | 5,373 | 800 | 0 | 6,173 |
| (t) Country Roads Grading Reserve | 135,032 | 0 | (135,032) | 0 | 135,032 | 0 | 0 | 135,032 | 135,026 | 0 | 0 | 135,026 |
| (u) Unspent Grants Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 784,105 | 0 | (784,105) | 0 |
| (v) Airport Renewal and Upgrade Reserve | 0 | 59,302 | 0 | 59,302 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (w) Asset Upgrades and Renewal Reserve | 0 | 527,623 | 0 | 527,623 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (x) Emergency Management Reserve | 0 | 288,683 | 0 | 288,683 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (y) Fascine Upgrade and Renewal Reserve | 0 | 394,579 | 0 | 394,579 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (z) Strategic Projects Reserve | 0 | 925,404 | 0 | 925,404 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (aa) Blowholes Reserve Management Funds | 0 | 132,750 | 0 | 132,750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 2,812,049 | 2,504,723 | (2,259,970) | 3,056,802 | 2,661,249 | 150,800 | 0 | 2,812,049 | 3,444,923 | 150,800 | (784,105) | 2,811,618 |
| | 2,883,909 | 2,504,723 | (2,259,970) | 3,128,662 | 2,733,109 | 150,800 | 0 | 2,883,909 | 3,466,782 | 200,800 | (784,105) | 2,883,477 |

SHIRE OF CARNARVON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023
9. FINANCIALLY BACKED RESERVES

(b) Financially 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) SAR - Coral Bay Waste Reserve | Ongoing | To be used for maintenance and capital costs associated with Coral Bay Refuse Site. Annual transfer being revenue as raised by Specified Area Rate raised less expenditure at Coral Bay Waste facility and services, (excludes depreciation). |
| (b) Leave Reserve | Ongoing | To fund the current annual and long service leave requirements. |
| (c) Plant Reserve | Ongoing | To fund the acquisition of new plant as per the Plant Replacement program. |
| (d) Waste Disposal Reserve | Ongoing | To be used for maintenance or capital expenditure at Browns Range Refuse Site. Annual transfer being revenue as raised by waste charge, less actual expenditure (excluding depreciation) on Carnarvon waste management facilities and service . |
| (e) Public Ablutions Reserve | Close & Transfer | To be used to contribute to replacement of major upgrades on Shire of Carnarvon, to be closed and transferred to new Asset Upgrades and Renewal Reserve. |
| (f) Staff Housing Reserve | Close & Transfer | To be used for major maintenance and capital purchases with respect to staff housing., to be closed and transferred to Strategic Projects Reserve. |
| (g) Civic Centre Reserve | Close & Transfer | To be used for major building and equipment upgrades to Carnarvon Civic Centre, to be closed and transferred to new Asset Upgrades and Renewal Reserve. |
| (h) It Replacement Reserve | Close & Transfer | To be used to fund the Shire of Carnarvon Information Technology Strategy, to be closed and transferred to new Asset Upgrades and Renewal Reserve. |
| (i) Airport Reserve | Close & Transfer | To be used to contribute to capital costs in relation to the Carnarvon Airport. |
| (j) Surge/Fascine Wall Reserve | Close & Transfer | To be used for capital upgrade costs associated with the Fascine Wall. |
| (k) Town Planning Reserve | Close & Transfer | To be used to contribute to funding town planning scheme reviews, new scheme & relevant town planning purposes, to be closed and transferred to new Asset Upgrades and Renewal Reserve. |
| (l) Fascine Dredging Reserve | Close & Transfer | To be used for capital upgrade costs associated with the Fascine Wall. |
| (m) Flood Mitigation Reserve | Close & Transfer | To be used to finance Council's obligations with respect to the Flood Mitigation Strategy, to be closed and transferred to Emergency Management Reserve. |
| (n) Otc/Nasa Reserve | Close & Transfer | To be used for the development & conservation of the OTC site, to be closed and transferred to new Asset Upgrades and Renewal Reserve. |
| (o) Blowholes Reserve | Close & Repurpose | To be used to assist with the removal of shack debris and post demolition rehabilitation of shack area, to be closed and transferred to Strategic Projects Reserve. |
| (p) Land & Infrastructure Development Reserve | Close & Transfer | To be used for the purchase of land and development of infrastructure within the Shire of Carnarvon, to be closed and transferred to Strategic Projects Reserve. |
| (q) Asset Management Reserve | Close & Transfer | 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, to be closed and transferred to new Asset Upgrades and Renewal Reserve. |
| (r) Emergency Response Reserve | Close & Transfer | 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, to be closed and transferred to Emergency Management Reserve. |
| (s) 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. |
| (t) Country Roads Grading Reserve | Close & Transfer | To be used for the country roads grading program in seasons when the climatic conditions are suitable, to be closed and transferred to new Asset Upgrades and Renewal Reserve. |
| (u) Unspent Grants Reserve | Closed 2022 | Reserve redundant due to change in Accounting standards that require unspent grants to be treated as a liability. |
| (v) Airport Renewal and Upgrade Reserve | New 2022-23 | To fund upgrades and renewal at the Carnarvon Airport. |
| (w) Asset Upgrades and Renewal Reserve | New 2022-23 | To fund the upgrade and renewal of existing assets. |
| (x) Emergency Management Reserve | New 2022-23 | 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. |
| (y) Fascine Upgrade and Renewal Reserve | New 2022-23 | To fund the upgrades and renewal of Fascine Infrastructure. |
| (z) Strategic Projects Reserve | New 2022-23 | To fund development of strategic projects and new infrastructure . |
| (aa) Blowholes Reserve Management Funds | New 2022-23 | To fund the implementation of the Blowholes Reserve management plan |

SHIRE OF CARNARVON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023
9. FINANCIALLY BACKED RESERVES

(c) Cash Backed Reserves - Change in Use

The Shire has resolved to consolidate its Reserve funds as noted above. This money is to be used or set aside for a purpose other than the purpose for which the account was established. The new purpose of each Reserve is set out below.

| Cash Backed Reserve | Proposed new purpose of the reserve | Objects of changing of the reserve | Reasons for changing the use of the reserve | 2022/23 Budget amount to be used | 2022/23 Budget amount change of purpose |
|---|---|---|--|---|--|
| | | | | \$ | \$ |
| (v) Airport Renewal and Upgrade Reserve | To fund upgrades and renewal at the Carnarvon Airport. | | | 0 | 59,302 |
| (w) Asset Upgrades and Renewal Reserve | To fund the upgrade and renewal of existing assets. | | | 0 | 499,135 |
| (x) Emergency Management Reserve | To fund the preparation for emergencies and to fund provision of immediate assistance, relief and recovery to the community in response to an Emergency within the Shire of Carnarvon | | | 0 | 277,288 |
| (y) Fascine Upgrade and Renewal Reserve | To fund the upgrades and renewal of Fascine Infrastructure. | | | 0 | 366,091 |
| (z) Strategic Projects Reserve | To fund development of strategic projects and new infrastructure . | | | 0 | 925,404 |
| (aa) Blowholes Reserve Management Funds | To fund the implementation of the Blowholes Reserve management plan. | | | 0 | 132,750 |
| | | | | 0 | 2,259,970 |

SHIRE OF CARNARVON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and 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 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 contractual commitments | General appropriations and contributions with no specific contractual commitments | 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 |
| 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 |
| 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 |

11. PROGRAM INFORMATION

| Income and expenses | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|---|-------------------|-------------------|-------------------|
| Income excluding grants, subsidies and contributions | | | |
| | \$ | \$ | \$ |
| Governance | 22,600 | 89,766 | 35,884 |
| General purpose funding | 6,451,351 | 6,000,949 | 5,900,348 |
| Law, order, public safety | 28,000 | 36,680 | 29,100 |
| Health | 37,680 | 39,879 | 37,600 |
| Education and welfare | 56,000 | 50,465 | 66,000 |
| Housing | 0 | 535 | 0 |
| Community amenities | 2,236,751 | 2,165,685 | 2,086,561 |
| Recreation and culture | 69,700 | 277,975 | 81,333 |
| Transport | 933,800 | 724,268 | 727,389 |
| Economic services | 303,700 | 332,818 | 341,775 |
| Other property and services | 60,500 | 26,320 | 242,788 |
| | 10,200,082 | 9,745,340 | 9,548,778 |
| Operating grants, subsidies and contributions | | | |
| Governance | 0 | 72,000 | 30,000 |
| General purpose funding | 1,715,414 | 6,384,000 | 2,438,527 |
| Law, order, public safety | 325,793 | 375,202 | 355,512 |
| Health | 36,136 | 4,617 | 8,000 |
| Education and welfare | 377,333 | 397,996 | 244,190 |
| Community amenities | 437,060 | 85,000 | 0 |
| Recreation and culture | 3,000 | 70,476 | 49,866 |
| Transport | 10,796,193 | 1,517,181 | 409,130 |
| Economic services | 50,000 | 3,778 | 0 |
| | 13,740,929 | 8,910,250 | 3,535,225 |
| Non-operating grants, subsidies and contributions | | | |
| Governance | 300,000 | 0 | 0 |
| Law, order, public safety | 119,350 | 164,920 | 151,500 |
| Community amenities | 150,000 | 25,000 | 206,000 |
| Recreation and culture | 2,646,241 | 610,623 | 1,878,395 |
| Transport | 3,166,104 | 3,594,649 | 4,916,721 |
| Economic services | 624,094 | 121,618 | 204,212 |
| | 7,005,789 | 4,516,810 | 7,356,827 |
| Total Income | 30,946,800 | 23,172,400 | 20,440,830 |
| Expenses | | | |
| Governance | (768,588) | (1,252,619) | (1,475,458) |
| General purpose funding | (144,426) | (287,173) | (270,954) |
| Law, order, public safety | (1,485,851) | (1,204,445) | (1,122,956) |
| Health | (500,290) | (630,370) | (781,701) |
| Education and welfare | (1,007,992) | (744,683) | (840,461) |
| Housing | (188,223) | (11,127) | (184,842) |
| Community amenities | (3,102,178) | (2,125,777) | (1,960,933) |
| Recreation and culture | (4,806,158) | (4,071,427) | (4,220,064) |
| Transport | (21,351,573) | (10,151,351) | (9,341,491) |
| Economic services | (1,760,981) | (1,073,333) | (1,352,130) |
| Other property and services | (67,187) | (549,243) | (999,874) |
| Total expenses | (35,183,447) | (22,101,548) | (22,550,864) |
| Net result for the period | (4,236,647) | 1,070,852 | (2,110,034) |
| Special Council Meeting Agenda 30 September 2022 | | | |

12. OTHER INFORMATION

| | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|--|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| The net result includes as revenues | | | |
| (a) Interest earnings | | | |
| Investments | | | |
| - Other funds | 2,000 | 0 | 1,500 |
| Other interest revenue (refer note 1b) | 80,500 | 87,841 | 82,000 |
| | 82,500 | 87,841 | 83,500 |
| (b) Other revenue | | | |
| Reimbursements and recoveries | 113,950 | 312,708 | 143,938 |
| Other | 167,800 | 216,197 | 115,330 |
| | 281,750 | 528,905 | 259,268 |
| The net result includes as expenses | | | |
| (c) Auditors remuneration | | | |
| Audit services | 80,000 | 7,570 | 80,000 |
| | 80,000 | 7,570 | 80,000 |
| (d) Interest expenses (finance costs) | | | |
| Borrowings (refer Note 7.(a)) | 15,343 | 7,797 | 18,823 |
| Interest expense on lease liabilities | 10,643 | 17,716 | 16,962 |
| Other | 0 | 0 | 8,849 |
| | 25,986 | 25,513 | 44,634 |

13. ELECTED MEMBERS REMUNERATION

| | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|---|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| President E Smith | | | |
| President's allowance | 47,000 | 46,896 | 46,000 |
| Meeting attendance fees | 18,750 | 17,484 | 17,625 |
| | 65,750 | 64,380 | 63,625 |
| Cr B Maslen | | | |
| Deputy President's allowance | 11,500 | 11,724 | 11,500 |
| Meeting attendance fees | 18,750 | 17,484 | 17,625 |
| | 30,250 | 29,208 | 29,125 |
| Cr J Nelson | | | |
| Meeting attendance fees | 0 | 2,914 | 0 |
| | 0 | 2,914 | 0 |
| Cr A Cotrell | | | |
| Meeting attendance fees | 18,750 | 13,113 | 17,625 |
| | 18,750 | 13,113 | 17,625 |
| Cr A Fullarton | | | |
| Meeting attendance fees | 18,750 | 17,484 | 17,625 |
| | 18,750 | 17,484 | 17,625 |
| Cr K Pinner | | | |
| Meeting attendance fees | 0 | 4,371 | 0 |
| | 0 | 4,371 | 0 |
| Cr L Skender | | | |
| Meeting attendance fees | 18,750 | 17,484 | 17,625 |
| | 18,750 | 17,484 | 17,625 |
| Cr M Ferreirinha | | | |
| Meeting attendance fees | 18,750 | 13,113 | 17,625 |
| | 18,750 | 13,113 | 17,625 |
| CR K Simpson | | | |
| Meeting attendance fees | 0 | 4,371 | 0 |
| | 0 | 4,371 | 0 |
| CR T Langley | | | |
| Meeting attendance fees | 18,750 | 13,113 | 17,625 |
| | 18,750 | 13,113 | 17,625 |
| Cr L Vandeleur | | | |
| Meeting attendance fees | 18,750 | 17,484 | 17,625 |
| | 18,750 | 17,484 | 17,625 |
| General - Not allocated per Councillor | | | |
| Training | 25,000 | 5,000 | 40,000 |
| | 25,000 | 5,000 | 40,000 |
| Total Elected Member Remuneration | 233,500 | 202,035 | 238,500 |
| President's allowance | 47,000 | 46,896 | 46,000 |
| Deputy President's allowance | 11,500 | 11,724 | 11,500 |
| Meeting attendance fees | 150,000 | 138,415 | 141,000 |
| Training | 25,000 | 5,000 | 40,000 |
| | 233,500 | 202,035 | 238,500 |

14. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

| Detail | Balance 30 June 2022 | Estimated amounts received | Estimated amounts paid | Estimated balance 30 June 2023 |
|----------------------------|-------------------------|----------------------------------|------------------------------|--------------------------------------|
| | \$ | \$ | \$ | \$ |
| Private Works | 138,034 | 0 | (138,034) | 0 |
| Public Open Space Deposits | 140,674 | 0 | 0 | 140,674 |
| | 278,708 | 0 | (138,034) | 140,674 |

15. FEES AND CHARGES

| | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|-----------------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| By Program: | | | |
| Governance | 8,900 | 4,470 | 8,834 |
| Law, order, public safety | 13,000 | 15,480 | 15,500 |
| Health | 37,680 | 38,933 | 37,000 |
| Housing | 0 | 500 | 0 |
| Community amenities | 1,940,000 | 1,909,353 | 1,829,500 |
| Recreation and culture | 67,900 | 75,517 | 80,433 |
| Transport | 924,800 | 703,826 | 721,389 |
| Economic services | 189,700 | 198,945 | 251,445 |
| Other property and services | 25,000 | 23,404 | 200,000 |
| | 3,246,980 | 3,021,080 | 3,180,701 |

