



## Late Item 14.1

# Adoption of 2020/21 Rating Strategy & Adoption of the 2020/21 Annual Budget

Yours faithfully

A handwritten signature in black ink, appearing to read "Carl Askew".

Carl Askew  
Chief Executive Officer

22 June 2020

**14.1 ADOPTION OF 2020/21 RATING STRATEGY & ADOPTION OF THE 2020/21 ANNUAL BUDGET**

**Author:** Senior Management Accountant  
**Authorising Officer:** Director Corporate Services  
**Disclosure of Interest:** The Author and Authorising Officer declare that they do not have any conflicts of interest in relation to this item.

**OFFICER'S RECOMMENDATION**

**PART A – GENERAL AND MINIMUM RATES**

That Council:

1. Impose the following differential general rates and minimum payments on Gross Rental and Unimproved Value for the 2020/21 financial year:

a) General Rates:

I.	GRV Residential	9.6289 cents in the dollar
II.	GRV Commercial / Industrial	9.6287 cents in the dollar
III.	GRV Mass and Tourist Accommodation	19.2093 cents in the dollar
IV.	UV Pastoral	11.0785 cents in the dollar
V.	UV Mining and Other	19.7513 cents in the dollar

b) Minimum Payments:

I.	GRV Residential	\$1,300
II.	GRV Commercial / Industrial	\$1,900
III.	GRV Mass and Tourist Accommodation	\$1,900
IV.	UV Pastoral	\$1,900
V.	UV Mining and Other	\$200

2. Endorse the 2020/21 Statement of Objects & Reasons, as per Attachment 2.

*ABSOLUTE MAJORITY VOTE REQUIRED*

**PART B – CONCESSIONS AND INCENTIVES**

That Council:

1. Grant concessions and refunds in relation to the 2020/21 rate charges listed in the attached schedule (Attachment 1, note 1(f)), pursuant to section 6.47 of the *Local Government Act 1995*, the *Rates and Charges (Rebates and Deferrals) Act 1992* and Council policy 2/014 Rates Concession Policy (Rateable Land);

2. Grant fee waivers in relation to the 2020/21 Fees & Charges Schedule in accordance with the Western Australian Companion Card Program as described in the attached schedule (Attachment 1, note 22) pursuant to section 6.12 (1)(b) of the *Local Government Act 1995*; and
3. Provide eligible pensioners affected by the \$750.00 rebate capping with a Council initiated concession (as of right, no application necessary) for the balance (gap) to their 50 percent rebate on the 2020/21 annual rates, pursuant to section 6.47 of the *Local Government Act 1995* and subject to the *Rates and Charges (Rebates and Deferments) Act 1992*.

*ABSOLUTE MAJORITY VOTE REQUIRED*

PART C – INSTALMENT PAYMENT ARRANGEMENTS

That Council:

1. Nominates the following due dates for the payment of rates in full by instalments, pursuant to section 6.45 of the *Local Government Act 1995* and regulation 64 (2) of the *Local Government (Financial Management) Regulations 1996*:

Full Payment and instalment due date	14 September 2020
2nd quarterly instalment date	27 November 2020
3rd quarterly instalment date	19 February 2021
4th quarterly instalment date	14 May 2021

2. Adopts an initial instalment administration charge of \$0 and an instalment charge of \$14 for each instalment after the initial instalment is paid (excluding eligible pensioners and seniors) where the owner has elected to pay rates and service charges through an instalment option, pursuant to section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*; and
3. Adopts an interest rate of 5.5% per annum where the owner has elected to pay rates and service charges through an instalment option (excluding eligible pensioners and seniors), pursuant to section 6.45 of the *Local Government Act 1995* and regulation 68 of the *Local Government (Financial Management) Regulations 1996*.

*SIMPLE MAJORITY VOTE REQUIRED*

PART D – INTEREST ON OVERDUE AMOUNTS

That Council:

1. Adopts an interest rate of 8% per annum for rates and service charges and on the costs of proceedings to recover such charges that remain unpaid longer than 35 days after the due date (excluding eligible pensioners and seniors), pursuant to section 6.51 (1) and 6.51 (4) of the *Local Government Act 1995* and regulation 70 of the *Local Government (Financial Management) Regulations 1996*; and
2. Adopts an interest rate of 8% per annum on all sundry debtor charges that remain unpaid longer than 35 days after the due date, pursuant to section 6.13 of the *Local Government Act 1995* and regulation 70 of the *Local Government (Financial Management) Regulations 1996*.

