

**CITY OF KARRATHA**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**TABLE OF CONTENTS**

Statement of Comprehensive Income by Nature or Type	2
Statement of Comprehensive Income by Program	3
Statement of Cash Flows	4
Rate Setting Statement	5
Notes to and Forming Part of the Budget	7 to 44
Supplementary Information	45

**CITY OF KARRATHA**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>Revenue</b>				
Rates	8	40,996,741	40,194,532	41,910,719
Operating grants, subsidies and contributions	15	8,434,803	12,095,545	10,274,397
Fees and charges	14	42,897,865	38,919,694	42,618,883
Service charges	11	0	(160,453)	0
Interest earnings	2(a)	2,981,447	3,480,720	3,327,528
Other revenue	2(a)	1,396,833	623,031	372,510
		<u>96,707,689</u>	<u>95,153,069</u>	<u>98,504,037</u>
<b>Expenses</b>				
Employee costs		(32,075,218)	(31,656,659)	(32,878,935)
Materials and contracts		(38,665,055)	(24,849,742)	(23,247,425)
Utility charges		(4,607,136)	(4,637,669)	(4,724,195)
Depreciation on non-current assets	2(a)	(19,004,298)	(19,467,757)	(21,762,467)
Interest expenses	2(a)	(9,633)	(11,222)	(11,222)
Insurance expenses		(1,381,224)	(1,538,027)	(1,545,116)
Other expenditure		(3,383,602)	(3,186,302)	(3,789,903)
		<u>(99,126,166)</u>	<u>(85,347,378)</u>	<u>(87,959,263)</u>
		(2,418,477)	9,805,691	10,544,774
Non-operating grants, subsidies and contributions	15	25,974,052	18,034,938	22,736,006
Profit on asset disposals	6	9,137	92,951	4,640
Loss on asset disposals	6	(87,192)	(213,335)	(193,347)
Loss on revaluation of non current assets		0	0	0
<b>Net result</b>		<u><b>23,477,520</b></u>	<u><b>27,720,245</b></u>	<u><b>33,092,073</b></u>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>
<b>Total comprehensive income</b>		<u><u><b>23,477,520</b></u></u>	<u><u><b>27,720,245</b></u></u>	<u><u><b>33,092,073</b></u></u>

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

**CITY OF KARRATHA**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>Revenue (refer notes 1,2,8,10 to 15)</b>				
Governance		926,883	259,732	214,010
General purpose funding		47,797,056	47,503,519	48,164,121
Law, order, public safety		839,736	800,893	823,668
Health		176,000	208,528	171,100
Education and welfare		58,920	58,920	58,920
Housing		373,083	327,974	400,434
Community amenities		12,600,737	11,011,167	10,328,128
Recreation and culture		10,618,346	11,523,638	11,257,932
Transport		22,677,448	22,613,397	26,562,094
Economic services		319,740	452,863	381,230
Other property and services		319,740	392,438	142,400
		<u>96,707,689</u>	<u>95,153,069</u>	<u>98,504,037</u>
<b>Expenses excluding finance costs (refer notes 1, 2 &amp; 16)</b>				
Governance		(3,597,345)	(3,749,713)	(4,039,340)
General purpose funding		(16,434,780)	(4,242,938)	(4,244,200)
Law, order, public safety		(1,585,864)	(1,684,053)	(1,825,345)
Health		(1,266,464)	(1,312,479)	(1,279,492)
Education and welfare		(197,836)	(154,247)	(168,573)
Housing		(486,407)	(477,018)	(489,163)
Community amenities		(14,940,622)	(12,517,289)	(13,744,962)
Recreation and culture		(29,877,642)	(28,611,015)	(29,433,025)
Transport		(28,660,736)	(30,006,845)	(29,899,174)
Economic services		(1,981,195)	(2,243,453)	(2,657,292)
Other property and services		(87,642)	(337,106)	(167,475)
		<u>(99,116,533)</u>	<u>(85,336,156)</u>	<u>(87,948,041)</u>
<b>Finance costs (refer notes 2 &amp; 7)</b>				
General purpose funding		(9,633)	(11,222)	(11,222)
		<u>(9,633)</u>	<u>(11,222)</u>	<u>(11,222)</u>
		(2,418,477)	9,805,691	10,544,774
Non-operating grants, subsidies and contribution:	15	25,974,052	18,034,938	22,736,006
Profit on disposal of assets	6	9,137	92,951	4,640
(Loss) on disposal of assets	6	(87,192)	(213,335)	(193,347)
Loss on revaluation of non current assets		0	0	0
		<u>25,895,997</u>	<u>17,914,554</u>	<u>22,547,299</u>
<b>Net result</b>		<b>23,477,520</b>	<b>27,720,245</b>	<b>33,092,073</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b><u>23,477,520</u></b>	<b><u>27,720,245</u></b>	<b><u>33,092,073</u></b>

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

**CITY OF KARRATHA  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		40,996,741	40,194,532	41,875,011
Operating grants, subsidies and contributions		12,465,672	19,595,545	14,177,324
Fees and charges		42,897,865	38,919,694	42,618,883
Service charges		0	(160,453)	0
Interest earnings		2,981,447	3,480,720	3,327,528
Goods and services tax		0	0	0
Other revenue		1,396,833	623,031	372,510
		<u>100,738,558</u>	<u>102,653,069</u>	<u>102,371,256</u>
<b>Payments</b>				
Employee costs		(32,075,218)	(31,656,659)	(32,778,935)
Materials and contracts		(40,285,253)	(23,407,026)	(22,334,806)
Utility charges		(4,607,136)	(4,637,669)	(4,724,195)
Interest expenses		(9,633)	(11,222)	(11,222)
Insurance expenses		(1,381,224)	(1,538,027)	(1,545,116)
Other expenditure		(3,383,602)	(3,186,302)	(3,789,903)
		<u>(81,742,066)</u>	<u>(64,436,905)</u>	<u>(65,184,177)</u>
<b>Net cash provided by (used in) operating activities</b>	3(b)	<u>18,996,492</u>	<u>38,216,164</u>	<u>37,187,079</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for development of land held for resale	5	0	0	0
Payments for purchase of property, plant & equipment	5	(48,158,810)	(49,420,519)	(31,593,543)
Payments for construction of infrastructure	5	(17,741,217)	(15,448,340)	(18,524,172)
Non-operating grants, subsidies and contributions used for the development of assets		25,974,052	18,034,938	22,736,006
Proceeds from sale of plant & equipment	6	476,003	1,182,024	333,670
<b>Net cash provided by (used in) investing activities</b>		<u>(39,449,972)</u>	<u>(45,651,897)</u>	<u>(27,048,039)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7	(64,664)	(63,103)	(63,103)
Repayment of self supporting loans		66,360	63,102	63,207
Proceeds from new borrowings	7	0	0	0
<b>Net cash provided by (used in) financing activities</b>		<u>1,696</u>	<u>(1)</u>	<u>104</u>
<b>Net increase (decrease) in cash held</b>		(20,451,784)	(7,435,734)	10,139,144
Cash at beginning of year		<u>89,139,525</u>	<u>96,575,259</u>	<u>101,223,154</u>
<b>Cash and cash equivalents at the end of the year</b>	3(a)	<u><u>68,687,741</u></u>	<u><u>89,139,525</u></u>	<u><u>111,362,298</u></u>

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

**CITY OF KARRATHA  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>Net current assets at start of financial year - surplus/(deficit)</b>	4	<u>5,094,042</u>	<u>13,665,296</u>	<u>7,807,337</u>
		<b>5,094,042</b>	<b>13,665,296</b>	<b>7,807,337</b>
<b>Revenue from operating activities (excluding rates)</b>				
Governance		926,883	261,039	214,010
General purpose funding		6,800,315	7,308,987	6,253,402
Law, order, public safety		841,918	803,927	823,668
Health		176,000	209,028	171,600
Education and welfare		58,920	58,920	58,920
Housing		373,083	380,446	400,434
Community amenities		12,603,305	11,011,667	10,328,628
Recreation and culture		10,621,310	11,528,441	11,258,557
Transport		22,678,721	22,643,732	26,564,209
Economic services		319,740	452,863	381,230
Other property and services		319,890	392,438	143,300
		<u>55,720,085</u>	<u>55,051,488</u>	<u>56,597,958</u>
<b>Expenditure from operating activities</b>				
Governance		(3,597,345)	(3,749,713)	(4,042,783)
General purpose funding		(16,444,413)	(4,254,160)	(4,255,422)
Law, order, public safety		(1,589,046)	(1,684,053)	(1,831,404)
Health		(1,266,464)	(1,312,479)	(1,279,492)
Education and welfare		(197,836)	(154,247)	(168,573)
Housing		(486,407)	(477,018)	(489,163)
Community amenities		(15,015,167)	(12,688,516)	(13,863,161)
Recreation and culture		(29,883,773)	(28,644,218)	(29,469,836)
Transport		(28,664,070)	(30,015,750)	(29,928,009)
Economic services		(1,981,195)	(2,243,453)	(2,657,292)
Other property and services		(87,642)	(337,106)	(167,475)
		<u>(99,213,358)</u>	<u>(85,560,713)</u>	<u>(88,152,610)</u>
<b>Operating activities excluded from budget</b>				
(Profit) on asset disposals	6	(9,137)	(92,951)	(4,640)
Loss on disposal of assets	6	87,192	213,335	193,347
Depreciation on assets	2(a)	19,004,298	19,467,757	21,762,467
Movement in employee benefit provisions (non-current)		(100,403)	0	0
<b>Amount attributable to operating activities</b>		<u>(19,417,281)</u>	<u>2,744,212</u>	<u>(1,796,141)</u>
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	15	25,974,052	18,034,938	22,736,006
Purchase property, plant and equipment	5	(48,158,810)	(49,420,519)	(31,593,543)
Purchase and construction of infrastructure	5	(17,741,217)	(15,448,340)	(18,524,172)
Proceeds from disposal of assets	6	476,003	1,182,024	333,670
<b>Amount attributable to investing activities</b>		<u>(39,449,972)</u>	<u>(45,651,897)</u>	<u>(27,048,039)</u>
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	7	(64,664)	(63,103)	(63,103)
Proceeds from self supporting loans		66,360	63,102	63,207
Transfers to cash backed reserves (restricted assets)	9	(25,031,224)	(37,063,249)	(29,546,232)
Transfers from cash backed reserves (restricted assets)	9	44,867,321	44,870,445	22,376,383
<b>Amount attributable to financing activities</b>		<u>19,837,793</u>	<u>7,807,195</u>	<u>(7,169,745)</u>
<b>Budgeted deficiency before general rates</b>		<u>(39,029,460)</u>	<u>(35,100,490)</u>	<u>(36,013,925)</u>
<b>Estimated amount to be raised from general rates</b>	8	<u>40,996,741</u>	<u>40,194,532</u>	<u>41,910,719</u>
<b>Net current assets at end of financial year - surplus/(deficit)</b>	4	<u>1,967,281</u>	<u>5,094,042</u>	<u>5,896,794</u>

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

**CITY OF KARRATHA  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2018**

<b>Composition of Estimated Surplus/(Deficit) June 30 C/Fwd</b>	<b>NOTE</b>	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>	<b>2016/17 Budget \$</b>
Less: Estimated Restricted Surplus/(Deficit) June 30 C/Fwd		<u>1,034,749</u>	<u>4,603,608</u>	<u>5,863,920</u>
Estimated Restricted Surplus/(Deficit) June 30 C/Fwd		1,034,749	4,603,608	5,863,920
Estimated Unrestricted Surplus/(Deficit) June 30 C/Fwd		932,532	490,434	32,874
Estimated Surplus/(Deficit) June 30 C/Fwd		<u><u>1,967,281</u></u>	<u><u>5,094,042</u></u>	<u><u>5,896,794</u></u>

**Composition of Estimated Surplus/(Deficit)  
July 1 B/Fwd**

Estimated Unrestricted Surplus/(Deficit) July 1 B/Fwd		490,434	1,800,787	586,878
Estimated Restricted Surplus/(Deficit) July 1 B/Fwd		4,603,608	11,864,509	7,220,459
Estimated Surplus/(Deficit) July 1 B/Fwd		<u><u>5,094,042</u></u>	<u><u>13,665,296</u></u>	<u><u>7,807,337</u></u>

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

Service charges paid prior to the end of the 2016/17 financial year will be transferred to the Pilbara Underground Power Reserve to fund expenditure over the remaining years of the project.

Service charge amounts remaining unpaid at the end of the 2016/17 financial year are unable to be transferred to the Pilbara Underground Power Reserve and therefore represent a restricted surplus amount.

Due to the restricted nature of the associated asset, this amount has been excluded from the calculation of the net Current Asset Position.

**CITY OF KARRATHA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of preparation**

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

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

**Critical accounting estimates**

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

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

**The local government reporting Entity**

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 17 to the budget.

**(b) 2016/17 actual balances**

Balances shown in this budget as 2016/17 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(c) Rounding off figures**

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

**(d) Comparative figures**

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

**(e) 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.

**CITY OF KARRATHA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(f) Forecast fair value adjustments**

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

**(g) Rates, grants, donations and other contributions**

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

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

**(h) 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.

**(i) Superannuation**

The City of Karratha contributes to a number of superannuation funds on behalf of employees.

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

**(j) 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 4 - Net Current Assets.

**(k) Trade and other receivables**

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

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

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

**CITY OF KARRATHA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) 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.

**Land held for resale**

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

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

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

**(m) Fixed assets**

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

**Mandatory requirement to revalue non-current assets**

Effective from 1 July 2012, the *Local Government (Financial Management) Regulations* were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the City of Karratha commenced the process of adopting fair value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the City of Karratha revalues its asset classes in accordance with this mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

**Initial recognition and measurement between mandatory revaluation dates**

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the City of Karratha includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

**CITY OF KARRATHA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Fixed assets (continued)**

***Revaluation***

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

***Land under roads***

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in *Australian Accounting Standard AASB 1051 Land Under Roads* and the fact *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, *Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the City

**CITY OF KARRATHA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Fixed assets (continued)**

**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.

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

Artwork/sculpture	50 years
Buildings	10 to 100 years
Furniture and Equipment	3 to 10 years
Plant and Equipment	2 to 15 years
Infrastructure:	
- Roads	20 to 70 years
- Paths and cycleways	40 to 50 years
- Aerodromes Assets	20 to 40 years
- Parks Developments	15 to 100 years
- Bridges	40 to 80 years
- Drains	80 to 100 years
- Miscellaneous structures	20 to 40 years
- Boat ramps/jetties	50 years
- Other Infrastructure	20 to 80 years
- Street Lighting	30 to 40 years
- Stormwater Network	80 years

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

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

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

**CITY OF KARRATHA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(n) Fair value of assets and liabilities**

When performing a revaluation, the City of Karratha uses a mix of both independent and management valuations using the following as a guide:

Fair value is the price that the City of Karratha would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

***Fair value hierarchy***

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

***Valuation techniques***

The City of Karratha selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the City of Karratha are consistent with one or more of the following valuation approaches:

**CITY OF KARRATHA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(n) Fair value of assets and liabilities (continued)**

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the City of Karratha gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

**(o) Financial instruments**

**Initial recognition and measurement**

Financial assets and financial liabilities are recognised when the City of Karratha becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the City of Karratha commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

**Classification and subsequent measurement**

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

**CITY OF KARRATHA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(o) Financial instruments (continued)**

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

*(i) Financial assets at fair value through profit and loss*

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

*(ii) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the City of Karratha management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

*(iv) Available-for-sale financial assets*

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

*(v) Financial liabilities*

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

**CITY OF KARRATHA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(o) Financial instruments (continued)**

***Impairment***

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

***Derecognition***

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the City of Karratha no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**(p) Impairment of assets**

In accordance with Australian Accounting Standards the City of Karratha assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

**CITY OF KARRATHA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) Impairment of assets (continued)**

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2018.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

**(q) Trade and other payables**

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

**(r) Employee benefits**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The City of Karratha's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City of Karratha does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**CITY OF KARRATHA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(s) 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.

**(t) Provisions**

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

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

**(u) Leases**

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the City of Karratha, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

**(v) Investment in associates**

An associate is an entity over which the City of Karratha has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the City of Karratha's share of net assets of the associate. In addition, the City of Karratha's share of the profit or loss of the associate is included in the

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the City of Karratha's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

**CITY OF KARRATHA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(w) Investment in associates (continued)**

Profits and losses resulting from transactions between the City of Karratha and the associate are eliminated to the extent of the City of Karratha's interest in the associate.

When the City of Karratha's share of losses in an associate equals or exceeds its interest in the associate, the City of Karratha discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the City of Karratha will resume recognising its share of these profits once its share of the profits equals the share of the losses not recognised.

**(x) Interests in joint arrangements**

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The City of Karratha's interests, in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 20.

**(y) Current and non-current classification**

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

**CITY OF KARRATHA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
(a) <b>Net result</b>			
The net result includes:			
Charging as an expense:			
<b>Auditors remuneration</b>			
Audit services	34,840	52,120	31,130
Other services	1,800	1,800	14,080
<b>Depreciation by program</b>			
General purpose funding	353,515	338,500	467,678
Law, order, public safety	86,552	86,628	143,914
Health	19,027	19,023	21,539
Education and welfare	53,199	53,200	53,346
Housing	462,011	467,060	463,993
Community amenities	562,598	561,778	768,231
Recreation and culture	3,441,534	3,463,363	3,824,621
Transport	13,371,513	13,815,038	14,144,356
Economic services	10,720	10,723	11,824
Other property and services	643,629	652,444	1,862,965
	<u>19,004,298</u>	<u>19,467,757</u>	<u>21,762,467</u>
<b>Depreciation by asset class</b>			
Land and buildings	3,581,358	4,091,279	4,350,224
Furniture and equipment	301,914	284,743	726,463
Plant and equipment	782,839	788,513	2,115,698
Artwork	21,495	21,390	17,298
Roads	10,235,977	10,219,752	10,284,071
Infrastructure Other	1,912,064	1,893,431	1,946,074
Aerodromes	2,168,651	2,168,649	2,322,639
	<u>19,004,298</u>	<u>19,467,757</u>	<u>21,762,467</u>
<b>Interest expenses (finance costs)</b>			
- Borrowings (refer note 7(a))	9,633	11,222	11,222
	<u>9,633</u>	<u>11,222</u>	<u>11,222</u>
Crediting as revenues:			
<b>Interest earnings</b>			
Investments			
- Reserve funds	2,234,287	2,606,337	2,748,528
- Other funds	330,160	414,383	274,000
Other interest revenue (refer note 12)	417,000	460,000	305,000
	<u>2,981,447</u>	<u>3,480,720</u>	<u>3,327,528</u>
<b>Other revenue</b>			
Reimbursements and recoveries	850,393	83,133	64,460
Insurance Settlement Proceeds	167,000	0	0
Fines and Penalties	121,750	121,650	104,450
Other	257,690	418,248	203,600
	<u>1,396,833</u>	<u>623,031</u>	<u>372,510</u>

**CITY OF KARRATHA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of objective**

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

**COMMUNITY VISION**

The City is dedicated to providing high quality services to the community through the various service orientated programs which it has established.

City operations as disclosed in these financial statements encompass the following service orientated activities/programs.

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

Rating (including ex-gratia contributions), interest revenues and general purpose Government grant functions. Includes the Financial Assistance Grant received from the Local Government Grants Commission and all other rate income.

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

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

**EDUCATION AND WELFARE**

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

**HOUSING**

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

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

Maintenance of halls, swimming pool, recreation centres, various reserves and operation of libraries. Expenditure includes the cost of the Karratha Leisureplex and other pavilions, ovals and parks maintenance, Roebourne Swimming Pool, coastal rehabilitation, and four libraries. Expenses relating to the historical town of Cossack, the Moonrise Cinema and JJJ radio re-broadcasting are also included in this function.

**CITY OF KARRATHA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of objective (Continued)**

**TRANSPORT**

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

**ECONOMIC SERVICES**

Tourism and administration of building controls. Expenditure includes Councils contributions to the Karratha and Roebourne Visitor Centres and the Pilbara Tourism Association, and the costs associated with building control.

**OTHER PROPERTY & SERVICES**

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

**CITY OF KARRATHA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**3. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) Reconciliation of cash**

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

	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>	<b>2016/17 Budget \$</b>
Cash - unrestricted	3,546,573	4,162,260	5,284,679
Cash - restricted	65,141,168	84,977,265	106,077,619
	<u>68,687,741</u>	<u>89,139,525</u>	<u>111,362,298</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Employee Entitlement Reserve	4,710,140	4,589,359	5,488,058
Aerodrome Reserve	3,091,687	6,783,735	1,324,476
Dampier Drainage Reserve	30,814	20,259	46,823
Walkington Theatre Reserve	31,883	31,065	31,148
Plant Replacement Reserve	497,871	910,982	2,098,211
Workers Compensation Reserve	536,373	522,612	579,937
Waste Management Reserve	24,600,642	22,779,216	21,389,274
Infrastructure Reserve	19,509,482	21,363,811	53,089,151
Housing Reserve	0	0	331,719
Mosquito Control Reserve	8,499	7,725	7,734
Medical Services Assistance Package Reserve	386,334	376,420	406,505
Community Development Reserve	1,632,599	1,590,726	239,142
Carry Forward Budget Reserve	270,718	1,487,874	1,910,125
Restricted Funds Reserve	445,982	445,982	275,982
Partnership Funds Reserve	7,996,424	11,772,916	7,709,053
Pilbara Underground Power Reserve	130,774	11,066,036	11,150,281
Economic Development Reserve	1,260,946	1,228,547	0
	<u>65,141,168</u>	<u>84,977,265</u>	<u>106,077,619</u>

**(b) Reconciliation of net cash provided by operating activities to net result**

Net result	23,477,520	27,720,245	33,092,073
Depreciation	19,004,298	19,467,757	21,762,467
(Profit)/loss on sale of asset	78,055	120,384	188,707
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	4,030,869	7,500,000	3,867,219
(Increase)/decrease in inventories	0	(57,284)	(6,579)
Increase/(decrease) in payables	(1,620,198)	1,500,000	919,198
Increase/(decrease) in employee provisions	0	0	100,000
Grants/contributions for the development of assets	(25,974,052)	(18,034,938)	(22,736,006)
<b>Net cash from operating activities</b>	<u>18,996,492</u>	<u>38,216,164</u>	<u>37,187,079</u>

**CITY OF KARRATHA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**3. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)**

	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>	<b>2016/17 Budget \$</b>
<b>(c) Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	1,000,000	1,000,000	1,000,000
Bank overdraft at balance date	0	0	0
Credit card limit	200,000	200,000	200,000
Credit card balance at balance date	(50,000)	(31,000)	(50,000)
<b>Total amount of credit unused</b>	<u>1,150,000</u>	<u>1,169,000</u>	<u>1,150,000</u>
 <b>Loan facilities</b>			
Loan facilities in use at balance date	<u>347,849</u>	<u>412,513</u>	<u>412,513</u>
 Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>

	<b>Note</b>	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>
<b>4. NET CURRENT ASSETS</b>			

**Composition of estimated net current assets**

**Current assets**

Cash - unrestricted	3(a)	3,546,573	4,162,260
Cash - restricted reserves	3(a)	65,141,168	84,977,265
Receivables		4,255,189	8,287,766
Inventories		402,561	402,561
		<u>73,345,491</u>	<u>97,829,852</u>

**Less: current liabilities**

Trade and other payables		(9,520,995)	(11,141,193)
Short term borrowings		0	0
Long term borrowings		(66,239)	(64,652)
Provisions		(3,620,158)	(3,620,158)
		<u>(13,207,392)</u>	<u>(14,826,003)</u>

**Unadjusted net current assets**

**60,138,099**      **83,003,849**

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

**Adjustments**

Less: Cash - restricted reserves	3(a)	(65,141,168)	(84,977,265)
Less: Land held for resale		0	0
Less: Current loans - clubs / institutions		(63,059)	(64,767)
Add: Current portion of borrowings		66,239	64,652
Add: Current liabilities not expected to be cleared at end of year		6,967,170	7,067,573
<b>Adjusted net current assets - surplus/(deficit)</b>		<u><b>1,967,281</b></u>	<u><b>5,094,042</b></u>