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

| SHIRE OF CARNARVON FEES AND CHARGES 2022 UPDATED 30 SEPTEMBER 2022 | | | | | | | |
|--|---|------------------|------------------------------------|------------------|---|----------------------|--------------|
| ACCOUNT | DESCRIPTION | 2021/22 FEE (\$) | GST STATUS | 2022/23 FEE (\$) | COMMENTS | DEPARTMENT | ACT |
| GOVERNANCE | | | | | | | |
| 111310 | Administration Fee - arrange to repay rates | \$55.00 | NO GST | \$60.00 | CPI Increase | Corporate Services | Loc.Gov.1995 |
| 105230 | Copies of Electoral Rolls | \$66.00 | GST | \$68.20 | CPI Increase | Corporate Services | Loc.Gov.1995 |
| 106130 | Rate Inquiry Fee/Orders and Requisitions | \$130.00 | NO GST | \$180.00 | Cost for time spent preparing documentation | Corporate Services | Loc.Gov.1995 |
| 106130 | Rate Inquiry Fee/Orders and Requisitions - where Physical Bushfire Inspection Required | \$180.00 | NO GST | \$220.00 | Cost for time spent preparing documentation | Corporate Services | Loc.Gov.1995 |
| | Rate Inquiry Fee/Orders and Requisitions - Priority (24 - 48 hours) | \$165.00 | NO GST | \$220.00 | Cost for time spent preparing documentation | Corporate Services | Loc.Gov.1995 |
| | Rate Inquiry Fee/Orders and Requisitions - Priority (24 - 48 hours) - where physical Bushfire Inspection required | \$220.00 | NO GST | \$260.00 | Cost for time spent preparing documentation | Corporate Services | Loc.Gov.1995 |
| 106130 | Orders and Requisitions only | \$70.00 | NO GST | \$120.00 | Cost for time spent preparing documentation | Development Services | Loc.Gov.1995 |
| 106130 | Rate Enquiry Fee | \$66.00 | GST | \$66.00 | Cost for time spent preparing documentation | Corporate Services | Loc.Gov.1995 |
| 106130 | Real Estate Rating Advice on Paper/assessment | \$11.00 | GST | \$12.10 | CPI Increase | Corporate Services | Loc.Gov.1995 |
| 106130 | Copy of Rate Notice (re-print of notice) | \$0.06 | GST | \$16.50 | Fee kept the same due to increase in digital requests | Corporate Services | Loc.Gov.1995 |
| 100410 | Rates Instalment Interest charge on Two and Four Instalment options | 6.00% | NO GST | 6.00% | Per legislation | Corporate Services | Loc.Gov.1995 |
| 102410 | Rates Admin charge on Two and Four Instalment Options (per notice) | \$6.60 | NO GST | \$6.60 | Set fee for instalments | Corporate Services | Loc.Gov.1995 |
| 100610 | Rates Late payment Penalty Rate | \$0.07 | NO GST | 7.00% | Per legislation | Corporate Services | Loc.Gov.1995 |
| 106130 | Admin Fee for Debt Clearance Letter | \$33.00 | GST | \$35.00 | CPI Increase | Corporate Services | Loc.Gov.1995 |
| 106130 | Direct Debit Admin Fee | \$55.00 | GST | \$57.50 | CPI Increase | Corporate Services | Loc.Gov.1995 |
| 106130 | Admin Fee for issue of Section 6.60 Notice | \$11.00 | GST | \$11.50 | CPI Increase | Corporate Services | Loc.Gov.1995 |
| 106130 | Rates Database Extractions (per hour) | \$110.00 | GST | \$110.00 | Cost for time spent preparing documentation | Corporate Services | Loc.Gov.1995 |
| | Debt Recovery Legal Expenses for Rates | | AT COST | | | Corporate Services | Loc.Gov.1995 |
| 154130 | Dishonour Fee (fee charged by Bank and recovered by Council) | | RECOVERED BY COUNCIL AT COS | | | Corporate Services | Loc.Gov.1995 |

| | | | | | | | | |
|---|--|---------|------------------------------------|---------|--|--------------------|--------------------|--------------|
| 105930 | Credit Card Online Charge (across all Shire of Carnarvon sites and services) | | RECOVERED BY COUNCIL AT COS | | | | Corporate Services | Loc.Gov.1995 |
| 105430 | Photocopying - A4 Sheets (Black & White) | \$0.40 | GST | \$0.50 | CPI Increase Rounded | Corporate Services | Loc.Gov.1995 | |
| 105430 | Photocopying - A3 Sheets (Black & White) | \$1.00 | GST | \$1.00 | CPI Increase Rounded | Corporate Services | Loc.Gov.1995 | |
| 105430 | Photocopying - A4 Sheets (Colour) | \$1.00 | GST | \$1.00 | CPI Increase Rounded | Corporate Services | Loc.Gov.1995 | |
| 105430 | Photocopying - A3 Sheets (Colour) | \$2.00 | GST | \$2.00 | CPI Increase Rounded | Corporate Services | Loc.Gov.1995 | |
| 105430 | Binding Per Copy | \$3.30 | GST | \$3.50 | CPI Increase Rounded | Corporate Services | Loc.Gov.1995 | |
| 105930 | Copy of Archived Document - Fee per document | \$6.00 | GST | \$6.00 | CPI Increase Rounded | Corporate Services | Loc.Gov.1995 | |
| 105930 | Sundry Debtors payment arrangement administration fee | \$55.00 | NO GST | \$60.00 | CPI Increase Rounded | Corporate Services | Loc.Gov.1995 | |
| 106630 | Debt Recovery Legal Expenses for Sundry Debtors | | AT COST | | | | Corporate Services | Loc.Gov.1995 |
| FREEDOM OF INFORMATION CHARGES | | | | | | | | |
| 105430 | Application Fee | \$30.00 | GST | \$30.00 | Statutory Fee | Corporate Services | FOI Act | |
| 105430 | Charge for time dealing with the application (per hour or part thereof) | | AS PER LEGISLATION | | | | Corporate Services | FOI Act |
| 105430 | Duplicating a tape, film or computer information & delivery, package & posting | | ACTUAL COST + GST | | | | Corporate Services | FOI Act |
| LAW, ORDER AND PUBLIC SAFETY | | | | | | | | |
| ANIMAL CONTROL - DOGS & CATS | | | | | | | | |
| 109430 | Seizure and impounding of a dog - Unregistered (includes 1st day sustenance) | \$70.00 | NO GST | \$74.00 | CPI Increase rounded to nearest dollar | Rangers | Dog Act '76 | |
| 109430 | Poundage Fee Dog - Daily Fee (Sustenance) | \$25.00 | GST | \$26.50 | CPI Increase | Rangers | Dog Act '76 | |
| 109430 | Micro Chipping | | AT COST | | | | Rangers | Dog Act '76 |
| 109430 | Poundage Fee Cat - Daily Fee (Sustenance) | | AT COST | | | | Rangers | Cat Act |
| 109430 | Surrender of a dog | \$70.00 | GST | \$74.00 | CPI Increase rounded to nearest dollar | Rangers | Dog Act '76 | |
| 109430 | Surrender of litter of puppies | \$80.00 | GST | \$85.00 | CPI Increase rounded to nearest dollar | Rangers | Dog Act '76 | |
| 109430 | Surrender of cat/kitten | \$70.00 | GST | \$74.00 | CPI Increase rounded to nearest dollar | Rangers | Cat Act | |
| 109430 | Surrender of litter of kittens | \$80.00 | GST | \$85.00 | CPI Increase rounded to nearest dollar | Rangers | Cat Act | |

| | | | | | | | |
|---------------------------|---|----------|--------------------------|----------|--|---------|--------------------------|
| 109530 | Replacement dog or cat registration tag | \$5.00 | GST | \$5.00 | No increase | Rangers | Loc. Gov Act 1995 s.6.16 |
| 109530 | Application for three to six dogs | \$150.00 | NO GST | \$150.00 | Statutory Fee | Rangers | Dog Act '76 |
| 109530 | Dog Registrations Unsterilised Male/Female Dog One Year | \$50.00 | NO GST | \$50.00 | Statutory Fee | Rangers | Dog Act '76 |
| 109530 | Dog Registrations Unsterilised Male/Female Dog Three Year | \$120.00 | NO GST | \$120.00 | Statutory Fee | Rangers | Dog Act '76 |
| 109530 | Dog Registrations Unsterilised Male/Female Dog Lifetime | \$20.00 | NO GST | \$250.00 | Statutory Fee | Rangers | Dog Act '76 |
| 109530 | Dog Registrations Sterilised Male/Female Dog One Year | \$42.50 | NO GST | \$42.50 | Statutory Fee | Rangers | Dog Act '76 |
| 109530 | Dog Registrations Sterilised Male/Female Dog Three Year | \$100.00 | NO GST | \$100.00 | Statutory Fee | Rangers | Dog Act '76 |
| 109530 | Dog Registrations Sterilised Male/Female Dog Lifetime | \$150.00 | NO GST | \$150.00 | Statutory Fee | Rangers | Dog Act '76 |
| 109530 | 1 year (NEW) dog registration paid after 31 May | | 50% OF ABOVE RATE | | | Rangers | Dog Act '76 |
| 109530 | Prescribed dog of Pensioner | | 50% OF ABOVE RATE | | | Rangers | Dog Act '76 |
| 109530 | Prescribed dog used for tendering or droving of stock | | 25% OF ABOVE RATE | | | Rangers | Dog Act '76 |
| 109530 | Cat Registrations Sterilised One Year | \$20.00 | NO GST | \$20.00 | Statutory Fee | Rangers | Cat Act |
| 109530 | Cat Registrations Sterilised Three Year | \$42.50 | NO GST | \$42.50 | Statutory Fee | Rangers | Cat Act |
| 109530 | Cat Registrations Sterilised Life Time | \$100.00 | NO GST | \$100.00 | Statutory Fee | Rangers | Cat Act |
| 109530 | Cat Registrations Annual Application to Breed | \$100.00 | NO GST | \$100.00 | Statutory Fee | Rangers | Cat Act |
| 109530 | Prescribed Cat of Pensioner | | 50% OF ABOVE RATE | | | Rangers | Cat Act |
| 109630 | Application for kennel licence | \$165.00 | GST | \$165.00 | Statutory Fee | Rangers | Dog Act '76 |
| 109630 | Kennel Licence Registration Fee | \$200.00 | GST | \$200.00 | Statutory Fee | Rangers | Dog Act '76 |
| 109630 | Kennel Licence Renewal | \$200.00 | NO GST | \$200.00 | Statutory Fee | Rangers | Dog Act '76 |
| 119730 | Ranger Services (euthanizing) | \$90.00 | GST | \$95.00 | CPI Increase rounded to nearest dollar | Rangers | Loc.Gov.1995 |
| 109630 | Dog and Cat Traps Deposit | \$60.50 | GST | \$64.00 | CPI Increase rounded to nearest dollar | Rangers | Dog Act '76 |
| 109530 | Dangerous Dog Collar - 40mm x 65cm straight | | AT COST | | | Rangers | Loc.Gov.1995 |
| ABANDONED VEHICLES | | | | | | | |

| | | | | | | | |
|--|---|----------|---|----------|----------------------------|---------|---------------------|
| 112930 | Abandoned Vehicles (Impound Fee) | \$125.00 | GST | \$132.50 | CPI Increase | Rangers | Loc.Gov.1995 |
| 112930 | Towing Vehicles | | AT COST PLUS 15% ADMIN FEE | | | Rangers | Loc.Gov.1995 |
| 112930 | Shopping Trolley and other materials (per trolley) | \$60.00 | GST | \$100.00 | | Rangers | |
| LAW, ORDER AND PUBLIC SAFETY CONTINUED | | | | | | | |
| MISCELLANEOUS | | | | | | | |
| 146830 | Opening of Tramway Bridge based upon cost recovery | | RECOVERY PLUS 15% ADMINISTRATION | | | Rangers | Loc.Gov.1995 |
| 130730 | Professional Fishing Companies Traversing Fee Blowholes | \$500.00 | GST | \$530.00 | CPI increase | Rangers | Loc.Gov.1995 |
| 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) | \$88.00 | GST | \$88.00 | | BFB | Bush Fires Act 1954 |
| | Light Tanker (min crew of 2) | \$55.00 | GST | \$55.00 | | BFB | Bush Fires Act 1954 |
| INFRINGEMENT FEES | | | | | | | |
| 109930 | Issue of Final Demand Notice per Infringement | \$0.00 | NO GST | \$25.30 | Statutory Fee | Rangers | FER |
| 109930 | Enforcement Certificate per Infringement | \$0.00 | NO GST | \$21.50 | Statutory Fee | Rangers | FER |
| 109930 | Fines Enforcement Registration Fee per Infringement | \$0.00 | NO GST | \$81.00 | Statutory Fee | Rangers | FER |
| TOURIST NODES | | | | | | | |
| 130730 | Blowholes Campground - Adult, per Person, per Night (16 years and older) | \$11.00 | GST | \$11.00 | Fees are in line with DBCA | Rangers | Loc.Gov.1995 |
| | Blowholes Campground - Child, per Person, per Night (6 -15 years) | \$3.00 | GST | \$3.00 | Fees are in line with DBCA | | Loc.Gov.1996 |
| 130730 | Blowholes Campground - Concession Card Holder per Person, per Night | \$8.00 | GST | \$8.00 | Fees are in line with DBCA | Rangers | Loc.Gov.1995 |
| 146230 | Bush Bay/New Beach Campground - Adult, per Person, per Night (16 years and older) | \$8.00 | GST | \$8.00 | Fees are in line with DBCA | Rangers | Loc.Gov.1995 |
| | Bush Bay/New Beach Campground - Child, per Person, per Night (6 - 15 years) | \$3.00 | GST | \$3.00 | Fees are in line with DBCA | | Loc.Gov.1996 |
| 146230 | Bush Bay/New Beach Campground - Concession Card Holder per Person, per Night | \$6.00 | GST | \$6.00 | Fees are in line with DBCA | Rangers | Loc.Gov.1995 |
| ENVIRONMENTAL HEALTH APPLICATION PROCESSING | | | | | | | |