*ABSOLUTE MAJORITY VOTE REQUIRED*

PART E – OTHER STATUTORY FEES FOR 2020/21

That Council, pursuant to:

1. Section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, adopt the following charges for the removal and deposit of domestic and commercial waste:

a)	240 litre bin weekly collection – additional classic General waste bin	\$292.50
b)	240 litre bin weekly collection – Classic -for eligible pensioner/senior (20% discount)	\$234.00
c)	240 litre bin – additional classic recycling	\$120.00
d)	240 litre bin - additional classic recycling – for eligible pensioner/senior (20% discount)	\$96.00
e)	240 litre bin weekly collection – Premium	\$514.80
f)	240 litre bin weekly collection – Premium for eligible pensioner/senior (20% discount)	\$411.84
g)	240 litre bin weekly collection – additional Premium Recycling	\$155.00
h)	240 litre bin weekly collection – additional Premium Recycling for eligible pensioner/senior (20% discount)	\$124.00

*SIMPLE MAJORITY VOTE REQUIRED*

PART F – ELECTED MEMBERS FEES AND ALLOWANCES FOR 2020/21

That Council in accordance with decision CM 201819/208 and pursuant to:

1. Section 5.99 of the *Local Government Act 1995* and regulation 34 of the *Local Government (Administration) Regulations 1996*, adopt the following annual fees for payment of elected members in lieu of individual meeting attendance fees:

Mayor:	Councillors:
\$47,516	\$31,678

2. Section 5.99A of the *Local Government Act 1995* and regulations 34A and 34AA of the *Local Government (Administration) Regulations 1996*, adopt the following annual allowances for elected members:

Information Technology Allowance	\$3,500
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3. Section 5.98 (5) of the *Local Government Act 1995* and regulation 33 of the *Local Government (Administration) Regulations 1996*, adopt the following annual local government allowance to be paid in addition to the annual meeting allowance:

Mayor	\$89,753
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4. Section 5.98A of the *Local Government Act 1995* and regulation 33A of the *Local Government (Administration) Regulations 1996*, adopt the following annual local government allowance to be paid in addition to the annual meeting allowance:

Deputy Mayor	\$22,438
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**ABSOLUTE MAJORITY VOTE REQUIRED**

## PART G – MATERIAL VARIANCE REPORTING FOR 2020/21

For the purposes of regulation 34 (5) of the *Local Government (Financial Management) Regulations 1996* and AASB 1031 Materiality, regarding level of material variance for financial reporting in 2020/21, that Council adopt the following thresholds:

1. With regards to expenditure classified as capital projects, a variance of 10% or \$10,000, whichever is greater, of the year to date budget, with individual projects as the level that requires explanation; and
2. With regards to all other items excluding capital projects identified above, a variance of 10% or \$50,000, whichever is greater, of the year to date budget, with Nature and Type as the level that requires explanation.

*SIMPLE MAJORITY VOTE REQUIRED*

## PART H – MUNICIPAL BUDET FOR 2020/21

That Council adopt the Municipal 2020/21 Budget as presented (Attachment 1) including associated notes and supplementary information in accordance with section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*.

*ABSOLUTE MAJORITY VOTE REQUIRED*

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### PURPOSE

The purpose of this report is for Council to consider and adopt the municipal fund budget for the 2020/21 financial year together with supporting schedules, including imposition of rates and minimum payments, adoption of amended fees and charges, setting of Elected Member fees for the year and other consequential matters arising from the budget papers.

### DETAIL

The Municipal 2020/21 budget and its related documentation is being presented to Council for adoption following extensive work by officers. The budget has been compiled on the principles contained in the adopted Strategic Community Plan 2018-2028, the Disability Access and Inclusion Plan 2017-2022, adopted Strategic Resource Plan 2019/20 – 2033/34 and the adopted Corporate Business Plan 2018-2028 to bring together a balanced budget in a challenging economic environment due to the Covid-19 pandemic.

A considerable amount of work has been undertaken to review and reduce operating expenditure levels to ensure a realistic and deliverable program for 2020/21. There has been a strong focus on ensuring consistent service levels and an emphasis on a prioritised large capital works program this financial year. Officers will continue to focus on identifying efficiencies within the business and seek out additional revenue to improve the Town's operating position.