**CITY OF KARRATHA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**5. ACQUISITION OF ASSETS**

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

Asset class	Reporting program										2017/18 Budget total \$	2016/17 Actual total \$	
	Governance \$	General purpose funding \$	Law, order, public safety \$	Health \$	Education and welfare \$	Housing \$	Community amenities \$	Recreation and culture \$	Transport \$	Economic services \$			Other property and services \$
<i>Property, Plant and Equipment</i>													
Land and buildings	29,408,409	0	0	0	0	499,992	0	13,601,970	1,577,402	0	0	45,087,773	48,175,365
Furniture and equipment	206,250	0	0	0	0	0	0	220,787	500,000	0	0	927,037	317,437
Plant and equipment	0	0	92,000	0	0	0	1,633,000	214,000	205,000	0	0	2,144,000	913,717
Artwork	0	0	0	0	0	0	0	0	0	0	0	0	14,000
	<b>29,614,659</b>	<b>0</b>	<b>92,000</b>	<b>0</b>	<b>0</b>	<b>499,992</b>	<b>1,633,000</b>	<b>14,036,757</b>	<b>2,282,402</b>	<b>0</b>	<b>0</b>	<b>48,158,810</b>	<b>49,420,519</b>
<i>Infrastructure</i>													
Roads	940,000	0	0	0	0	0	0	0	4,343,353	0	0	5,283,353	4,355,219
Footpaths	0	0	0	0	0	0	0	0	1,433,000	0	0	1,433,000	962,622
Drainage	0	0	0	0	0	0	0	0	250,000	0	0	250,000	0
Parks & Gardens	0	0	0	0	0	0	0	214,000	0	0	0	214,000	2,204,948
Infrastructure Other	50,000	0	0	0	0	0	268,327	2,838,989	1,949,930	0	0	5,107,246	6,827,795
Hardcourt Facilities	0	0	0	0	0	0	0	880,000	0	0	0	880,000	0
Boat Ramps & Jetties	0	0	0	0	0	0	0	255,930	0	0	0	255,930	160,000
Aerodromes	0	0	0	0	0	0	0	0	4,317,688	0	0	4,317,688	937,756
	<b>990,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>268,327</b>	<b>4,188,919</b>	<b>12,293,971</b>	<b>0</b>	<b>0</b>	<b>17,741,217</b>	<b>15,448,340</b>
<b>Total acquisitions</b>	<b>30,604,659</b>	<b>0</b>	<b>92,000</b>	<b>0</b>	<b>0</b>	<b>499,992</b>	<b>1,901,327</b>	<b>18,225,676</b>	<b>14,576,373</b>	<b>0</b>	<b>0</b>	<b>65,900,027</b>	<b>64,868,859</b>

**CITY OF KARRATHA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**6. DISPOSALS OF ASSETS**

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

<u><b>By Program</b></u>	<b>Net book value</b>	<b>Sale proceeds</b>	<b>2017/18 Budget</b>		<b>2016/17 Actual</b>		<b>2016/17 Budget</b>	
	<b>\$</b>	<b>\$</b>	<b>Profit</b>	<b>Loss</b>	<b>Profit</b>	<b>Loss</b>	<b>Profit</b>	<b>Loss</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Governance	0	0	0	0	1,307	0	0	(3,443)
Law, order, public safety	54,821	53,821	2,182	(3,182)	3,034	0	0	(6,059)
Health		0	0	0	500	0	500	0
Housing		0	0	0	52,472	0	0	0
Community amenities	375,820	303,843	2,568	(74,545)	500	(171,227)	500	(118,199)
Recreation and culture	53,196	50,029	2,964	(6,131)	4,803	(33,203)	625	(36,811)
Transport	70,221	68,160	1,273	(3,334)	30,335	(8,905)	2,115	(28,835)
Other property and services	0	150	150	0	0	0	900	0
	<b>554,058</b>	<b>476,003</b>	<b>9,137</b>	<b>(87,192)</b>	<b>92,951</b>	<b>(213,335)</b>	<b>4,640</b>	<b>(193,347)</b>
<b><u>By Class</u></b>	<b>Net book value</b>	<b>Sale proceeds</b>	<b>2017/18 Budget</b>		<b>2016/17 Actual</b>		<b>2016/17 Budget</b>	
	<b>\$</b>	<b>\$</b>	<b>Profit</b>	<b>Loss</b>	<b>Profit</b>	<b>Loss</b>	<b>Profit</b>	<b>Loss</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Plant and equipment</b>	554,058	476,003	9,137	(87,192)	92,951	(213,335)	4,640	(193,347)
	<b>554,058</b>	<b>476,003</b>	<b>9,137</b>	<b>(87,192)</b>	<b>92,951</b>	<b>(213,335)</b>	<b>4,640</b>	<b>(193,347)</b>

**CITY OF KARRATHA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**7. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Principal 1-Jul-17	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$
<b><u>Self Supporting Loans</u></b>								
Karratha Country Club	412,513	0	64,664	63,103	347,849	412,513	9,633	11,222
	<b>412,513</b>	<b>0</b>	<b>64,664</b>	<b>63,103</b>	<b>347,849</b>	<b>412,513</b>	<b>9,633</b>	<b>11,222</b>
	<b>412,513</b>	<b>0</b>	<b>64,664</b>	<b>63,103</b>	<b>347,849</b>	<b>412,513</b>	<b>9,633</b>	<b>11,222</b>

All borrowing repayments will be financed by general purpose revenue.

**(b) New borrowings - 2017/18**

The City is not budgeting for any new borrowings during 2017/18.

**(c) Unspent borrowings**

The City had no unspent borrowing funds as at 30th June 2017 nor is it expected to have unspent borrowing funds as at 30th June 2018.

**(d) Overdraft**

The City has not utilised an overdraft facility during the financial year although an overdraft facility of \$1,000,000 with the Westpac Banking Corporation does exist. It is not anticipated that this facility will be required to be utilised during 2017/18.

CITY OF KARRATHA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018

LGA S6.2(4)(b) **8. RATING INFORMATION**  
FM Reg 23(a)

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2017/18 Budgeted rate revenue \$	2017/18 Budgeted interim rates \$	2017/18 Budgeted back rates \$	2017/18 Budgeted total revenue \$	2016/17 Actual \$
<b>Differential general rate or general rate</b>								
GRV Residential	0.065863	6,934	247,291,616	16,287,368			16,287,368	16,259,785
Interim rates					15,000		15,000	14,698
Back rates						5,000	5,000	(19,416)
GRV Commercial/Tourism/Town Centre/Other	0.075262	262	37,621,203	2,831,447			2,831,447	2,687,590
Interim rates					20,000		20,000	12,034
Back rates						7,500	7,500	1,576
GRV Industry/Mixed Business	0.057816	462	71,928,132	4,158,597			4,158,597	4,096,393
Interim rates					20,000		20,000	13,487
Back rates						7,500	7,500	(1,540)
GRV Airport/Strategic Industry	0.129953	17	9,872,980	1,283,023			1,283,023	1,253,590
Interim rates								16,727
Back rates								12,313
GRV Transient Workforce Accommodation/Workforce Accommodation	0.324699	22	16,252,600	5,277,203			5,277,203	7,093,577
Interim rates					416,784		416,784	(1,395,705)
Back rates								(36,044)
UV Pastoral	0.099613	10	2,710,050	269,956			269,956	266,160
Interim rates								(15,189)
Back rates								0
UV Mining/Other	0.137651	169	5,380,356	740,611			740,611	702,313
Interim rates					5,000		5,000	(1,552)
Back rates								(4,102)
UV Strategic Industry	0.172783	32	41,317,407	7,138,946			7,138,946	7,560,778
Interim rates								(469,887)
Back rates								0
<b>Sub-Totals</b>		7,908	432,374,344	37,987,151	476,784	20,000	38,483,935	38,047,586
<b>Minimum payment</b>	<b>Minimum \$</b>							
GRV Residential	1490	1,504		2,240,960			2,240,960	2,059,100
GRV Commercial/Tourism/Town Centre/Other	1490	215		320,350			320,350	317,125
GRV Industry/Mixed Business	1490	138		205,620			205,620	205,025
GRV Airport/Strategic Industry	1490	1		1,490			1,490	1,475
GRV Transient Workforce Accommodation/Workforce Accommodation	1490	0		0			0	0
UV Pastoral	313	0		0			0	0
UV Mining/Other	313	154		48,202			48,202	53,040
UV Strategic Industry	313	12		3,756			3,756	4,420
<b>Sub-Totals</b>		2,024	0	2,820,378	0	0	2,820,378	2,640,185
		<b>9,932</b>	<b>432,374,344</b>	<b>40,807,529</b>	<b>476,784</b>	<b>20,000</b>	<b>41,304,313</b>	<b>40,687,771</b>
Ex-gratia Rates							47,644	47,644
Discounts/concessions (Refer note 13)							(355,216)	(540,883)
<b>Total amount raised from general rates</b>							<b>40,996,741</b>	<b>40,194,532</b>
Specified area rates (Refer note 10)							0	0
<b>Total rates</b>							<b>40,996,741</b>	<b>40,194,532</b>



## **OBJECTS AND REASONS FOR PROPOSED DIFFERENTIAL RATES FOR THE YEAR ENDING 30 JUNE 2018**

In accordance with Section 6.36 of the *Local Government Act 1995*, the City of Karratha is required to publish its Objects and Reasons for implementing Differential Rates.

### **OVERALL OBJECTIVE**

The purpose of the levying of rates is to meet Council's budget requirements in each financial year in order to deliver services and community infrastructure.

Property valuations provided by the Valuer General 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 City of Karratha. The application of differential rating maintains equity in the rating of properties across the City.

Council has considered the Key Values contained within the Rating Policy Differential Rates (s.6.33) March 2016 released by the Department of Local Government and Communities, being:

- Objectivity
- Fairness and Equity
- Consistency
- Transparency and administrative efficiency

A copy of the policy can be obtained from <https://www.dlqc.wa.gov.au/Publications/Pages/Rating-Policy-Differential-Rates.aspx>.

Council has determined its required rates yield after reviewing all revenue sources, expenditure and efficiency measures as part of its budget deliberations.

The Rate in the Dollar applied to the valuations to determine property rates has been increased by 1.0% to reflect Council's objective of raising a total of \$40.5 million in rates. This will ensure an equitable distribution of the required rates yield from one year to the next consistent with Council's approach in previous years.

The rate yield of \$40.5 million is in line with the revenue requirements of Council's Long Term Financial Plan (LTFP) of \$41.5 million for the 2017/18 financial year and provides for Capital Works and Programs which includes:

- Completion of the Karratha Arts and Community Precinct
- Kookaburra Park construction
- Commencement of the Wickham Community Hub
- Road reseal/Gravel re-sheeting program
- Continuation of Footpath/Cycleway/Lighting initiatives
- Playground renewal program

Council has reviewed its expenditure and considered efficiency measures as part of its budget deliberations. In particular, the following actions have been undertaken:

Efficiency Measures:

- reviewed the need for and remuneration of each position as vacancies arise;
- terminated all leased staff housing;
- disposed of surplus staff housing stock;
- outsourced waste collection including the introduction of domestic recycling services;
- expanded the provision of regulatory services to other local governments on a fee for service basis;
- insourced fire suppression, heavy trailer maintenance and oval mowing;
- disposed of under-utilised light fleet and plant;
- installed solar pedestrian lighting and energy efficient fixtures;
- tendered for litter picking services;
- reviewed the airport security contract;
- conducted several internal audits of governance and legislative compliance;
- investigated the de-proclamation of rural roads;
- tendered for insurance services;
- reduced some facility opening hours in line with service review findings regarding usage patterns; and
- installed after hours shut-off switch at Fifty Cent hall to limit unnecessary air-conditioning when the building is not occupied.

Service Improvements:

- expansion of local road and footpath network and associated infrastructure;
- expansion of Kookaburra Park;
- construction of Red Earth Arts Precinct;
- commenced negotiations with a preferred carrier to introduce international flights;
- negotiated the lease of a Qantas lounge and commenced base build works;
- developed the Report It app for reporting of maintenance issues;
- enhanced internal courier services;
- tendered for tourism and visitor services;
- commenced a gym and program room expansion at Karratha Leisureplex;
- undertaken foreshore preservation and redevelopment works at a number of locations;
- issued a landfill license for saline water;
- completed the replacement/upgrade of effluent reuse system;
- implemented the introduction of State funded Transkarratha public transport services;
- development of 2 new parks in Baynton West;
- responsibility for maintenance of new roads and landscaping as part of the Karratha City centre infrastructure Works; and
- acceptance of Wickham South Park.

Table 1 represents the total 2017/18 rates to be levied by land use / zoning.

**Table 1: Indicative Percentage Rates Contribution by Land Use / Zoning**



The 2017/18 Rating Year utilises the most recent general revaluation effective 1 July 2015, with valuations assessed as at August 2014 by the Valuer General's office.

## DIFFERENTIAL GENERAL RATES THAT DIFFER FROM THOSE ADVERTISED

As part of its Annual Budget process, Council considered the differential rates model for the 2017/18 financial year at its Ordinary Council Meeting held 18 April 2017. Council resolved to advertise the differential rates model that included a rate in the dollar of more than twice the lowest rate in the dollar. The advertised rate represented a 1.5% increase in the rate in the dollar for all categories.

On 29 May 2017, Council considered submissions regarding the 2017/18 differential rates model adopted for advertising by Council at the 18 April 2017 Ordinary Council Meeting. Following the review of submissions Council resolved to reduce the proposed increase to rates in the dollar to 1.0%, lower than the 1.5% advertised, and apply for Ministerial approval for the proposed differential rates model.

The information below shows both the advertised rate and the rate proposed for adoption in the 2017/18 Council budget.

## GROSS RENTAL VALUE PROPERTIES (GRV)

The *Local Government Act 1995* determines that properties of a non-rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates.

The Valuer General determines the GRV for all properties within the City of Karratha every three years and assigns a GRV. The most recent general revaluation was effective from 1 July 2015.

Interim valuations are provided monthly to Council by the Valuer General for properties where changes have occurred (i.e. subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rates notices.

Table 2 below summarises the proposed 2017/18 minimum payments and rates in the dollar for GRV:

**Table 2: Proposed differential rates for 2017/18 financial year (GRV)  
Including average rate per assessment**

Differential Rates 2017/18				
Category	Advertised Minimum Payment	Advertised Rate in the Dollar	Proposed Minimum Payment	Proposed Rate in the Dollar
<b>Gross Rental Value</b>				
Residential	1,495.00	0.066189	1,490.00	0.065863
Commercial / Tourism / Town Centre	1,495.00	0.075635	1,490.00	0.075262
Industry / Mixed Business	1,495.00	0.058103	1,490.00	0.057816
Airport / GRV (Strategic Industry)	1,495.00	0.130596	1,490.00	0.129953
Transient Workforce Accommodation / Workforce Accommodation	1,495.00	0.326306	1,490.00	0.324699

**Residential** – means any land:

- that is predominantly used for residential purposes;
- or**
- which is vacant of any construction, and is zoned as residential under the City's Planning Scheme.

The reason for the rate in the dollar for this category is to reflect the level of rating required to raise the necessary revenue to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required for developed residential and urban areas.

Council is focussed on sustainably managing its community and infrastructure assets through the funding of renewal and replacement asset programs. These programs include but are not limited to investment in the resealing of roads, replacement and development of footpath networks, refurbishing of public ablutions and other building maintenance programs.

The rate for this category maintains an increase to the average rate for residential properties of 1.1% with a rate in the dollar increase of 1.0% for the 2017/18 financial year. The minimum rate of \$1,490 is to ensure that all ratepayers make a reasonable contribution for basic services and infrastructure.

**Commercial / Tourism / Town Centre** – means any land:

- that is predominately used for either:
  - commercial purposes;
  - tourism purposes;
  - a combination of commercial and tourism purposes;
- or**
- which is vacant of any construction, and is zoned as Commercial, Tourism or Town Centre under the City's Planning Scheme.
- or**
- that does not have the characteristics of any other GRV differential rate category.

The reason for the rate in the dollar for this category is to recognise a greater share of costs associated with economic development, tourism and marketing, parking, environmental health and CBD infrastructure and amenity.

Council is focussed on sustainably managing its community and infrastructure assets through the funding of renewal and replacement asset programs. These programs include but are not limited to investment in the resealing of roads, replacement and development of footpath as well as significant investment in major projects for the CBD such as the Karratha Arts and Community Precinct.

The rate for this category maintains an increase to the average rate for Commercial/Tourism/Town Centre properties of 1.0% with a rate in the dollar increase of 1.0% for the 2017/18 financial year. The minimum rate of \$1,490 is to ensure that all ratepayers make a reasonable contribution for basic services and infrastructure.

**Industry / Mixed Business** – means any land:

- that is predominately used for either:
  - industrial purposes;
  - a combination of industrial and commercial purposes.
- or**
- which is vacant of any construction, and is zoned as Industrial or Mixed Business under the City's Planning Scheme.

The reason for the rate in the dollar for this category is to recognise a greater share of costs associated with economic development, LIA infrastructure, environmental health and regulatory services.

Council is focussed on sustainably managing its community and infrastructure assets through the funding of renewal and replacement asset programs. These programs include investment in the resealing/reconstruction of major distributor roads within the LIA such as Coolawanyah Road. In addition these properties have access to all other services and facilities provided by Council.

While the rate in the dollar is lower, the average rate per property is higher than the Commercial/Tourism/Town Centre category in recognition of these initiatives.

The rate for this category maintains an increase to the average rate for Industrial properties of 1.2% with a rate in the dollar increase of 1.0% for the 2017/18 financial year. The minimum rate of \$1,490 is to ensure that all ratepayers make a reasonable contribution for basic services and infrastructure.

**Airport / Strategic Industry** – means any land:

- which is located within Karratha Airport (Reserve #30948);
- or**
- that is predominately used for the purpose of resource processing.

The reasons for the category are to recognise a greater share of costs associated with economic development, tourism and marketing, parking, and transport infrastructure associated with heavy plant and equipment.

The rate in the dollar for Airport / Strategic Industry is proposed to be one point nine seven times (x1.97) the Residential rate category which equates to two point two five times (x2.25) the lowest GRV rate in the dollar being Industry / Mixed Business.

In order to ensure that Council can maintain and sustain these infrastructure assets and services, a higher differential rate is proposed to be struck.

Strategic Industry – properties with a land use of Strategic Industry have State or Regional significance which utilise a proportionately high level of infrastructure assets due to heavy haulage vehicle movements. In addition, they also impact on the provision of environmental and strategic planning services as well as access to all other services and facilities provided by Council.

Airport - properties located in the Karratha Airport Precinct (second busiest airport in Western Australia) receive direct benefit from significant Airport Infrastructure and services more so than any other ratepayer. In addition, these properties have access to all other services and facilities provided by Council.

Karratha Airport is a strategic asset of Council and the services afforded to Airport properties are of significant benefit. Operating costs of circa \$9.19m (excludes recoverable costs) for 2016/17 were incurred with similar operating costs (plus associated CPI and Utility increases) anticipated for 2017/18.

Council's significant terminal redevelopment project, completed in 2015, provides a higher amenity and service to airport properties. Significant additional infrastructure development is scheduled for 2017/18 and beyond to continue to improve amenity and infrastructure in and around the Airport precinct.

The rate for this category results in no increase to the average rate for properties with a rate in the dollar increase of 1.0% for the 2017/18 financial year. The minimum rate of \$1,490 is to ensure that all ratepayers make a reasonable contribution for basic services and infrastructure.

**Transient Workforce Accommodation / Workforce Accommodation** – means any land:

- that is predominately used for the purpose of workforce accommodation;
- **or**
- that is predominately used for the purpose of transient workforce accommodation;
- **or**
- that has been zoned as Transient Workforce.

The rate in the dollar for the Transient Workforce Accommodation / Workforce Accommodation category is proposed to be four point nine two times (x4.93) the Residential rate category which equates to five point six two times (x5.62) the lowest GRV rate in the dollar being Industry / Mixed Business.

In 2016/17 Council provided a concession for eligible properties to limit the increase in rates on any property comparative to 2015/16 to a maximum of 20%, subject to the following:

- a) The effect of any increase in valuation will be excluded from the calculation of the concession; and
- b) The concession will not apply to the extent that the increase in rates has been offset by any reduction in valuation.

The concession is proposed to be reduced by one-third (1/3) of the dollar value for 2017/18. This will result in a functional increase of 9.16% in the rates payable for most properties that received the full concession in 2016/17.

This differential rate maintains a proportional share of rating required to raise the necessary revenue to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required for developed residential and urban areas. These services, programs and facilities are available to FIFO workers in the same manner as they are available to all other residents of the City and the contribution from this category has been set at a level that reflects this fact.

Council is focussed on sustainably managing its community and infrastructure assets through the funding of renewal and replacement asset programs. These programs include but are not limited to investment in the resealing of roads, replacement and development of footpath networks, refurbishing of public ablutions and other building maintenance programs. In addition, these properties have access to all other services and facilities provided by Council.

The average rates per TWA accommodation unit are less than the equivalent rate per residential accommodation unit and are significantly less than the minimum rate of \$1,490 for a single bedroom residence. Despite the lower rate per accommodation unit, TWA properties have the potential to have a greater impact on Council services/assets than other properties due to their number of occupants in a relatively small land parcel (i.e. concentrated coach/vehicle movements on local roads). In order to appropriately maintain and manage Councils asset and infrastructure in the longer term, a higher differential rate is proposed for this category to reflect the greater potential and actual intensity of use of Council assets and infrastructure.

The rate for this category supports Council’s preferred option that the operational workforce associated with resource interests be housed in normal residential properties within the town boundaries.

The rate for this category results in a decrease to the average rate for TWA’s of 0.4% with a rate in the dollar increase of 1.00% for the 2017/18 financial year. The minimum rate of \$1,490 is to ensure that all ratepayers make a reasonable contribution for basic services and infrastructure.

### UNIMPROVED VALUE PROPERTIES (UV)

Properties that are predominantly of a rural purpose are assigned an Unimproved Value that is supplied and updated by the Valuer General on an annual basis.

Table 3 below summarises the proposed 2017/18 minimum payments and rates in the dollar for Unimproved Values:

**Table 3: Proposed differential rates for 2017/18 financial year (UV)  
Including average rate per assessment**

Differential Rates 2017/18				
Category	Advertised Minimum Payment	Advertised Rate in the Dollar	Proposed Minimum Payment	Proposed Rate in the Dollar
<b>Unimproved Value</b>				
Pastoral	\$313	0.100106	\$313	0.099613
Mining/Other	\$313	0.138332	\$313	0.137651
Strategic Industry	\$313	0.173638	\$313	0.172783

**Pastoral** – means any land:

- that currently has a pastoral lease granted;
- and**
- that is used predominantly for the purpose of grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee-keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of these activities.

This rating category reflects the level of rating required to raise the necessary revenue to operate efficiently and provide for rural infrastructure and services in addition to the urban services, programs and infrastructure which are available to be accessed by the properties in this category.

The rate for this category maintains an increase to the average rate for Pastoral Stations of 1.0% with a rate in the dollar increase of 1.0% for the 2017/18 financial year. The UV minimum rate of \$313 is to ensure that all ratepayers make a reasonable contribution for basic services and infrastructure.

**Mining/Other** – means any land:

- that a mining, exploration, prospecting or retention lease and/or license has been granted;
- or**
- that does not have the characteristics of any other UV differential rate category.

The reasons for this category is to reflect the impact on utilisation of rural infrastructure (comparative to Pastoral) by heavy transport and associated higher traffic volumes. In addition, these properties have access to all other services and facilities provided by Council.

The rate for this category maintains an increase to the average rate for Mining/Other properties of 2.0% with a rate in the dollar increase of 1.0% for the 2017/18 financial year. The UV minimum rate of \$313 is to ensure that all ratepayers make a reasonable contribution for basic services and infrastructure.

**Strategic Industry** – means any land:

- that is predominately used for industrial purposes;  
**or**
- that is predominately used for the purpose of resource processing;  
**or**
- that is predominately used for the purpose of supporting a transient workforce.

The reasons for this category are to reflect the impact on utilisation of urban and rural infrastructure (comparative to Pastoral) by heavy transport and associated higher traffic volumes by operations associated with State Agreements and/or significant resource sector operations. In addition, these properties have access to all other services and facilities provided by Council.

Properties with a land use of Strategic Industry have State or Regional significance, many of which are subject to legacy State Agreement Acts that limit the method of valuation to UV with restrictive formulae for the calculation of the valuation. In order to levy a somewhat commensurate rate comparative with their impact on the local community (i.e. heavy haulage vehicle movements, environmental health, strategic planning) the rate in the dollar is set at one point seven three times (x1.73) the UV Pastoral rate, having been two point five times (x2.5) the UV Pastoral rate prior to the 2015 revaluation.

The rate for this category maintains an increase to the average rate for UV Strategic Industry properties of 1.0% with a rate in the dollar increase of 1.0% for the 2017/18 financial year. The UV minimum rate of \$313 is to ensure that all ratepayers make a minimum contribution for basic services and infrastructure.