| FOOD ACT 2008 | | | | | | | | |
|---|--|----------|----------------------------|----------|---|----------|----------------------------|-------------------------|
| | <i>Fee classifications:</i> <i>Temporary premises (e.g. market stall, limited duration and food handling)</i> <i>Small premises (e.g. mobile, home-based, limited food handling)</i> <i>Medium premises (e.g. restaurant/cafe, general food service, butchery)</i> <i>Large premises (e.g. supermarket with deli, high-volume food handling)</i> | | | | | | | |
| 117430 | Notification of food business exempt from registration (e.g. non-profit sausage sizzle) | | PT FROM CHARGE BY REGULATI | | | | Health | Food Act 2008, s.107(3) |
| 117430 | Notification of food business exempt from registration (other) | \$0.00 | NO GST | \$0.00 | | Health | Food Act 2008, s.107(3) | |
| 117430 | Temporary premises - Application for registration of food business | \$160.00 | NO GST | \$160.00 | | Health | Food Act 2008, s.110(4)(b) | |
| 117430 | Small premises - Application for registration of food business (includes inspection and annual admin fee) | \$205.00 | NO GST | \$195.00 | Annual admin fee is only payable once per financial year. If it has already been paid, it will be subtracted from application fee | Health | Food Act 2008, s.110(4)(b) | |
| 117430 | Small premises - Inspection | \$80.00 | NO GST | \$85.00 | Per Inspection | Health | Food Act 2008 | |
| | Small premises - Annual admin fee | \$0.00 | NO GST | \$60.00 | New Fee - Charged Annually | Health | Food Act 2008 | |
| 117430 | Medium premises - Application for registration of food business (includes inspection and annual admin fee) | \$265.00 | NO GST | \$340.00 | Annual admin fee is only payable once per financial year. If it has already been paid, it will be subtracted from application fee | Health | Food Act 2008, s.110(4)(b) | |
| 117430 | Medium premises - Inspection | \$160.00 | NO GST | \$170.00 | Per Inspection - CPI Increase | Health | Food Act 2008 | |
| 117430 | Medium/large premises - Annual admin fee | \$110.00 | NO GST | \$120.00 | Charged Annually - CPI Increase | Health | Food Act 2008 | |
| 117430 | Large premises - Application for registration of food business (includes inspection and annual admin fee) | \$315.00 | NO GST | \$420.00 | Annual admin fee is only payable once per financial year. If it has already been paid, it will be subtracted from application fee | Health | Food Act 2008, s.110(4)(b) | |
| 117430 | Large premises - Inspection | \$240.00 | NO GST | \$250.00 | Per Inspection - CPI Increase | Health | Food Act 2008 | |
| ENVIRONMENTAL HEALTH APPLICATION PROCESSING CONTINUED | | | | | | | | |
| 117430 | Application for registration of food business or amendment of registration where food safety inspection is not required (e.g. altered certificate or change of operator) | \$80.00 | NO GST | \$60.00 | Certificate Only | Health | Food Act 2008 | |
| | Partial food safety inspection (e.g. follow-up inspection) | \$80.00 | NO GST | \$85.00 | CPI Increase | Health | Food Act 2008 | |
| 117430 | Inspection of animal food processing premises or retail pet meat shop (Food Regulations 2008 Part 5, Division 4) | \$160.00 | NO GST | \$170.00 | CPI Increase | Health | Food Act 2008 | |
| TRADING ON A STREET OR PUBLIC PLACE - PUBLIC PLACES & LG PROPERTY LOCAL LAW 2021 | | | | | | | | |
| 117330 | Application for a permit to trade on a street or public place - fundraiser for community association (s.8.2(1)(o)) | \$0.00 | NO GST | \$0.00 | | Planning | LG Act, s.6.16 | |

| | | | | | | | |
|---|---|------------------------|--------|---|---|----------|---|
| | Application for a permit to trade on a street or public place - mobile trading within declared trading areas (s.8.2(1)(o)) | | NO GST | \$150 for duration up to 1 year \$100 for duration up to 3 trading days | Refer Mobile Trading Policy | Planning | LG Act, s.6.16 |
| 117330 | Application for a permit to trade on a street or public place - Mobile trading outside declared trading areas (s.8.2(1)(o)) | \$300.00 | NO GST | \$315.00 | Ongoing permit subject to annual fee. Refer to Mobile Trading Policy for declared trading areas | Planning | LG Act, s.6.16 |
| | Application for a permit to trade on a street or public place - Roaming mobile trader (s.8.2(1)(o)) | | NO GST | \$300.00 | Ongoing permit subject to annual fee | | |
| | Application to renew annual permit | | NO GST | 50% of initial application fee | If it requires an amendment of conditions the full fee will apply | Planning | LG Act, s.6.16 |
| | Application to amend a permit | | NO GST | 50% of initial application fee | If it requires a re-assessment of the activities, the full fee will apply | Planning | LG Act, s.6.16 |
| CARAVAN PARKS AND CAMPING GROUNDS ACT 1995 | | | | | | | |
| 118930 | s.7 Grant or renewal of licence | | | The greater of \$200 and \$6 per long-stay/short-stay/transit park site, \$3 per camp site and \$1.50 per overflow site | Fee set by State Regulations | Health | C'van Parks & Camp G Regs, Schedule 3 |
| 118930 | s.9 Renewal application received within 28 days after expiry of licence - additional late application fee | \$20.00 | NO GST | \$20.00 | Fee set by State Regulations | Health | C'van Parks & Camp G Regs, Schedule 3 |
| 118930 | Reg 54 Temporary licence | | | The greater of \$100 and the pro-rata amount of the ordinary application fee | Fee set by State Regulations | Health | C'van Parks & Camp G Regs, Schedule 3 |
| 118930 | Reg 55 Transfer of licence | \$100.00 | NO GST | \$100.00 | Fee set by State Regulations | Health | C'van Parks & Camp G Regs, Schedule 3 |
| 118930 | Letter of Approval for park home, hard annex relating to Caravan Park and Camping licence | \$150.00 | NO GST | \$157.50 | CPI I ncrease | Health | Local Government Act 1995 s.6.16 |
| HEALTH (PUBLIC BUILDINGS) REGULATIONS 1992 | | | | | | | |
| 117030 | s.176 Application for approval to construct, alter or extend public building (Risk Management Plan not required) | \$150 + inspection fee | NO GST | \$150 + inspection fee | As adopted 28 June 2022 | Health | Health (Public Building) Regs, Schedule 1 |
| 117030 | s.176 Application for approval to construct, alter or extend public building (Risk Management Plan required) | \$300 + inspection fee | NO GST | \$300 + inspection fee | As adopted 28 June 2022 | Health | Health (Public Building) Regs, Schedule 1 |
| 117030 | R.5 Application for certificate of approval - where s.176 application has been made | Inspection fee AT COST | NO GST | \$0.00 | Inspection has been paid at time of application | Health | LG Act, s.6.16 |
| 117030 | R.5 Application for certificate of approval - where s.176 application has not been made | \$100 + inspection fee | NO GST | \$100 + inspection fee | CR.5 Application for certificate of approval - where s adopted 28 June 2022 | Health | LG Act, s.6.16 |
| 117030 | R.9(3) Application to vary certificate of approval (increase capacity for large licensed premises) - includes inspection | \$250 + inspection fee | NO GST | \$250 + inspection fee | VR adopted 28 June 2022 | Health | Health (Public Building) Regs, R.9(2) |
| 117030 | r.9(1) Application to vary certificate of approval (other) - includes inspection | \$50 + inspection fee | NO GST | \$50 + inspection fee | Vr adopted 28 June 2022 | Health | Health (Public Building) Regs, R.9(2) |
| 117030 | R.26 Submission of risk management plan for approval (large public buildings) | \$150.00 | NO GST | \$150.00 | RR adopted 28 June 2022 | Health | LG Act, s.6.16 |

| | | | | | | | |
|--|--|-----------------------------------|--------|---|---|--------|--|
| 117030 | Inspection small public building (<100 persons enclosed or <400 persons outdoor venue) | \$150.00 | NO GST | \$150.00 | Inspection adopted 28 June 2022 | Health | LG Act, s.6.16 |
| 117030 | Inspection medium public building (100-400 persons enclosed or 400-2000 persons outdoor venue) | \$250.00 | NO GST | \$250.00 | Inspection adopted 28 June 2022 | Health | LG Act, s.6.16 |
| 117030 | Inspection of large public building (>400 persons enclosed or >2000 persons outdoor venue) | \$350.00 | NO GST | \$350.00 | Inspection adopted 28 June 2022 | Health | LG Act, s.6.16 |
| WATER SAMPLING | | | | | | | |
| 118130 | Aquatic facility water sampling/testing – per facility, per visit - Health (Aquatic Facilities) Regulations 2007, r.21 | \$30.00 | NO GST | \$40.00 | Increased to cover cost of work involved | Health | LG Act, s.6.16 |
| 118130 | Private drinking water sampling and basic assessment - per premises | \$100.00 | NO GST | \$150.00 | Includes basic field test and microbial assessment by Pathwest | Health | LG Act, s.6.16 |
| 118130 | Aquatic facility Operational Code Compliance Assessment - Health (Aquatic Facilities) Regulations 2007, r.19 | \$150.00 | NO GST | \$250.00 | Fee increased. LG isn't required to do these assessments but they can be involved when done | Health | LG Act, s.6.16 |
| ENVIRONMENTAL HEALTH APPLICATION PROCESSING CONTINUED | | | | | | | |
| HEALTH LOCAL LAWS - LODGING HOUSES | | | | | | | |
| 117530 | s.123 Application for registration | \$10 per room (minimum fee \$300) | NO GST | \$11 per room (minimum fee \$300) | Refers to number of sleeping rooms rather than number of lettable units | Health | Health Act 1911, s.344C |
| 117530 | s.125 Application for renewal of registration | \$8 per room (minimum fee \$240) | NO GST | \$9 per room (minimum fee \$240) | CPI increase | Health | Health Act 1911, s.344C |
| 117530 | Request to amend registration | | NO GST | \$85.00 + inspection fee if inspection required | No increase | Health | Health Act 1911, s.344C |
| 117530 | Inspections in addition to annual routine inspection | \$80 per hour | NO GST | \$165 + (\$2 per room) | Fee may be reduced for partial inspections | Health | Health Act 1911, s.344C |
| HEALTH (TREATMENT OF SEWAGE AND DISPOSAL OF EFFLUENT AND LIQUID WASTE) REGULATIONS 1974 | | | | | | | |
| 117830 | Application to install apparatus | \$118.00 | NO GST | \$118.00 | As set by Dept Health. Total including inspection and Permit to Use \$236 | Health | Health (Miscellaneous Provisions) Act 1911 |
| 117830 | Permit to use apparatus (inspection included) | \$118.00 | NO GST | \$118.00 | As set by Dept Health | Health | Health (Miscellaneous Provisions) Act 1911 |
| 117830 | Local Government Report Fee (applies instead of the application fee for large systems that require Dept Health final approval) | \$118.00 | NO GST | \$118.00 | As set by Dept Health. Total including inspection and Permit to Use \$236 | Health | Health (Miscellaneous Provisions) Act 1911 |
| FEES FOR SERVICE | | | | | | | |
| | Settlement/pre-sale health records search (commercial premises) - does not include inspection fees | \$0.00 | NO GST | \$85.00 | For land sales, refer ordinary Orders & Requisitions Report fee | Health | |
| | Noise Management Plan approval | \$240.00 | NO GST | \$250.00 | CPI increase rounded down | Health | LG Act 1995 s. 6.16 |

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|--|---|----------|-----------------|----------|--|-------------------------|-----------------------------------|
| 129630 | Section 39 Certificate (Liquor Control Act 1988) | \$240.00 | NO GST | \$240.00 | Fees applies when this Certificate is required by Liquor and Gaming | Health | LG Act 1995 s. 6.16 |
| 117030 | Inspections, reports, notices and other Shire actions relating to licences & registrations where cost is not covered by the above (hourly rate) | \$80.00 | NO GST | \$85.00 | CPI increase | Health | LG Act 1995 s. 6.16 |
| RUBBISH COLLECTION & REFUSE CHARGES | | | | | | | |
| 123930 | Gross Refuse Charge - 1 x MGB/Domestic per annum | \$475.00 | NO GST | \$504.00 | CPI increase. Annual charge for collection of 1 x 240L MGB once per week. | Infrastructure Services | WAAR Act 2007 |
| 123930 | Gross Refuse Charge - 1 x MGB/Commercial per annum | \$475.00 | NO GST | \$504.00 | CPI increase. Annual charge for collection of 1 x 240L MGB once per week. | Infrastructure Services | WAAR Act 2007 |
| 123930 | Gross Refuse Charge - 1 x MGB/Commercial (less than 1 year) | | PRO-RATA | | | Infrastructure Services | WAAR Act 2007 |
| 123930 | Replacement Rubbish Bin | \$110.00 | GST | \$117.00 | CPI increase rounded to nearest dollar. Fee is per bin. Includes delivery. | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| <i>Please note: GST applies to all additional bin service requests.</i> | | | | | | | |
| WASTE DISPOSAL FEES - BROWN RANGE | | | | | | | |
| General Commercial Waste Disposal | | | | | | | |
| <i>Unless a specific formal fee exemption or waiver has been issued, commercial waste disposal fees are applicable to all waste disposal other than domestic generated waste disposal by a domestic householder resident of the Shire of Carnarvon. This includes application of waste disposal fees to clubs, groups and organisations including not for profit organisations. Commercial waste disposal fees and charges do not apply to waste disposal being performed on behalf of the Shire of Carnarvon by its employees, contractors or agents.</i> | | | | | | | |
| <i>If waste load is mixed containing multiple waste categories, the highest applicable category fee shall apply. Examples: Putrescible + Non Putrescible load will be Charged as Putrescible waste. Horticultural Plastic + non putrescible load will be charged as Horticultural Plastic.</i> | | | | | | | |
| 123630 | Commercial Service Fee | \$37.00 | GST | \$40.00 | Per load. | Infrastructure Services | Loc. Gov. Act '95 |
| <i>Service fee applies for each load.</i> | | | | | | | |
| 123630 | Commercial Putrescible Waste Disposal | \$42.00 | GST | \$45.00 | Fee is per ton or part thereof. | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| <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 | Mixed Commercial Inert Non-putrescible Waste Disposal | \$21.00 | GST | \$23.00 | Fee is per ton or part thereof. | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| <i>Inert non-putrescible waste is waste that is largely non-biodegradable, non-flammable and not chemically reactive</i> | | | | | | | |
| 123630 | Commercial Horticultural Plastics Waste Disposal | \$63.00 | GST | \$68.00 | Fee is per ton or part thereof. | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| <i>Horticultural plastics includes shade cloths, plastic mulch, irrigation pipe etc.</i> | | | | | | | |
| 123630 | Commercial Horticultural Putrescible Waste Disposal | \$42.00 | GST | \$45.00 | Fee is per ton or part thereof. | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| WASTE DISPOSAL FEES - BROWN RANGE CONTINUED - *Format as Header. | | | | | | | |