The 2019/20 actuals presented in the budget are as at 31 May 2020 with an estimate for June 2020 actuals. These figures do not represent an accurate final full year position, but rather a best estimate.

#### *Rate Model*

Rates revenue is a substantial source of discretionary revenue for the Town of Port Hedland and will account for approximately 71% of operating revenue in the 2020/21 budget.

The proposed differential rates model presented to Council was prepared under the Department of Local Government, Sports and Cultural Industries guidelines of objectivity, fairness and equity, and transparency as set out in their Rating Policy – Differential Rates (s6.33) (March 2016). Due to the impact of Covid-19 and directive from the State Government, the Town prepared a rating strategy consistent with 2019/20. The proposed rate in the dollar remains the same as the 2019/20 rate in the dollar to comply with the State Government directive.

Circular No 03-2020 Covid-19 response Order 2020 from the Minister for Local Government; Heritage; Culture & the Arts resolved that differential general rates and minimum payments are to be set at a level no higher than that imposed in 2019/20. Furthermore compliance to section 6.36 to advertise for public submission is not required, however the Town is required to publish the differential general rates and minimum payments on the website within 10 days of resolution.

The rates yield in the 2020/21 budget has been determined based on property valuations provided by the State Valuer General's Office as required per legislation. General rates valuations (GRV) are based on valuations provided in 2019/20 financial year, with the next general valuation due in 2020/21. Unimproved valuations are reviewed annually and have resulted in a net increase to rates yield of \$6.2M. As the State Government has not provided clear intent regarding increases in rates yield resulting from valuations (as opposed to rates in the dollar), this increase in rates yield will be assigned to the Financial Risk Reserve until the situation is clarified.

#### *Fees and Charges*

The 2020/21 budget provides for total fees and charges revenue of \$14.4 million. Of the total budgeted fees and charges revenue for 2020/21, \$10.0 million is to be received from waste management services and the balance of \$4.4 million is received from all other facilities. The financial impact of Covid-19 facility closures has impacted the result in comparison to the \$4.9 million budgeted in the 2019/20 financial year.

The preparation of the 2020/21 Fees and Charges Schedule was a result of information sought from officers including justification of the fee/charge to understand the basis of the fees structure (legislative, market comparison, cost recovery or other) and quantification of the fee/charge to underpin the 2020/21 Fees and Charges revenue budget. Due to the restriction on increasing fees and charges there have been no increase to fees or charges on the basis of fee structure.

The key changes were:

1. Circular No 03-2020 Covid-19 response Order 2020 from the Minister for Local Government; Heritage; Culture & the Arts refers to S6.51, accrual of interest on overdue rates or service charges to be capped at 8% being the interest rate used by the Australian Taxation Office on overdue amounts. This amendment is reflected in the 2020/21 Fees and Charges schedule for the Town;
2. New recycling and additional bin charges; and
3. Restructuring of sports ground charges.

The 2020/21 Schedule of Fees and Charges was adopted by Council at the Ordinary Meeting on 27 May 2020.

#### *Elected Members Fees and Allowances*

At the Ordinary Meeting of 22 May 2019, Council resolved to adopt the amounts for Elected Member fees and allowances as per the Salaries and Allowances determination (Resolution Number CM 201819/208). The Salary and Allowance Tribunal determined on 8 April 2020 that there will be no increase in remuneration, fees, expenses and allowance ranges provided to CEO's and Elected Members as per Determination No 1 of 2020. This has been reflected in the 2020/21 budget documentation.

#### *Capital Works Program*

A capital works program totalling \$76.3 million for investment in infrastructure, buildings and plant and equipment is planned. The increase in the capital program is due to the significant masterplan programs totalling \$30.3 million progressively being implemented from design stage. Projects are itemised in the Capital Expenditure Program included in the supplementary information to the budget.

#### *Loans*

As part of the implementation of the capital works program, loan funding has been budgeted for the Depot masterplan and the Staff Housing program. All relevant information relating to these are located in the supporting notes to the budget for 2020/21.

#### *Grant Funding*

Total operating and non-operating grant funding and external contributions of \$6.1 million have been anticipated for the 2020/21 budget year. Unfortunately due to Covid-19, many grants that were previously available are no longer available. The Town will continue to seek grant funding for projects as it becomes available from Government and other external sources.

#### *Reserves*

The proposed budget allocates interest revenue earned on the reserves to the Municipal fund and will be used towards funding the operations of the Town, and an increased asset renewal programme included in the proposed capital projects schedule.