**CITY OF KARRATHA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**9. CASH BACKED RESERVES**

	<b>2017/18 Budget Opening balance \$</b>	<b>2017/18 Budget Transfer to \$</b>	<b>2017/18 Budget Transfer (from) \$</b>	<b>2017/18 Budget Closing balance \$</b>	<b>2016/17 Actual Opening balance \$</b>	<b>2016/17 Actual Transfer to \$</b>	<b>2016/17 Actual Transfer (from) \$</b>	<b>2016/17 Actual Closing balance \$</b>	<b>2016/17 Budget Opening balance \$</b>	<b>2016/17 Budget Transfer to \$</b>	<b>2016/17 Budget Transfer (from) \$</b>	<b>2016/17 Budget Closing balance \$</b>
Employee Entitlement Reserve	4,589,359	120,781	0	4,710,140	4,464,248	125,111	0	4,589,359	5,328,074	159,984	0	5,488,058
Aerodrome Reserve	6,783,735	169,869	(3,861,917)	3,091,687	1,880,596	4,903,139	0	6,783,735	2,740,639	114,804	(1,530,967)	1,324,476
Dampier Drainage Reserve	20,259	10,555	0	30,814	10,000	10,259	0	20,259	36,823	10,000	0	46,823
Walkington Theatre Reserve	31,065	818	0	31,883	30,261	804	0	31,065	30,236	912	0	31,148
Plant Replacement Reserve	910,982	22,889	(436,000)	497,871	1,323,200	28,182	(440,400)	910,982	2,464,583	74,028	(440,400)	2,098,211
Workers Compensation Reserve	522,612	13,761	0	536,373	750,000	22,612	(250,000)	522,612	563,005	16,932	0	579,937
Waste Management Reserve	22,779,216	1,821,426	0	24,600,642	19,559,366	3,219,850	0	22,779,216	19,609,975	1,779,299	0	21,389,274
Infrastructure Reserve	21,363,811	14,146,919	(16,001,248)	19,509,482	40,398,805	15,089,337	(34,124,331)	21,363,811	39,685,428	15,913,135	(2,509,412)	53,089,151
Housing Reserve	0	0	0	0	322,363	12,293	(334,656)	0	322,059	9,660	0	331,719
Mosquito Control Reserve	7,725	774	0	8,499	6,964	761	0	7,725	6,960	774	0	7,734
Medical Services Assistance Package Reserve	376,420	9,914	0	386,334	365,798	10,622	0	376,420	394,649	11,856	0	406,505
Community Development Reserve	1,590,726	41,873	0	1,632,599	1,546,930	43,796	0	1,590,726	227,226	11,916	0	239,142
Carry Forward Budget Reserve	1,487,874	0	(1,217,156)	270,718	176,718	1,311,156	0	1,487,874	6,729,145	964,874	(5,783,894)	1,910,125
Restricted Funds Reserve	445,982	0	0	445,982	270,982	175,000	0	445,982	275,982	0	0	275,982
Partnership Funds Reserve	11,772,916	4,722,090	(8,498,582)	7,996,424	10,831,493	6,662,481	(5,721,058)	11,772,916	9,656,198	6,164,565	(8,111,710)	7,709,053
Pilbara Underground Power Reserve	11,066,036	3,917,156	(14,852,418)	130,774	10,846,737	4,219,299	(4,000,000)	11,066,036	10,836,788	4,313,493	(4,000,000)	11,150,281
Economic Development Reserve	1,228,547	32,399	0	1,260,946	0	1,228,547	0	1,228,547	0	0	0	0
	<u>84,977,265</u>	<u>25,031,224</u>	<u>(44,867,321)</u>	<u>65,141,168</u>	<u>92,784,461</u>	<u>37,063,249</u>	<u>(44,870,445)</u>	<u>84,977,265</u>	<u>98,907,770</u>	<u>29,546,232</u>	<u>(22,376,383)</u>	<u>106,077,619</u>

**CITY OF KARRATHA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**9. CASH BACKED RESERVES (Continued)**

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

<b>Reserve name</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
Employee Entitlement Reserve	Ongoing	To fund employee leave entitlements when on extended leave, including long service leave as well as periods of Annual Leave for periods greater than 4 weeks duration thereby retaining salary and wages budgets for the funding of replacement staffing during
Aerodrome Reserve	Ongoing	To fund the development, operation and maintenance of the Karratha Airport, inclusive of any repayments of borrowings and the funding of employee entitlements.
Dampier Drainage Reserve	Ongoing	This reserve is maintained as part of an agreement between the Council and Hamersley Iron. The purpose of the reserve is to ensure funds are available for the maintenance of drainage in Dampier. Hamersley Iron pay to the Council each year a \$10,000 contribution towards this maintenance with any additional works required being drawn from this reserve and similarly, any funds remaining unspent being transferred to this reserve.
Walkington Theatre Reserve		To fund the operation and capital works of the Walkington Theatre.
Plant Replacement Reserve	Ongoing	To fund the capital purchase of plant and equipment.
Workers Compensation Reserve	Ongoing	To provide Council with sufficient funds to cover its potential liability in regard to the performance based workers compensation scheme of Local Government Insurance Services of which the City of Karratha is a member. Funds within the Reserve that become surplus to requirements will be transferred to Council's Employee Entitlements Reserve via way of Council's Annual Budget.
Waste Management Reserve	Ongoing	To fund development, operation and maintenance of the Council's Waste Management facilities inclusive of repayments of borrowings and the funding of employee entitlements.
Infrastructure Reserve	Ongoing	To allow for the use of these reserve funds for the enhancement, replacement, refurbishment and purchase of infrastructure assets or project works of the City of Karratha inclusive of the associated repayment of borrowings on infrastructure. Project works funded from this Reserve may not necessarily belong to the City of Karratha but must be carried out for the benefit of the City of Karratha.
Housing Reserve	2017	To fund the maintenance, refurbishment, replacement and construction of staff housing inclusive of the purchase. This reserve is funded by annual allocations from the Municipal Fund and from sale of Staff Housing. This reserve was closed during the 2016/17 financial year.
Mosquito Control Reserve	Ongoing	To fund mosquito control programmes inclusive of the purchase of replacement equipment as required.
Medical Services Assistance Package Reserve	Ongoing	To fund future assistance to Medical Services in accordance with Council's participation in the Medical Services Incentive Scheme. This is inclusive of retention payments to General Practitioner's in accordance with the Medical Services Incentive Scheme.
Community Development Reserve	Ongoing	To hold Annual Community Association Grant Scheme unspent payments each year and to fund future projects initiated by Community Associations from time to time via the Annual Community Association Grant Scheme.
Carry Forward Budget Reserve	2018	For preserving projects funds carried over.
Restricted Funds Reserve	Ongoing	For holding Unexpended or prepaid Grants (other than Royalties for Regions) and Capital Contributions provided for specific purposes.
Partnership Funds Reserve	Ongoing	This reserve is maintained as part of the Community Infrastructure and Services Partnership (the Partnership) and the related funding agreements between the Council and Rio Tinto Iron Ore. The purpose of the reserve is to preserve funds received under each funding agreement under the Partnership and restrict the funds for the purpose of each funding agreements.
Pilbara Underground Power Economic Development Reserve	2025 Ongoing	To secure the unspent portions pertaining to the City of Karratha's share of costs in relation to the Pilbara Underground Power Project. To fund economic development activities within the City, including Destination Marketing, Business Attraction, Property Development and Tourism.

**CITY OF KARRATHA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**10. SPECIFIED AREA RATE**

No Specified Area Rates were raised in the 2016/17 Financial Year and no proposed Specified Area Rates are budgeted to be raised in 2017/18 Financial Year.

**11. SERVICE CHARGES**

No proposed Service Charges are budgeted to be raised in the 2017/18 Financial Year.

	<b>Amount of charge \$</b>	<b>2017/18 Budgeted revenue \$</b>	<b>Budget Amount to be applied to costs \$</b>	<b>Budget Amount to be set aside to reserve \$</b>	<b>Reserve Amount to be applied to costs \$</b>	<b>2016/17 Actual revenue \$</b>
<b>Service charge</b>						
High Voltage Service Charge (per kVa)	48.26	0	0	0	3,450,000	(31,430)
Low Voltage Service Charge (per kVa)	196.38	0	0	0	9,390,000	(128,001)
Connection Charge (per connection)	1,022.17	0	0	0	2,160,000	(1,022)
		0	0	0	15,000,000	(160,453)

No interest will be charged on the late payment of service charges

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

Service charges paid prior to the end of the 2016/17 financial year will be transferred to the Pilbara Underground Power Reserve to fund expenditure over the remaining years of the project.

Service charge amounts remaining unpaid at the end of the 2016/17 financial year are unable to be transferred to the Pilbara Underground Power Reserve and therefore represent a restricted surplus amount.

Due to the restricted nature of the associated asset, this amount has been excluded from the calculation of net Current Asset Position.

**CITY OF KARRATHA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**11 SERVICE CHARGES (Continued)**

Instalments

At a Special Council Meeting held on the 24 September 2014, Council resolved (Resolution No. 152961) to reduce the interest rate for payment of service charges by instalments from 5.5% to 4.5%. Council also resolved to offer non-residential properties (excluding those owned by Government organisations) with a power capacity of greater than 10kVa and less than 200 kVa the option of payment by 40 instalments over ten years rather than 16 instalments over four years.

The dates of these instalment options are as per Rates Instalment dates included in Note 13.

It is anticipated that a significant portion of Service charge amounts remaining unpaid at the end of the 2016/17 financial year (\$3,568,859) will be received in the 2017/18 financial year. This amount will be transferred to the Pilbara Underground Power Reserve to fund expenditure over the remaining years of the project as described above.

The impact of this amount can be seen in the calculation of the Estimated Restricted Surplus/ (Deficit) June 30 C/Fwd amount in the Rate Setting Statement, balance of the Pilbara Underground Power Reserve (Note 9) as well as in the Statement of Cash Flow and associated notes 4 & 3(b).

**12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES**

	Interest Rate %	Admin. Charge \$	2017/18 Budget Revenue \$	2016/17 Actual \$
Rates Instalment Plan Admin Charge Revenue		10.00	75,000	76,680
Rates Instalment Plan Interest Earned	5.50%		115,000	118,544
Unpaid Rates Interest Earned	11.00%		300,000	370,000
Service Charge Instalment Plan Admin Charge Revenue		10.00	62,510	62,510
Service Charge Instalment Plan Interest Earned	4.50%		335,759	233,954
Unpaid Service Charges Interest Earned	11.00%		117,000	90,000
Administration Fee - Adhoc Arrangement		50.00	2,500	1,000
Administration Fee - Direct Debit		50.00	2,500	0
			1,010,269	952,688

**Late Payment Penalty Interest on Rates and Rubbish Collection Charges & Sundry Debtors**

Interest is to be charged on outstanding rates and rubbish charges at the rate of 11%. As prescribed in the Local Government Act 1995 s6.13(1) interest can be imposed from no less than 35 days after the date which is stated on the relevant account.

Subsection (6). 19A prescribes the maximum interest rate to be charged is 11%.

**CITY OF KARRATHA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES (Continued)**

**Rates Instalment Options**

**Option No. 1**

No. Of Payments	One
Payment Due	1) 35 Days From Issue Date
Date Instalment Due	1) Monday 28 August 2017
Instalment Interest Rate if paid by Due Date	Nil
Interest Rate where Option 2 & 3 not selected and not paid by due date.	11.00%
Administration Charge	Nil

**Option No. 2**

No. Of Payments	Two
Payments Due	1) 35 Days From Issue Date 2) 98 Days From Issue Date
Date Instalment Due	1) Monday 28 August 2017 2) Monday 30 October 2017

**Option No. 3**

No. Of Payments	Four
Payments Due	1) 35 Days From Issue Date 2) 98 Days From Issue Date 3) 168 Days From Issue Date 4) 231 Days From Issue Date
Date Instalment Due	1) Monday 28 August 2017 2) Monday 30 October 2017 3) Monday 08 January 2018 4) Monday 12 March 2018

**CITY OF KARRATHA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**13. PAYMENT DISCOUNTS, WAIVERS, CONCESSIONS, WRITE OFFS AND INCENTIVES**

**Waivers, concessions and Write Offs**

Rate or fee and charge to which the waiver or concession is granted	Type	Disc % or Amount (\$)	2017/18 Budget \$	2016/17 Actual \$	Circumstances in which the waiver or concession is granted	Objects and Reasons of the waiver or concession
Cossack (GRV)	Concession	\$1,440	27,360	27,075	All 19 rateable properties within the Cossack Township	To recognise the heritage nature of the Cossack Township, development restrictions and lack of town utilities.
Transient Workforce Accommodation/Workforce Accommodation (GRV)	Concession	Various	327,856	513,808	For TWA/WA (GRV) that but for the Concession offered by Council for the 2016/17 financial year would have experienced a greater than 20% increase in rates due to disparate valuation changes within the category.	To phase in the impact of valuation changes in 2016/17 with concessions in 2017/18 comparative to 2016/17 for eligible properties and to phase out the concession over a 3 year period for properties that remain eligible.
Fees and Charges	Waiver	% or Amount as determined upon application	82,850	26,552	Fee Waivers for local Not for Profit and Community Organisations considered upon application for the use of the City's waste and recreational facilities.	To recognise the community benefit provided by local Not for Profit Community Organisations and assist them to remain viable.
					Fee Waivers for Economic Development purposes considered on an individual basis by Council or administratively by delegated authority	To encourage economic diversity and growth within the City of Karratha
					General Fee Waivers considered on an individual basis administratively by delegated authority	To ensure business continuity, administrative efficiency and marketing opportunities
Rates	Waiver	100.00%	41,295	47,701	Waiver of Rates for local Sporting Groups where no commercial return is derived from the property	To assist local sporting organisations to remain operational for the benefit of the Community.
Rates and Penalty Interest	Write Off	Amount	0	91,247	Considered on an individual basis by Council or administratively by delegated authority.	To manage the City's rates register in an economically viable manner.
Fees and Charges	Write Off	Amount	0	1,442	Considered on an individual basis by Council or administratively by delegated authority.	To manage the City's debt portfolio in an economically viable manner.
			479,361	707,825		

**Rates Incentive Scheme**

Ratepayers who pay their rates and rubbish collection charges in full (eligible pensioners are required to pay their portion of the rates and rubbish collection charges) by the due date (35 days from the date of issue) and who have no outstanding overdue Pilbara Underground Power Project service charges, will be in the running for the following prizes:

**1st prize:** \$2,000 cheque sponsored by Westpac

**2nd prize:** \$1,500 cheque sponsored by the City of Karratha.

**3rd prize:** \$500 cheque sponsored by the City of Karratha

The total cost to Council is \$2,000

**CITY OF KARRATHA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>
<b>14. FEES &amp; CHARGES REVENUE</b>		
Governance	188,330	192,900
General purpose funding	2,521,872	535,408
Law, order, public safety	72,040	72,780
Health	124,500	126,466
Education and welfare	58,920	58,920
Housing	373,083	327,974
Community amenities	12,386,033	10,705,794
Recreation and culture	4,284,322	3,891,984
Transport	22,388,535	22,502,137
Economic services	288,490	421,913
Other property and services	211,740	83,418
	<u>42,897,865</u>	<u>38,919,694</u>

**15. GRANT REVENUE**

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

**By Program:**

**Operating grants, subsidies and contributions**

Governance	0	13,510
General purpose funding	1,217,156	3,498,585
Law, order, public safety	725,456	686,588
Health	51,500	82,062
Community amenities	65,000	156,400
Recreation and culture	6,160,578	7,601,680
Transport	184,613	26,520
Economic services	30,500	30,200
	<u>8,434,803</u>	<u>12,095,545</u>

**Non-operating grants, subsidies and contributions**

Governance	282,874	0
Law, order, public safety	0	29,031
Community amenities	0	419,971
Recreation and culture	23,662,000	14,018,408
Transport	2,029,178	3,567,528
	<u>25,974,052</u>	<u>18,034,938</u>

**CITY OF KARRATHA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>
<b>16. ELECTED MEMBERS REMUNERATION</b>		
The following fees, expenses and allowances were paid to council members and the Mayor.		
Meeting fees	345,000	345,000
Mayor's allowance	85,000	85,000
Deputy Mayor's allowance	21,250	21,250
Travelling expenses	30,000	32,000
Telecommunications allowance	38,496	38,350
 <u>Other Expenses</u>		
Training	55,000	42,700
Professional Development	60,500	0
Mayor's Discretionary Fund (Council Related Expenses)	2,000	2,000
	<u>637,246</u>	<u>566,300</u>

**17. TRUST FUNDS**

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

<b>Detail</b>	<b>Balance 1-Jul-17 \$</b>	<b>Estimated amounts received \$</b>	<b>Estimated amounts paid (\$)</b>	<b>Estimated balance 30-Jun-18 \$</b>
Planning Bonds	315,622	0	(148,212)	167,410
Hire Bonds	2,875	7,500	(7,500)	2,875
Public Open Space Cont.	879,456	0	0	879,456
Treasury - Unclaimed Monies	24,344	5,000	0	29,344
Staff Travel Allowances	10,620	7,280	(10,900)	7,000
Airport Parking Card Bonds	8,500	3,000	(2,000)	9,500
Verge Bonds	28,000	0	(22,000)	6,000
ASIC Card Bonds	14,050	5,000	(3,000)	16,050
Other Bonds	684,730	200	(11,871)	673,059
	<u>1,968,197</u>	<u>27,980</u>	<u>(205,483)</u>	<u>1,790,694</u>

**CITY OF KARRATHA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**18. MAJOR LAND TRANSACTIONS**

Karratha Lazylands

**Details**

Council commenced in 2014/15 the development phase of a Major Land Transaction associated with the Lazy Lands initiative for future residential infill development within the Karratha townsite.

Five (5) Lots are under consideration being:

<b>Site</b>	<b>Legal and general land description</b>	<b>Reserve Status</b>	<b>Lot Area</b>
1	Lot 602 on Deposited Plan 70632 and wholly contained within Certificate of Crown Land Volume LR3161, Folio 550 Lot 602 Pelusey Way, Nickol	Parklands & Drainage	913m2
2	Lot 611 on Deposited Plan 70632 and wholly contained within Certificate of Crown Land Volume LR3161, Folio 551 Lot 611 Mayo Court, Nickol	Parklands & Drainage	2,389m2
3	Lot 612 on Deposited Plan 70632 and wholly contained within Certificate of Crown Land Volume LR3161 Lot 612 Boyd Close, Nickol	Parklands & Drainage	767m2
5	Lot 683 on Deposited Plan 71342 and wholly contained within Certificate of Crown Land Volume LR3161, Folio 575 683 Gregory Way, Bulgarra	Parkland, Recreation, Drainage & Public Infrastructure	1.4ha
7	Lot 651 on Deposited Plan 71341 and wholly contained within Certificate of Crown Land Volume LR3161 L651 Hancock Way, Bulgarra	Parkland, Recreation, Drainage & Public Infrastructure	1.11ha

Sites 1 to 3 were serviced in the 2015/16 financial year and sites 5 and 7 have been purchased from the State however Council currently has no intentions to develop any of the sites for sale due to the current market conditions.

On this basis the land held for development was recognised as a non-current asset in 2015/16.

**CITY OF KARRATHA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**19. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

**Airport Operations**

The City operates the only airport within the district and operates the aerodrome with the purpose of producing a profit. The Karratha Airport Development Business Plan was adopted by Council on 16 December 2013 (Resolution 152720), this has recently been updated to include the impact of current market conditions.

Statement of Comprehensive Income

	2017/18 Business Plan	2017/18 Budget	2018/19 Business Plan	2019/20 Business Plan	2020/21 Business Plan	2021/22 Business Plan	2022/23 Business Plan
<b>Revenue</b>							
- Fees & Charges	17,008,862	17,008,862	17,263,995	17,522,955	17,785,799	18,052,586	18,323,375
- Terminal Leases	590,124	590,124	598,976	607,960	617,080	626,336	635,731
- Grants & Contributions	1,264,036	1,264,036	1,282,997	1,302,241	1,321,775	1,341,602	1,361,726
- Other Revenue	3,533,789	3,533,789	3,586,796	3,640,598	3,695,207	3,750,635	3,806,894
	<b>22,396,811</b>	<b>22,396,811</b>	<b>22,732,763</b>	<b>23,073,755</b>	<b>23,419,861</b>	<b>23,771,159</b>	<b>24,127,726</b>
<b>Expenditure</b>							
- Employee Costs	1,641,308	1,641,308	1,666,506	1,691,503	1,716,876	1,742,629	1,768,769
- Materials & Contracts	5,004,634	5,004,634	5,079,704	5,155,899	5,233,238	5,311,736	5,391,412
- Utilities	1,501,152	1,501,152	1,523,669	1,546,524	1,569,722	1,593,268	1,617,167
- Insurance	521,242	521,242	529,061	536,997	545,051	553,227	561,526
- Depreciation	3,051,125	3,051,125	3,096,892	3,143,345	3,190,495	3,238,353	3,286,928
- Other Expenditure	882,797	882,797	896,039	909,480	923,122	936,969	951,023
	<b>12,602,258</b>	<b>12,602,258</b>	<b>12,791,870</b>	<b>12,983,748</b>	<b>13,178,504</b>	<b>13,376,182</b>	<b>13,576,825</b>
<b>Net Operating Result</b>	<b>9,794,553</b>	<b>9,794,553</b>	<b>9,940,893</b>	<b>10,090,006</b>	<b>10,241,357</b>	<b>10,394,977</b>	<b>10,550,902</b>
<b>Capital Expenditure</b>	5,467,688	5,467,688	2,100,000	2,150,000	2,450,000	2,500,000	15,000,000
<b>Net Result</b>	<b>4,326,865</b>	<b>4,326,865</b>	<b>7,840,893</b>	<b>7,940,006</b>	<b>7,791,357</b>	<b>7,894,977</b>	<b>(4,449,098)</b>

Airport operations are cash backed by the Aerodrome Reserve, more information pertaining to this can be found in Note 9.

**The Quarter HQ**

A Business Plan for The Quarter HQ was prepared and was advertised for public submissions. Submissions about the proposed purchase were considered by Council on 29 May 2017. Subsequently the City purchased The Quarter HQ on 21st June 2017.

	2017/18 Budget
<b>Revenue</b>	
- Lease Income	1,450,060
- Variable Outgoings Recoveries	436,543
<b>Expenditure</b>	
- Insurance, cleaning, security and strata fees	936,855
<b>Net Result</b>	<b>949,748</b>

**20. INTERESTS IN JOINT ARRANGEMENTS**

It is not anticipated the City will be party to any joint venture arrangements during 2017/18.