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| | Horticultural putrescible waste includes reject/spoiled fruit, vegetables, pulps etc. | | | | | | |
| 123630 | Commercial Construction and Demolition Rubble - Without Metal Reinforcing | \$10.00 | GST | \$11.00 | Fee is per ton or part thereof. | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| | Includes concrete, rock, bricks, blocks, tiles and other mineral based construction and demolition rubble. Must be fully separated from other waste types. Must not contain metal reinforcing bars, rods or mesh. | | | | | | |
| 123630 | Commercial Construction and Demolition Rubble - With Metal Reinforcing | \$30.00 | GST | \$32.00 | Fee is per ton or part thereof. | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| | Includes concrete, rock, bricks, blocks, tiles and other mineral based construction and demolition rubble which includes metal reinforcing bars, rods or mesh. | | | | | | |
| 123630 | Commercial Mixed Construction and Demolition Waste | \$21.00 | GST | \$23.00 | Fee is per ton or part thereof. | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| | Construction and demolition waste (C&D waste) means materials in the waste stream which arise from construction, refurbishment or demolition activities sometimes referred to simply as "Builders Waste." | | | | | | |
| 123630 | Commercial 240 litre bin Disposal | \$10.00 | GST | \$11.00 | Fee is per bin | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| | General Domestic Waste Disposal | | | | | | |
| 123630 | Mixed General Domestic Waste | | | FREE | | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| | Must be waste disposal by a Shire of Carnarvon resident domestic householder and waste must have been generated from the householders domestic residence. | | | | | | |
| | Recyclable Waste Types | | | | | | |
| 123630 | Recyclable Scrap Metal | | | FREE | | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| | Recyclable scrap metal includes white goods, metal goods, washed tin cans and any ferrous or non ferrous metals. Large metal items must be cut up as directed by facility operators. Metal must be separate and free from other waste contamination or the applicable mixed fee shall apply. | | | | | | |
| 123630 | Car Bodies | | | FREE | | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| | All vehicles must have oils and fuels removed. LPG vehicles must have gas tank removed from vehicle. | | | | | | |
| 123630 | Fire Extinguishers - Approved and Inspected | | | FREE | | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| | Fire Extinguishers are extremely hazardous to the safe operation of the tipsite. There is no charge for disposal of an approved Fire Extinguisher. An Fire Extinguisher must be empty, separated from all other waste, have its valve removed and have been inspected and marked by an operator. | | | | | | |
| 123630 | Clean Separated Cardboard | | | FREE | | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| | Cardboard must be free from contamination by other waste types. Must be inspected and approved by operator. Boxes to be flattened and placed where directed by operator. | | | | | | |
| 123630 | Clean Separated Glass | | | FREE | | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| | Includes clean non refundable glass bottles and other clean glass products. Must be inspected and approved by operator. To be placed where directed by operator. | | | | | | |
| 123630 | Batteries - All Types Separated | | | FREE | | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |

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|--------|--|---------|-----|---------|---|-------------------------|-----------------------------------|
| | Batteries must be free from contamination by other waste types. Must be inspected, approved by operator and placed where directed by operator. | | | | | | |
| 123630 | Approved Separated e-Waste | | | FREE | | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| | E-waste is the fastest-growing component of the municipal solid waste stream. The Shire of Carnarvon will be attempting to develop mechanisms for the removal and reprocessing of e-Waste from the waste stream. Approved e-waste will consist of televisions, computers and other consumer electronic products. Approved e-waste will be separated from all other waste types and shall be inspected and approved by an operator. | | | | | | |
| 123630 | Eligible Container Deposit Scheme Beverage Containers | | | FREE | | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| | No container refund available at facility. Containers must be separated from other waste and placed where directed by operator. 50% of Deposits collected will be allocated to Shire of Carnarvon Community Growth Fund. | | | | | | |
| | Mattresses and Bulky Foam Furniture Type Items | | | | | | |
| 123630 | Mattress Disposal - Commercial and Domestic | \$25.00 | GST | \$27.00 | Fee is per item | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| | Includes all mattress types - spring, foam, other. Also includes bed bases. | | | | | | |
| 123630 | Approved Mattress Disposal - Commercial and Domestic | | | FREE | | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| | Mattresses are difficult items to process in a landfill. They do not compact well leaving large voids. This fills a landfill more quickly and can create problems in the event of a fire. There is no charge for disposal of an Approved Mattress. An approved mattress will have all metal springs removed and separated for metal recycling. All foam and other material will be cut up and shall have been inspected and approved by an operator. | | | | | | |
| 123630 | Bulky Foam Furniture - Commercial and Domestic | \$25.00 | GST | \$27.00 | Fee is per item. | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| | Includes lounges, arm chairs, recliners, any bulky foam and/or spring containing furniture items. | | | | | | |
| | WASTE DISPOSAL FEES - BROWN RANGE CONTINUED | | | | | | |
| 123630 | Approved Bulky Foam Furniture - Commercial and Domestic | | | FREE | | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| | These furniture items are difficult to process in a landfill. They do not compact well leaving large voids. This fills the landfill more quickly and can create problems in the event of a fire. There is no charge for disposal of Approved Bulky Foam Furniture. Approved Bulky Foam Furniture will have all metal springs removed and separated for metal recycling. All foam and other cushioning type material will be cut up and shall have been inspected and approved by an operator. | | | | | | |
| 123630 | Uncontaminated Green Waste (Commercial and Domestic) | | | FREE | | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| | No contamination of green waste accepted. Contaminated green waste will be charged at the commercial putrescible rate. Contamination includes anything other than vegetation. Timber pallets, treated and untreated timber is NOT green waste. | | | | | | |
| | Hazardous Waste Types | | | | | | |
| | All hazardous waste will attract a Burial Fee in addition to Disposal Fee. - ONLY accepted between 7am - 3pm Monday to Friday | | | | | | |
| 123630 | Burial Fee - Commercial and Domestic | \$65.00 | GST | \$70.00 | Fee applies per burial. | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| | Applicable to hazardous waste disposal and any other waste disposal requiring immediate burial due to its noxious or offensive nature as determined by site operators. | | | | | | |
| 123630 | Domestic and Commercial Asbestos Waste Disposal (Special Waste Type 1) | \$90.00 | GST | \$97.00 | Fee is per ton or part thereof. Burial fee will also apply. | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |

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| 123630 | Medical Waste (Special Waste Type 2) | \$75.00 | GST | \$81.00 | Fee is per 110L bin. Burial fee will also apply. | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| Septic and Sewerage Waste Types | | | | | | | |
| <i>All septic and sewerage waste is ONLY accepted between 7am - 3pm Monday to Friday</i> | | | | | | | |
| 123630 | Septage, Grease Trap and Liquid Sewerage Waste. | \$10.00 | GST | \$11.00 | Fee is per ton or part thereof. | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| 123630 | Sewerage Sludge | \$42.00 | GST | \$45.00 | Fee is per ton or part thereof. | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| <i>Sewerage sludge disposal shall be by prior arrangement only. Sludge shall be spadable and shall have been tested to meet Class II Landfill Classification limits for disposal.</i> | | | | | | | |
| Animal Carcasses | | | | | | | |
| <i>Animal carcass disposal fees are applicable to Commercial and Domestic customers</i> | | | | | | | |
| 123630 | Small Animal Carcass Disposal - Commercial and Domestic | | | FREE | | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| <i>Dogs, cats, sheep, goats etc as determined by operator</i> | | | | | | | |
| 123630 | Large Animal Carcass Disposal - Commercial and Domestic | \$75.00 | GST | \$81.00 | Fee is per carcass and includes burial fee. | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| <i>Cattle, horse, pig etc as determined by operator.</i> | | | | | | | |
| 123630 | Bulk Offal Disposal - Commercial and Domestic (for offal quantity greater than 650kg) | \$100.00 | GST | \$108.00 | Fee is per ton or part thereof and includes burial fee. | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| Tyres | | | | | | | |
| <i>Any tyre still attached to a rim attracts double fee.</i> | | | | | | | |
| <i>Tyre disposal fees are applicable to Commercial and Domestic customers. Tyre disposal fees are intended to be consistent with disposal via commercial operators. Commercial operators utilise disposal fees for tyre recycling via Tyre Stewardship Scheme.</i> | | | | | | | |
| 123630 | Car and Motor Cycle Tyre | \$12.50 | GST | \$13.50 | Fee is per tyre. CPI increase rounded | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| 123630 | Four wheel Drive and Light Truck Tyre | \$15.00 | GST | \$16.00 | Fee is per tyre. CPI increase rounded | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '96 |
| 123630 | Truck Tyre | \$35.00 | GST | \$38.00 | Fee is per tyre. Based on amended fees and CPI increase. | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '97 |
| 123630 | Tractor/ Earthmoving Tyre (small up to 1 metre Tall) | \$135.00 | GST | \$143.00 | Fee is per tyre. Based on amended fees and CPI increase. | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '98 |
| 123630 | Tractor/ Earthmoving Tyre (large above 1 Metre Tall) | \$350.00 | GST | \$371.00 | Fee is per tyre. Based on amended fees and CPI increase. | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| WASTE DISPOSAL FEES - BROWN RANGE CONTINUED | | | | | | | |
| Other Fees and Charges | | | | | | | |

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| 123630 | Caravans | \$40.00 | GST | \$43.00 | Fee is per item | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| | Boats - Other | \$40.00 | GST | \$43.00 | Fee is per item. Must be cut up in pieces less than 2m in any dimension. | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| | Boats - Metal | | | FREE Subject to being cut up in pieces less than 2m in any dimension. Otherwise \$40 including GST | | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| 123630 | External District Waste originated from <u>outside</u> the Shire Of Carnarvon | \$250.00 | GST | \$269.00 | Fee is per ton or part thereof. | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| External district waste will not be accepted without prior approval. External district tyre waste will not be accepted unless the tyre waste is shredded. | | | | | | | |
| 123630 | Gas Bottles - All Types | | PROHIBITED | | This item is not accepted at our Facility | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| Gas bottles are extremely hazardous to the safe operation of the tipsite. Gas bottles in any form will not be accepted at the facility. Return to an authorised gas agent or gas service provider. | | | | | | | |
| 123630 | Clean Fill | | FREE | | | Infrastructure Services | WAAR Act 2007 & Loc. Gov. Act '95 |
| <p>Clean fill means raw excavated natural material such as clay, gravel, sand, soil or rock fines that:</p> <p>(a) has been excavated or removed from the earth in areas that have not been subject to potentially contaminating land uses including industrial, commercial, mining or intensive agricultural activities; and</p> <p>(b) has not been processed except for the purposes of:</p> <p>i. achieving desired particle size distribution; and/or</p> <p>ii. removing naturally occurring organic materials such as roots; and</p> <p>(c) does not contain any acid sulphate soil; and</p> <p>(d) does not contain any other type of waste.</p> | | | | | | | |
| 169330 | Brown Range Tip Shop Items for Purchase | | AS PER TIP SHOP PRICES | | | Infrastructure Services | Loc.Gov.1995 |
| CEMETERY FEES - BROWN RANGE CEMETERY | | | | | | | |
| All applications for internment shall be made at least 24 hours prior to the fixed time for burial otherwise an extra charge shall apply. | | | | | | | |
| Internment in the South Carnarvon Pioneer Cemetery is prohibited. | | | | | | | |
| Grant of Exclusive Right of Burial (Cemeteries Local Law Part III | | | | | | | |
| A Grant of Exclusive Right of Burial confers upon the grantee an exclusive right to bury one or more deceased persons in a grave and to carry out memorial works on a grave during the term of the grant. | | | | | | | |
| | Grant of Exclusive Right of Burial - Standard sized plot grave reservation. | \$750.00 | GST EXEMPT | \$795.00 | Fee is per plot for 25 year reservation. | Executive | Cemeteries Act 1986 |
| | Renewal of Exclusive Grant of Right of Burial - Standard sized plot | \$750.00 | GST EXEMPT | \$795.00 | Fee is for renewal of Grant of Right for standard size plot for additional 25 years. | | Cemeteries Act 1986 |
| | Transfer of Exclusive Grant of Right of Burial - Standard sized plot grave reservation. | \$75.00 | GST EXEMPT | \$80.00 | Fee is for transfer of Grant of Right for standard size plot for additional 25 years. | | Cemeteries Act 1986 |
| Burial Fees and Charges | | | | | | | |
| 130630 | Burial in Standard Grave to any depth to 2.1m Special Council Meeting Agenda | \$1,500.00 | GST | \$1,590.00 | Includes grave excavation and basic kerbed grave surround. | Executive | Cemeteries Act 1986 |

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| | Re-open and Second Burial in Standard Grave. | \$1,500.00 | GST | \$1,590.00 | | | Cemetaries Act 1986 |
| | Burial in Non-Standard Size (Oversized) Grave - Additional cost per 30cm wider or deeper. | \$35.00 | GST | \$37.00 | Cost is per 30cm wider or deeper | | Cemetaries Act 1986 |
| 130630 | Interment for Still Born Child (Not to be reopened for joint burial) | \$105.00 | GST | \$111.00 | | Executive | Cemetaries Act 1986 |
| Exhumation | | | | | | | |
| | Re-opening Grave for Exhumation | | GST | At Cost + GST | | | Cemetaries Act 1986 |
| | Reinterment in same grave (additional charges will apply if new grave) | | GST | At Cost + GST | | | Cemetaries Act 1986 |
| CEMETERY FEES - BROWN RANGE CEMETERY CONTINUED | | | | | | | |
| Internment of Ashes | | | | | | | |
| Plaques for the niche wall shall be provided by the family at the specified dimension and standard. | | | | | | | |
| | Niche Wall Ashes Internment - Small | \$100.00 | GST | \$106.00 | Includes Plaque Installation | Executive | Cemetaries Act 1986 |
| | Niche Wall Ashes Internment - Single | \$150.00 | GST | \$159.00 | Includes Plaque Installation | Executive | Cemetaries Act 1986 |
| | Niche Wall Ashes Internment - Double | \$300.00 | GST | \$318.00 | Includes Plaque Installation | Executive | Cemetaries Act 1986 |
| | Reservation of Niche Wall Space - Small | \$100.00 | GST | \$106.00 | Includes Plaque Installation | Executive | Cemetaries Act 1986 |
| | Reservation of Niche Wall Space - Single | \$150.00 | GST | \$159.00 | Includes Plaque Installation | Executive | Cemetaries Act 1986 |
| | Reservation of Niche Wall Space - Double | \$300.00 | GST | \$318.00 | Includes Plaque Installation | Executive | Cemetaries Act 1986 |
| ADDITIONAL CHARGES | | | | | | | |
| | Funeral Directors Annual Licence to conduct funerals at the Cemetery. | \$110.00 | GST EXEMPT | \$117.00 | | Executive | Cemetaries Act 1986 |
| | Single Funeral Permit (Funeral Directors only) | \$65.00 | GST EXEMPT | \$69.00 | | | Cemetaries Act 1986 |
| | Single Funeral Permit (Other than Funeral Directors) | \$550.00 | GST EXEMPT | \$583.00 | | | Cemetaries Act 1986 |
| 130630 | Interment Without Due Notice | \$110.00 | GST | \$117.00 | | Executive | Cemetaries Act 1986 |
| 130630 | Permit to Construct Memorial | \$35.00 | GST | \$37.00 | Memorial includes headstone, plaque, tombstone, monumental work, inscription, kerbing, enclosure and any other fixture or thing commemorating a grave. | Executive | Cemetaries Act 1986 |
| RECREATION AND CULTURE | | | | | | | |