The proposed budget for 2020/21 transfers net profit of waste activities to the Waste Reserve.



As highlighted in the rates model section above, an amount of \$6.2M from FY2020/21 rates yield will be allocated to the Financial Risk Reserve. This amount represents the increase in rates yield resulting from annual increases in UV valuations.

### *New Accounting Standards*

The Town was required to adopt three new accounting standards from 1 July 2019. The standards are as follows:

- AASB 15 *Revenue from Contracts with Customers*;
- AASB 16 *Leases*; and
- AASB 1058 *Income for Not-for-Profit Entities*.

The impact of the new accounting standards has been applied in the 2020/21 budget following on from the transitional requirements implemented in the 2019/20 year. The Town has had external consultants provide guidance on the implementation of these significant changes.

## **LEVEL OF SIGNIFICANCE**

In accordance with Policy 4/009 'Significant Decision Making', this matter is considered to be of medium significance, because of the financial implications of the budget. Section 6.2 of the *Local Government Act 1995* requires that no later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June. To not adopt the budget before 31 August would be in breach of the legislated requirements.

## **CONSULTATION**

### *Internal*

The Municipal 2020/21 budget has been prepared in consultation with officers of the Town of Port Hedland and in accordance with the presentations made to Commissioner Fredrick Riebeling AM JP at various budget workshops over the last few months. The budget has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards.

### *External Agencies*

Department of Local Government; Heritage; Culture and the Arts provided the Local Government (Covid-19 Response) Order 2020 in regards to passing of the *Local Government Amendment (COVID-19 Response) Act 2020*.

### *Community*

As the rating Strategy was dictated under the *Local Government Amendment (COVID-19 Response) Act 2020*, public consultation was not required and hence community consultation was not undertaken.

## LEGISLATION AND POLICY CONSIDERATIONS

Section 6.2 of the *Local Government Act 1995* requires that no later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt (absolute majority required), in the form and manner prescribed, a budget for its municipal funds for the financial year ending on the next following 30 June.

Divisions 5 and 6 of Part 6 of the *Local Government Act 1995* refer to the setting of budgets and raising of rates and charges. The *Local Government (Financial Management) Regulations 1996* details the form and content of the budget. The draft 2020/21 budget as presented is considered to meet statutory requirements.

Section 5.63(1) of the *Local Government Act 1995* specifically excludes the needs to declare a financial interest where matters; have an interest common to a significant number of rate payers/electors; relate to the imposition of any rate, charge or fee; relate to a fee, reimbursement of an expense or an allowance payable to Elected Members.

The determination of the Salaries and Allowances Tribunal on Local Government, Chief Executive Officers and Elected Members under the *Salaries and Allowances Act 1975* dated 8 April 2020 has been reflected in the budget.

The budget is based on the principles contained in the adopted Strategic Community Plan 2018-2028, the adopted Corporate Business Plan 2018-2022 and the adopted Strategic Resource Plan 2019/20 – 2033/34.

## FINANCIAL AND RESOURCES IMPLICATIONS

The 2020/21 budget presents a balanced budget with an estimated municipal surplus of \$194,087. This surplus is based on the assumption of a municipal surplus brought forward to 2020/21 (opening balance) of \$721,525 as the estimated closing balance for 2019/20. The municipal surplus brought forward from 2019/20 will be finalised through the end of financial year reporting and brought back to Council for adoption once confirmed.

It is recommended that Council adopts a balanced budget with a carried forward municipal surplus. In 2019/20 municipal rates are a predominant source of income at over 71% of the total operating revenue budgeted.

The Town is required to have an established 2020/21 budget to ensure its daily operations are carried out effectively, efficiently and in a timely manner.

The 2019/20 actual figures provided in the budget document are interim as at 31 May 2020, with an estimate for June 2020. These are subject to change following the completion of the audited annual financial report, which is expected to occur in November 2020.