**5. Fees And Charges Set By Council**

**Account Description**  
**number**

**General Purpose Funding**

**Rates**

		2016/2017			2017/2018	
Effective	TOTAL	FEE	GST	TOTAL		
as of	\$	\$	\$	\$		
100716	Instalment Interest Rate	Jul-2017	5.50%			4.50%
100800	Penalty Interest	Jul-2017	11.00%			11.00%
100716	Administration Fees (per instalment)	Jul-2017	\$ 10.00	\$ 10.00	\$ -	\$ 10.00
100716	Administration Fee Adhoc Arrangement	Jul-2017	\$ 50.00	\$ 50.00	\$ -	\$ 50.00
100716	Administration Fee - Direct Debit	Jul-2017	\$ 50.00	\$ 50.00	\$ -	\$ 50.00
100716	Administration Fee - Direct Debit Default	Jul-2017	\$ 20.00	\$ 20.00	\$ -	\$ 20.00
100716	Administration Fee - Refund of Duplicate Payment	Jul-2017	\$ 10.00	\$ 10.00	\$ -	\$ 10.00
100790	Rates - Reimburse Search/Legal Fees	Jul-2017	at cost		\$ -	at cost
100790	Caveat Fee - Lodgement and Withdrawal	Jul-2017	at cost		\$ -	at cost
100790	Title Search Fee	Jul-2017	at cost		\$ -	at cost
100790	Debt Clearance Letter	Jul-2017	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
100790	Notice of Discontinuance	Jul-2017	at cost		\$ -	at cost
100901	Pilbara Underground Power Project - Administration Fees (per instalment)	Jul-2017	\$ 10.00	\$ 10.00	\$ -	\$ 10.00
100901	Pilbara Underground Power Project - Instalment Interest Rate	Jul-2017	4.50%			4.50%
100902	Pilbara Underground Power Project - Penalty Interest	Jul-2017	11.00%			11.00%
110800	Penalty Interest Overdue Sundry Debtors Invoices = 11%	Jul-2017	11.00%			11.00%
110711	Dishonoured Payment Fee	Jul-2017	\$ 25.00	\$ 25.00	\$ -	\$ 25.00
102200	Processing fee - American express	Jul-2017	1.65%			1.65%

**Property Enquiries**

100720	Reprint of Rate Notice or Statement of Rates (current financial year)	Jul-2017	\$ 25.00	\$ 25.00	\$ -	\$ 25.00
100720	Reprint of Rate Notice or Statement of Rates (prior financial year)	Jul-2017	\$ 35.00	\$ 35.00	\$ -	\$ 35.00
100720	Property Enquiry Forms	Jul-2017	\$ 35.00	\$ 35.00	\$ -	\$ 35.00

5. Fees And Charges Set By Council		Effective as of	2016/2017		2017/2018	
			TOTAL	FEE	GST	TOTAL
Account number	Description		\$	\$	\$	\$
100720	Orders & Requisitions only	Jul-2017	\$ 75.00	\$ 75.00	\$ -	\$ 75.00
100720	Property Enquiry Including Orders And Requisitions	Jul-2017	\$ 110.00	\$ 110.00	\$ -	\$ 110.00
100720	Property Reports (per ward) Available for Non-Commercial Use Only	Jul-2017	\$ 120.00	\$ 120.00	\$ -	\$ 120.00
100720	Rate Book Searches (per property, per financial year)	Jul-2017	\$ 10.00	\$ 10.00	\$ -	\$ 10.00

**Governance  
Sundry Income**

110710	Freedom Of Information (FOI) Application Fee	Jul-2017	\$ 30.00	\$ 30.00	\$ -	\$ 30.00
110710	Freedom Of Information (FOI) - Labour In Processing Application Per Hour	Jul-2017	\$ 30.00	\$ 30.00	\$ -	\$ 30.00
110710	Freedom Of Information (FOI) - Labour In Supervising Access Per Hour	Jul-2017	\$ 30.00	\$ 30.00	\$ -	\$ 30.00
110710	Freedom Of Information (FOI) - Labour In Photocopying Per Hour	Jul-2017	\$ 30.00	\$ 30.00	\$ -	\$ 30.00
110710	Freedom Of Information (FOI) - Labour In Transcribing From Tape Or Other Device	Jul-2017	\$ 35.00	\$ 35.00	\$ -	\$ 35.00
110710	Freedom Of Information (FOI) - Photocopying Per Copy	Jul-2017	\$ 0.20	\$ 0.20	\$ -	\$ 0.20

**Photocopying - Secretarial**

110711	Photocopying - A4 B&W	Jul-2017	\$ 0.40	\$ 0.36	\$ 0.04	\$ 0.40
110711	Photocopying - A4 Colour	Jul-2017	\$ 0.80	\$ 0.73	\$ 0.07	\$ 0.80
110711	Photocopying - A3 B&W	Jul-2017	\$ 0.60	\$ 0.55	\$ 0.05	\$ 0.60
110711	Photocopying - A3 Colour	Jul-2017	\$ 1.20	\$ 1.09	\$ 0.11	\$ 1.20
110711	Copy Of Agenda	Jul-2017	\$ 6.00	\$ 5.45	\$ 0.55	\$ 6.00
110711	Copy Of Minutes	Jul-2017	\$ 6.00	\$ 5.45	\$ 0.55	\$ 6.00

**Electoral Rolls**

100721	Complete Set	Jul-2017	\$ 25.00	\$ 25.00	\$ -	\$ 25.00
100721	Individual Wards	Jul-2017	\$ 12.50	\$ 12.50	\$ -	\$ 12.50
100721	Property Owners By Street Listing - Complete Listing	Jul-2017	\$ 250.00	\$ 250.00	\$ -	\$ 250.00
100721	Property Owners By Street Listing - Per Page	Jul-2017	\$ 1.25	\$ 1.25	\$ -	\$ 1.25
100721	Property Owners By Street Listing - Per Page Minimum Charge	Jul-2017	\$ 12.65	\$ 12.65	\$ -	\$ 12.65

5. Fees And Charges Set By Council Account Description number		2016/2017			2017/2018	
		Effective as of	TOTAL	FEE	GST	TOTAL
			\$	\$	\$	\$
<b>Special Series Registration Plates</b>						
241	Registration Plates as per Department of Transport Fee (may be subject to change)	Jul-2017	\$ 200.00	\$ 200.00	\$ -	\$ 200.00
110713	Contribution to War Memorial	Jul-2017	\$ 80.00	\$ 80.00	\$ -	\$ 80.00
110711	Administration Fee	Jul-2017	\$ 20.00	\$ 20.00	\$ -	\$ 20.00

**Law, Order, Public Safety**

**Dog Registration Fees**

380712	Application For Kennel Licence	Jul-2017	\$ 80.00	\$ 81.00	\$ -	\$ 81.00
380712	Kennel Licence Per Year	Jul-2017	\$ 120.00	\$ 122.00	\$ -	\$ 122.00

**Pound Fees**

**Animal Payments**

380719	Annual fee - miniature horse, pig etc.	Jul-2017	\$ 80.00	\$ 81.00	\$ -	\$ 81.00
380719	Annual fee – Keeping of maximum 2 hives within a townsite	Jul-2017	\$ 80.00	\$ 81.00	\$ -	\$ 81.00
380713	Sustenance Per Day	Jul-2017	\$ 25.00	\$ 25.50	\$ -	\$ 25.50
380713	Animal disposal /destruction (Healthy Dog Day)	Jul-2017	<i>no charge</i>		\$ -	<i>no charge</i>
380713	Replacement Registration Tags	Jul-2017	\$ 8.00	\$ 7.27	\$ 0.73	\$ 8.00
380710	Animal Microchip Fee - microchip plus vet fee	Jul-2017	<i>at cost - GST applicable</i>		<i>GST applicable</i>	<i>at cost - GST applicable</i>
380713	Animal trap loss	Jul-2017	\$ 160.00	\$ 147.27	\$ 14.73	\$ 162.00
380713	Inspection / reinspection dangerous dog or restricted breed declaration	Jul-2017	\$ 60.00	\$ 61.00	\$ -	\$ 61.00
380713	Application fee to keep more than two dogs	Jul-2017	\$ 80.00	\$ 81.00	\$ -	\$ 81.00
380713	Impounded animal veterinary treatment	Jul-2017	<i>at cost plus 12.50% - GST applicable</i>	<i>at cost plus 12.50%</i>	<i>GST applicable</i>	<i>at cost plus 12.50% - GST applicable</i>

Notes To And Forming Part Of The Budget  
For The Year Ending 30 June 2018

5. Fees And Charges Set By Council Account Description number		2016/2017			2017/2018	
		Effective as of	TOTAL \$	FEE \$	GST \$	TOTAL \$
<b>Animal Impounding Fees</b>						
380714	Dog Impound/Release Fee	Jul-2017	\$ 90.00	\$ 91.00	\$ -	\$ 91.00
380714	Animal Impound/Release Fee	Jul-2017	\$ 90.00	\$ 91.00	\$ -	\$ 91.00
<b>Other Law, Order &amp; Public Safety</b>						
380760	Fire Infringements	Jul-2017	<i>fee as per legislation</i>	\$ -	\$ -	<i>fee as per legislation</i>
380760	Final Demand Fire Infringements	Jul-2017	\$ 14.65	\$ -	\$ -	fee as per Schedule 2 of the Fines, Penalties and Infringement Notices Enforcement Regulations 1994
380764	Dog Infringement	Jul-2017	<i>fee as per legislation</i>	\$ -	\$ -	<i>fee as per legislation</i>
380764	Final Demand Dogs	Jul-2017	\$ 14.65	\$ -	\$ -	fee as per Schedule 2 of the Fines, Penalties and Infringement Notices Enforcement Regulations 1994
380761	Litter Infringement	Jul-2017	<i>fee as per legislation</i>	\$ -	\$ -	<i>fee as per legislation</i>
380761	Final Demand Litter	Jul-2017	\$ 14.65	\$ -	\$ -	fee as per Schedule 2 of the Fines, Penalties and Infringement Notices Enforcement Regulations 1994
380763	Final Demand Parking	Jul-2017	\$ 14.65	\$ -	\$ -	fee as per Schedule 2 of the Fines, Penalties and Infringement Notices Enforcement Regulations 1994
380763	Parking Infringement	Jul-2017	<i>fee as per legislation</i>	\$ -	\$ -	<i>fee as per legislation</i>
380765	Nuisances, Camping & Off-road Vehicles Final Demand camping, off-road, local laws	Jul-2017	\$ 14.65	\$ -	\$ -	fee as per Schedule 2 of the Fines, Penalties and Infringement Notices Enforcement Regulations 1994
380765	Nuisances, Camping & Off-road Vehicles Infringement	Jul-2017	<i>fee as per legislation</i>	\$ -	\$ -	<i>fee as per legislation</i>
380766	Swimming Pool Infringement	Jul-2017	<i>fee as per legislation</i>	\$ -	\$ -	<i>fee as per legislation</i>

5. Fees And Charges Set By Council Account number Description		Effective as of	2016/2017		2017/2018	
			TOTAL	FEE	GST	TOTAL
			\$	\$	\$	\$
380766	Final Demand Swimming Pool Infringements	Jul-2017	\$ 14.65	\$ -	\$ -	fee as per Schedule 2 of the Fines, Penalties and Infringement Notices Enforcement Regulations 1994
380797	Admin Fee - Arrange notice, cyclone or bushfire non-compliance cleanup	Jul-2017	\$ 90.00	\$ 91.00	\$ -	\$ 91.00
380797	Admin Fee - Arrange litter act non-compliance cleanup	Jul-2017	\$ 90.00	\$ 91.00	\$ -	\$ 91.00
380797	Undertake Notice, Cyclone, Bushfire or litter non-compliance cleanup works (Contractor)	Jul-2017	<i>at cost plus 12.50% - GST applicable</i>	<i>at cost plus 12.50%</i>	<i>GST applicable</i>	<i>at cost plus 12.50% - GST applicable</i>
380717	Permit to use verge (LL 3.3) Per week or part thereof	Jul-2017	\$ 80.00	\$ 81.00	\$ -	\$ 81.00
Trust	Permit to use verge (LL 3.3) Bond	Jul-2017	\$ 500.00	\$ 507.50	\$ -	\$ 507.50
<b>Impounding Supermarket Trolleys</b>						
380765	Trolley Impound/release fee	Jul-2017	\$ 90.00	\$ 91.00	\$ -	\$ 91.00
380765	Trolley Storage Fee per day	Jul-2017	\$ 10.00	\$ 10.00	\$ -	\$ 10.00
<b>Impounding Signs</b>						
380765	Sign Impound/release fee	Jul-2017	\$ 90.00	\$ 91.00	\$ -	\$ 91.00
380765	Sign Storage Fee per day	Jul-2017	\$ 10.00	\$ 10.00	\$ -	\$ 10.00
<b>Impounding Goods</b>						
380792	Goods Removal Fee (contractor)	Jul-2017	<i>at cost plus 12.50% - GST applicable</i>	<i>at cost plus 12.50%</i>	<i>GST applicable</i>	<i>at cost plus 12.50% - GST applicable</i>
380792	Goods Removal Fee (Staff) per hour	Jul-2017	\$ 180.00	\$ 183.00	\$ -	\$ 183.00
380762	Goods impound / Release Fee	Jul-2017	\$ 90.00	\$ 91.00	\$ -	\$ 91.00
380762	Goods Storage Fee per day	Jul-2017	\$ 10.00	\$ 10.00	\$ -	\$ 10.00

5. Fees And Charges Set By Council Account Description number		2016/2017			2017/2018	
		Effective as of	TOTAL	FEE	GST	TOTAL
			\$	\$	\$	\$
<b>Impounding Off Road Vehicles</b>						
380762	ORV Removal Fee (Contractor)	Jul-2017	<i>at cost plus 12.50% (plus GST applicable)</i>	<i>at cost plus 12.50%</i>	<i>GST applicable</i>	<i>at cost plus 12.50% (plus GST applicable)</i>
380762	ORV Removal Fee (Staff) per hour	Jul-2017	\$ 180.00	\$ 183.00	\$ -	\$ 183.00
380762	ORV Impound / Release Fee	Jul-2017	\$ 90.00	\$ 91.00	\$ -	\$ 91.00
380762	ORV Storage Fee per day	Jul-2017	\$ 10.00	\$ 10.00	\$ -	\$ 10.00
<b>Health</b>						
<b>Lodging Houses</b>						
510712	Lodging House Registration Inspection fee (less than 100 beds)	Jul-2017	\$ 285.00	\$ 289.00	\$ -	\$ 289.00
510712	Lodging House Registration Inspection fee (100 beds or greater)	Jul-2017	\$ 395.00	\$ 401.00	\$ -	\$ 401.00
<b>Offensive Trades</b>						
510713	Statutory (in accordance with the Offensive Trades (Fees) Regulations)	Jul-2017	\$ 298.00	\$ 298.00	\$ -	\$ 298.00
510713	Statutory - Fish Processing Establishment	Jul-2017	\$ 298.00	\$ 298.00	\$ -	\$ 298.00
510713	Statutory - Shellfish and Crustacean Processing Establish	Jul-2017	\$ 298.00	\$ 298.00	\$ -	\$ 298.00
<b>Hawkers/Stall License</b>						
510714	Stallholder/Street Trader Per Day	Jul-2017	\$ 60.00	\$ 61.00	\$ -	\$ 61.00
510714	Stallholder/Street Trader Per Week	Jul-2017	\$ 140.00	\$ 142.00	\$ -	\$ 142.00
510714	Stallholder/Street Trader Per 3 months	Jul-2017	\$ 340.00	\$ 345.00	\$ -	\$ 345.00
510714	Stallholder/Street Trader Per 6 months	Jul-2017	\$ 475.00	\$ 482.00	\$ -	\$ 482.00
510714	Stallholder/Street Trader Per 12 months	Jul-2017	\$ 780.00	\$ 792.00	\$ -	\$ 792.00
510714	Dreamers hill permit (1 month)	Jul-2017	\$ 20.00	\$ 20.00	\$ -	\$ 20.00
510714	Stallholder/Street Trader Eligible Community Groups	Jul-2017	<i>no charge</i>			
510714	Outdoor Eating Area permit	Jul-2017	<i>no charge</i>	\$ 100.00	\$ 10.00	\$ 110.00

5. Fees And Charges Set By Council Account Description number		2016/2017			2017/2018	
		Effective	TOTAL	FEE	GST	TOTAL
		as of	\$	\$	\$	\$
<b>Moveable Dwelling</b>						
510715	Application fee for approval to occupy a caravan	Jul-2017	\$ 130.00	\$ 131.50	\$ -	\$ 131.50
<b>Re-Imbursements Other Income</b>						
510721	Annual Inspection Fee (Hair Salons, Beauty Salons, Skin Piercing Premises)	Jul-2017	\$ 115.00	\$ 117.00	\$ -	\$ 117.00
510716	Application fee for a regulation 18 exemption under the Environmental Protection (Noise) Regulations 1997	Jul-2017	\$ 550.00	\$ -	\$ -	\$1000 fee set in regulation (suggest where exemption issued and monitoring conducted) Alternate could include \$558 for exemption issue only (no monitoring)
510716	Exempt premises, Not for profit community groups ( no application charge)	Jul-2017				<i>no charge</i>
510716	Noise Infringement 1st Offence modified penalty	Jul-2017	\$ 250.00	\$ 250.00	\$ -	\$ 250.00
510716	Noise Infringement modified penalty for subsequent offence	Jul-2017	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
510716	Out of Hours construction noise approval	Jul-2017	\$ 135.00	\$ 137.00	\$ -	\$ 137.00
510716	Noise Monitoring Fee Per Hour	Jul-2017	\$ 185.00	\$ 188.00	\$ -	\$ 188.00
<b>Environmental Protection (Unauthorised Discharges) Regulations 2004</b>						
510716	Regulation 3 (1) first offence infringement	Jul-2017	\$ 250.00	\$ 250.00	\$ -	\$ 250.00
510716	Regulation 3 (1) modified penalty for subsequent offence	Jul-2017	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
510716	Regulation 4 (1) first offence infringement	Jul-2017	\$ 250.00	\$ 250.00	\$ -	\$ 250.00
510716	Regulation 4 (1) modified penalty for subsequent offence	Jul-2017	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
510716	Regulation 4 (2) first offence infringement	Jul-2017	\$ 250.00	\$ 250.00	\$ -	\$ 250.00
510716	Regulation 4 (2) modified penalty for subsequent offence	Jul-2017	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
510716	(Public Buildings) Statutory Application Fee Equal to the Cost of Considering the Application up to	Jul-2017	\$ 871.00	\$ 871.00	\$ -	\$ 871.00

5. Fees And Charges Set By Council Account Description number		2016/2017			2017/2018	
		Effective as of	TOTAL	FEE	GST	TOTAL
Food Act Fees & Charges			\$	\$	\$	\$
510721	Notification Fee - High, Medium and Low Risk	Jul-2017	\$ 80.00	\$ 81.00	\$ -	\$ 81.00
510721	Notification Fee & Registration Fee - Exempt premises, Not for profit community groups ( no application charge)	Jul-2017				<i>no charge</i>
510721	High risk premises annual assessment fees	Jul-2017	\$ 500.00	\$ 507.50	\$ -	\$ 507.50
510721	Medium risk premises annual assessment fees	Jul-2017	\$ 500.00	\$ 507.50	\$ -	\$ 507.50
510721	Low risk premises annual assessment fees	Jul-2017	\$ 270.00	\$ 274.00	\$ -	\$ 274.00
510721	Application to construct/establish high risk premises, incl. notification fee	Jul-2017	\$ 350.00	\$ 355.00	\$ -	\$ 355.00
510721	Application to construct/establish medium risk premises, incl. notification fee	Jul-2017	\$ 350.00	\$ 355.00	\$ -	\$ 355.00
510721	Application to construct/establish low risk premises, incl. notification fee	Jul-2017	\$ 235.00	\$ 238.50	\$ -	\$ 238.50
Food Act Fees & Charges (Continued)						
510721	Request for re-inspection for golden gecko certificate	Jul-2017	\$ 120.00	\$ 122.00	\$ -	\$ 122.00
510721	Application for transfer of premises notification and registration	Jul-2017	\$ 80.00	\$ 81.00	\$ -	\$ 81.00
510721	Alfresco Dining Permit	Jul-2017	\$ 80.00	\$ 181.82	\$ 18.18	\$ 200.00

5. Fees And Charges Set By Council Account Description number		2016/2017			2017/2018	
		Effective as of	TOTAL \$	FEE \$	GST \$	TOTAL \$
<b>Fee for service on demand - incl. Section 39, freezer breakdown, inspection on request</b>						
510721	Per hour or part thereof	Jul-2017	\$ 200.00	\$ 183.64	\$ 18.36	\$ 202.00
510721	Exempt premises, Not for profit community groups ( no application charge)	Jul-2017				<i>no charge</i>
510721	Pest Control Officer time (per initial 30 minutes of part thereof) Plus - Tick and Flea spray \$55 incl. GST Plus - Ants -\$110 incl. GST Plus - Cockroaches \$55 incl. GST Plus - Rodents \$55 incl. GST	Jul-2017	\$ 130.00	\$ 120.00	\$ 12.00	\$ 132.00
510721	Pest Control Officer time (every hour thereafter or part thereof) Plus - Tick and Flea spray \$55 incl. GST Plus - Ants -\$110 incl. GST Plus - Cockroaches \$55 incl. GST Plus - Rodents \$55 incl. GST	Jul-2017	\$ 120.00	\$ 110.91	\$ 11.09	\$ 122.00
510721	Undertaking mosquito control of unkempt private swimming pools	Jul-2017	\$ 150.00	\$ 138.18	\$ 13.82	\$ 152.00
<b>Caravan Park Registrations</b>						
510720	Per long stay, short stay and transit site	Jul-2017	\$ 6.00	\$ 6.00	\$ -	\$ 6.00
510720	per camping site	Jul-2017	\$ 3.00	\$ 3.00	\$ -	\$ 3.00
510720	per overflow site minimum \$200	Jul-2017	\$ 1.50	\$ 1.50	\$ -	\$ 1.50
510720	Transfer of license fees	Jul-2017	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
<b>Annual fee, auditing, sampling of public swimming pools</b>						
510721	Pool annual fee (incl. site visits) - within 20km of Karratha Administration Office	Jul-2017	\$ 360.00	\$ 365.00	\$ -	\$ 365.00
510721	Pool annual fee - (incl. site visits) greater than 20km of Karratha Administration Office	Jul-2017	\$ 460.00	\$ 467.00	\$ -	\$ 467.00
<b>Education and Welfare</b>						
320711	Lease of Millars Well Day care Centre	Jul-2017	<i>as per lease agreement</i>		<i>GST applicable</i>	<i>as per lease agreement</i>
320712	Lease of Bulgarra Day care Centre	Jul-2017	<i>as per lease agreement</i>		<i>GST applicable</i>	<i>as per lease agreement</i>
320713	Lease of Wickham Day care Centre	Jul-2017	<i>as per lease agreement</i>		<i>GST applicable</i>	<i>as per lease agreement</i>

**5. Fees And Charges Set By Council**

**Account Description**  
**number**  
**Housing**  
**Aged Persons Homes**

**2016/2017**

**2017/2018**

Effective	TOTAL	FEE	GST	TOTAL
as of	\$	\$	\$	\$

**Community Amenities**

**Collection Charges**

Account number	Description	Effective as of	2016/2017 TOTAL	FEE	GST	2017/2018 TOTAL
402711	Domestic Waste Management Charge per year - includes 1 waste 240lt bin service per week and 1 recycling 240lt bin service per fortnight	Jul-2017	\$ 300.00	\$ 300.00	\$ -	\$ 300.00
402711	Additional Residential 240lt bin per year - 1 waste service per week	Jul-2017	\$ 300.00	\$ 150.00	\$ -	\$ 150.00
402711	Additional Residential Recycling 240lt bin per year - 1 recycling service per fortnight	Jul-2017		\$ 150.00	\$ -	\$ 150.00
402712	Commercial/Industrial MGB - 1 service per week per year	Jul-2017	\$ 330.00	\$ 300.00	\$ 30.00	\$ 330.00
402712	Additional Commercial/Industrial MGB - 1 service per week, per year	Jul-2017	\$ 330.00	\$ 300.00	\$ 30.00	\$ 330.00

**Special Disposal Requirement**

Account number	Description	Effective as of	2016/2017 TOTAL	FEE	GST	2017/2018 TOTAL
404716	Special Disposal Requirement Permit - Per Permit.	Jul-2017	\$ 14.00	\$ 13.64	\$ 1.36	\$ 15.00
404716	Commercial Biomedical & Clinical Waste Disposal (per Tonne Minimum Charge \$132)	Jul-2017	\$ 260.00	\$ 240.00	\$ 24.00	\$ 264.00
404716	Special Disposal Requirement Waste - Including Asbestos, Quarantine, Contaminated Waste, Mooring Rope etc. Excludes Contaminated Soil. (Per Tonne, Minimum charge one tonne)	Jul-2017	\$ 203.00	\$ 187.27	\$ 18.73	\$ 206.00
404716	Contaminated Soil (Per Tonne, Minimum charge of one tonne)	Jul-2017		\$ 184.55	\$ 18.45	\$ 203.00

5. Fees And Charges Set By Council Account Description number		2016/2017			2017/2018	
		Effective as of	TOTAL	FEE	GST	TOTAL
Bin Replacement and Hire			\$	\$	\$	\$
402715	Replacement of 240L MGB	Jul-2017	\$ 146.50	\$ 81.82	\$ 8.18	\$ 90.00
Waste Facility Fees and Charges						
404713	Residential General Waste (Car, Ute & Trailer) - Residential waste is waste that is generated as a result of the ORDINARY day to day use of a domestic premises (this does not include construction & demolition waste generated from major renovations or land clearing activities)	Jul-2017	no charge			no charge
404713	Commercial & Industrial General Waste (Per Tonne, Minimum charge one tonne)	Jul-2017	\$ 110.00	\$ 104.55	\$ 10.45	\$ 115.00
404713	Commercial Cars, Utes, Trailer (Per Tonne, Minimum charge- \$55.00)	Jul-2017	\$ 110.00	\$ 104.55	\$ 10.45	\$ 115.00
404713	Construction & Demolition Waste (Per Tonne, Minimum charge one tonne)	Jul-2017	\$ 110.00	\$ 104.55	\$ 10.45	\$ 115.00
404713	Transportable Buildings - undismantled (Per Tonne, Minimum charge one tonne)	Jul-2017	\$ 250.00	\$ 230.91	\$ 23.09	\$ 254.00
404713	Car Bodies (Each) - LPG tank must be removed	Jul-2017	\$ 53.00	\$ 50.00	\$ 5.00	\$ 55.00
404713	Trailers and Boats (Each)	Jul-2017	\$ 53.00	\$ 50.00	\$ 5.00	\$ 55.00
404713	Caravans (Each)	Jul-2017	\$ 91.00	\$ 81.82	\$ 8.18	\$ 90.00
404713	Buses (Each)	Jul-2017	\$ 110.00	\$ 100.00	\$ 10.00	\$ 110.00
404713	Commercial Tyres and Rubber Products – conveyor belts etc. (Per Tonne, Minimum charge \$337)	Jul-2017	\$ 664.00	\$ 612.73	\$ 61.27	\$ 674.00
404713	Tyres (Residential) - Maximum of 4 passenger or 4 x 4 vehicle tyres	Jul-2017	no charge			no charge
404713	Residential Green waste (Car, Ute & Trailer) - branches and cuttings are not to exceed 10cm in diameter and 1.5m in length	Jul-2017	no charge			no charge
404713	Commercial Green waste (Per Tonne, Minimum charge \$17.00)	Jul-2017	\$ 54.00	\$ 50.00	\$ 5.00	\$ 55.00
404713	Non – compactible waste including floatation devices, non-recyclable concrete & steel etc. (per Tonne. Minimum charge one tonne.)	Jul-2017	\$ 234.00	\$ 216.36	\$ 21.64	\$ 238.00
404713	Clean Fill (Per Tonne)	Jul-2017	no charge			no charge