| CIVIC CENTRE WOOLSHED & KITCHEN | | | | | | | |
|---------------------------------|---|----------|-----|----------|--|--------------|---------------|
| 131430 | Woolshed Hire - Not for Profit Association - Per hour | \$57.50 | GST | \$60.00 | CPI increase | Civic Centre | Loc.Gov. 1995 |
| 131430 | Woolshed Hire - Private - Per hour | \$92.50 | GST | \$92.50 | No increase | Civic Centre | Loc.Gov. 1995 |
| 131430 | Woolshed Hire - Community Group - Per hour e.g. Community event/ Free event | \$22.00 | GST | \$22.00 | No increase | Civic Centre | Loc.Gov. 1995 |
| 131430 | Woolshed Hire - Community Group - Full Day e.g. Community event/ Free event | \$0.00 | GST | \$110.00 | New fee proposed - maximum fee | Civic Centre | Loc.Gov. 1995 |
| 131430 | Woolshed Hire - Full day rate | \$505.00 | GST | \$535.00 | 8am - 12am hire. CPI increase | Civic Centre | Loc.Gov. 1995 |
| 131430 | Woolshed Hire - Full day rate - Not for Profit | \$359.00 | GST | \$380.00 | 8am - 12am hire. CPI increase | Civic Centre | Loc.Gov. 1995 |
| 131430 | Woolshed Hire - Fourteen Hours - General | \$816.50 | GST | \$816.50 | Remove Fee | | |
| 131430 | Woolshed Hire - Fourteen Hours - Not for Profit | \$572.50 | GST | \$572.50 | Remove Fee | | |
| 131430 | Additional Staff Per Hour - General (Incl. Not for Profit) | \$49.50 | GST | \$52.00 | Staff costs per hour. Cost is per staff member | Civic Centre | Loc.Gov. 1995 |
| 131430 | Additional Staff Per Hour - Not for Profit | \$33.50 | GST | \$49.50 | Remove Fee - included in General above | Civic Centre | Loc.Gov. 1995 |
| 131430 | Use of Woolshed in Conjunction with Theatre Per Hour | \$68.00 | GST | \$72.00 | CPI increase | Civic Centre | Loc.Gov. 1995 |
| 131430 | Use of Woolshed in Conjunction with Theatre Per Hour - Not for Profit | \$38.00 | GST | \$40.00 | CPI increase | Civic Centre | Loc.Gov. 1995 |
| 131430 | Late Finish Charge | \$102.50 | GST | \$108.00 | CPI increase | Civic Centre | Loc.Gov. 1995 |
| 131430 | Late Finish Charge - Not for Profit | \$58.00 | GST | \$58.00 | Remove Fee - included in General above | | |
| 131430 | Kitchen Hire - Per Hour | \$30.00 | GST | \$32.00 | Kitchen only - for Commercial use | Civic Centre | Loc.Gov. 1995 |
| 131430 | Laundry fee - when tablecloths are requested in Woolshed Hire | \$60.50 | GST | \$64.00 | CPI increase | Civic Centre | Loc.Gov. 1995 |
| 131430 | Standard lights & sound package | \$154.00 | GST | | Cost recovery | Civic Centre | Loc.Gov. 1995 |
| 131430 | High End lights and sound (Performance Only) | \$338.00 | GST | | Cost recovery | Civic Centre | Loc.Gov. 1995 |
| 131430 | Marketing (with Hire of venue where our data base and staff are used) | \$720.00 | GST | \$720.00 | Fee includes arranging of advertisement and access to database of marketing channels | Civic Centre | Loc.Gov. 1995 |
| 131430 | Ticket Booking Charge (General) | \$3.50 | GST | 3.00% | Fee is a percentage of ticket sales | Civic Centre | Loc.Gov. 1995 |
| 131430 | Ticket Booking Charge (Not for Profit) | \$2.50 | GST | 2.50% | Remove Fee - included in General above | Civic Centre | Loc.Gov. 1996 |
| 131430 | Woolshed Cleaning Post Hire Special Council Meeting Agenda | \$115.00 | GST | | Cost recovery | Civic Centre | Loc.Gov. 1995 |

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| TRUST | BOND - Without Alcohol | \$660.00 | EXEMPT UNLESS FORFEITED | \$660.00 | | Civic Centre | Loc.Gov.1995 |
| TRUST | BOND - With Alcohol | \$1,500.00 | EXEMPT UNLESS FORFEITED | \$1,500.00 | New Bond fee | Civic Centre | Loc.Gov.1995 |
| 131530 | Sale of Kiosk Stock (i.e. confectionary, soft drinks, water, popcorn etc.) | | AS PER ADVERTISED PRICE | | | Civic Centre | Loc.Gov.1995 |
| RECREATION AND CULTURE CONTINUED | | | | | | | |
| CIVIC CENTRE CAMEL LANE THEATRE/AUDITORIUM | | | | | | | |
| 131230 | Annual Membership - Civic Centre - Individual | \$0.00 | GST | \$50.00 | New fee proposed. Per person rate | Civic Centre | Loc.Gov. 1995 |
| 131930 | Family Pass (2 Adults & 2 Children, +\$5 for each additional child) | \$50.00 | GST | \$50.00 | REMOVE | Civic Centre | Loc.Gov. 1995 |
| 131930 | Annual Membership - Civic Centre - Family (2 Adults & 2 Children, + \$5 for each additional child) | \$0.00 | GST | \$100.00 | New fee proposed. | Civic Centre | Loc.Gov. 1995 |
| 131930 | Theatre Hire Performance - Four Hours - General | \$545.00 | GST | \$545.00 | | Civic Centre | Loc.Gov. 1995 |
| 131930 | Theatre Hire Performance - Four Hours - Non Profit | \$275.00 | GST | \$275.00 | | Civic Centre | Loc.Gov. 1995 |
| 131930 | Theatre Hire Performance - Eight Hours - General | \$815.00 | GST | \$815.00 | | Civic Centre | Loc.Gov. 1995 |
| 131930 | Theatre Hire Performance - Eight Hours - Non Profit | \$410.00 | GST | \$410.00 | | Civic Centre | Loc.Gov. 1995 |
| 131930 | Public Meeting - Minimum Charge Three Hours- General | \$335.00 | GST | \$335.00 | | Civic Centre | Loc.Gov. 1995 |
| 131930 | Public Meeting - Minimum Charge Three Hours - Non Profit | \$170.00 | GST | \$170.00 | | Civic Centre | Loc.Gov. 1995 |
| 131930 | Additional Staff Per Hour - Technical & Manager | \$50.00 | GST | \$50.00 | | Civic Centre | Loc.Gov. 1995 |
| 131930 | Bare Stage Hire Per Hour (i.e. rehearsal) - General | \$50.00 | GST | \$55.00 | | Civic Centre | Loc.Gov. 1995 |
| 131930 | Bare Stage Hire Per Hour (i.e. rehearsal) - Non Profit | \$30.00 | GST | \$30.00 | | Civic Centre | Loc.Gov 1995 |
| <i>No Charge for Carers - must be with person they are caring for and must show Companion card</i> | | | | | | | |
| 131930 | Ticket Booking Service - per booking | \$ 3.50 | GST | \$ 3.50 | Remove | Civic Centre | Loc.Gov. 1994 |
| 131930 | Standard lights & sound package | \$150.50 | GST | \$150.50 | | Civic Centre | Loc.Gov. 1995 |
| 131930 | Standard lights & sound package NFP | \$75.50 | GST | \$75.50 | | Civic Centre | Loc.Gov. 1995 |

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|--|--|------------|--------------------------------|---------------|---|--------------|---------------|
| 131930 | High End lights & Sound (Performance only) | \$335.00 | GST | \$335.00 | | Civic Centre | Loc.Gov. 1995 |
| 131930 | High End lights & Sound (Performance only) NFP | \$225.00 | GST | \$225.00 | | Civic Centre | Loc.Gov. 1995 |
| 131530 | Cinema Membership ticket | \$0.00 | GST | \$12.00 | New fee proposed. Only applies to patrons under cinema membership | Civic Centre | Loc.Gov. 1995 |
| 131530 | Cinema Adult ticket | \$16.50 | GST | \$17.00 | CPI Increase Rounded Down | Civic Centre | Loc.Gov. 1995 |
| 131530 | Cinema Concession ticket | \$12.50 | GST | \$13.00 | Adjustment to align with other cinemas | Civic Centre | Loc.Gov. 1995 |
| 131530 | Cinema Student ticket (12 years - 16 years and Uni Student) | \$12.50 | GST | \$12.00 | Adjustment to align with other cinemas | Civic Centre | Loc.Gov. 1995 |
| 131530 | Cinema Child ticket (4 to 12 years ticket. Must be accompanied by an Adult) | \$10.50 | GST | \$12.00 | Adjustment to align with other cinemas | Civic Centre | Loc.Gov. 1995 |
| 131530 | School Holiday Movie Ticket Special | \$5.50 | GST | \$10.00 | Cost of provision | Civic Centre | Loc.Gov. 1995 |
| 131030 | Live show ticket | | AS ADVERTISED | | | Civic Centre | Loc.Gov. 1995 |
| 193330 | Sale of Bar/Kiosk Stock (i.e. Alcohol for Live Show events) | | AS PER ADVERTISED PRICE | | | Civic Centre | Loc.Gov.1995 |
| 131530 | Private Cinema Hire - up to 300 attendees | \$16.50 | GST | COST RECOVERY | Running costs - movie rental fee, ticket price and associated charges | Civic Centre | Loc.Gov. 1995 |
| CIVIC CENTRE GALLERY/FUNCTION ROOM HIRE | | | | | | | |
| TRUST | BOND - Without Alcohol | \$660.00 | EXEMPT UNLESS FORFEITED | \$600.00 | | Civic Centre | Loc.Gov. 1995 |
| TRUST | BOND - With Alcohol | \$1,500.00 | EXEMPT UNLESS FORFEITED | \$1,500.00 | | Civic Centre | Loc.Gov.1995 |
| | Key Deposit | \$50.00 | NO GST | \$50.00 | | | |
| 131530 | Movie Screening only - maximum 3 hours | \$220.00 | GST | \$220.00 | Remove | | |
| 131530 | Movie Screening only - maximum 3 hours (Not for Profit) | \$165.00 | GST | \$165.00 | Remove | | |
| RECREATION AND CULTURE CONTINUED | | | | | | | |
| 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 and December.) For purposes other than Saturday Markets | \$60.00 | GST | \$66.00 | For purposes other than Saturday Markets | Civic Centre | Loc.Gov. 1995 |
| 193530 | Hire of Civic Centre Open Space Areas back entrance & car park of Civic Centre | \$60.00 | GST | \$66.00 | For purposes other than Saturday Markets | Civic Centre | Loc.Gov. 1995 |

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|--|--|----------|-------------------------|----------|--|----------------------|---------------|
| 193730 | Live Show Promotions service as part of the venue hire package for Live Performances at the Civic Centre | | AT COST RECOVERY | | | Civic Centre | Loc.Gov. 1995 |
| 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) | \$5.00 | GST | \$5.00 | | Development Services | Loc.Gov. 1995 |
| 132130 | Junior Swimming Day Ticket(persons 4 -16 years of age) | \$3.00 | GST | \$3.00 | | Development Services | Loc.Gov. 1995 |
| 132130 | Children Under Four Years | | FREE | | | Development Services | Loc.Gov. 1995 |
| 132130 | Family Swimming Day Ticket (2 adults and 2 children under 16) | \$13.00 | GST | \$13.00 | | Development Services | Loc.Gov. 1995 |
| 132130 | Senior Citizens Entrance | \$3.00 | GST | \$3.00 | | Development Services | Loc.Gov. 1995 |
| 132130 | Spectators of all age entrance | | FREE | | | Development Services | Loc.Gov. 1995 |
| 132130 | Family Season Pass | \$520.00 | GST | \$520.00 | | Development Services | Loc.Gov. 1995 |
| 132130 | Senior Citizens Season Pass | \$120.00 | GST | \$120.00 | | Development Services | Loc.Gov. 1995 |
| 132130 | Adult Season Pass | \$220.00 | GST | \$220.00 | | Development Services | Loc.Gov. 1995 |
| 132130 | Adult Half Season Pass | \$130.00 | GST | \$110.00 | | Development Services | Loc.Gov. 1995 |
| 132130 | Junior Season Pass(16 years and under) | \$120.00 | GST | \$120.00 | | Development Services | Loc.Gov. 1995 |
| 132130 | Junior Half Season Pass(16 years and under) | \$59.99 | GST | \$60.00 | | Development Services | Loc.Gov. 1995 |
| 132130 | 10 Day Adult Pass | \$39.60 | GST | \$39.60 | | Development Services | Loc.Gov. 1995 |
| 132130 | 10 Day Child Pass | \$24.00 | GST | \$24.00 | | Development Services | Loc.Gov. 1995 |
| 132130 | Administration Fee for Commercial Users | \$70.00 | GST | \$70.00 | | Development Services | Loc.Gov. 1995 |
| 132130 | Venue Hire Per Hour - no alcohol | \$150.00 | GST | \$150.00 | | Development Services | Loc.Gov. 1995 |
| 132130 | Pool Hire - Lane Fee (or equivalent area) | \$15.00 | GST | \$15.00 | | Development Services | Loc.Gov.1995 |
| RECREATION AND CULTURE CONTINUED | | | | | | | |
| COMMUNITY BUS HIRE | | | | | | | |
| | Hire of Community Bus - Standard charge per km | | GST | \$0.75 | New fee proposed. Charge basis - per km. Conditions apply, refer to Community Bus guidelines | Community Services | Loc.Gov. 1995 |

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|---|--|--------|------------------------|--------------------------|---|--------------------|---------------|
| | BOND | | NO GST | \$1,000.00 | | Community Services | Loc.Gov. 1995 |
| YOUTH HUB FEES & CHARGES | | | | | | | |
| | Activity Fee | | AS PER ADVERTISED COST | | Fees will recover the costs to run the activity | Community Services | Loc.Gov. 1995 |
| LIBRARY FEES & CHARGES | | | | | | | |
| 135430 | Activity Fee | | AS PER ADVERTISED COST | | | Community Services | Loc.Gov. 1995 |
| <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 | \$0.40 | GST | \$0.50 | Increase to cover cost | Community Services | Loc.Gov. 1995 |
| 135430 | Photocopying/Internet Printing - A3 Sheets Black & White | \$1.00 | GST | \$1.00 | Increase to cover cost | Community Services | Loc.Gov. 1995 |
| 135430 | Photocopying/Internet Printing - A4 Sheets Colour | \$1.00 | GST | \$1.50 | Increase to cover cost | Community Services | Loc.Gov. 1995 |
| 135430 | Photocopying/Internet Printing - A3 Sheets Colour | \$2.00 | GST | \$2.00 | Increase to cover cost | Community Services | Loc.Gov. 1995 |
| 135430 | Faxes - Within W.A. - fixed fee of \$3.30 plus 30 cents per page | \$3.30 | GST | \$3.30 plus 30c per page | Transmission fee plus 30 cents per page | Community Services | Loc.Gov. 1995 |
| 135430 | Faxes - Other States within Australia - fixed fee of \$4.40 plus 30 cents per page | \$4.40 | GST | \$4.40 plus 30c per page | Transmission fee plus 30 cents per page | Community Services | Loc.Gov. 1995 |
| 135430 | Faxes - International - fixed fee of \$6.60 plus 30 cents per page | \$6.60 | GST | \$6.60 plus 30c per page | Transmission fee plus 30 cents per page | Community Services | Loc.Gov. 1995 |
| 135430 | Faxes - Receiving faxes - fee per page | \$0.20 | GST | \$0.20 | | Community Services | Loc.Gov. 1995 |
| 135730 | Scanning Fee | \$0.40 | GST | \$0.40 | Per document | Community Services | Loc.Gov. 1995 |
| 1 Hour Free per day for customers. Additional internet computer use charged as per below: | | | | | | | |
| 135730 | Internet Computer Use per 30 mins | \$2.50 | GST | \$2.50 | Cost to deliver service - no change | Community Services | Loc.Gov. 1995 |
| 135730 | Internet Computer Use per 60 mins | \$4.00 | GST | \$4.00 | Cost to deliver service - no change | Community Services | Loc.Gov. 1995 |
| 135730 | Internet Computer Use per 2 hours | \$6.00 | GST | \$6.00 | Cost to deliver service - no change | Community Services | Loc.Gov. 1995 |
| 1 Hour Free per day for customers. Additional wireless internet use charged as per below: | | | | | | | |
| 135730 | Wireless Internet - \$2.50 per half hour | \$2.50 | GST | \$2.50 | Cost to deliver service - no change | Community Services | Loc.Gov. 1995 |
| 135730 | Wireless Internet - \$4.00 per hour | \$4.00 | GST | \$4.00 | Cost to deliver service - no change | Community Services | Loc.Gov. 1995 |
| 135730 | Wireless Internet - \$6.00 per two hours | \$6.00 | GST | \$6.00 | Cost to deliver service - no change | Community Services | Loc.Gov. 1995 |