## STRATEGIC AND SUSTAINABILITY IMPLICATIONS

The following sections of the Town's Strategic Community Plan 2018-2028 are applicable in the consideration of this item:

- 1.d.1 The present and future facilities and requirements of the Town are planned for and developed in-line with relevant facility standards and community needs
- 1.d.2 Facilities and community infrastructure are revitalised across the Town

- 1.d.3 Facilities and community infrastructure are well maintained, managed and fit for purpose to provide a range of lifestyle opportunities
- 3.b.1 The present and future needs for serviced land and infrastructure provision are identified, planned and developed
- 3.b.2 Emergencies such as cyclones are prepared for, educated about, responded to and recovered from in partnership with key agencies
- 3.b.3 Sustainable energy, waste and water management practices are provided and promoted
- 3.b.4 Innovation and resilience of the built form are encouraged, assessed and implemented
- 3.b.5 The protection and valuing of amenities and urban space is enhanced through community engagement
- 3.c.1 Urban and spatial planning is implemented to enhance human interaction with nature and industry
- 3.c.2 The community is surrounded by and has access to attractive natural habitats, built form, parks and amenities
- 3.c.3 Engagement with the community on urban renewal and greening initiatives is enhanced
- 4.b.1 Sound long-term financial planning is implemented
- 4.b.2 Transparent and regular financial reporting and communication to the community is undertaken
- 4.b.3 Transparent and regular governance reporting and communication to the community is undertaken
- 4.b.4 Constructive forums are provided for discussion and the representation of the diversity of views and needs that impact on the Town's developments, programs and policies

### *Economic*

Due to COVID-19 and correlating economic situation, the Town has proposed no increase to rates in the dollar, and fees and charges. The closure of Town facilities due to Covid-19 has impacted the amount of revenue available, however the Town has taken this approach to assist rate payers and local businesses in line with State Government recommendations.

There are no significant identifiable environmental or social impacts relating to this item.

### *Disability Access and Inclusion Plan*

The following outcomes of the Town's Disability Access and Inclusion Plan 2017-2022 apply in relation to this item:

- Outcome 1 – Services and Events
- Outcome 2 – Buildings and Facilities
- Outcome 7 - Employment

### *Corporate Business Plan*

The following actions of the Town's Corporate Business Plan 2018-2022 apply in relation to this item:

- 4.b.2.1 – Ensure the Town's finances are managed efficiently and effectively in line with legislated requirements.

### **RISK MANAGEMENT CONSIDERATIONS**

There is a financial risk associated with this item because if the budget is not adopted, the Town will fail to achieve a clear financial position for the 2020/21 financial year. The risk rating is considered to be medium (6), which is determined by a likelihood of unlikely (2) and a consequence of moderate (3). This risk will be eliminated if the budget is fully adopted.

There is a reputational risk associated with this item because if the budget is not adopted, the Town will be delayed in performing specific capital works which are essential but do not currently have an approved budget line item. The risk rating is considered to be medium (9), which is determined by a likelihood of possible (3) and a consequence of moderate (3). This risk will be eliminated if the budget is fully adopted.

There is a service interruption risk associated with this item because a delayed adoption of the 2020/21 budget may impact delivery of the capital works program. Certain projects must consider the wet season during scheduling, with delay in adoption of the budget potentially delaying commencement of works. The risk rating is considered to be medium (6), which is determined by a likelihood of unlikely (2) and a consequence of moderate (3). This risk will be eliminated if the budget is fully adopted.

### **OPTIONS**

#### *Option 1 – Adopt officer's recommendation*

Should the Council wish to adopt all officer's recommendations then it can employ the en-bloc method of voting.

#### *Option 2 – Amend officer's recommendation*

Should Council decide to amend some of the officer's recommendations then it must do so in accordance with the relevant voting requirements listed under each part of the recommendation.

### **CONCLUSION**

The proposed Municipal 2020/21 budget has been prepared in accordance with the presentations made to Commissioner Fredrick Riebeling AM JP at the various budget workshops over the last several months.

The 2020/21 budget has been prepared in a financially responsible manner with an emphasis on reducing operating expenditure and an increase in renewal of existing assets, whilst considering the uncertainty of Covid-19. The 2020/21 budget will ensure both the current needs of residents are met while at the same time providing infrastructure developments in line with the adopted Strategic Community Plan 2018-2028, adopted Strategic Resource Plan 2019/20-2033/34, and the adopted Corporate Business Plan 2018-2028.

**ATTACHMENTS**

1. ToPH 202021 Annual Budget
2. 2021 Rates Strategy Objects-and-Reasons

## Attachment 1



# Annual Budget

2020-2021



Town of  
**Port Hedland**



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# Acknowledgement

“We would like to acknowledge the Kariyarra, Ngarla and Nyamal people as the Traditional Custodians of the Town of Port Hedland. We recognise their strength and resilience and pay our respect to their Elders past and present.