5. Fees And Charges Set By Council Account number Description		Effective as of	2016/2017		2017/2018	
			TOTAL	FEE	GST	TOTAL
			\$	\$	\$	\$
404718	Commercial Biological Liquid Waste - Septage, Grease Traps, Industrial Wash Water, Car and Truck Wash Waters & Saline Water (Per Tonne, Minimum charge one tonne).	Jul-2017	\$ 67.00	\$ 61.81	\$ 6.18	\$ 68.00
404713	Certified Disposal - Per service (Supervision and verification of burial)	Jul-2017	\$ 127.00	\$ 115.45	\$ 11.55	\$ 127.00
404713	Wooden Cable Drums (Per Tonne, Minimum charge one tonne)	Jul-2017	\$ 192.00	\$ 174.55	\$ 17.45	\$ 192.00
404713	Relocation of incorrectly deposited Waste (Hourly, Minimum one hour)	Jul-2017	\$ 424.00	\$ 385.45	\$ 38.55	\$ 424.00
404713	Petroleum Oil and Cooking Oil - Per Litre - Residential free of charge - maximum of 20L - Commercial, maximum of 100L	Jul-2017	\$ 0.90	\$ 0.91	\$ 0.09	\$ 1.00
404713	Duplicate Weighbridge Documentation - each copy sent via email	Jul-2017	\$ 26.00	\$ 23.64	\$ 2.36	\$ 26.00
404713	Commercial - Mattress (each)	Jul-2017	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00
404714	Purchase of Shredded Green Waste (per 1 cubic metre)	Jul-2017	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00
<b>Local Govt report fee</b>						
510719	Onsite effluent provision of Local Government Report Fee	Jul-2017	\$ 400.00	\$ 406.00	\$ -	\$ 406.00
<b>Septic Tank Application Fee</b>						
510718	Statutory - Septic Tank Permit to Use Apparatus	Jul-2017	\$ 118.00	\$ 118.00	\$ -	\$ 118.00
510717	Statutory - Application Fee	Jul-2017	\$ 118.00	\$ 118.00	\$ -	\$ 118.00
510718	Application for residential greywater re-use systems free	Jul-2017	no charge			no charge

**5. Fees And Charges Set By Council**

**Account Description**  
**number**

**Town Planning Fees**

		2016/2017			2017/2018	
Effective	TOTAL	FEE	GST	TOTAL		
as of	\$	\$	\$	\$		
520710	Plan search fee	Jul-2017	\$ -	\$ 35.00	\$ -	\$ 35.00
520710	Retrieval of Planning Approvals per approval requested (emailed) - Additional \$10 for USB requested	Jul-2017	\$ -	\$ 15.00	\$ -	\$ 15.00
520710	Application to vary the deemed -to-comply requirements in the R-Codes	Jul-2017	\$ 147.00	\$ 147.00	\$ -	\$ 147.00
520710	(b) more than \$50,000 but not more than \$500,000 (0.32% of est. cost of development)	Jul-2017	<i>as calculated</i>			<i>as calculated</i>
520710	(c) more than \$500,000 but not more than \$2.5 million (\$1,700 plus 0.257% for every \$1 in excess of \$500,000)	Jul-2017	<i>as calculated</i>			<i>as calculated</i>
520710	(d) more than \$2.5 million but not more than \$5 million (\$7,161 plus 0.206% for every \$1 in excess of \$2.5 million)	Jul-2017	<i>as calculated</i>			<i>as calculated</i>
520710	(e) more than \$5million but not more than \$21.5 million (\$12,633 plus 0.123% for every \$1 in excess of \$5 million)	Jul-2017	<i>as calculated</i>			<i>as calculated</i>
520710	(f) more than \$21.5 million	Jul-2017	\$ 34,196.00	\$ 34,196.00	\$ -	\$ 34,196.00
520710	Application for approval of Home Occupation	Jul-2017	\$ 222.00	\$ 222.00	\$ -	\$ 222.00
520710	Renewal of Home Occupation	Jul-2017	\$ 73.00	\$ 73.00	\$ -	\$ 73.00

5. Fees And Charges Set By Council		2016/2017			2017/2018	
		Effective as of	TOTAL	FEE	GST	TOTAL
Account number	Description		\$	\$	\$	\$
520710	Determination of development application for an extractive industry where the development has not commenced or been carried out	Jul-2017	\$ 739.00	\$ 739.00	\$ -	\$ 739.00
520710	Determining an application to amend or cancel development approval	Jul-2017		\$ 295.00	\$ -	\$ 295.00
520710	Amendment to an Application for Planning Approval \$150.70 (incl. GST) or fee based on cost of additional development, whichever is greater.	Jul-2017	\$ 150.70	\$ 150.70	\$ -	\$ 150.70
520710	Extension of time for planning approval where the development has not yet substantially commenced after extension of time for planning approval	Jul-2017	\$ 400.00	\$ 400.00	\$ -	\$ 400.00
520710	Extension of time for planning approval where a timed approval expires by way of condition of approval, to be calculated based on estimate of hours spent on processing the application	Jul-2017		as calculated		as calculated
520710	Determining an application for change of use or for an alteration or extension or change of a non-conforming use, where the change of alteration or extension or change has not commenced or been carried out	Jul-2017	\$ 295.00	\$ 295.00	\$ -	\$ 295.00
520710	Certificate of Planning Compliance - undertake inspection, assess compliance with previous planning approvals and issue Certificate if found to be compliant or written advice as to nature of non-compliance	Jul-2017	\$ 300.00	\$ 300.00	\$ -	\$ 300.00
520710	Issue of Zoning Certificate, Motor Repairer Certificates, Section 40 Liquor Licence consents or the provision of written planning advice	Jul-2017	\$ 73.00	\$ 73.00	\$ -	\$ 73.00
520790	Issue of written planning advice	Jul-2017	\$ 73.00	\$ 73.00	\$ -	\$ 73.00
520710	Reply to a property settlement questionnaire	Jul-2017	\$ 73.00	\$ 73.00	\$ -	\$ 73.00

**5. Fees And Charges Set By Council**

**Account Description**  
**number**

**Town Planning Fees (Continued)**

**Scheme Amendment and Structure Plan Fees as per Planning & Development Regs. 2009**

		2016/2017			2017/2018	
Effective	TOTAL	FEE	GST	TOTAL		
as of	\$	\$	\$	\$		
520711	Request for adoption of Town Planning Scheme Amendment: Estimate of hours spent and total fee calculated in accordance with Regulation 48 Planning and Development Regulations 2009.	Jul-2017	<i>as calculated</i>		\$ -	<i>as calculated</i>
520790	Request for adoption of Structured Plans and Local Development Plans or variations thereto: Estimate of hours spent and total fee calculated in accordance with Regulation 48 Planning and Development Regulations 2009.	Jul-2017	<i>as calculated</i>		\$ -	<i>as calculated</i>
520790	Advertising	Jul-2017	<i>as calculated</i>		\$ -	<i>as calculated</i>
<b>Subdivision Clearance Fees</b>						
520713	Not more than 5 Lots (per lot)	Jul-2017	\$ 73.00	\$ 73.00	\$ -	\$ 73.00
520713	For more than 5 lots but not more than 195 lots - \$73 per lot for the first 5 lots and then \$35 per lot thereafter.	Jul-2017	<i>as calculated</i>		\$ -	<i>as calculated</i>
520713	More than 195 lots \$6,959.	Jul-2017	<i>as calculated</i>		\$ -	<i>as calculated</i>
520713	Infrastructure Works Bond for Outstanding Works	Jul-2017	<i>estimated cost of Subdivision plus 50.00%</i>	<i>estimated cost of Subdivision plus 50.00%</i>		<i>estimated cost of Subdivision plus 50.00%</i>
520713	Bond or Bank Guarantee Administration, Preparation and Release.	Jul-2017	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
520713	Subdivision Supervision and Inspection Fee	Jul-2017	<i>1.50% of contract price</i>	<i>as calculated</i>	\$ -	<i>1.50% of contract price</i>
520713	Defects Liability and Maintenance Bond	Jul-2017	<i>5.00% of contract price</i>	<i>as calculated</i>	\$ -	<i>5.00% of contract price</i>
520713	Photocopying - A1 Bond Paper	Jul-2017	\$ 4.40	\$ 4.40	\$ -	\$ 4.40
520713	Photocopying - A1 Film	Jul-2017	\$ 13.20	\$ 13.20	\$ -	\$ 13.20

Notes To And Forming Part Of The Budget  
For The Year Ending 30 June 2018

5. Fees And Charges Set By Council		2016/2017			2017/2018	
		Effective as of	TOTAL	FEE	GST	TOTAL
Account number	Description		\$	\$	\$	\$
520713	Photocopying - B1 Bond Paper	Jul-2017	\$ 6.60	\$ 6.60	\$ -	\$ 6.60
520713	Photocopying - B1 Film	Jul-2017	\$ 17.60	\$ 17.60	\$ -	\$ 17.60
520713	Photocopying - A0 Bond Paper	Jul-2017	\$ 7.70	\$ 7.70	\$ -	\$ 7.70
520713	Photocopying - A0 Film	Jul-2017	\$ 19.80	\$ 19.80	\$ -	\$ 19.80
<b>Burial Fees</b>						
434710	Open or private ground - digging, prep and/or backfill by Council - 1.8/2.00 meters deep grave - (Adult & Child) Monday to Friday	Jul-2017	\$ 1,300.00	\$ 1,200.00	\$ 120.00	\$ 1,320.00
434710	Open or private ground - digging, prep and/or backfill by Council - 1.8/2.00 meters deep grave - (Adult & Child) Saturday	Jul-2017	\$ 1,475.00	\$ 1,363.64	\$ 136.36	\$ 1,500.00
434710	Open or private ground - digging, prep and/or backfill by Council - 1.8/2.00 meters deep grave - (Adult & Child) Sunday	Jul-2017	\$ 1,820.00	\$ 1,681.82	\$ 168.18	\$ 1,850.00
434710	Open or private ground - digging, prep and/or backfill by Council - 1.8/2.00 meters deep grave - (Adult & Child) Public Holiday	Jul-2017	\$ 2,170.00	\$ 2,000.00	\$ 200.00	\$ 2,200.00
434710	Open or Private Ground - Digging Grave for Ashes Container 0.6m deep (Existing grave only) For a new grave site interment it's new grave prices.	Jul-2017	\$ 135.00	\$ 127.27	\$ 12.73	\$ 140.00
434710	Grant Right Of Burial - Grave 2.75m By 1.5m Where Directed	Jul-2017	\$ 150.00	\$ 136.36	\$ 13.64	\$ 150.00
434710	Transfer and reissue of Grant of Right of Burial	Jul-2017	\$ 50.00	\$ 50.00	\$ -	\$ 50.00
434710	Interment Without Notice (additional fee by way of penalty for failure to provide due notice)	Jul-2017	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
434710	Re-Open Grave For Exhumation Monday to Friday	Jul-2017	\$ 1,300.00	\$ 1,200.00	\$ 120.00	\$ 1,320.00
434710	Re-Open Grave For Exhumation Saturday	Jul-2017	\$ 1,475.00	\$ 1,363.64	\$ 136.36	\$ 1,500.00
434710	Re-Open Grave For Exhumation Sunday	Jul-2017	\$ 1,820.00	\$ 1,681.82	\$ 168.18	\$ 1,850.00
434710	Re-Open Grave For Exhumation Public Holiday	Jul-2017	\$ 2,170.00	\$ 2,000.00	\$ 200.00	\$ 2,200.00
434710	Re-Interment In New Grave After Exhumation Monday to Friday	Jul-2017	\$ 1,310.00	\$ 1,209.09	\$ 120.91	\$ 1,330.00
434710	Re-Interment Grave For Exhumation Saturday	Jul-2017	\$ 1,475.00	\$ 1,363.64	\$ 136.36	\$ 1,500.00
434710	Re-Interment Grave For Exhumation Sunday	Jul-2017	\$ 1,820.00	\$ 1,681.82	\$ 168.18	\$ 1,850.00
434710	Re-Interment Grave For Exhumation Public Holiday	Jul-2017	\$ 2,170.00	\$ 2,000.00	\$ 200.00	\$ 2,200.00

5. Fees And Charges Set By Council		2016/2017			2017/2018	
		Effective as of	TOTAL	FEE	GST	TOTAL
Account number	Description		\$	\$	\$	\$
434710	Approval To Erect A Headstone	Jul-2017	\$ 75.00	\$ 75.00	\$ -	\$ 75.00
434710	Interment Of Ashes In A Single Niche	Jul-2017	\$ 135.00	\$ 122.73	\$ 12.27	\$ 135.00
434710	Interment Of Ashes In A Double Niche	Jul-2017	\$ 200.00	\$ 186.36	\$ 18.64	\$ 205.00
434710	Grant of right for a single niche	Jul-2017	\$ 135.00	\$ 122.73	\$ 12.27	\$ 135.00
434710	Grant of right for a double niche	Jul-2017	\$ 200.00	\$ 186.36	\$ 18.64	\$ 205.00
434710	Sand fill for ceremonies	Jul-2017	\$ 155.00	\$ 145.45	\$ 14.55	\$ 160.00
434710	Searches, extracts and copies of the Register	Jul-2017	\$ 30.00	\$ 30.00	\$ -	\$ 30.00
434710	Annual Funeral Director's License Fee	Jul-2017	\$ 205.00	\$ 210.00	\$ -	\$ 210.00
434710	Single Funeral Directors Permit Fee.	Jul-2017	\$ 80.00	\$ 80.00	\$ -	\$ 80.00
434710	Monumental Masons' License - annual fee	Jul-2017	\$ 225.00	\$ 230.00	\$ -	\$ 230.00
434710	Single Monumental Masons' License	Jul-2017	\$ 125.00	\$ 125.00	\$ -	\$ 125.00

**Recreation And Culture**

**Holiday Programme (Primary School)**

324710	Per Child / Per Day	Jul-2017	\$ 27.00	\$ 25.45	\$ 2.55	\$ 28.00
324710	2nd child per day	Jul-2017	\$ 24.00	\$ 22.73	\$ 2.27	\$ 25.00

**Pavilion Hire - Dampier**

TRUST	Bond - to a maximum of \$10,000. Applied as per bond assessment matrix	Jul-2017	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
338710	Commercial Hire Per Hour	Jul-2017	\$ 64.00	\$ 50.91	\$ 5.09	\$ 56.00
338710	Community Group/Clubs Hire Per Hour	Jul-2017	\$ 27.00	\$ 25.45	\$ 2.55	\$ 28.00
338710	Community Groups/Clubs - Junior (Under 18) 50% of Applicable Community Group Rate	Jul-2017	50.00%		<i>GST applicable</i>	50.00%
338710	Commercial Kiosk Hire per hour	Jul-2017	\$ 26.00	\$ 21.82	\$ 2.18	\$ 24.00
338710	Kiosk Per Hour - Community Rate	Jul-2017	\$ 11.00	\$ 10.91	\$ 1.09	\$ 12.00
338710	Pavilion Accommodation - Junior Regional Sport Champ only (Per Person per night)	Jul-2017		\$ 13.64	\$ 1.36	\$ 15.00

5. Fees And Charges Set By Council Account Description number		2016/2017			2017/2018	
		Effective	TOTAL	FEE	GST	TOTAL
		as of	\$	\$	\$	\$
<b>Dampier Community Hub</b>						
TRUST	Bond - to a maximum of \$10,000. Applied as per bond assessment matrix	Jul-2017	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
361100	Commercial Hire Per Hour (lesser hall and multipurpose rooms)	Jul-2017	\$ 50.00	\$ 46.36	\$ 4.64	\$ 51.00
361100	Community Group/Clubs Hire Per Hour (lesser hall and multipurpose rooms)	Jul-2017	\$ 25.00	\$ 23.18	\$ 2.32	\$ 25.50
361100	Community Groups/Clubs - Junior (Under 18) 50% of Applicable Community Group Rate	Jul-2017	\$ 0.50		<i>GST applicable</i>	50.00%
361100	Commercial Kiosk Hire per hour (within community hall facility) Free when hiring the larger or lesser hall	Jul-2017	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00
361100	Kiosk Per Hour - Community Rate ( free when hiring larger or lesser hall)	Jul-2017	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00
361100	Commercial Hire Per Hour (large community hall)	Jul-2017	\$ 75.00	\$ 69.09	\$ 6.91	\$ 76.00
361100	Community Group/Clubs Hire Per Hour (large community hall)	Jul-2017	\$ 40.00	\$ 37.27	\$ 3.73	\$ 41.00
<b>Pavilion Hire - Millars Well</b>						
TRUST	Bond - to a maximum of \$10,000. Applied as per bond assessment matrix	Jul-2017	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
338712	Commercial Hire Per Hour	Jul-2017	\$ 64.00	\$ 50.91	\$ 5.09	\$ 56.00
338712	Community Group/Clubs Hire Per Hour	Jul-2017	\$ 27.00	\$ 25.45	\$ 2.55	\$ 28.00
338712	Community Groups/Clubs - Junior (Under 18) 50% of Applicable Community Group Rate	Jul-2017	50.00%		<i>GST applicable</i>	50.00%
338712	Commercial Kiosk Hire per hour	Jul-2017	\$ 26.00	\$ 21.82	\$ 2.18	\$ 24.00
338712	Kiosk Per Hour - Community Rate	Jul-2017	\$ 11.00	\$ 10.91	\$ 1.09	\$ 12.00
338712	Pavilion Accommodation - Junior Regional Sport Champ only (Per Person per night)	Jul-2017		\$ 13.64	\$ 1.36	\$ 15.00

5. Fees And Charges Set By Council Account Description number		2016/2017			2017/2018	
		Effective as of	TOTAL	FEE	GST	TOTAL
Pavilion Hire - Pegs Creek (Functions)			\$	\$	\$	\$
TRUST	Bond - to a maximum of \$10,000. Applied as per bond assessment matrix	Jul-2017	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
338713	Commercial Hire Per Hour	Jul-2017	\$ 64.00	\$ 50.91	\$ 5.09	\$ 56.00
338713	Community Group/Clubs Hire Per Hour	Jul-2017	\$ 27.00	\$ 25.45	\$ 2.55	\$ 28.00
338713	Community Groups/Clubs - Junior (Under 18) 50% of Applicable Community Group Rate	Jul-2017	50.00%		<i>GST applicable</i>	50.00%
338713	Kiosk Per Hour - Community Rate	Jul-2017	\$ 11.00	\$ 10.91	\$ 1.09	\$ 12.00
338713	Commercial Kiosk Hire per hour	Jul-2017	\$ 26.00	\$ 21.82	\$ 2.18	\$ 24.00
338713	Pavilion Accommodation - Junior Regional Sport Champ only (Per Person per night)	Jul-2017	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00
Frank Butler Community Centre			\$	\$	\$	\$
338715	Meeting room (1 or 2) - Community group per hour	Jul-2017	\$ 25.00	\$ 13.64	\$ 1.36	\$ 15.00
338715	Meeting room (1 or 2) - Commercial group per hour	Jul-2017	\$ 35.00	\$ 27.27	\$ 2.73	\$ 30.00
338715	Large Meeting Room - Community group per hour	Jul-2017	\$ 35.00	\$ 27.27	\$ 2.73	\$ 30.00
338715	Large Meeting Room - Commercial group per hour	Jul-2017	\$ 45.00	\$ 54.55	\$ 5.45	\$ 60.00
338715	Indoor main hall and indoor kitchen- Community group per hour	Jul-2017	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00
338715	Indoor main hall and indoor kitchen- Commercial group per hour	Jul-2017	\$ 75.00	\$ 72.73	\$ 7.27	\$ 80.00
338715	Indoor main hall and indoor kitchen- private functions	Jul-2017	\$ 60.00	\$ 54.55	\$ 5.45	\$ 60.00
338715	Outdoor area and servery - Community per hour	Jul-2017	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
338715	Outdoor area and servery - Commercial per hour	Jul-2017	\$ 60.00	\$ 45.45	\$ 4.55	\$ 50.00

		2016/2017			2017/2018		
Account number	Description	Effective as of	TOTAL	FEE	GST	TOTAL	
			\$	\$	\$	\$	
<b>5. Fees And Charges Set By Council</b>							
<b>Frank Butler Community Centre (Continued)</b>							
338715	Outdoor area and servery - private functions per hour	Jul-2017	\$ 45.00	\$ 40.91	\$ 4.09	\$ 45.00	
338715	Additional Kitchen/ servery (Added to existing booking) - Community group per hour	Jul-2017	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00	
338715	Additional Kitchen/ servery (Added to existing booking) - Commercial group per hour	Jul-2017	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00	
338715	Additional Kitchen/ servery (Added to existing booking) - private functions per hour	Jul-2017	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00	
TRUST	Bond - to a maximum of \$10,000. Applied as per bond assessment matrix	Jul-2017	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	
<b>Roebourne Community Centre</b>							
TRUST	Bond - to a maximum of \$10,000. Applied as per bond assessment matrix	Jul-2017	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	
338714	Commercial Hire per hour	Jul-2017	\$ 53.00	\$ 49.09	\$ 4.91	\$ 54.00	
338714	Community Groups/Clubs Per Hour	Jul-2017	\$ 27.00	\$ 25.45	\$ 2.55	\$ 28.00	
<b>Roebourne Sports Stadium</b>							
346712	Casual Hire Full Court Per Hour	Jul-2017	\$ 16.00	\$ 14.55	\$ 1.45	\$ 16.00	
346712	Casual Hire Full Court Per Hour with Lights	Jul-2017	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00	
346712	Kiosk Hire - Per Hour	Jul-2017	\$ 11.00	\$ 10.00	\$ 1.00	\$ 11.00	
346712	Commercial Kiosk Hire per hour	Jul-2017	\$ 26.00	\$ 23.64	\$ 2.36	\$ 26.00	
TRUST	Festival and Event - Bond to a maximum of \$10,000. Applied as per bond assessment matrix	Jul-2017	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	
<b>Roebourne Pool Admissions</b>							
328710	Adults	Jul-2017	\$ 3.50	\$ 3.18	\$ 0.32	\$ 3.50	
328710	Adults Multipass (10 Entries)	Jul-2017	\$ 31.50	\$ 28.64	\$ 2.86	\$ 31.50	
328710	Adults Multipass (20 Entries)	Jul-2017	\$ 56.00	\$ 50.91	\$ 5.09	\$ 56.00	
328710	Children / Concessions	Jul-2017	\$ 2.50	\$ 2.27	\$ 0.23	\$ 2.50	
328710	Children/Concessions Multipass 10 entries	Jul-2017	\$ 22.50	\$ 20.45	\$ 2.05	\$ 22.50	
328710	Children/Concessions Multipass 20 entries	Jul-2017	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00	
328710	Family Pass (2 adults & up to 4 children)	Jul-2017	\$ 14.00	\$ 12.73	\$ 1.27	\$ 14.00	
328710	School Admissions	Jul-2017	\$ 2.60	\$ 2.36	\$ 0.24	\$ 2.60	
328710	Aqua Aerobics	Jul-2017	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00	
328710	RAC-Swimming lessons-GST Free	Jul-2017	\$ 13.00	\$ 13.00	\$ -	\$ 13.00	
328710	Aqua Run Hire per Hour	Jul-2017	\$ 65.00	\$ 59.09	\$ 5.91	\$ 65.00	

		2016/2017			2017/2018	
Account number	Description	Effective as of	TOTAL	FEE	GST	TOTAL
Functions			\$	\$	\$	\$
TRUST	Bond - to a maximum of \$10,000. Applied as per bond assessment matrix	Jul-2017	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
328710	Functions Per Hour (Whole Pool)	Jul-2017	\$ 70.00	\$ 68.18	\$ 6.82	\$ 75.00
<b>Ground Fees - Sporting Clubs Seasonal Bookings</b>						
334711	Various Users - Number of Uses Per Week X Number of Players Per Team X Number of Weeks Booked X fee	Jul-2017	\$ 0.80	\$ 0.73	\$ 0.07	\$ 0.80
334711	Junior Teams 50% of applicable Rate	Jul-2017	50.00%		GST applicable	50.00%
334711	Tennis Club Per Year	Jul-2017	as per agreement		GST applicable	as per agreement
334711	Horse And Pony Club Per Season	Jul-2017	as per agreement		GST applicable	as per agreement
<b>Tennis Courts</b>						
334712	Commercial Use - Per Hour/Per Court	Jul-2017	\$ 20.00	\$ 22.73	\$ 2.27	\$ 25.00
334712	Public Use - Per Hour/Per Court	Jul-2017	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00
TRUST	Bond - Gate Keys	Jul-2017	\$ 20.00	\$ 20.00	\$ -	\$ 20.00
<b>Netball/Basketball Court Casual Hire Fee</b>						
324710	Per court per hour	Jul-2017	\$ 14.00	\$ 12.73	\$ 1.27	\$ 14.00
<b>Lease Income</b>						
Various	Lease fee (per property)	Jul-2017	as per agreement		applicable	as per agreement
350710	Karratha Leisureplex Fence Advertising - Commercial (per week)	Jul-2017	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
350710	Karratha Leisureplex Fence Advertising - Community Rate 50% of Commercial Rate (per week)	Jul-2017	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
<b>Oval/Reserve Hire Fees</b>						
334713	Non-Profit Groups Per Day	Jul-2017	\$ 120.00	\$ 109.09	\$ 10.91	\$ 120.00
TRUST	Bond to a maximum of \$1,000. Applied as per bond assessment matrix - Non-Profit Groups	Jul-2017	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
334713	Not for Profit Groups Hourly Rate	Jul-2017	\$ 12.00	\$ 10.91	\$ 1.09	\$ 12.00
334713	Commercial Hourly Rate	Jul-2017	\$ 90.00	\$ 81.82	\$ 8.18	\$ 90.00
334713	Commercial Daily Rate	Jul-2017	\$ 900.00	\$ 818.18	\$ 81.82	\$ 900.00