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| 135430 | Lost and Damaged Books Charged at Depreciated Value | | AT NET PRESENT VALUE AS PER STATE LIBRARY OF WA CHARGES | | | Community Services | Loc.Gov. 1995 |
| 135430 | Administration Fee for Overdue, Lost and Damaged Items | \$11.00 | GST | \$11.00 | | Community Services | Loc.Gov. 1995 |
| 135430 | Library Card Replacement | \$3.40 | GST | \$3.50 | Increase of 10 cents to align with Library Consortium pre-set charge | Community Services | Loc.Gov. 1995 |
| 156130 | Function Room Hire Fees per day (minimum 4 hours) - Commercial Groups | \$120.00 | GST | \$120.00 | | Community Services | Loc.Gov. 1995 |
| 156130 | Function Room Hire Fees per hour - Commercial Groups | \$37.00 | GST | \$37.00 | | Community Services | Loc.Gov. 1995 |
| 156130 | Function Room Hire Fees per day (minimum 4 hours) - Non-profit Community Groups | \$85.00 | GST | \$85.00 | | Community Services | Loc.Gov. 1995 |
| 156130 | Function Room Hire Fees per hour - Non-profit Community Groups | \$26.00 | GST | \$26.00 | | Community Services | Loc.Gov. 1995 |
| 156130 | Cancellation Fees of 10% of total booking fee if cancelled less than 7 days prior | | AT COST | | | Community Services | Loc.Gov. 1995 |
| ART GALLERY | | | | | | | |
| <i>Note: No charge for charitable organisations and/or school/educational groups</i> | | | | | | | |
| 156030 | Main Gallery Exhibition Space - Hire Fee (per week) - Local / Gascoyne Artists / Groups | \$75.00 | GST | \$80.00 | CPI increase | Community Services | Loc.Gov. 1995 |
| 156030 | Main Gallery Exhibition Space - Hire Fee (per week) - Other artists / groups | \$112.50 | GST | \$150.00 | CPI increase | Community Services | Loc.Gov. 1995 |
| 156030 | After Hours Staffing (per hour) | \$50.00 | GST | \$50.00 | | Community Services | Loc.Gov. 1995 |
| 156030 | Art Gallery Sales - Commission fee | | 10% COMMISSION ON ALL SALES | | | | |
| 156030 | Art Gallery / Function Room Cleaning - Post Hire | | AT COST PER HOUR | | | Community Services | Loc.Gov. 1995 |
| RECREATION AND CULTURE CONTINUED | | | | | | | |
| BASTON PAVILION - SPORTING GROUPS ONLY | | | | | | | |
| 132630 | Functions Baston Pavilion (Half Day = 4 hours) | \$90.00 | GST | \$300.00 | Fee changed from per hour to half day | Community Services | Loc.Gov. 1995 |
| 132630 | Functions Baston Pavilion (Full Day = 8 hours) | \$165.00 | GST | \$500.00 | Fee changed from per hour to full day | Community Services | Loc.Gov. 1995 |
| TRUST | BOND | \$500.00 | EXEMPT UNLESS FORFEITED | \$500.00 | No increase | Community Services | Loc.Gov. 1995 |
| TRUST | Key Deposit per key | \$50.00 | EXEMPT UNLESS FORFEITED | \$50.00 | No increase - fee covers cost of replacement | Community Services | Loc.Gov. 1995 |
| SPORTS GROUNDS COMMERCIAL USE HIRE (TOWN OVAL/FESTIVAL GROUNDS) | | | | | | | |

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|--|--|------------|---|------------|--|--------------------|---------------|
| 132830/133130 | Commercial Sports Ground Hire (e.g. Circus, Trade Displays, Concerts or Carnivals) (Development Application Fee may be applicable) - Whole of event hire | \$955.00 | GST | \$1,100.00 | Increase to reflect electricity costs, water and maintenance. | Community Services | Loc.Gov. 1995 |
| 129530 | Development Application Fee for Commercial Sports Ground Hire | | Refer to Planning and Development Act Fees & Charges | | | Community Services | Loc.Gov. 1995 |
| TRUST | BOND | \$2,420.00 | EXEMPT UNLESS FORFEITED | \$1,000.00 | Only require 1 bond with or without alcohol | Community Services | Loc.Gov.1995 |
| TRUST | Key Deposit per key | \$50.00 | EXEMPT UNLESS FORFEITED | \$50.00 | No increase - fee covers cost of replacement | Community Services | Loc.Gov. 1995 |
| SEASONAL SPORTS GROUND & FACILITY HIRE BY SPORTING GROUPS (TOWN OVAL/FESTIVAL GROUNDS/SOCCER GROUNDS) | | | | | | | |
| 32830/13313 | Junior Clubs (Season Hire - 6 months) | \$38.00 | GST | \$1,500.00 | Updated to per season rather than per player | Community Services | Loc.Gov. 1995 |
| 32830/13313 | Senior Clubs (Season Hire - 6 months) | \$378.00 | GST | \$3,800.00 | Updated to per season rather than per player | Community Services | Loc.Gov. 1995 |
| OTHER SPORTS GROUND HIRE - SPORTING GROUPS ONLY | | | | | | | |
| 32830/13313 | Grounds Hire (Half day = 4 hours) | \$13.00 | GST | \$82.50 | Revised to half day charge rather than per hour | Community Services | Loc.Gov. 1995 |
| 32830/13313 | Grounds Hire (Full Day = 8 hours) | \$25.00 | GST | \$165.00 | Revised to full day charge rather than per hour | Community Services | Loc.Gov. 1995 |
| SEASONAL HIRE OF BASKETBALL/NETBALL COURTS | | | | | | | |
| 132830/1331 | Senior Club Season (6 months) | \$38.00 | GST | \$2,500.00 | Updated to per season rather than per player | Community Services | Loc.Gov. 1995 |
| 132830/1331 | Junior Club Season (6 months) | \$15.00 | GST | \$500.00 | Updated to per season rather than per player | Community Services | Loc.Gov. 1995 |
| 132830/1331 | Casual/Non-club Court Hire (Daily rate = 8 hours) - only available outside of confirmed season | \$83.00 | GST | \$100.00 | Only available outside of confirmed season | Community Services | Loc.Gov. 1995 |
| | BOND - key deposit per key | | EXEMPT UNLESS FORFEITED | \$50.00 | | | |
| TRUST | BOND payment for hire of courts | | EXEMPT UNLESS FORFEITED | \$500.00 | | Community Services | Loc.Gov. 1995 |
| PREMIER OVAL PAVILLION HIRE - SPORTING CLUBS ONLY - OTHER THAN SEASONAL HIRE (high risk events such as parties and wakes not permitted) | | | | | | | |
| 32830/13313 | Functions/Meeting Room (Half Day = 4 hours) | \$115.00 | GST | \$150.00 | Covers cleaning costs prior to booking and ancillaries (ie. gas, electricity etc.) - not available during GFA season | Community Services | Loc.Gov. 1995 |
| 32830/13313 | Functions/Meeting Room (Full Day = 8 hours) | \$230.00 | GST | \$200.00 | Covers cleaning costs prior to booking and ancillaries (ie. gas, electricity etc.) - not available during GFA season | Community Services | Loc.Gov. 1995 |
| 32830/13313 | Change room (day use = 8 hours)(Sept to December only) | \$51.00 | GST | \$100.00 | Can only be used out of season (ie. GFA utilise January to August) | Community Services | Loc.Gov. 1995 |
| TRUST | BOND | \$500.00 | EXEMPT UNLESS FORFEITED | \$1,000.00 | | Community Services | Loc.Gov. 1995 |

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|---|--|-------------------------|-------------------------------|------------------------------|---|-------------------------|---------------|
| TRUST | Key Deposit per key | \$50.00 | EXEMPT UNLESS FORFEITED | \$50.00 | | Community Services | Loc.Gov. 1995 |
| OTHER - EVENT APPLICATION FEES | | | | | | | |
| | Supply of rubbish bins for events as per Event Application | \$10/PER BIN | | \$20/PER BIN | Increased by \$10 to cover pick up, emptying and cleaning | Community Services | Loc.Gov. 1995 |
| | Provision for supply of rubbish bins for events, per day including days before and days after event as per Event Application | \$5/PER BIN, PER DAY | | \$10/PER DAY, PER BIN | Increased by \$5 to cover extra emptying (by rubbish truck) during events or long term hire | Community Services | Loc.Gov. 1995 |
| RECREATION AND CULTURE CONTINUED | | | | | | | |
| OTHER HIRE FEES | | | | | | | |
| 160230 | Business/Commercial Day Hire of Full Sound System (including microphone) | \$200.00 | GST | \$220.00 | | Community Services | Loc.Gov. 1995 |
| 160230 | Business/Commercial Day Hire of Speakers & Console (not including microphone) | \$100.00 | GST | \$110.00 | | Community Services | Loc.Gov. 1995 |
| 160230 | Not Profit/Charitable Day Hire of Full Sound System (including microphone) | \$100.00 | GST | \$110.00 | | Community Services | Loc.Gov. 1995 |
| 160230 | Not Profit/Charitable Day Hire of Speakers & Console (not including microphone) | \$50.00 | GST | \$55.00 | | Community Services | Loc.Gov. 1995 |
| SHIRE NEWSLETTER Please Note: 50% discount applies for Non-profit/Charitable group) | | | | | | | |
| 160230 | Advertising in an edition of the Shire Newsletter A4 page | \$200.00 | GST | \$220.00 | Remove | Community Services | Loc.Gov. 1995 |
| 160230 | Advertising in an edition of the Shire Newsletter A5 page | \$120.00 | GST | \$132.00 | Remove | Community Services | Loc.Gov. 1995 |
| 160230 | Advertising in an edition of the Shire Newsletter A6 page | \$70.00 | GST | \$77.00 | Remove | Community Services | Loc.Gov. 1995 |
| TRANSPORT | | | | | | | |
| | | | | | | | |
| | a) Full Fare Passengers - Contract Service Agreement rate | | GST | As per negotiated contract | Includes children under 12 years | Infrastructure Services | Loc.Gov.1995 |
| 141830 | b) Full Fare Passengers - Where no Contract Service Agreement | \$23.00 | GST | \$38.50 | Includes children under 12 years. Passenger fee and landing fee combined | Infrastructure Services | Loc.Gov.1995 |
| | c) Passengers under twelve years of age | \$13.00 | GST | \$38.50 | Passenger fee and landing fee combined. Fee deleted. No difference between Adult and Child fees | Infrastructure Services | Loc.Gov.1995 |
| AIRCRAFT LANDING FEES | | | | | | | |
| Landing at Carnarvon Airport where the maximum take off weight (MTOW) of that aircraft is (where a negotiated contract price has not been set):- | | | | | | | |
| | MTOW 0 - < 2,000kg | \$14.60 | GST | \$17.60 | Per 1000kg per landing | Infrastructure Services | Loc.Gov.1995 |

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|--|---|----------------------------------|------|-------------|---|-------------------------|--------------|
| | MTOW 2,000 - <5,700kg | \$24.70 | GST | \$29.15 | Per 1000kg per landing | Infrastructure Services | Loc.Gov.1995 |
| | MTOW 5,700 -<10,000kg | \$30.31 | GST | \$34.10 | Per 1000kg per landing | Infrastructure Services | Loc.Gov.1995 |
| | MTOW >10,000kg | \$14.60 | GST | \$38.50 | Per 1000kg per landing | Infrastructure Services | Loc.Gov.1995 |
| | Royal Flying Doctor Service (RFDs) and aircraft required to land as non-scheduled stop due to a medical emergency | | FREE | | | | |
| LOCALLY BASED AIRCRAFT LANDING | | | | | | | |
| | a) Annual Landing Charge - this allows for an unlimited number of landings for MTOW < 4,000kg *only upon prior arrangement* Includes overnight parking when required. | \$575.73 PER 1,000 MTOW Plus GST | GST | \$1,650.00 | The annual landing charge is to be approved by the Shire prior to landing. A Pro-rata fee arrangement will NOT be accepted. | Infrastructure Services | Loc.Gov.1995 |
| OVERNIGHT AIRSIDE AIRCRAFT PARKING FEES | | | | | | | |
| | MTOW 0 - < 5,700kg - Parking per day | | GST | \$ 13.75 | New fee proposed. To take effect 01 Jan 2023 | Infrastructure Services | Loc.Gov.1995 |
| | MTOW 0 - <5,700kg - Parking per week | | GST | \$ 57.75 | New fee proposed. Weekly charge for airside parking. To take effect 01 Jan 2023 | Infrastructure Services | Loc.Gov.1995 |
| | MTOW 0 - < 5,700kg - Parking per annum | | GST | \$ 2,102.10 | New fee proposed. Annual parking charge is to be approved by the Shire prior to parking. A pro-rata fee arrangement will NOT be accepted. To take effect 01 Jan 2023 | Infrastructure Services | Loc.Gov.1995 |
| | MTOW >5,700kg - Parking per day | | GST | \$ 27.50 | New fee proposed. To take effect 01 Jan 2023 | Infrastructure Services | Loc.Gov.1995 |
| | MTOW >5,700kg - Parking per week | | GST | \$ 115.50 | New fee proposed. Weekly charge for airside parking. To take effect 01 Jan 2023 | Infrastructure Services | Loc.Gov.1995 |
| | MTOW >5,700kg - Parking per annum | | GST | \$ 4,204.20 | New fee proposed. Annual parking charge is to be approved by the Shire prior to parking. A pro-rata fee arrangement will NOT be accepted. To take effect 01 Jan 2023 | Infrastructure Services | Loc.Gov.1995 |
| CORAL BAY AIRPORT LANDING FEES | | | | | | | |
| | Landing at Coral Bay Airport | | GST | \$ 11.00 | New fee proposed for landings at Coral Bay Airport | Infrastructure Services | Loc.Gov.1995 |
| | Locally based Aircraft Only. Annual Landing charge - for unlimited number of landings. By prior arrangement only. | | GST | \$ 1,100.00 | New fee proposed. To take effect 01 Jan 2023. Annual landing charge is to be approved by the Shire prior to landing. A pro-rata fee arrangement will NOT be accepted. | Infrastructure Services | Loc.Gov.1995 |
| DEPARTMENT OF DEFENCE LANDING FEES | | | | | | | |
| 141630 | As per the standard Landing Fee charges | | | | | | |