We extend that respect to all Aboriginal & Torres Strait Islander people of the local community, and recognise their rich cultures and their continuing connection to land and waters.”





### *Our Vision*

To be Australia's leading Port Town embracing community, culture and environment.



# Message from the Commissioner

On behalf of the Town of Port Hedland, I am pleased to present our 2020/21 budget to the community. I'd like to thank the Town's staff for their hard work in producing a budget which is financially responsible and responsive to times of uncertainty, focussed on core infrastructure investment to build a vibrant and liveable town.

Since beginning my tenure as the Town of Port Hedland Commissioner, I've had the pleasure of getting to know the community and the people who make Hedland a great place to call home. There's clearly a strong sense of community spirit here, which brought people together when COVID-19 and its associated restrictions began to drastically change how we live, work and play. For most of us, it was the first time we've lived through a public health crisis on such scale and magnitude. Vast sectors of the economy had to cease trading, placing unprecedented strain on local households and businesses. I was pleased Council passed the \$3.1 Million COVID-19 community support package, which included significant grant funding and a freeze on existing Town rates, fees and charges. As a Local Government, our measures were targeted and complimented the initiatives of the State and Federal Governments. The Town acted with purpose and care, stepping up to our responsibility as an active support mechanism for our residents during tough times.

The Pilbara region continues to sustain strong economic growth, despite the challenges in the broader economy. Increasing global demand for iron ore exports has bolstered revenue to the Local, State and Federal Government, meaning community investment remains financially viable and beneficial. This has been reinforced by the *Port Hedland Industries Council's (PHIC)* report into the impact of the port, which includes \$531.8 million worth of direct economic contributions to the Hedland economy. The rating strategy for 2020/21 seeks an equitable cross category yield, with a freeze to the rate in the dollar from 2019/20. Rates are never a popular topic, however they are an essential part in enabling the Town to deliver a high standard of services to the local community.

Through perusing the budget document, you will see that spending is focussed on the core projects which positively impact the lives of local residents and prepare our town for the future. This budget is long term in its focus, laying the foundation for future infrastructure development and strategic economic investment. Funding for road renewal and kerbside construction supports the heavy vehicle activity of industry, and new footpaths step up the accessibility of pedestrian amenability for future families.

As Commissioner, I've taken pride in the delivery of precinct masterplans for McGregor Street, the South Hedland Integrated Sports Complex and the JD Hardie Youth Zone, with various 2020/21 budgetary measures taking these plans from the drawing board to the construction site. I'd like to thank the community for providing invaluable feedback in the development of these masterplans, which will serve as core hubs of activation once constructed.

Our strategic commitment to becoming an environmentally conscious town is coming to fruition, with a number of budgetary measures designed to improve our balance with the natural environment. We've allocated funds to the rollout of recycling bins, a key component in realising the benefits of the Town's *Waste Local Law 2020*. We've also allocated funds to the construction of sea walls, in line with the Town's *Coastal Hazard Risk Management and Adaptation Plan (CHRMAP)*, which seeks to plan and prepare the Town for the impacts of future climate change. I've been pleased to see the progress of this Plan, as it demonstrates the active role the Town plays in mitigating the potential impacts of cyclonic weather events. Detailed design of the recycling centre is set to commence in the 2020/21 financial year, which will provide a hub of sustainable community engagement once construction had completed.



We're also planning on extensive greening works as part of the South Hedland entry statement, which will provide more shade and comfort for pedestrians in the area. Another fantastic development coming up is the Pretty Pool footbridge and pathway network, which integrates the built environment with our region's unique fauna and flora.

As Commissioner, I value the importance of engaging with the community and making sure transparency and accountability are the foundation of our operations. I believe in people having a say in the decisions which impact their lives, and garnering a cross section of views through consultation. We have continued funding for our important engagement initiatives, such as the Aboriginal and Torres Strait Islander consultation forums, which bring community stakeholders together to discuss critical issues. Funding is also secured for the delivery of community events, particularly those events which focus on reaching out to people who may be socially isolated or disengaged.

This will be my final budget delivery as the Town of Port Hedland Commissioner. Once again, I'd like to thank the community for welcoming me to town and I look forward to continuing to progress Hedland for the remainder of my tenure.