5. Fees And Charges Set By Council		2016/2017			2017/2018		
		Effective as of	TOTAL	FEE	GST	TOTAL	
Account number	Description		\$	\$	\$	\$	
TRUST	Bond to a maximum of \$10,000. Applied as per bond assessment matrix	Jul-2017	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	
<b>Oval Lighting Fees</b>							
334714	Oval light tokens - Large	Jul-2017	\$ 44.00	\$ 40.91	\$ 4.09	\$ 45.00	
334714	Oval light tokens - Small	Jul-2017	\$ 18.00	\$ 18.18	\$ 1.82	\$ 20.00	
334714	Tennis/Netball Medium Light Tokens	Jul-2017	\$ 11.00	\$ 10.00	\$ 1.00	\$ 11.00	
<b>Crèche</b>							
350710	Casual visit per Child per session (up to 90 mins) 3rd and 4th child from same immediate family are free	Jul-2017	\$ 4.80	\$ 4.90	\$ -	\$ 4.90	
350710	Casual visit per Child per session ( 90 - 180 mins) 3rd and 4th child from same immediate family are free	Jul-2017	\$ 7.50	\$ 7.60	\$ -	\$ 7.60	
350710	10 Visit Crèche pass ( per session up to 90 mins)	Jul-2017	\$ 43.20	\$ 44.00	\$ -	\$ 44.00	
350710	20 Visit Crèche pass ( per session up to 90 mins)	Jul-2017	\$ 76.80	\$ 78.50	\$ -	\$ 78.50	
350710	50 Visit Crèche pass ( per session up to 90 mins)	Jul-2017	\$ 180.00	\$ 183.75	\$ -	\$ 183.75	
350710	10 Visit Crèche pass ( 90 - 180 mins)	Jul-2017	\$ 67.50	\$ 68.50	\$ -	\$ 68.50	
350710	20 Visit Crèche pass ( 90 - 180 mins)	Jul-2017	\$ 120.00	\$ 121.80	\$ -	\$ 121.80	
350710	50 Visit Crèche pass ( 90 - 180 mins)	Jul-2017	\$ 281.25	\$ 285.00	\$ -	\$ 285.00	
350710	Crèche hire per hour - community	Jul-2017	\$ 35.00	\$ 35.50	\$ -	\$ 35.50	
350710	Crèche hire per hour - commercial	Jul-2017	\$ 60.00	\$ 61.00	\$ -	\$ 61.00	
<b>Memberships</b>							
350710	Gymnasium Only 1 month	Jul-2017	\$ 110.00	\$ 109.09	\$ 10.91	\$ 120.00	
350710	Gymnasium Only 3 months	Jul-2017	\$ 285.00	\$ 268.18	\$ 26.82	\$ 295.00	
350710	Gymnasium Only 6 months	Jul-2017	\$ 522.00	\$ 486.36	\$ 48.64	\$ 535.00	
350710	Gymnasium Only 12 months	Jul-2017	\$ 950.00	\$ 877.27	\$ 87.73	\$ 965.00	
350710	Gym Direct Debit/Fortnightly (minimum 6 month contract)	Jul-2017	\$ 46.00	\$ 42.73	\$ 4.27	\$ 47.00	
350710	Aquatics Only 1 month	Jul-2017	\$ 55.00	\$ 50.91	\$ 5.09	\$ 56.00	
350710	Aquatics Only 3 months	Jul-2017	\$ 139.00	\$ 129.09	\$ 12.91	\$ 142.00	
350710	Aquatics Only 6 months	Jul-2017	\$ 255.00	\$ 236.36	\$ 23.64	\$ 260.00	
350710	Aquatics Only 12 months	Jul-2017	\$ 465.00	\$ 429.09	\$ 42.91	\$ 472.00	
350710	Swim Direct Debit/Fortnightly (minimum 6 month contract)	Jul-2017	\$ 25.00	\$ 23.18	\$ 2.32	\$ 25.50	
350710	Group Fitness Only 1 month	Jul-2017	\$ 110.00	\$ 109.09	\$ 10.91	\$ 120.00	
350710	Group Fitness Only 3 months	Jul-2017	\$ 285.00	\$ 268.18	\$ 26.82	\$ 295.00	
350710	Group Fitness Only 6 months	Jul-2017	\$ 522.00	\$ 486.36	\$ 48.64	\$ 535.00	
350710	Group Fitness Only 12 months	Jul-2017	\$ 950.00	\$ 877.27	\$ 87.73	\$ 965.00	
350710	Group Fitness Direct Debit/Fortnightly (minimum 6 month contract)	Jul-2017	\$ 46.00	\$ 42.73	\$ 4.27	\$ 47.00	

Notes To And Forming Part Of The Budget  
For The Year Ending 30 June 2018

5. Fees And Charges Set By Council Account number Description		Effective as of	2016/2017		2017/2018	
			TOTAL	FEE	GST	TOTAL
			\$	\$	\$	\$
350710	Full Membership 1 month	Jul-2017	\$ 165.00	\$ 151.82	\$ 15.18	\$ 167.00
350710	Full Membership 3 months	Jul-2017	\$ 425.00	\$ 390.91	\$ 39.09	\$ 430.00
350710	Full Membership 6 months	Jul-2017	\$ 780.00	\$ 718.18	\$ 71.82	\$ 790.00
350710	Full Membership 12 months	Jul-2017	\$ 1,415.00	\$ 1,290.91	\$ 129.09	\$ 1,420.00
350710	Full Membership Direct Debit/Fortnightly (minimum 6 month contract)	Jul-2017	\$ 67.00	\$ 61.82	\$ 6.18	\$ 68.00
350710	24 Hour access (add-on) to membership	Jul-2017	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00
350710	Concession rate for all swim memberships 30%	Jul-2017	30.00%			30.00%
350710	Concession rate for all gym, group fitness or full memberships 50% discount	Jul-2017	50.00%			50.00%
<b>Personal Training</b>						
350710	30 Minute Session	Jul-2017	\$ 40.00	\$ 38.18	\$ 3.82	\$ 42.00
350710	10 pass - 30 minute sessions	Jul-2017	\$ 320.00	\$ 343.64	\$ 34.36	\$ 378.00
350710	60 Minute Session	Jul-2017	\$ 66.00	\$ 61.82	\$ 6.18	\$ 68.00
350710	10 pass - 60 minute sessions	Jul-2017	\$ 528.00	\$ 556.36	\$ 55.64	\$ 612.00
350710	Kickstart Pack (3 x 30 minute sessions) *available for 1 purchase only	Jul-2017	\$ 95.00	\$ 86.36	\$ 8.64	\$ 95.00
350710	30 Minute Group Personal Training (Min 2 to 6 participants)	Jul-2017		\$ 26.36	\$ 2.64	\$ 29.00
350710	30 Minute Group Personal Training (Min 2 to 6 participants) 10 visits pass	Jul-2017		\$ 237.27	\$ 23.73	\$ 261.00
350710	60 Minute Group Personal Training (Min 2 to 6 participants)	Jul-2017		\$ 40.91	\$ 4.09	\$ 45.00
350710	60 Minute Group Personal Training (Min 2 to 6 participants) 10 visits pass	Jul-2017		\$ 368.18	\$ 36.82	\$ 405.00
<b>Health &amp; Fitness</b>						
350710	Group Fitness Casual	Jul-2017	\$ 17.00	\$ 16.36	\$ 1.64	\$ 18.00
350710	Group Fitness Concession	Jul-2017	\$ 14.00	\$ 12.73	\$ 1.27	\$ 14.00
350710	Group Fitness School Program (per entry)	Jul-2017	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
350710	Group Fitness 10 Pass	Jul-2017	\$ 153.00	\$ 147.27	\$ 14.73	\$ 162.00
350710	Gymnasium Casual	Jul-2017	\$ 17.00	\$ 16.36	\$ 1.64	\$ 18.00
350710	Gymnasium Concession	Jul-2017	\$ 14.00	\$ 12.73	\$ 1.27	\$ 14.00
350710	Gymnasium School Program	Jul-2017	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
350710	Gymnasium Seniors Program	Jul-2017	\$ 9.00	\$ 9.09	\$ 0.91	\$ 10.00
350710	Gymnasium Off Peak (12 noon - 3pm)	Jul-2017	\$ 10.00	\$ 10.91	\$ 1.09	\$ 12.00
350710	Private Group Fitness Sessions (Minimum 10 participants)	Jul-2017		\$ 159.09	\$ 15.91	\$ 175.00

Notes To And Forming Part Of The Budget  
For The Year Ending 30 June 2018

5. Fees And Charges Set By Council Account Description number		2016/2017			2017/2018	
		Effective as of	TOTAL	FEE	GST	TOTAL
Aquatics			\$	\$	\$	\$
350710	Infant (0-4) **With adult paid swimmer	Jul-2017	<i>no charge</i>			<i>no charge</i>
350710	Casual Child (2-15yrs)	Jul-2017	\$ 4.40	\$ 4.09	\$ 0.41	\$ 4.50
350710	Casual Concession (Card Holders Only)	Jul-2017	\$ 4.40	\$ 4.09	\$ 0.41	\$ 4.50
350710	Casual Adult	Jul-2017	\$ 6.00	\$ 5.45	\$ 0.55	\$ 6.00
350710	Spectator	Jul-2017	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00
350710	Family Pass (2 Ad + 2 Ch or 1 Ad + 3Ch)	Jul-2017	\$ 16.50	\$ 15.45	\$ 1.55	\$ 17.00
350710	Disability Carer	Jul-2017	<i>no charge</i>			<i>no charge</i>
350710	School Group (per Student)	Jul-2017	\$ 3.30	\$ 3.09	\$ 0.31	\$ 3.40
350710	Child 10 Entry Multi Pass	Jul-2017	\$ 39.60	\$ 36.82	\$ 3.68	\$ 40.50
350710	Child 20 Entry Multi Pass	Jul-2017	\$ 70.40	\$ 65.45	\$ 6.55	\$ 72.00
350710	Child 50 Entry Multi Pass	Jul-2017	\$ 165.00	\$ 153.41	\$ 15.34	\$ 168.75
350710	Concession 10 Entry Multi Pass	Jul-2017	\$ 39.60	\$ 36.82	\$ 3.68	\$ 40.50
350710	Concession 20 Entry Multi Pass	Jul-2017	\$ 70.40	\$ 65.45	\$ 6.55	\$ 72.00
350710	Concession 50 Entry Multi Pass	Jul-2017	\$ 165.00	\$ 153.41	\$ 15.34	\$ 168.75
350710	Adult 10 Entry Multi Pass	Jul-2017	\$ 54.00	\$ 49.09	\$ 4.91	\$ 54.00
350710	Adult 20 Entry Multi Pass	Jul-2017	\$ 96.00	\$ 87.27	\$ 8.73	\$ 96.00
350710	Adult 50 Entry Multi Pass	Jul-2017	\$ 225.00	\$ 204.55	\$ 20.45	\$ 225.00
350710	Lane Hire - 1x50m Commercial/hr (Plus applicable pool entry fee)	Jul-2017	\$ 26.00	\$ 24.09	\$ 2.41	\$ 26.50
350710	Lane Hire - 1x25m Commercial/hr (Plus applicable pool entry fee)	Jul-2017	\$ 21.00	\$ 19.55	\$ 1.95	\$ 21.50
350710	Lane Hire - 1x50m Community/hr (Plus applicable pool entry fee)	Jul-2017	\$ 22.00	\$ 20.45	\$ 2.05	\$ 22.50
350710	Lane Hire - 1x25m Community/hr (Plus applicable pool entry fee)	Jul-2017	\$ 17.50	\$ 16.36	\$ 1.64	\$ 18.00
350710	Aquarun Hire per/hr	Jul-2017	\$ 90.00	\$ 83.64	\$ 8.36	\$ 92.00
350710	Full 50m Pool per/hr - Community	Jul-2017	\$ 165.00	\$ 147.27	\$ 14.73	\$ 162.00
350711	Swim School - Infant	Jul-2017	\$ 14.00	\$ 14.00	\$ -	\$ 14.00
350711	Swim School - Pre-School	Jul-2017	\$ 14.00	\$ 14.00	\$ -	\$ 14.00
350711	Swim School - School Age	Jul-2017	\$ 14.00	\$ 14.00	\$ -	\$ 14.00
350711	Swim School - Adult	Jul-2017	\$ 14.00	\$ 18.00	\$ -	\$ 18.00
350711	Swim School - Private Child 30 mins	Jul-2017	\$ 40.00	\$ 40.00	\$ -	\$ 40.00
350711	Swim School - Private Adult 30 mins	Jul-2017	\$ 40.00	\$ 40.00	\$ -	\$ 40.00
350711	Swim School - Bronze Medallion	Jul-2017	\$ 190.00	\$ 192.00	\$ -	\$ 192.00
350711	Swim School - Bronze Medallion Requalification	Jul-2017	\$ 125.00	\$ 127.00	\$ -	\$ 127.00
350711	Swim School - Adult Fitness Squad	Jul-2017	\$ 6.00	\$ 6.50	\$ -	\$ 6.50
350711	Swim School - Cancellation Fee	Jul-2017	\$ 25.00	\$ 25.00	\$ -	\$ 25.00

		2016/2017			2017/2018	
Account number	Description	Effective as of	TOTAL	FEE	GST	TOTAL
			\$	\$	\$	\$
<b>Sports Hall &amp; Programs</b>						
350710	Senior Game Fee per side	Jul-2017	\$ 65.00	\$ 59.09	\$ 5.91	\$ 65.00
350710	Beach Volleyball per team	Jul-2017	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00
350710	Junior Game Fee	Jul-2017	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00
350710	Indoor Court Hire - Full Court per/hr Commercial	Jul-2017	\$ 110.00	\$ 101.82	\$ 10.18	\$ 112.00
350710	Indoor Court Hire - Half Court per/hr Commercial	Jul-2017	\$ 66.00	\$ 61.82	\$ 6.18	\$ 68.00
350710	Indoor Court Hire - Full Court per/hr Community	Jul-2017	\$ 55.00	\$ 50.91	\$ 5.09	\$ 56.00
350710	Indoor Court Hire - Half Court per/hr Community	Jul-2017	\$ 33.00	\$ 30.91	\$ 3.09	\$ 34.00
350710	Badminton Court per/hr	Jul-2017	\$ 16.50	\$ 15.45	\$ 1.55	\$ 17.00
350710	Casual Shoot around - Indoor Courts per/person	Jul-2017	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00
350710	Hire Sporting Balls (Basketball etc.)	Jul-2017	\$ 2.50	\$ 2.27	\$ 0.23	\$ 2.50
350710	Outdoor Court Hire - Full Court per/hr Commercial	Jul-2017	\$ 55.00	\$ 50.91	\$ 5.09	\$ 56.00
350710	Outdoor Court Hire - Half Court per/hr Commercial	Jul-2017	\$ 33.00	\$ 30.91	\$ 3.09	\$ 34.00
350710	Outdoor Court Hire - Full Court per/hr Community	Jul-2017	\$ 27.50	\$ 27.27	\$ 2.73	\$ 30.00
350710	Outdoor Court Hire - Half Court per/hr Community	Jul-2017	\$ 22.00	\$ 16.36	\$ 1.64	\$ 18.00
350710	Casual Shoot around - Outdoor Courts per/person	Jul-2017	\$ 2.50	\$ 2.27	\$ 0.23	\$ 2.50
350710	Squash Court per/hr	Jul-2017	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
350710	Squash Court per/hr (12 noon -3pm)	Jul-2017	\$ 11.00	\$ 10.00	\$ 1.00	\$ 11.00
	Squash Court -Official Squash Club Only Rate 10% Off	Jul-2017	10% discount	\$ -	\$ -	10% discount
350710	Hire Squash/Tennis Racquet	Jul-2017	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00
350710	Squash court hire for Official Squash Club Members - 5, 1 Hour visit pass court hire	Jul-2017		\$ 90.00	\$ 9.00	\$ 99.00
350710	Function Room Hire per/hr (prior to 6pm) Commercial	Jul-2017	\$ 80.00	\$ 72.73	\$ 7.27	\$ 80.00
350710	Function Room Hire per/hr (after 6pm) Commercial	Jul-2017	\$ 130.00	\$ 118.18	\$ 11.82	\$ 130.00
350710	Function Room Hire per/hr (prior to 6pm) Community	Jul-2017	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00
350710	Function Room Hire per/hr (after 6pm) Community	Jul-2017	\$ 65.00	\$ 59.09	\$ 5.91	\$ 65.00
350710	Function Room Hire per/hr (prior to 6pm) Private Function Booking	Jul-2017	\$ 52.00	\$ 47.27	\$ 4.73	\$ 52.00
350710	Function Room Hire per/hr (after 6pm) Private Function Booking	Jul-2017	\$ 84.50	\$ 76.82	\$ 7.68	\$ 84.50
350710	Smaller version of function room (only available if meeting room in use ) % of appropriate rate	Jul-2017	80.00%			80.00%

Notes To And Forming Part Of The Budget  
For The Year Ending 30 June 2018

5. Fees And Charges Set By Council Account number Description		Effective as of	2016/2017		2017/2018	
			TOTAL	FEE	GST	TOTAL
			\$	\$	\$	\$
350710	Data Projector and Screen Hire	Jul-2017	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
350710	Meeting Room Hire per/hr (prior to 6pm) Commercial	Jul-2017	\$ 52.00	\$ 47.27	\$ 4.73	\$ 52.00
350710	Meeting Room Hire per/hr (after 6pm) Commercial	Jul-2017	\$ 89.00	\$ 81.82	\$ 8.18	\$ 90.00
<b>Sports Hall &amp; Programs (Continued)</b>						
350710	Meeting Room Hire per/hr (prior to 6pm) Community	Jul-2017	\$ 26.00	\$ 23.64	\$ 2.36	\$ 26.00
350710	Meeting Room Hire per/hr (after 6pm) Community	Jul-2017	\$ 46.00	\$ 41.82	\$ 4.18	\$ 46.00
350710	Meeting Room Hire per/hr (prior to 6pm) Private Function Booking	Jul-2017	\$ 41.00	\$ 37.27	\$ 3.73	\$ 41.00
350710	Meeting Room Hire per/hr (after 6pm) Private Function Booking	Jul-2017	\$ 66.00	\$ 60.00	\$ 6.00	\$ 66.00
350710	Club Room Commercial	Jul-2017	\$ 90.00	\$ 81.82	\$ 8.18	\$ 90.00
350710	Club Room Community	Jul-2017	\$ 45.00	\$ 40.91	\$ 4.09	\$ 45.00
350710	Club Room Private Function Booking	Jul-2017	\$ 58.50	\$ 54.55	\$ 5.45	\$ 60.00
350710	Club Room/Meeting Room Commercial	Jul-2017	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
350710	Club Room/Meeting Room Community	Jul-2017	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
350710	Club Room/Meeting Room Private Function Booking	Jul-2017	\$ 32.50	\$ 30.00	\$ 3.00	\$ 33.00
350710	Smaller version of club room (only available if meeting room in use ) % of appropriate rate	Jul-2017	80.00%			80.00%
350710	Tournament office - For sporting associations using all courts	Jul-2017	<i>no charge</i>			<i>no charge</i>
350710	Tournament office - other community	Jul-2017	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00
350710	Tournament office - Commercial	Jul-2017	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00
350710	Juniors - 50% of all Community Rates	Jul-2017	50.00%			50.00%
350710	Maximum fee payable per day is equivalent of 10 x the applicable hourly fee	Jul-2017				<i>as calculated</i>
<b>Pavilion Hire -Tambrey</b>						
350710	Bond to a maximum of \$10,000. Applied as per bond assessment matrix	Jul-2017				<i>as calculated</i>
350710	Commercial Hire per hour	Jul-2017		\$ 58.18	\$ 5.82	\$ 64.00
350710	Community Hire per hour	Jul-2017		\$ 29.09	\$ 2.91	\$ 32.00
350710	Private Hire per hour	Jul-2017		\$ 43.64	\$ 4.36	\$ 48.00

Notes To And Forming Part Of The Budget  
For The Year Ending 30 June 2018

		2016/2017			2017/2018	
Account number	Description	Effective as of	TOTAL	FEE	GST	TOTAL
			\$	\$	\$	\$
<b>5. Fees And Charges Set By Council</b>						
<b>Set up/Pack up fees (per day)</b>						
350710	Per Court	Jul-2017	\$ 390.00	\$ 359.09	\$ 35.91	\$ 395.00
350710	Entire Stadium - Outdoor courts to be charged at 50% of indoor court rate	Jul-2017	\$ 975.00	\$ 900.00	\$ 90.00	\$ 990.00
350710	Other Facilities	Jul-2017	<i>as per hourly fee - GST applicable</i>		<i>GST applicable</i>	<i>as per hourly fee - GST applicable</i>
<b>Mini Golf</b>						
350710	Child (9 Holes)	Jul-2017	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00
350710	Adult (9 Holes)	Jul-2017	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
350710	Family Pass (2 adults and 2 children or 1 adult 3 children)	Jul-2017	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
350710	Mini Golf Private Function Booking (maximum of 40 people)	Jul-2017	\$ 200.00	\$ 181.82	\$ 18.18	\$ 200.00
<b>Leisureplex Kiosk</b>						
350710	Kiosk Alfresco Area - Hire (per week)	Jul-2017	\$ 330.00	\$ 300.00	\$ 30.00	\$ 330.00
350770	Kiosk Alfresco Area - Long Term Hire	Jul-2017	\$200 per square metre per annum - GST applicable		<i>GST applicable</i>	<i>\$200 per square metre per annum - GST applicable</i>
<b>Karratha Golf Course And Bowling Green</b>						
336711	Karratha Golf Club Membership - Per Year Single Membership	Jul-2017	\$ 195.00	\$ 181.82	\$ 18.18	\$ 200.00
336711	Karratha Golf Club Membership - Per Year Family Membership	Jul-2017	\$ 230.00	\$ 213.64	\$ 21.36	\$ 235.00
336711	General Public - 9 Holes Adult	Jul-2017	\$ 20.00	\$ 22.73	\$ 2.27	\$ 25.00
336711	General Public - 9 Holes Children Under 18	Jul-2017	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00
336711	General Public - 18 Holes Adult	Jul-2017	\$ 30.00	\$ 31.82	\$ 3.18	\$ 35.00
336711	General Public - 18 Holes Children Under 18	Jul-2017	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
TRUST	Bond to a maximum of \$1000. Applied as per bond assessment matrix - Group Bookings (Minimum 100)	Jul-2017	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
336711	Schools Per Student	Jul-2017	\$ 5.00	\$ 3.09	\$ 0.31	\$ 3.40

5. Fees And Charges Set By Council Account Description number		2016/2017			2017/2018	
		Effective as of	TOTAL	FEE	GST	TOTAL
			\$	\$	\$	\$
<b>Bowling Green Fees</b>						
336712	General Public - Game Per Person Adults	Jul-2017	\$ 7.00	\$ 6.36	\$ 0.64	\$ 7.00
336712	General Public - Game Per Person Children Under 18	Jul-2017	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00
TRUST	Bond to a maximum of \$1000. Applied as per bond assessment matrix - Group Bookings	Jul-2017	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
336712	Schools Per Student	Jul-2017	\$ 3.00	\$ 3.09	\$ 0.31	\$ 3.40
	Hire Of Driving Range For Other Purposes	Jul-2017	\$ 300.00	\$ 272.73	\$ 27.27	\$ 300.00
<b>Indoor Cricket</b>						
334715	Hire of Indoor Cricket Court Per Court Per Hour - Association Only	Jul-2017	\$ 20.00	\$ 19.09	\$ 1.91	\$ 21.00
334715	Schools - Per student	Jul-2017	\$ 3.00	\$ 3.09	\$ 0.31	\$ 3.40
334715	Community use per hour	Jul-2017	\$ 45.00	\$ 22.73	\$ 2.27	\$ 25.00
334715	Commercial per hour	Jul-2017	\$ 65.00	\$ 45.45	\$ 4.55	\$ 50.00
334715	Hire of Cricket Equipment	Jul-2017	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
TRUST	Bond to maximum of \$1000. Applied as per assessment matrix - group bookings	Jul-2017	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
<b>Library and Local History</b>						
330713-6	Library Card - Replacement	Jul-2017	\$ 5.50	\$ 5.00	\$ 0.50	\$ 5.50
330713-6	3D printing (\$4.00 for the first hour and \$3 for each hour thereafter)	Jul-2017	\$ 4.00	\$ 3.64	\$ 0.36	\$ 4.00
TRUST	Traveller's Membership Bond - Individual (refundable on return of library resource)	Jul-2017	\$ 50.00	\$ 50.00	\$ -	\$ 50.00
TRUST	Traveller's Membership Bond - Family (refundable on return of library resource)	Jul-2017	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
330712	Administration fees - overdue, lost and damaged items	Jul-2017	\$ 11.00	\$ 10.00	\$ 1.00	\$ 11.00
330713-6	Participation in Library Craft Activities (For-Profit Organisations with more than 5 participants)	Jul-2017	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00
330713-6	Photocopy/ Printing Charges Card (First Card Free)	Jul-2017	\$ 6.00	\$ 5.45	\$ 0.55	\$ 6.00
330713-6	Printing & Photocopying A4 (B&W)	Jul-2017	\$ 0.20	\$ 0.18	\$ 0.02	\$ 0.20
330713-6	Printing & Photocopying A3 (B&W)	Jul-2017	\$ 0.40	\$ 0.36	\$ 0.04	\$ 0.40
330713-6	Printing & Photocopying A4 (Colour)	Jul-2017	\$ 0.55	\$ 0.50	\$ 0.05	\$ 0.55
330713-6	Printing & Photocopying A3 (Colour)	Jul-2017	\$ 1.10	\$ 1.00	\$ 0.10	\$ 1.10
330713-6	Scanning - First page (per PDF Document)	Jul-2017	\$ 4.00	\$ 3.64	\$ 0.36	\$ 4.00
330713-6	Scanning - Per subsequent page (per PDF Document)	Jul-2017	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00