| OTHER AIRPORT CHARGES | | | | | | | | |
|--|---|----------|--------|---|--|-------------------------|--------------|--|
| | Environmental Charge | \$0.00 | GST | \$104.50 | Set fee plus charge of consumables used for fuel and oil spill clean-up by Aerodrome staff | Infrastructure Services | Loc.Gov.1995 | |
| 142130 | Aerodrome Reporting Officer [Non-Critical] call-out charge | \$0.00 | GST | \$88.00 | Charged if call out is out of operating hours | Infrastructure Services | Loc.Gov.1995 | |
| ECONOMIC SERVICES | | | | | | | | |
| BUILDING SECTION | | | | | | | | |
| NON-STATUTORY | | | | | | | | |
| 145030 | Search Fees/Property Enquiry | \$70.00 | GST | \$70.00 | Based on comparative tables from LGA's | Building | Loc.Gov.1995 | |
| 145030 | Archive Retrieval (fee must be paid before retrieval of plans) | \$70.00 | GST | \$70.00 | Based on comparative tables from LGA's | Building | Loc.Gov.1995 | |
| 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 | A1 Size sheet - Black and White | \$ 13.20 | GST | \$ 13.10 | Remove - No longer provide this printing service | Building | Loc.Gov.1996 | |
| 145030 | B1 Size sheet - Black and White | \$ 2.20 | GST | \$ 2.20 | Remove - No longer provide this printing service | Building | Loc.Gov.1997 | |
| 145030 | A3 Size sheet - Aerial view or "Site Plan" to scale B&W | \$3.52 | GST | \$3.50 | CPI Increase Rounded | Building | Loc.Gov.1995 | |
| 145030 | A4 Size sheet - Aerial view or "Site Plan" to scale B&W | \$2.31 | GST | \$2.50 | CPI Increase Rounded | Building | Loc.Gov.1995 | |
| STATUTORY | | | | | | | | |
| T1271 | Building Construction Industry Training Fund (BCITF) | | | current value of works over \$20,000 | | Building | | |
| 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 | | | 0.137% of the estimated value of the building work, but not less than \$61.65 | Statutory Fee | Building | Loc.Gov.1995 | |
| 144630 | Demolition Permit | | | 0.137% of the estimated value of the building work, but not less than \$61.66 | Statutory Fee | Building | Loc.Gov.1995 | |
| 144630 | Occupancy Permit for approved building work | \$61.65 | NO GST | \$61.65 | Statutory Fee | Building | Loc.Gov.1995 | |
| 144630 | Building Approval Certificate for approved building work | \$61.65 | NO GST | \$61.65 | Statutory Fee | Building | Loc.Gov.1995 | |

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|--|---|----------|---|----------|---------------|----------|--|--|
| 144630 | Occupancy Permit for Unauthorised Building Work | | 0.274% of the estimated value of the building work, but not less than \$123.30 | | Statutory Fee | Building | Loc.Gov.1995 | |
| 144630 | Building Approval Certificate for Unauthorised Building Work | | 0.274% of the estimated value of the building work, but not less than \$123.31 | | Statutory Fee | Building | Loc.Gov.1995 | |
| 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 |
| 144630 | (a) for building work for a Class 1 or Class 10 building or incidental structure | | 0.19% of the estimated value of the building work, but not less than \$110 | | | Building | | |
| 144630 | (b) for building work for a Class 2 to Class 9 building or incidental structure | | 0.09% of the estimated value of the building work, but not less than \$110 | | | Building | | |
| 144630 | Uncertified application for a building permit (s. 16(1)) | | 0.32% of the estimated value of the building work, but not less than \$110 | | | Building | Building Act 2011 & Building regulations 2012 Schedule 2 | |
| | Application for a demolition permit (s. 16(1)):- | | | | | | | Building Act 2011 & Building regulations 2012 Schedule 2 |
| 144630 | (a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure | \$110.00 | NO GST | \$110.00 | Statutory Fee | Building | | |
| 144630 | (b) for demolition work in respect of a Class 2 to Class 9 building | | \$110 for each storey of the building | | | Building | | |
| 144630 | Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f)) | \$110.00 | NO GST | \$110.00 | Statutory Fee | Building | Building Act 2011 & Building regulations 2012 Schedule 2 | |
| ECONOMIC SERVICES CONTINUED | | | | | | | | |
| BUILDING SECTION CONTINUED | | | | | | | | |
| DIVISION 2 - APPLICATION FOR OCCUPANCY PERMITS & BUILDING APPROVAL CERTIFICATES (Building Regulations 2012) | | | | | | | | |
| 144630 | Application for an occupancy permit for a completed building (s.46) | \$110.00 | NO GST | \$110.00 | Statutory Fee | Building | Building Act 2011 & Building regulations 2012 Schedule 2 | |
| 144630 | Application for a temporary occupancy permit for an incomplete building (s.47) | \$110.00 | NO GST | \$110.00 | Statutory Fee | Building | Building Act 2011 & Building regulations 2012 Schedule 2 | |
| 144630 | Application for modification of an occupancy permit for additional use of a building on a temporary basis (s.48) | \$110.00 | NO GST | \$110.00 | Statutory Fee | Building | Building Act 2011 & Building regulations 2012 Schedule 2 | |
| 144630 | Application for a replacement occupancy permit for permanent change of the building's use, classification (s.49) | \$110.00 | NO GST | \$110.00 | Statutory Fee | Building | Building Act 2011 & Building regulations 2012 Schedule 2 | |
| 144630 | Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51 (2)) | | 0.18% of the estimated value of the unauthorised work as determined by the permit authority, but not less | | Statutory Fee | Building | Building Act 2011 & Building regulations 2012 Schedule 2 | |
| 144630 | Application for a building approval certificate for a building or an incidental structure in respect of which unauthorised work has been done (s.51(3)) | | 0.38% of the estimated value of the unauthorised work as determined by the permit authority, but not less | | Statutory Fee | Building | Building Act 2011 & Building regulations 2012 Schedule 2 | |
| 144630 | Application to replace an occupancy permit for an existing building (s.52(1)) | \$110.00 | NO GST | \$110.00 | Statutory Fee | Building | Building Act 2011 & Building regulations 2012 Schedule 2 | |
| 144630 | Application for a building approval certificate for an existing building or an incidental structure where unauthorised work has not been done (s.52(2)) | \$110.00 | NO GST | \$110.00 | Statutory Fee | Building | Building Act 2011 & Building regulations 2012 Schedule 2 | |
| 144630 | Application to extend the time during which an occupancy permit or building approval certificate has effect (s.65(3)(a)) | \$110.00 | NO GST | \$110.00 | Statutory Fee | Building | Building Act 2011 & Building regulations 2012 Schedule 2 | |

| INSPECTION FEES | | | | | | | |
|---|---|-------------|---|-------------|---------------|----------|---|
| | Request for BAL Assessment Report and Certificate - fee is per hour | \$130.00 | GST | \$130.00 | | Building | |
| 144630 | Inspections (hourly rates includes travel time) | \$150.00 | GST | \$150.00 | | Building | Loc.Gov.1995 |
| 144630 | Smoke Alarm Approval Fee | \$179.40 | GST | \$179.40 | | Building | Building Regulations 2012 Part 8. Div. 3 - Smoke Alarms Reg. 61 |
| 144630 | Materials on Street (Hoarding Licence) (per month x m²) | \$1.00 | GST | \$1.00 | | Building | Loc.Gov.1995 |
| 145130 | Swimming Pool Barrier Inspection other (request outside of 4 yearly inspections) | \$80.00 | GST | \$80.00 | | Building | Loc.Gov.1995 |
| 145130 | Swimming Pool Barrier Inspection (charged on rates notice MAX 57.25) (annual fee to cover 4 yearly inspections) | \$58.45 | GST | \$58.45 | | Building | Loc.Gov.1995 |
| 144630 | Monthly Building Statistics per annum | \$128.00 | GST | \$128.00 | | Building | Loc.Gov.1995 |
| SHIRE CERTIFYING SERVICES | | | | | | | |
| 144630 | Certificate of Design Compliance Assessment (hourly rate) | \$176.00 | GST | \$176.00 | Statutory Fee | Building | Building Act 2011 |
| 144630 | Certificate of Construction Compliance (provide for approved buildings) | \$181.10 | GST | \$181.10 | Statutory Fee | Building | Building Act 2011 |
| 144630 | Certificate of Building Compliance (provide for unauthorised work) | \$180.00 | GST | \$180.00 | Statutory Fee | Building | Building Act 2011 |
| ECONOMIC SERVICES CONTINUED | | | | | | | |
| 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 | Statutory Fee | | |
| | (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 | Statutory Fee | | |
| 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 |
| | Special Council Meeting Agenda | | The Fee in Item 1 plus, by way of penalty, Twice that Fee | | | | |

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| 129530 | Item 3: Determining a development application for an extractive industry where the development has not commenced or been carried out | \$739.00 | NO GST | \$739.00 | Statutory Fee | Planning | Planning and Development Regulations 2009 |
| 129530 | Item 4: Determining a development application for an extractive industry where the development has commenced or been carried out | | The Fee in Item 3 plus, by way of penalty, Twice that Fee | | | Planning | Planning and Development Regulations 2009 |
| 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) | \$295.00 | NO GST | \$295.00 | Statutory Fee | Planning | Planning and Development Regulations 2009 |
| 129530 | Item 5: Providing subdivision clearance for:- | | | | | Planning | Planning and Development Regulations 2009 |
| | (a) not more than 5 lots | | | \$73.00 per lot | Statutory Fee | Planning | |
| | (b) more than 5 lots but not more than 195 lots | | | \$73.00 per lot for the first 5 lots and then \$35.00 per lot | Statutory Fee | Planning | |
| | (c) more than 195 lots | | | \$7,393.00 | Statutory Fee | Planning | |
| 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 |
| | (a) Executive Manager of Development Services | \$180.00 | GST | \$220.00 | REMOVE | Planning | Loc.Gov.1994 |
| | (b) Senior Planner/Manager | \$140.00 | GST | \$140.00 | Wage Index 5.2% | Planning | Loc.Gov.1995 |
| | (c) Planning Officer | \$120.00 | GST | \$120.00 | Wage Index 5.2% | Planning | Loc.Gov.1995 |
| | (d) Secretary or Administrative Officer | \$75.00 | GST | \$75.00 | Wage Index 5.2% | Planning | Loc.Gov.1995 |
| | 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 | \$222.00 | NO GST | \$222.00 | Statutory Fee | Planning | Planning and Development Regulations 2009 |
| 129930 | Item 7: Determining an initial application where the home based business/occupation (including cottage industry) has commenced | | The Fee in Item 6 plus, by way of penalty, Twice that Fee | | | Planning | Planning and Development Regulations 2009 |
| 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 | \$73.00 | NO GST | \$73.00 | Statutory Fee | Planning | Planning and Development Regulations 2009 |
| 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. | | The Fee in Item 8 plus, by way of penalty, Twice that Fee | | | Planning | Planning and Development Regulations 2009 |
| 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. | \$295.00 | NO GST | \$295.00 | Statutory Fee | Planning | Planning and Development Regulations 2009 |
| 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. | | The Fee in Item 10 plus, by way of penalty, Twice that Fee | | | Planning | Planning and Development Regulations 2009 |
| 129530 | Item 12: Providing a zoning certificate | \$73.00 | NO GST | \$73.00 | Statutory Fee | Planning | Planning and Development Regulations 2009 |

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| 129530 | Item 13: Replying to a property settlement certificate | \$73.00 | NO GST | \$73.00 | Statutory Fee | Planning | Planning and Development Regulations 2009 |
| 129530 | Item 14: Providing written planning advice - Hourly (fee charged at the discretion of the Executive Manager Development Services) | \$121.00 | GST | \$121.00 | Statutory Fee | Planning | Planning and Development Regulations 2009 |
| ECONOMIC SERVICES CONTINUED | | | | | | | |
| PLANNING SECTION CONTINUED | | | | | | | |
| Mapping Services (there is an additional \$5 for colour copies) - | | | | | | | |
| 145030 | A3 Maps Printed - Black & White | \$ 1.00 | GST | \$3.50 | increased in lign with A3 areial printing | Planning | Loc.Gov.1995 |
| 129530 | Production of Specialised Planning Maps | | | Per Hour cost as per Item 14 | | Planning | Loc.Gov.1995 |
| Preparation of Scheme Amendments and Development Plans: | | | | | | | |
| 129530 | Basic Scheme Amendment | \$2,420.00 | NO GST | \$2,420.00 | Fee based on comparative tables from LGA's | Planning | Loc.Gov.1995 |
| 129530 | Standard Scheme Amendment (50% refundable if not advertised) | \$4,840.00 | NO GST | \$4,840.00 | Fee based on comparative tables from LGA's | Planning | Loc.Gov.1995 |
| 129530 | Complex Scheme Amendment (50% refundable if not advertised) | \$9,680.00 | NO GST | \$9,680.00 | Fee based on comparative tables from LGA's | Planning | Loc.Gov.1995 |
| 129530 | Providing copy of an Approval and endorsed plans | \$50.00 | NO GST | \$50.00 | Fee based on comparative tables from LGA's | Planning | Loc.Gov.1995 |
| 128130 | Subdivision re-inspection fee | | | 25% of the Fee in Item 5 | | Planning | Loc.Gov.1995 |
| 129530 | Clearance of Planning Related Conditions | | | 25% of the Fee in Item 1 | | Planning | Loc.Gov.1995 |
| 129530 | Provision of a Certificate of Title (through Landgate - cost recovery) | \$30.00 | | AT COST | Charge form Landgate to be recovered | Planning | Loc.Gov.1995 |
| | Research Fee for Planning Information | | | Per Hour Cost as per Item 15 | | Planning | Loc.Gov.1995 |
| Per hour cost for specialised services - | | | | | | | |
| 129530 | Other staff e.g. Environmental Health Officer | \$120.00 | GST | \$132.00 | Fee based on comparative tables from LGA's | Planning | Loc.Gov.1995 |
| Advertisements for Scheme Amendments, Structure Plans & Amendments, Outline Development Plans & Amendments, and Planning Applications | | | | | | | |
| 145030 | Sign-on-site (per site), A3 affixed to existing structure | \$40.00 | GST | \$44.00 | Increase based on comparative tables from LGA's | Planning | Loc.Gov.1995 |
| 145030 | Sign-on-site (per site), A3 heavy duty | \$130.00 | GST | \$143.00 | Increase based on comparative tables from LGA's | Planning | Loc.Gov.1995 |
| 145030 | Sign-on-site (per site), pylon sign | | | (COST + 15%) + GST (COST+ 15%) | | Planning | Loc.Gov.1995 |
| 145030 | Notice published in The Midwest Times | | | (COST + 15%) + GST (COST+ 15%) | | Planning | LG Act Part 6, Division 5, Subdivision 2 |