Notes To And Forming Part Of The Budget  
For The Year Ending 30 June 2018

5. Fees And Charges Set By Council Account number Description		Effective as of	2016/2017		2017/2018	
			TOTAL	FEE	GST	TOTAL
			\$	\$	\$	\$
330713-6	High Resolution Scanning to CD	Jul-2017	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00
330713-6	CD Cleaning/Re-surfacing per disk	Jul-2017	\$ 2.20	\$ 2.00	\$ 0.20	\$ 2.20
330713-6	Faxes - Sending first page (Domestic only)	Jul-2017	\$ 4.00	\$ 3.64	\$ 0.36	\$ 4.00
330713-6	Faxes - per subsequent page	Jul-2017	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00
330713-6	Faxes - Receiving per page	Jul-2017	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00
330713-6	Internet and computer use - 30 minutes or part thereof (non-members)	Jul-2017	\$ 4.00	\$ 3.64	\$ 0.36	\$ 4.00
330710	Library Bags (large)	Jul-2017	\$ 4.00	\$ 3.64	\$ 0.36	\$ 4.00
330710	Library Bags (small)	Jul-2017	\$ 2.00	\$ 1.82	\$ 0.18	\$ 2.00
330713-6	Laminating All Libraries A4	Jul-2017	\$ 2.75	\$ 2.50	\$ 0.25	\$ 2.75
330713-6	Laminating All Libraries A3	Jul-2017	\$ 4.40	\$ 4.00	\$ 0.40	\$ 4.40
330713-6	Sale of Earphones	Jul-2017	\$ 2.00	\$ 1.82	\$ 0.18	\$ 2.00
330713-6	Sale of USB's	Jul-2017	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
330713-6	Coffee	Jul-2017	\$ 2.50	\$ 2.27	\$ 0.23	\$ 2.50
330713	Programs / Workshops (maximum charge \$22 per attendee)	Jul-2017	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
<b>Karratha Library</b>						
330713 -1414	Commercial Hire Per Hour (within Karratha main library)	Jul-2017		\$ 50.91	\$ 5.09	\$ 56.00
330713 -1414	Community groups/clubs Hire Per Hour (within Karratha main library)	Jul-2017		\$ 25.45	\$ 2.55	\$ 28.00
330713 -1414	Commercial Hire Per Hour (Karratha library foyer)	Jul-2017		\$ 50.91	\$ 5.09	\$ 56.00
330713 -1414	Community groups/clubs Hire Per Hour (Karratha library foyer)	Jul-2017		\$ 25.45	\$ 2.55	\$ 28.00
TRUST	Bond – to a maximum of \$10,000. Applied as per bond assessment matrix	Jul-2017		\$ 10,000.00		\$ 10,000.00

5. Fees And Charges Set By Council Account Description		Effective as of	2016/2017		2017/2018	
			TOTAL	FEE	GST	TOTAL
number			\$	\$	\$	\$
<b>Dampier Library</b>						
330714 -1414	Commercial Hire Per Hour Within Dampier main library)	Jul-2017		\$ 50.91	\$ 5.09	\$ 56.00
330714 -1414	Community groups/clubs Hire Per Hour (Within Dampier main library)	Jul-2017		\$ 25.45	\$ 2.55	\$ 28.00
TRUST	Bond – to a maximum of \$10,000. Applied as per bond assessment matrix	Jul-2017		\$ 10,000.00		\$ 10,000.00
<b>Wickham Library</b>						
330715 -1414	Commercial Hire Per Hour (within Wickham main library)	Jul-2017		\$ 50.91	\$ 5.09	\$ 56.00
330715 -1414	Community groups/clubs Hire Per Hour (within Wickham main library)	Jul-2017		\$ 25.45	\$ 2.55	\$ 28.00
TRUST	Bond – to a maximum of \$10,000. Applied as per bond assessment matrix	Jul-2017		\$ 10,000.00		\$ 10,000.00
<b>Roebourne Library</b>						
330716 -1414	Commercial Hire Per Hour (within Roebourne main library)	Jul-2017		\$ 50.91	\$ 5.09	\$ 56.00
330716 -1414	Community groups/clubs Hire Per Hour (within Roebourne main library)	Jul-2017		\$ 25.45	\$ 2.55	\$ 28.00
TRUST	Bond – to a maximum of \$10,000. Applied as per bond assessment matrix	Jul-2017		\$ 10,000.00		\$ 10,000.00
<b>Photos</b>						
308780	Image for a private individual digitally scanned	Jul-2017	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00
308780	Not for profit agency digitally scanned	Jul-2017	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
308780	Corporate & for profit per image	Jul-2017	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00
308780	Express processing fee - Photo images within 3 days (Per hour fee, after the first 30 minutes)	Jul-2017	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
308780	Corporate Research Fee (per hour)	Jul-2017	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00
<b>Cossack Accommodation</b>						
332710	Single or Family Room 1-2 adults + children under 15 years	Jul-2017	\$ 120.00	\$ 113.64	\$ 11.36	\$ 125.00
332710	Additional per adult /child over 15 per night	Jul-2017	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
332710	Non-Refundable Booking Fee 50%	Jul-2017	50.00%		GST applicable	50.00%

		2016/2017			2017/2018		
Account number	Description	Effective as of	TOTAL	FEE	GST	TOTAL	
			\$	\$	\$	\$	
<b>5. Fees And Charges Set By Council</b>							
<b>Cossack Bond Store / Galbraith Store</b>							
TRUST	Bond to a maximum of \$10,000. Applied as per bond assessment matrix	Jul-2017	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	
332710	Community Hire (Functions) per day	Jul-2017	\$ 300.00	\$ 281.82	\$ 28.18	\$ 310.00	
332710	Commercial Hire (Functions) per day	Jul-2017	\$ 350.00	\$ 327.27	\$ 32.73	\$ 360.00	
332710	Commercial - Meeting Per Hour	Jul-2017	\$ 50.00	\$ 50.00	\$ 5.00	\$ 55.00	
332710	Community Groups/Clubs - Meeting Per Hour	Jul-2017	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00	
<b>Youth Activities</b>							
306771	Admission Youth event (Maximum charge \$15.00)	Jul-2017	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00	
<b>Bulgarra Storage Units</b>							
334720	Storage unit per year (per sqm)	Jul-2017	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00	
<b>The Youth Shed Indoor play space:</b>							
348720	Under 9 months	Jul-2017	\$ 5.00	\$ -	\$ -	\$ -	
348720	9 months - under 2 yrs	Jul-2017	\$ 7.70	\$ 6.36	\$ 0.64	\$ 7.00	
348720	2yrs - under 5 yrs	Jul-2017	\$ 9.90	\$ 8.18	\$ 0.82	\$ 9.00	
348720	2yrs - under 5 yrs - Group discount over 20 people (School hours only)	Jul-2017	\$ 6.60	\$ 6.36	\$ 0.64	\$ 7.00	
348720	5 yrs - under 12 yrs	Jul-2017	\$ 12.10	\$ 10.00	\$ 1.00	\$ 11.00	
348720	5 yrs - under 12 yrs - Group discount over 20 people (School hours only)	Jul-2017	\$ 8.80	\$ 8.18	\$ 0.82	\$ 9.00	
	Adults	Jul-2017	<i>no charge</i>			<i>no charge</i>	
348720	Party Packages - Includes Play entry and food	Jul-2017	<i>various</i>		<i>GST applicable</i>	<i>various</i>	
348720	Party Room Hire (In addition to party package fee) – per 90 mins	Jul-2017	\$ 33.00	\$ 45.45	\$ 4.55	\$ 50.00	
348720	Party Table Hire (In addition to party package fee) – per 90 mins	Jul-2017	\$ 17.60	\$ 20.00	\$ 2.00	\$ 22.00	
348720	Indoor play space - Hire of facility (no kiosk) - Per Hour	Jul-2017	\$ 330.00	\$ 272.73	\$ 27.27	\$ 300.00	
348720	Programs per Session (Up to Max per session)	Jul-2017	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00	
TRUST	Bond - to a maximum of \$10,000. Applied as per bond assessment matrix	Jul-2017	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	
<b>Youth Facility</b>							
348710	Programs per Session (Up to Max per session)	Jul-2017	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00	
TRUST	Hire equipment bond	Jul-2017	<i>Student Card or ID</i>			<i>Student Card or ID</i>	
348710	Indoor function room - Community 8am - 5pm	Jul-2017	\$ 38.00	\$ 34.55	\$ 3.45	\$ 38.00	

5. Fees And Charges Set By Council Account number Description		Effective as of	2016/2017		2017/2018	
			TOTAL	FEE	GST	TOTAL
			\$	\$	\$	\$
348710	Indoor function room - Community 5pm - midnight	Jul-2017	\$ 48.00	\$ 43.64	\$ 4.36	\$ 48.00
348710	Indoor function room - Commercial 8am - 5pm	Jul-2017	\$ 73.00	\$ 66.36	\$ 6.64	\$ 73.00
348710	Indoor function room - Commercial 5pm - midnight	Jul-2017	\$ 93.00	\$ 84.55	\$ 8.45	\$ 93.00
TRUST	Bond - to a maximum of \$10,000. Applied as per bond assessment matrix	Jul-2017	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00

**Wickham Recreation Precinct**

**Aquatic**

351130	Infant 0-4 Years **free with a paying adult **	Jul-2017	<i>no charge</i>			<i>no charge</i>
351130	Child / Concession 5-15 Years	Jul-2017	\$ 1.00	\$ 1.36	\$ 0.14	\$ 1.50
351130	Adult 16+	Jul-2017	\$ 2.50	\$ 2.73	\$ 0.27	\$ 3.00
351130	Family Pass (2 Adults + 2 Children or 1 Adult + 4 Children )	Jul-2017	\$ 5.00	\$ 6.36	\$ 0.64	\$ 7.00
351130	Child 10 Entry Multi Pass	Jul-2017	\$ 9.00	\$ 12.27	\$ 1.23	\$ 13.50
351130	Adult 10 Entry Multi Pass	Jul-2017	\$ 22.50	\$ 24.55	\$ 2.45	\$ 27.00
351130	Concession 10 Entry Multi Pass	Jul-2017	\$ 9.00	\$ 12.27	\$ 1.23	\$ 13.50
351130	Lane Hire- 1 x 25m Commercial/ hr	Jul-2017	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
351130	Lane Hire- 1x 25m Community/ hr	Jul-2017	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00

**Memberships**

351130	Aquatics Only 6 Months (Concessions 10% discount)	Jul-2017	\$ 60.00	\$ 63.64	\$ 6.36	\$ 70.00
351130	Aquatics Only 12 Months (Concessions 10% discount)	Jul-2017	\$ 90.00	\$ 90.91	\$ 9.09	\$ 100.00
351120	Gymnasium Only 1 month (Concessions 10% discount)	Jul-2017	\$ 80.00	\$ 72.73	\$ 7.27	\$ 80.00
351120	Gymnasium Only 3 months (Concessions 10% discount)	Jul-2017	\$ 170.00	\$ 154.55	\$ 15.45	\$ 170.00
351120	Gymnasium Only 6 months (Concessions 10% discount)	Jul-2017	\$ 290.00	\$ 263.64	\$ 26.36	\$ 290.00
351120	Gymnasium Only 12 months (Includes FREE Health & Fitness Assessment and Personalised Program) (Concessions 10% discount)	Jul-2017	\$ 520.00	\$ 472.73	\$ 47.27	\$ 520.00
351120	Group fitness Only 1 month (Concessions 10% discount)	Jul-2017	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00
351120	Group fitness Only 3 months (Concessions 10% discount)	Jul-2017	\$ 210.00	\$ 190.91	\$ 19.09	\$ 210.00
351120	Group fitness Only 6 months (Concessions 10% discount)	Jul-2017	\$ 350.00	\$ 318.18	\$ 31.82	\$ 350.00

Notes To And Forming Part Of The Budget  
For The Year Ending 30 June 2018

5. Fees And Charges Set By Council		2016/2017			2017/2018	
		Effective as of	TOTAL	FEE	GST	TOTAL
Account number	Description		\$	\$	\$	\$
351120	Group fitness Only 12 months (Includes FREE Health & Fitness Assessment and Personalised Program) (Concessions 10% discount)	Jul-2017	\$ 600.00	\$ 545.45	\$ 54.55	\$ 600.00
351120	Full Membership Only 1 month (Concessions 10% discount)	Jul-2017	\$ 144.00	\$ 130.91	\$ 13.09	\$ 144.00
351120	Full Membership Only 3 months (Concessions 10% discount)	Jul-2017	\$ 304.00	\$ 276.36	\$ 27.64	\$ 304.00
351120	Full Membership Only 6 months (Concessions 10% discount)	Jul-2017	\$ 512.00	\$ 465.45	\$ 46.55	\$ 512.00
351120	Full Membership Only 12 months (Includes FREE Health & Fitness Assessment and Personalised Program) (Concessions 10% discount)	Jul-2017	\$ 940.00	\$ 854.55	\$ 85.45	\$ 940.00
351120	Family (2 Adults and 2 Children, U14yrs, no group fitness for U14's) (Concessions 10% discount)	Jul-2017	\$ 1,500.00	\$ 1,363.64	\$ 136.36	\$ 1,500.00
351120	Each additional Child (U14yrs)	Jul-2017	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
351120	Each individual 14-18yrs (No Fob to be issued)	Jul-2017	\$ 200.00	\$ 181.82	\$ 18.18	\$ 200.00
351120	Single (Concessions 10% discount)	Jul-2017	\$ 560.00	\$ 509.09	\$ 50.91	\$ 560.00
351120	Combo (gym / aquatic only) Only 1 month (Concessions 10% discount)	Jul-2017	\$ 90.00	\$ 100.00	\$ 10.00	\$ 110.00
351120	Combo (gym / aquatic only) Only 3 months (Concessions 10% discount)	Jul-2017	\$ 185.00	\$ 186.36	\$ 18.64	\$ 205.00
351120	Combo (gym / aquatic only) Only 6 months (Concessions 10% discount)	Jul-2017	\$ 320.00	\$ 309.09	\$ 30.91	\$ 340.00
351120	Combo (gym / aquatic only) Only 12 months (Includes FREE Health & Fitness Assessment and Personalised Program) (Concessions 10% discount)	Jul-2017	\$ 560.00	\$ 527.27	\$ 52.73	\$ 580.00
351120	Play Program Membership (unlimited) 3 Months	Jul-2017		\$ 72.73	\$ 7.27	\$ 80.00
351120	Play Program Membership (unlimited) 6 Months	Jul-2017		\$ 145.45	\$ 14.55	\$ 160.00
351120	Play Program Membership (unlimited) 12 Months	Jul-2017		\$ 290.91	\$ 29.09	\$ 320.00

Note: \* CASUAL: 14-15yrs may use the gym in casual hours via reception when attending with a supervised paying adult (18yrs+) @ concession rate.  
\* 16-17yrs may use the gym in casual hours via reception @ concession rate.  
\* 14-17yrs may purchase gym memberships @ concession rate, they will not receive a fob access, and must still be accompanied out of hours by a paying member 18yrs+

Notes To And Forming Part Of The Budget  
For The Year Ending 30 June 2018

5. Fees And Charges Set By Council Account Description number		2016/2017			2017/2018	
		Effective as of	TOTAL	FEE	GST	TOTAL
			\$	\$	\$	\$
<b>Personal Training</b>						
351120	30 min Session	Jul-2017	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00
351120	10 Pass 30 min Session (1 free)	Jul-2017	\$ 360.00	\$ 290.91	\$ 29.09	\$ 320.00
351120	60 min Session	Jul-2017	\$ 66.00	\$ 60.00	\$ 6.00	\$ 66.00
351120	10 Pass 60 min Session (1 free)	Jul-2017	\$ 594.00	\$ 480.00	\$ 48.00	\$ 528.00
351120	30 min Group PT Session (per person)	Jul-2017	\$ 32.00	\$ 29.09	\$ 2.91	\$ 32.00
351120	30 min Group PT Session (per person) - 10 Pack (1 free)	Jul-2017	\$ 288.00	\$ 232.73	\$ 23.27	\$ 256.00
351120	60 min Group PT Session (per person)	Jul-2017	\$ 52.00	\$ 47.27	\$ 4.73	\$ 52.00
351120	60 min Group PT Session (per person) - 10 Pack (1 free)	Jul-2017	\$ 468.00	\$ 378.18	\$ 37.82	\$ 416.00
351120	Health & Fitness Assessment – 30mins	Jul-2017	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00
351120	Personalised Program (included FREE with 12mth membership and upon renewal)	Jul-2017		\$ -	\$ -	\$ -
351120	Skin Fold Analysis	Jul-2017	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00

- Note: \* All PT clients MUST have H&F assessment with PT 30mins + purchase program. (Gym + H&F + Program + PT Session)  
 \* Group PT Session allow minimum of 2 people and maximum 6 people per session  
 \* For small group each member must have H&F assessment + pay for 1 x group program. (Gym + H&F + each + Group Program + Group PT)  
 \* Casual teen users may access PT sessions (Gym + H&F + program + PT session)  
 \* No discount applies for teens/ concession cardholders participating in PT sessions

**Health & Fitness**

351120	Gymnasium Casual	Jul-2017	\$ 10.00	\$ 10.91	\$ 1.09	\$ 12.00
351120	Gymnasium Casual - Concession	Jul-2017	\$ 7.00	\$ 8.18	\$ 0.82	\$ 9.00
351120	Group Fitness Casual Session	Jul-2017	\$ 12.00	\$ 12.73	\$ 1.27	\$ 14.00
351120	Group Fitness 10 x GF Pack (1 free)	Jul-2017	\$ 108.00	\$ 114.55	\$ 11.45	\$ 126.00
351120	Group Fitness Teen Gym Sessions	Jul-2017	\$ 6.00	\$ 6.36	\$ 0.64	\$ 7.00

- Note: \* 14-&15 yrs may attend non-weight bearing Group Fitness Classes  
 \* 16yrs+ may attend all Group Fitness Classes  
 \* No discount applies for teens/ concession cardholders participating in Group Fitness Classes

**Sports Halls and Programs**

351111	Community Court Hire Per Hour - Off Peak (8:00am-5:00pm)	Jul-2017	\$ 16.00	\$ 15.00	\$ 1.50	\$ 16.50
351111	Community Court Hire Per Hour- Peak (5:00pm-10:00pm)	Jul-2017	\$ 21.00	\$ 19.55	\$ 1.95	\$ 21.50
351111	Commercial Court Hire Per Hour- Off Peak (8:00am-5:00pm)	Jul-2017	\$ 32.00	\$ 30.00	\$ 3.00	\$ 33.00
351111	Commercial Court Hire Per Hour- Peak (5:00pm-10:00pm)	Jul-2017	\$ 52.00	\$ 48.18	\$ 4.82	\$ 53.00

5. Fees And Charges Set By Council Account Description number		2016/2017			2017/2018	
		Effective as of	TOTAL	FEE	GST	TOTAL
			\$	\$	\$	\$

Note: \* Community Court Hire relates to Tennis, Netball, Basketball or Indoor Cricket Hire. Junior Fees at 50% of Regular fee

**Ovals & Ground Fees**

351110	Community Oval Hire Per Hour Off Peak (8am-5pm)	Jul-2017	\$ 9.00	\$ 9.09	\$ 0.91	\$ 10.00
351110	Community Oval Hire Per Hour Peak (5pm-10pm)	Jul-2017	\$ 19.00	\$ 17.73	\$ 1.77	\$ 19.50
351110	Community Oval Hire Per Day	Jul-2017	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00
351110	Commercial Oval Hire Per Hour	Jul-2017	\$ 80.00	\$ 72.73	\$ 7.27	\$ 80.00
351111	Commercial Oval Hire Per Day	Jul-2017	\$ 550.00	\$ 500.00	\$ 50.00	\$ 550.00
351110	Ground Fees - Seasonal Bookings: Number of uses per week X Number of players X Number of weeks booked X Rate	Jul-2017	\$ 0.80	\$ 0.73	\$ 0.07	\$ 0.80
351110	Ground Fee Junior Teams 50% of Applicable Rate	Jul-2017				50%

**Other Programs**

351120	Program Fees - Maximum per session - child	Jul-2017	\$ 12.00	\$ 13.64	\$ 1.36	\$ 15.00
351120	Program Fees - Maximum per session - Adult	Jul-2017	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00

**Transport**

**Reinstatements**

444790	Reinstatements	Jul-2017	cost plus 12.50%	cost plus 12.50%	\$ -	cost plus 12.50%
--------	----------------	----------	------------------	------------------	------	------------------

**Camping Fees**

384710/ 384711	Nature Based Camping site per night (paid in advance)	Jul-2017	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00
384710/ 384711	Nature Based Camping site per 7 nights (paid in advance - Max 28 nights in 3 month period)	Jul-2017	\$ 90.00	\$ 81.82	\$ 8.18	\$ 90.00
Various	Works on demand including Fire or Cyclone non-compliance (Contractor)	Jul-2017	cost plus 12.50% - GST applicable		GST applicable	cost plus 12.50% - GST applicable

5. Fees And Charges Set By Council Account Description number		2016/2017			2017/2018	
		Effective as of	TOTAL	FEE	GST	TOTAL
Building Licence Fees			\$	\$	\$	\$
500201	Building Permit Application - minimum fee	Jul-2017	\$ 96.00	\$ 96.00	\$ -	\$ 96.00
500201	Uncertified - Building Class 1 & 10, 0.32% of the estimated value of the authorised work as determined by the Local Government (min \$96)	Jul-2017	<i>as calculated</i>			<i>as calculated</i>
500201	Certified - Building Class 1 & 10, 0.19% of the estimated value of the authorised work as determined by the Local Government (min \$96)	Jul-2017	<i>as calculated</i>			<i>as calculated</i>
500201	Certified - Building Class 2 to 9, 0.09% of the estimated value of the authorised work as determined by the Local Government (min \$96)	Jul-2017	<i>as calculated</i>			<i>as calculated</i>
500201	Sign Licence (per sign)	Jul-2017	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
500201	Building Approval Certificate - minimum fee (\$96) or:	Jul-2017	\$ 96.00	\$ 96.00	\$ -	\$ 96.00
500201	Building Class 1 & 10, 0.38% of the estimated value of the unauthorised work as determined by the Local Government (not less than \$96)	Jul-2017	<i>as calculated</i>			<i>as calculated</i>
500201	Building Class 2 to 9, 0.18% of the estimated value of the unauthorised work as determined by the Local Government (not less than \$96)	Jul-2017	<i>as calculated</i>			<i>as calculated</i>
500201	Contract Services - Coordinator Building Services (hourly rate)	Jul-2017	\$ 250.00	\$ 230.91	\$ 23.09	\$ 254.00
500201	Contract Services - Senior Building Surveyor (hourly rate)	Jul-2017	\$ 180.00	\$ 166.36	\$ 16.64	\$ 183.00
500201	Travelling - per kilometre (as per Government rates)	Jul-2017	\$ 0.77	\$ 0.70	\$ 0.07	\$ 0.77
500201	Occupancy Permit (Modify, Temporary or Replace) Min \$96 or:	Jul-2017	\$ 96.00	\$ 96.00	\$ -	\$ 96.00
500201	Occupancy Permit (Unauthorised Work - 0.18% of the construction value) Min \$96	Jul-2017	<i>as calculated</i>			<i>as calculated</i>
500201	Occupancy Permit / Or Building Approval Certificate (Strata Application - Min \$105.80 or \$10.60 per strata unit (whichever the greater)	Jul-2017	<i>as calculated</i>			<i>as calculated</i>

5. Fees And Charges Set By Council Account number Description		Effective as of	2016/2017			2017/2018	
			TOTAL	FEE	GST	TOTAL	
			\$	\$	\$	\$	
500201	Certificate of construction compliance (First hour or part there of \$165, Every hour thereafter or part thereof \$96).	Jul-2017	<i>as calculated</i>			<i>as calculated</i>	
500201	Certificate of design compliance - Class 2-9 (\$450.00 + 0.1% Estimated value of construction)	Jul-2017	<i>as calculated</i>			<i>as calculated</i>	
500201	Demolition Permit - Class 1 or 10 (Min \$96)	Jul-2017	\$ 96.00	\$ 96.00	\$ -	\$ 96.00	
500201	Demolition Permit - Class 2-9 Per Storey (Min \$96 per Storey)	Jul-2017	<i>as calculated</i>			<i>as calculated</i>	
500201	Request for additional building service/advice (First hour or part there of \$165, Every hour thereafter or part thereof \$90).	Jul-2017	<i>as calculated</i>			<i>as calculated</i>	
500201	Extension of time application - Building or Demolition Permit, Building Approval or Occupancy Certificate (Min \$96)	Jul-2017	\$ 96.00	\$ 96.00	\$ -	\$ 96.00	
500201	Application as defined in Regulation 31	Jul-2017	<i>as per regulations</i>	\$ -	\$ -	<i>as per regulations</i>	
500201	Park homes on Caravan Parks & Camping Grounds (Refer to Certified and Uncertified Building Permits)	Jul-2017	<i>as calculated</i>			<i>as calculated</i>	
500201	Retrieval of Building License Plans - Electronic Version Only Via Email (< 10MB)	Jul-2017	<i>Cost plus \$15 per license/permit requested</i>			<i>Cost plus \$15 per license/permit requested</i>	
500201	Retrieval of Building Approvals - Electronic on CD \$25.50 initial disk plus \$15.00 for each additional approval retrieved.	Jul-2017	<i>Cost plus \$25 initial disk, plus \$15 per additional approval</i>			<i>Cost plus \$25.50 initial disk, plus \$15 per additional approval</i>	
500201	Retrieval of Building License Plans - Hard Copy Version (from Perth)	Jul-2017	<i>cost plus \$70</i>			<i>cost plus \$71</i>	
500201	Certificate of Building Compliance (Unauthorised Works)– Class 2-9 (\$1000 + 0.1% of the Estimated Value of Construction)	Jul-2017	<i>as calculated</i>			<i>as calculated</i>	
500201	Certificate of Building Compliance (Unauthorised Works) – Class 1 & 10 (\$500 + 0.1% of the Estimated Value of Construction)	Jul-2017	<i>as calculated</i>			<i>as calculated</i>	
500201	Certificate of Building Compliance (Strata Applications) – (\$167.50 first hour + \$97.50 for each hour thereafter.)	Jul-2017	<i>as calculated</i>			<i>as calculated</i>	

5. Fees And Charges Set By Council Account Description number		2016/2017			2017/2018	
		Effective as of	TOTAL \$	FEE \$	GST \$	TOTAL \$
<b>Application for Plan Search</b>						
500205	Plan search Fee for residential or commercial	Jul-2017	\$ 35.00	\$ 36.50	\$ -	\$ 36.50
500205	Copying Fee	Jul-2017	<i>no charge</i>			<i>no charge</i>
500205	Photocopying - Residential Building Approval(\$30.50 min additional copy fees apply depending on document length)	Jul-2017	<i>\$30 minimum (includes Permit, CDC and 5 x A3 plan pages)</i>			<i>\$30.50 minimum (includes Permit, CDC and 5 x A3 plan pages)</i>
500205	Photocopying - Commercial /Industrial Building Approvals (\$51.00 min additional copy fees apply depending on document length)	Jul-2017	<i>\$50 Minimum (includes Permit, CDC, and 5x A1 plan pages)</i>			<i>\$51 Minimum (includes Permit, CDC, and 5x A1 plan pages)</i>
500205	Photocopying- A4 Bond Paper	Jul-2017	\$ 1.00	\$ 1.00	\$ -	\$ 1.00
500205	Photocopying - A3 Bond Paper	Jul-2017	\$ 1.50	\$ 1.50	\$ -	\$ 1.50
500205	Photocopying - A2 Bond Paper	Jul-2017	\$ 3.00	\$ 3.00	\$ -	\$ 3.00
500205	Photocopying - A1 Bond Paper	Jul-2017	\$ 6.00	\$ 6.00	\$ -	\$ 6.00
500205	Photocopying - B1 Bond Paper	Jul-2017	\$ 8.00	\$ 8.00	\$ -	\$ 8.00
500205	Photocopying - A0 Bond Paper	Jul-2017	\$ 8.00	\$ 8.00	\$ -	\$ 8.00
<b>Private Swimming Pool Inspection Fees</b>						
500204	Four Yearly Inspections	Jul-2017	\$ 112.00	\$ 112.00	\$ -	\$ 112.00
500204	Annual charge (1/4 of four yearly fee)	Jul-2017	\$ 28.00	\$ 28.00	\$ -	\$ 28.00
500204	Client Initiated Inspection Fee	Jul-2017	\$ 165.00	\$ 165.00	\$ -	\$ 165.00

**5. Fees And Charges Set By Council**

**Account Description**  
**number**

**Other Property And Services**

**Private Works**

		2016/2017			2017/2018	
Effective	TOTAL	FEE	GST	TOTAL		
as of						
	\$	\$	\$	\$		
444710	Private Works	Jul-2017	<i>at cost plus 12.50% - GST applicable</i>	<i>at cost plus 12.50%</i>	<i>GST applicable</i>	<i>at cost plus 12.50% - GST applicable</i>
444710	Community Service Signs (White on Blue)	Jul-2017	<i>at cost plus 12.50% - GST applicable</i>	<i>at cost plus 12.50%</i>	<i>GST applicable</i>	<i>at cost plus 12.50% - GST applicable</i>
444710	Install sign/s on existing post/s	Jul-2017	<i>at cost plus 12.50% - GST applicable</i>	<i>at cost plus 12.50%</i>	<i>GST applicable</i>	<i>at cost plus 12.50% - GST applicable</i>
444710	Install sign on one new post	Jul-2017	<i>at cost plus 12.50% - GST applicable</i>	<i>at cost plus 12.50%</i>	<i>GST applicable</i>	<i>at cost plus 12.50% - GST applicable</i>
444710	Install sign on two new posts	Jul-2017	<i>at cost plus 12.50% - GST applicable</i>	<i>at cost plus 12.50%</i>	<i>GST applicable</i>	<i>at cost plus 12.50% - GST applicable</i>
444710	Sale of standpipe water	Jul-2017	<i>Water Corporation cost for regional non-residential customers plus 12.5% - GST not applicable</i>	<i>Water Corporation cost for regional non-residential customers plus 12.5% - GST not applicable</i>	<i>GST not applicable</i>	<i>Water Corporation cost for regional non-residential customers (GST not applicable) plus 12.5% admin fee (GST applicable)</i>
470700	Kerb/verge inspection and maintenance contribution – residential alterations (Class 1 &10) >\$20,000	Jul-2017	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
470700	Kerb/verge inspection and maintenance contribution – Below Ground Swimming Pool installation	Jul-2017	\$ 150.00	\$ 150.00	\$ -	\$ 150.00
470700	Kerb/verge inspection and maintenance contribution – New residential construction (Class 1)	Jul-2017	\$ 200.00	\$ 200.00	\$ -	\$ 200.00
470700	Kerb/verge inspection and maintenance contribution – Multi-residential and Commercial Construction (Class 2 to 9)	Jul-2017	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
470710	Traffic Management Plans	Jul-2017		\$ 50.00	\$ 5.00	\$ 55.00
470710	Standard permit to work on road	Jul-2017		\$ 86.36	\$ 8.64	\$ 95.00
470710	Full road closure	Jul-2017		\$ 163.64	\$ 16.36	\$ 180.00
470710	Permit to work in City Reserve	Jul-2017		\$ 86.36	\$ 8.64	\$ 95.00

Notes To And Forming Part Of The Budget  
For The Year Ending 30 June 2018

5. Fees And Charges Set By Council Account Description number <u>Community</u>		2016/2017			2017/2018	
		Effective as of	TOTAL	FEE	GST	TOTAL
			\$	\$	\$	\$
310765	Community Art Exhibition	Jul-2017	\$ 220.00	\$ 200.00	\$ 20.00	\$ 220.00
<b>Events</b>						
300710	Entry Fees	Jul-2017	\$ 35.00	\$ 40.91	\$ 4.09	\$ 45.00
300710	Cossack Art Awards Maximum Event Ticket	Jul-2017		\$ 136.36	\$ 13.64	\$ 150.00
300780	Cossack Art Awards Commission on Artwork	Jul-2017	27.50%			30.00%
312710	Arts & Culture Program Maximum Ticket - Live Shows	Jul-2017	\$ 44.00	\$ 272.73	\$ 27.27	\$ 300.00
312710	Arts & Culture Program Administration Fee per ticket sold	Jul-2017	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00
310773	Red Earth Arts Festival Maximum Ticket - Child/Concess/Adult	Jul-2017	\$ 39.00	\$ 272.73	\$ 27.27	\$ 300.00
310773	Red Earth Arts Festival Administration Fee per ticket sold	Jul-2017	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00
310761	Moonrise Cinema Maximum Ticket Price - Adult	Jul-2017	\$ 16.00	\$ 14.55	\$ 1.45	\$ 16.00
310761	Moonrise Cinema Maximum Ticket Price - Child	Jul-2017	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
310761	Moonrise Cinema Maximum Ticket Price - Concession	Jul-2017	\$ 13.00	\$ 11.82	\$ 1.18	\$ 13.00
310761	Moonrise Cinema Maximum Ticket Price - Group	Jul-2017	\$ 14.40	\$ 13.09	\$ 1.31	\$ 14.40
310761	Moonrise Cinema Administration Fee per ticket sold	Jul-2017	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00
310761	Administration fee on third party events	Jul-2017	\$ 2.00	\$ 1.82	\$ 0.18	\$ 2.00

Notes To And Forming Part Of The Budget  
For The Year Ending 30 June 2018

5. Fees And Charges Set By Council Account Description number		2016/2017			2017/2018	
		Effective as of	TOTAL	FEE	GST	TOTAL
			\$	\$	\$	\$
<b>Landing Fees</b>						
460710	Landing Fee - Charged per tonne MTOW; All Aircraft 15,000kg or more	Jul-2017	\$ 41.90	\$ 38.66	\$ 3.87	\$ 42.53
460710	Landing Fee - Charged per tonne MTOW; All Aircraft 5,701kg to 14,999kg	Jul-2017	\$ 23.30	\$ 21.50	\$ 2.15	\$ 23.65
460710	Landing Fee - Charged per tonne MTOW; All Aircraft 5,700 or less	Jul-2017	\$ 5.80	\$ 5.35	\$ 0.54	\$ 5.89
460710	Minimum Landing Fee	Jul-2017	N/A	\$ 18.18	\$ 1.82	\$ 20.00
<b>Heavy Charter</b>						
460710	WSO provision, inspections x 2, U/S marker placement and removal and supervision of VIC holders, forwarding application forms transferring data into system, producing VIC pass, Coordination of parking, NOTAM issuing and pavement concession approval	Jul-2017	\$ 1,981.60	\$ 1,808.66	\$ 180.87	\$ 1,989.53
<b>Pricing Arrangements</b>						
PA	Pricing arrangement (PA) - CofK reserves the right to establish PA, incorporating elements of the standard fees listed above, with partners based on commercial arrangements.	Jul-2017	<i>as per agreement - GST applicable</i>		<i>GST applicable</i>	<i>as per agreement - GST applicable</i>
LTPA	Long term pricing arrangement (LTPA) – CofK reserves the right to establish LTPA, incorporating elements of the standard fees listed above, with partners based on commercial arrangements. \$ = By Agreement.	Jul-2017	<i>as per agreement - GST applicable</i>		<i>GST applicable</i>	<i>as per agreement - GST applicable</i>

Notes To And Forming Part Of The Budget  
For The Year Ending 30 June 2018

5. Fees And Charges Set By Council Account Description number		2016/2017			2017/2018	
		Effective	TOTAL	FEE	GST	TOTAL
		as of	\$	\$	\$	\$
<b>Aircraft Parking Fees</b>						
460710	Charged per tonne MTOW/per day for aircrafts 5,700kg or more, overnight on main apron.	Jul-2017	\$ 2.90	\$ 2.65	\$ 0.26	\$ 2.91
<b>Passenger Service Charge</b>						
460710	Charged per passenger (arriving and departing)	Jul-2017	\$ 13.10	\$ 12.09	\$ 1.21	\$ 13.30
460710	Passenger Service Charge - Children Under 12 Concession 50% ( \$13.10 x 50%)	Jul-2017	\$ 6.60	\$ 6.03	\$ 0.60	\$ 6.63
460710	Common user check in counter	Jul-2017	N/A	\$ 5.00	\$ 0.50	\$ 5.50
<b>Airside Attendance</b>						
460710	ARO Airside Escort or Work Safety Officer, attendance to operator's aircraft, follow me, contractor supervision etc. charged per hour during operational hours (weekdays 5:00 to 17:30)	Jul-2017	\$ 81.70	\$ 74.27	\$ 7.43	\$ 81.70
460710	ARO Airside Escort or Work Safety Officer, attendance to operator's aircraft, follow me, contractor supervision etc. charged per hour outside of operational hours (weekdays before 5:00 or after 17:30 and on weekends)	Jul-2017	N/A	\$ 100.00	\$ 10.00	\$ 110.00
<b>Airside Environmental Charge</b>						
460710	Where aircraft operators are responsible and do not complete their own clean up to the Airport's satisfaction, we will clean up any fuel or oil spills at the following hourly rates. This Charge applies only to clean up of fuel and oil on the Airport. In addition, consumables will be charged at cost.(weekdays 5:00 to 17:30)	Jul-2017	\$ 81.70	\$ 74.27	\$ 7.43	\$ 81.70
460710	Where aircraft operators are responsible and do not complete their own clean up to the Airport's satisfaction, we will clean up any fuel or oil spills at the following hourly rates. This Charge applies only to clean up of fuel and oil on the Airport. In addition, consumables will be charged at cost.(weekdays before 5:00 or after 17:30 and on weekends)	Jul-2017	N/A	\$ 100.00	\$ 10.00	\$ 110.00

Notes To And Forming Part Of The Budget  
For The Year Ending 30 June 2018

5. Fees And Charges Set By Council Account Description number		2016/2017			2017/2018	
		Effective as of	TOTAL	FEE	GST	TOTAL
			\$	\$	\$	\$

**Security and Compliance**

TRUST	Airport Carpark Access Card and Authorised User Pass (Bond)	Jul-2016	\$ 50.00	\$ 50.00	\$ -	\$ 50.00
460710	Airport Terminal Access Card Replacement	Jul-2016	\$ 50.90	\$ 50.00	\$ 5.00	\$ 55.00
460710	Airport EKA Key Replacements	Jul-2016	\$ 256.50	\$ 236.36	\$ 23.64	\$ 260.00
460710	ASIC Cards (payable in advance) per card	Jul-2017	\$ 256.50	\$ 236.36	\$ 23.64	\$ 260.00
460710	ASIC Cards Replacement (per card)	Jul-2017	\$ 103.70	\$ 95.45	\$ 9.55	\$ 105.00
TRUST	ASIC Card (Bond)	Jul-2017	\$ 50.00	\$ 50.00	\$ -	\$ 50.00
460710	Airside Drivers Licence Category 1 & 2 - New (24mnth)	Jul-2017	\$ 40.70	\$ 37.73	\$ 3.77	\$ 41.50
460710	Airside Drivers Licence Category 3 - New (24mnth)	Jul-2017		\$ 54.55	\$ 5.45	\$ 60.00
460710	Airside Drivers Licence Renewal (24mnth)	Jul-2017	\$ 20.30	\$ 19.09	\$ 1.91	\$ 21.00
460710	Visitor's Identification Card Pass (per card)	Jul-2017	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00

**Karratha Terminal Lease Income**

460712	Lease Income-Terminal	Jul-2017	<i>as per lease agreement - GST applicable</i>		<i>GST applicable</i>	<i>as per lease agreement - GST applicable</i>
460712	Terminal advertising (per contract)	Jul-2017	<i>as per lease agreement - GST applicable</i>		<i>GST applicable</i>	<i>as per lease agreement - GST applicable</i>
460712	Lease Income-External of Terminal	Jul-2017	<i>as per lease agreement - GST applicable</i>		<i>GST applicable</i>	<i>as per lease agreement - GST applicable</i>
460712	Car parking Bays (Exclusive Use) Per Bay/Per Annum	Jul-2017	<i>as per lease agreement - GST applicable</i>		<i>GST applicable</i>	<i>as per lease agreement - GST applicable</i>
460711	Rental Car Meeting & Greeting Rights ( \$5,772.60 pa Or 8.5% Of Airport Turnover As Per Leases With Existing Rental Car Operators)	Jul-2017	\$ 5,772.60	\$ 5,326.54	\$ 532.65	\$ 5,859.19

Notes To And Forming Part Of The Budget  
For The Year Ending 30 June 2018

5. Fees And Charges Set By Council Account Description number		2016/2017			2017/2018	
		Effective as of	TOTAL	FEE	GST	TOTAL
			\$	\$	\$	\$
<b>Karratha Terminal - Other</b>						
460712	Hire of Meeting Room 1 - per hour and part thereof. (Minimum 3 hours)	Jul-2017	\$ 50.90	\$ 47.00	\$ 4.70	\$ 51.70
460712	Hire of Meeting Rooms 1 and 2 - per hour and part thereof. (Minimum 3 hours)	Jul-2017	\$ 76.30	\$ 70.45	\$ 7.05	\$ 77.50
460712	Hire of Meeting Room A - per hour and part thereof. (Minimum 3 hours)	Jul-2017	\$ 111.90	\$ 103.27	\$ 10.33	\$ 113.60
460712	Hire of Meeting Room A. (in excess of 3 hours - per hour and part thereof)	Jul-2017	\$ 91.50	\$ 84.55	\$ 8.45	\$ 93.00
460712	Hire of Meeting Room D - per hour and part thereof. (Minimum 3 hours)	Jul-2017	\$ 474.90	\$ 438.18	\$ 43.82	\$ 482.00
<b>Karratha Terminal - Other (Continued)</b>						
460712	Hire of Meeting Room D - per hour and part thereof. (in excess of 3 hours - per hour and part thereof)	Jul-2017	\$ 254.30	\$ 234.55	\$ 23.45	\$ 258.00
460712	Hire of Meeting Room A and D - per hour and part thereof. (Minimum 3 hours)	Jul-2017	\$ 340.70	\$ 314.55	\$ 31.45	\$ 346.00
460712	Hire of Rental Booth, Community Rate - per hour and part thereof. (Minimum 3 hours)	Jul-2017	\$ 24.10	\$ 22.27	\$ 2.23	\$ 24.50
460712	Hire of Rental Booth, Commercial Rate - per hour and part thereof. (Minimum 3 hours)	Jul-2017	\$ 31.30	\$ 29.09	\$ 2.91	\$ 32.00
<b>Security and Screening Charge</b>						
460770	Provision of Safety & Security costs for 2 lanes charged per departing passenger.	Jul-2017	\$ 15.50	\$ 12.61	\$ 1.26	\$ 13.87

Notes To And Forming Part Of The Budget  
For The Year Ending 30 June 2018

5. Fees And Charges Set By Council Account Description number		2016/2017			2017/2018	
		Effective as of	TOTAL	FEE	GST	TOTAL
			\$	\$	\$	\$

**Economic Services**

460770	Reimbursement Recoverables - Annual Service Charge - Water - Potable	Jul-2017	\$ 2,155.50	\$ 1,988.94	\$ 198.89	\$ 2,187.83
460770	Reimbursement Recoverables - Annual Service Charge - Power	Jul-2017	\$ 2,146.40	\$ 1,980.55	\$ 198.05	\$ 2,178.60
460770	Reimbursement Recoverables - Annual Service Charge - Sewer Connection	Jul-2017	\$ 1,077.20	\$ 993.96	\$ 99.40	\$ 1,093.36
460770	Reimbursement Recoverables - Terminal Outgoings	Jul-2017	<i>as per agreement - GST applicable</i>		<i>GST applicable</i>	<i>as per agreement - GST applicable</i>
420710	Roadside billboard advertising (Office of Road Safety)	Jul-2017	\$ 1,282.74	\$ 1,183.62	\$ 118.36	\$ 1,301.98

**Parking and Ground Transport**

**Short Term Parking**

460710	0-60 mins Free	Jul-2017	<i>no charge</i>			<i>no charge</i>
460710	1-2 hrs	Jul-2017	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00
460710	2-3 hrs	Jul-2017	\$ 7.00	\$ 6.36	\$ 0.64	\$ 7.00
460710	3-4 hrs	Jul-2017	\$ 8.00	\$ 7.27	\$ 0.73	\$ 8.00
460710	4-5 hrs	Jul-2017	\$ 9.00	\$ 8.18	\$ 0.82	\$ 9.00
460710	5-6 hrs	Jul-2017	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
460710	6-7 hrs	Jul-2017	\$ 11.00	\$ 10.00	\$ 1.00	\$ 11.00
460710	7-8 hrs	Jul-2017	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
460710	Per day thereafter	Jul-2017	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00

**Long Term Parking**

460710	1 day	Jul-2017	\$ 14.00	\$ 14.55	\$ 1.45	\$ 16.00
460710	2 days	Jul-2017	\$ 28.00	\$ 29.09	\$ 2.91	\$ 32.00
460710	3 days	Jul-2017	\$ 42.00	\$ 43.64	\$ 4.36	\$ 48.00
460710	4 days	Jul-2017	\$ 56.00	\$ 58.18	\$ 5.82	\$ 64.00
460710	5 days	Jul-2017	\$ 70.00	\$ 72.73	\$ 7.27	\$ 80.00
460710	6 days	Jul-2017	\$ 84.00	\$ 87.27	\$ 8.73	\$ 96.00
460710	7 days	Jul-2017	\$ 98.00	\$ 101.82	\$ 10.18	\$ 112.00
460710	8-14 days (per day)	Jul-2017	\$ 12.00	\$ 12.73	\$ 1.27	\$ 14.00
460710	Per day thereafter	Jul-2017	\$ 10.00	\$ 10.91	\$ 1.09	\$ 12.00

Notes To And Forming Part Of The Budget  
For The Year Ending 30 June 2018

5. Fees And Charges Set By Council Account Description number		2016/2017			2017/2018	
		Effective	TOTAL	FEE	GST	TOTAL
		as of	\$	\$	\$	\$
<b>Parking Concession</b>						
460710	Discount of 50% on applicable car parking fees for concession card holders (Seniors Health Card, Health Care Card, Pensioner Card and PATS patients).	Jul-2017	50.00% of applicable parking fee		GST applicable	50.00% of applicable parking fee
460710	Provide one (x1) free 3 Day Long Term Airport Carpark Parking pass to owner occupiers in Point Samson, Wickham and Roebourne.	Jul-2017	as per description		GST applicable	as per description
<b>Other Charges</b>						
460710	Lost Ticket	Jul-2017	\$ 200.00	\$ 181.82	\$ 18.18	\$ 200.00
460710	Lost Ticket Admin Fee	Jul-2017	\$ 35.00	\$ 31.82	\$ 3.18	\$ 35.00
460710	Processing fee - American express	Jul-2017	transaction amount plus 1.65%			transaction amount plus 1.65%
<b>Bus Parking Fees - (Authorised Buses Only *)</b>						
* ALL Buses are required to have authorised permits, as issued through Airport Management						
460710	0 - 30 minutes	Jul-2017	\$ 2.00	\$ 1.82	\$ 0.18	\$ 2.00
460710	31 - 40 minutes	Jul-2017	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
460710	41 - 50 minutes	Jul-2017	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
460710	51 minutes to 1 hour	Jul-2017	\$ 75.00	\$ 68.18	\$ 6.82	\$ 75.00
460710	> 1 hour and every hour thereafter or part thereof	Jul-2017	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00
460710	Authorised Bus Pass (1)	Jul-2017	\$ 500.00	\$ 454.55	\$ 45.45	\$ 500.00
460710	Authorised Bus Pass (2)	Jul-2017	\$ 1,000.00	\$ 909.09	\$ 90.91	\$ 1,000.00
TRUST	Authorised User Pass (one off fee for swipe card)	Jul-2017	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
<b>Roebourne Airstrip</b>						
464711	Hangar Lease Per Square Metre Per Annum	Jul-2017	\$ 12.80	\$ 11.82	\$ 1.18	\$ 13.00
464711	Other Lease Income	Jul-2017	as per lease agreement - GST applicable		GST applicable	as per lease agreement - GST applicable