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| 145030 | Notice published in The West Australian (WALGA rate) | | | (COST + 15%) + GST (COST+ 15%) | | Planning | LG Act Part 6, Division 5, Subdivision 2 |
| 145030 | Government Gazette Publication | | | AT COST | | Planning | LG Act Part 6, Division 5, Subdivision 2 |
| REQUESTS FOR PLANNING & DEVELOPMENT INFORMATION | | | | | | | |
| 129630 | S40 Certificate - Liquor License (per request) | \$265.10 | GST | \$265.10 | Statutory Fee | Planning | Liquor Lic. Act |
| 129630 | S70A / Restrictive Covenant Request (per request) | \$350.00 | GST | \$350.00 | Statutory Fee | Planning | Land Admin Act 1997 |
| 129630 | Road and/or Pedestrian Access Way Closure (per request) | \$1,100.00 | GST | \$1,100.00 | Statutory Fee | Planning | Land Admin Act 1997 |
| 129630 | S60/62 Motor Vehicles Repair Application (per request) | \$150.00 | GST | \$150.00 | Statutory Fee | Planning | LG Act Part 6, Division 5, Subdivision 2; Refers to Motor Vehicle |
| VISITOR CENTRE | | | | | | | |
| MEMBERSHIP FEES | | | | | | | |
| 170130 | Membership Package - Brochure (Outside of the Shire of Carnarvon ONLY) | \$77.00 | GST | \$80.00 | | Visitor Centre | Loc.Gov.1995 |
| 170130 | Membership Package - Event & Community | \$110.00 | GST | \$110.00 | | Visitor Centre | Loc.Gov.1995 |
| 170130 | Membership Package - Local businesses | \$165.00 | GST | \$160.00 | | Visitor Centre | Loc.Gov.1995 |
| 170130 | Membership Package - Premium (per annum) | \$440.00 | GST | \$420.00 | | Visitor Centre | Loc.Gov.1995 |
| 170130 | Membership Package - Medium | \$330.00 | GST | \$320.00 | | Visitor Centre | Loc.Gov.1995 |
| 170130 | Additional Brochure Display | \$22.00 | GST | \$20.00 | | Visitor Centre | Loc.Gov.1995 |
| 170130 | Town Map Listing | \$0.00 | GST | \$55.00 | | Visitor Centre | Loc.Gov.1995 |
| 170130 | Business Cards | \$55.00 | GST | \$50.00 | REMOVE | Visitor Centre | Loc.Gov.1995 |
| 170130 | Bookeasy changes (min. one hour) for all membership packages, including non-members | \$22.00 | GST | \$80.00 | | Visitor Centre | Loc.Gov.1995 |
| 170130 | Display Boards (Visitor Centre OR Airport)- Maximum of 4 applications (non-for profit) (1 year term only) | \$100.00 | GST | \$100.00 | | Visitor Centre | Loc.Gov.1995 |
| 170130 | Display Boards (Visitor Centre OR Airport) - Maximum of 4 applications (1 year term only - all other membership levels) | \$220.00 | GST | \$220.00 | | Visitor Centre | Loc.Gov.1995 |
| 170130 | Visitor Info Bay - T Junction site - Non-members | \$220.00 | GST | \$220.00 | | Visitor Centre | Loc.Gov.1995 |
| 170130 | T Junction site - All Membership Levels | \$165.00 | GST | \$160.00 | | Visitor Centre | Loc.Gov.1995 |
| 170630 | Website Listing and Brochure Display Membership Package (Available for tourism businesses outside the Carnarvon/Coral Bay district) | \$110.00 | GST | \$120.00 | | Visitor Centre | Loc.Gov.1995 |

| HOLIDAY PLANNER | | | | | | | | |
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| NON-MEMBER RATES: | | | | | | | | |
| 170630 | Back Page advertisement rate (Includes 1/8 Page within Destination Guide) | \$3,300.00 | GST | \$3,465.00 | CPI Increase | Visitor Centre | Loc.Gov.1995 | |
| 170630 | Full Page advertisement rate | \$3,080.00 | GST | \$3,234.00 | CPI Increase | Visitor Centre | Loc.Gov.1995 | |
| 170630 | Half Page advertisement rate | \$1,760.00 | GST | \$1,848.00 | CPI Increase | Visitor Centre | Loc.Gov.1995 | |
| 170630 | 1/4 Page advertisement rate | \$935.00 | GST | \$984.50 | CPI Increase | Visitor Centre | Loc.Gov.1995 | |
| 170630 | 1/8 Page advertisement rate | \$550.00 | GST | \$577.50 | CPI Increase | Visitor Centre | Loc.Gov.1995 | |
| 170630 | Business Listing advertisement rate | \$220.00 | GST | \$231.00 | CPI Increase | Visitor Centre | Loc.Gov.1995 | |
| 170630 | Special Content Feature advertisement rate | \$550.00 | GST | \$577.50 | CPI Increase | Visitor Centre | Loc.Gov.1995 | |
| PREMIUM/INTERMEDIATE MEMBER RATES: | | | | | | | | |
| 170630 | Back Page advertisement rate (Includes 1/8 Page within Destination Guide) | \$3,080.00 | GST | \$3,234.00 | CPI Increase | Visitor Centre | Loc.Gov.1995 | |
| 170630 | Full Page advertisement rate | \$2,640.00 | GST | \$2,772.00 | CPI Increase | Visitor Centre | Loc.Gov.1995 | |
| 170630 | Half Page advertisement rate | \$1,485.00 | GST | \$1,559.80 | CPI Increase | Visitor Centre | Loc.Gov.1995 | |
| 170630 | 1/4 Page advertisement rate | \$803.00 | GST | \$843.15 | CPI Increase | Visitor Centre | Loc.Gov.1995 | |
| 170630 | 1/8 Page advertisement rate | \$495.00 | GST | \$519.75 | CPI Increase | Visitor Centre | Loc.Gov.1995 | |
| VISITOR CENTRE CONTINUED | | | | | | | | |
| STANDARD/NOT FOR PROFIT MEMBER RATES: | | | | | | | | |
| 170630 | Back Page advertisement rate (Includes 1/8 Page within Destination Guide) | \$3,080.00 | GST | \$3,234.00 | CPI Increase | Visitor Centre | Loc.Gov.1995 | |
| 170630 | Full Page advertisement rate | \$2,640.00 | GST | \$2,772.00 | CPI Increase | Visitor Centre | Loc.Gov.1995 | |
| 170630 | Half Page advertisement rate | \$1,650.00 | GST | \$1,732.50 | CPI Increase | Visitor Centre | Loc.Gov.1995 | |
| 170630 | 1/4 Page advertisement rate | \$880.00 | GST | \$924.00 | CPI Increase | Visitor Centre | Loc.Gov.1995 | |
| 170630 | 1/8 Page advertisement rate | \$495.00 | GST | \$519.75 | CPI Increase | Visitor Centre | Loc.Gov.1995 | |
| 170630 | Business Listing advertisement rate | \$220.00 | GST | \$231.00 | CPI Increase | Visitor Centre | Loc.Gov.1995 | |

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|--|--|------------|-----|---|--------------|----------------|--------------|
| 170630 | Special Content Feature advertisement rate | \$550.00 | GST | \$577.50 | CPI Increase | Visitor Centre | Loc.Gov.1995 |
| VISITOR CENTRE - OTHER CHARGES | | | | | | | |
| <i>Please Note: These charges will be issued once the free Wi-Fi session has expired on a customer's device. This can be purchased at the front counter at the Visitor Centre.</i> | | | | | | | |
| 170030 | Photocopying - A4 Sheets (Black & White) | \$0.50 | GST | \$0.50 | | Visitor Centre | Loc.Gov.1995 |
| 170030 | Photocopying - A3 Sheets (Black & White) | \$1.00 | GST | \$1.00 | | Visitor Centre | Loc.Gov.1995 |
| 170030 | Photocopying - A4 Sheets (Colour) | \$1.00 | GST | \$1.00 | | Visitor Centre | Loc.Gov.1995 |
| 170030 | Photocopying - A3 Sheets (Colour) | \$2.00 | GST | \$2.00 | | Visitor Centre | Loc.Gov.1995 |
| 170330 | Event Ticket Name Change Fee | \$2.95 | GST | \$11.00 | Remove | Visitor Centre | Loc.Gov.1995 |
| 170330 | Visitors Centre Admin Fee charged on ticket sales for non Council events - NOT via SABO | | | 3% On Ticket Price | | Visitor Centre | Loc.Gov.1995 |
| 170830 | This Life Events Advertising Campaign Fee | \$3,300.00 | GST | \$3,465.00 | CPI Increase | Visitor Centre | Loc.Gov.1995 |
| Other Visitors Centre Advertising Fees (not included in "This Life Events" Campaign Fee) - | | | | | | | |
| 170830 | Social Media Posts (1x Instagram and 1x Facebook Post) | \$22.00 | GST | \$24.20 | | Visitor Centre | Loc.Gov.1995 |
| | Social Media Posts (1x Instagram and 1x Facebook Post) - Includes advertising campaign | \$55.00 | GST | \$60.50 | | Visitor Centre | |
| 170830 | Blog Features on Shire of Carnarvon Visitors Centre website | \$110.00 | GST | \$121.00 | | Visitor Centre | Loc.Gov.1995 |
| | Cooperative Marketing Campaigns | | | COST RECOVERY | | | |
| 170830 | Advertising on Shire of Carnarvon Visitors Centre website (maximum 1 month per year – Home page – Premium and Intermediate Members only) | \$150.00 | GST | \$159.50 | | Visitor Centre | Loc.Gov.1995 |
| VISITOR CENTRE CONTINUED | | | | | | | |
| Online Shopping Fees (purchasing goods via Visitors Centre website) - | | | | | | | |
| 170030 | Postage and Handling | | | At Calculated Cost - Determined by weight of goods purchased and shipping method used. | | Visitor Centre | Loc.Gov.1995 |
| Retail Prices - Souvenirs/Merchandise (mark up fees) - | | | | | | | |
| | Retail Prices - Option 1 | | | 5% to 120% mark up on souvenirs/merchandise for retail at the Shire of Carnarvon Visitors | | Visitor Centre | Loc.Gov.1995 |
| | Prices as Marked (including discounts) - Option 2 | | | Prices as marked on souvenirs/merchandise for retail at the Shire of Carnarvon Visitors | | Visitor Centre | Loc.Gov.1995 |

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| | VISITOR CENTRE - OTHER FEES | | | | | | |
| 170430 | Commission on operator bookings (tours & accommodation) | | | per Booking System Commission Rate | | Visitor Centre | |
| 170430 | Accommodation Cancellation Fee (less than 24 hours notice) | \$25.00 | GST | \$27.50 | CPI Increase | Visitor Centre | Loc.Gov.1995 |
| | VISITOR CENTRE - Courtyard Craft Markets | | | | | | |
| 170440 | Weekly Trading Fee: Two Tables Maximum - Craft Markets | \$20.00 | GST | \$15.00 | Full audit of market service provision conducted. Fees set at cost recovery | Visitor Centre | Loc.Gov.1995 |
| 170440 | Annual Trading Fee: Two Tables Maximum - Craft Markets | \$410.00 | GST | \$300.00 | Full audit of market service provision conducted. Fees set at cost recovery | Visitor Centre | Loc.Gov.1995 |
| 170440 | Weekly hire of Civic Centre rear outside space and kitchen Gascoyne Growers Market (includes use of power and water during the hire period) | \$66.00 | GST | \$150.00 | Full audit of market service provision conducted. Fees set at cost recovery | Visitor Centre | Loc.Gov.1995 |
| 170440 | Annual hire of Civic Centre rear outside space and kitchen Gascoyne Growers Market (includes use of power and water during the hire period) | \$66.00 | GST | \$3,000.00 | Full audit of market service provision conducted. Fees set at cost recovery | Visitor Centre | Loc.Gov.1995 |
| 170440 | Use of power within the Grower's Shed outside of Market operating hours - Per annum | \$0.00 | GST | \$275.00 | New proposed fee. Fee is charged on an annual basis | Visitor Centre | Loc.Gov.1995 |
| 170440 | Use of power within the Grower's Shed outside of Market operating hours - Weekly | \$0.00 | GST | \$9.70 | New proposed fee. Fee is charged on an weekly basis | Visitor Centre | Loc.Gov.1995 |
| | OTHER PROPERTY AND SERVICES | | | | | | |
| | ENGINEERING SECTION | | | | | | |
| | CROSSOVER INSPECTIONS | | | | | | |
| 145030 | Application fee | \$95.00 | GST | \$100.00 | Includes one site inspection. | Infrastructure Services | Loc.Gov.1995 |
| 145030 | Additional Inspections | \$75.00 | GST | \$80.00 | If required due to specification non compliance. | Infrastructure Services | Loc.Gov.1995 |
| | Note: Vehicle crossover subsidy payment \$900 ex GST | | | | | | |
| | EXCAVATION PERMITS (FOR EXCAVATION WITHIN ROAD RESERVE OR WITHIN COUNCIL CONTROLLED LAND) | | | | | | |
| | Permit Application fee (includes 1 inspection) | \$95.00 | GST | \$100.00 | | Infrastructure Services | Loc.Gov.1995 |
| | Additional Inspections | \$75.00 | GST | \$80.00 | | Infrastructure Services | Loc.Gov.1995 |
| | REINSTATEMENT BONDS (BY SURFACE TYPE) BONDS WILL BE REFUNDED IF REINSTATEMENT WORKS | | | | | | |
| TRUST | Concrete/Paving (\$/SQM) | \$150.00 | NO GST | \$159.00 | | Infrastructure Services | Loc.Gov.1995 |
| TRUST | Sealed (\$/SQM) | \$90.00 | NO GST | \$96.00 | | Infrastructure Services | Loc.Gov.1995 |

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| TRUST | Unsealed (\$/SQM) | \$50.00 | NO GST | \$53.00 | | Infrastructure Services | Loc.Gov.1995 |
| PRIVATE WORKS | | | | | | | |
| 146830 | Where GST-inclusive quote is supplied | | AS PER QUOTE | | | Infrastructure Services | Loc.Gov.1995 |
| 146830 | Where GST-inclusive quote is not supplied | | ACTUAL COST + 20% ADMIN CHARGE + GST | | As per private works policy. | Infrastructure Services | Loc.Gov.1995 |
| 146830 | Hire of Street Sweeper with Shire Operator (only within 20km radius of Carnarvon Townsite) | \$210.00 | GST | \$223.00 | | Infrastructure Services | Loc.Gov.1995 |
| 146830 | Hire of Street Sweeper travel beyond 20km radius of Carnarvon Townsite (per km) | \$5/km | GST | \$5.38 | Price per KM beyond 20km radius of Carnarvon Townsite | Infrastructure Services | Loc.Gov.1995 |