Kind Regards,

*Hon. Commissioner Fred Riebeling AM JP*



# Budget Highlights



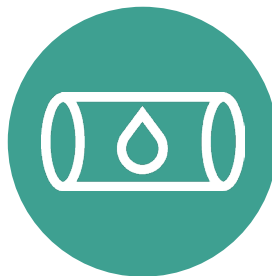
Roads, kerbing & footpaths renewal program

**\$11,875,505**



JD Hardie HVAC, roof & internal refurbishments

**\$7,900,000**



South Hedland Sports Precinct drainage & earthworks

**\$5,500,000**



Recycling transfer station

**\$3,700,000**



Finucane Island boat ramp upgrade

**\$2,800,000**



Upgrades to South Hedland Cemetery

**\$900,000**



Rollout of recycling bins to improve sustainability

**\$480,000**



JD Hardie multipurpose courts, earthworks, drainage & carpark

**\$4,250,000**



Colin Matheson Oval floodlights & cricket pitch

**\$415,000**



Refurbishment of the McGregor St Club soccer clubrooms

**\$400,000**

# Message from the CEO

Firstly, I'd like to thank the Hedland community for welcoming my family and I to town. This is my first budget delivery as the Town of Port Hedland CEO since commencing my tenure in February 2020. The Town's Executive Team, staff and Commissioner have all contributed to the delivery of the 2020/21 annual budget, grounded in principles of fairness and financial responsibility. We have endeavoured to deliver a budget which strategically positions the Town to grow and prosper into the future, whilst also recognising and responding to the unique challenges we face at present.

Clearly, COVID-19 and its associated restrictions have become a contributory factor in relation to the budgetary considerations of local government. Commitments to a freeze on rates, fees and charges and the COVID-19 community assistance package presented an added pressure on the organisation's revenue for the foreseeable future. However, we have allocated targeted spending towards core infrastructure assets and community services without increasing our projected operating costs into the 2020/21 year. Recognising the financial constraints faced by households and businesses at this time, it is important that government also prioritises its spending to where it's needed the most in our community. Rates will continue to form an integral part of the revenue mix, and our rate in the dollar will not be increased in any category. Reflecting the Commissioner's sentiments, a major focus for the Town's 2020/21 budget is to lay the groundwork for the longer term investments in Hedland. This is groundwork in the literal sense: drainage works, earthworks, road renewal and kerbside construction. These are the essential elements which make up the base for future developments and improvements.

I also want to comment on the resilience of the Town's organisation in the face of COVID-19. The Town's Executive Team adapted quickly, making sure services were still delivered in an evolved capacity. Mother's Day Classic and Welcome to Hedland became digital events, and Port Hedland Leisure delivered a selection of free digital fitness classes on the Leisure Facebook page and website. Consultation shifted to the online realm, allowing the Town to champion digital engagement channels.



Waste Services continued to provide consistent kerbside rubbish collection, and parks and gardens continued to maintain Hedland's myriad of ovals, planted embankments, public gardens and more. Further, a number of construction works continued during the lockdown, providing consistent work for local contractors. I'm pleased the Town was able to support the organisation's staff during this time, as well as local small to medium businesses.

We will be embarking on a record capital works program in the 2020/21 budget. This includes \$11.9 million for the renewal of roads, kerbing and footpaths, as well as \$7.9 million for HVAC, roof and internal refurbishment works and \$4.3 million for multipurpose courts, earthworks, drainage and carpark works at the JD Hardie Youth Zone. We've allocated \$2.8 million for the upgrade of the Finucane Island boat ramp, \$5.5 million for South Hedland Sports Precinct drainage and earthworks, \$900,000 for the upgrade of South Hedland Cemetery and \$415,000 for the installation of floodlights and a cricket pitch at Colin Matheson Oval.

Acting in line with the insights uncovered in the Town's *Strategic Community Plan 2018-2028*, the Town's focus is on modernising and revitalising existing assets to become more usable. Rather than developing new sites, it's about upscaling and improving our existing assets.

The delivery of the budget coincides with organisational changes to the Town's operations. Starting in the second half of 2020, there will be a greater focus on economic development, tourism and securing strong funding partnerships with industry in the interests of community wellbeing. We will also be upscaling our infrastructure and project management capabilities to successfully deliver the three precinct masterplans, set to transform communal life in Hedland for decades to come. Building on work in previous years, we will continue to strive for greater accountability and transparency in our operations. There will also be an increased focus on integrated planning and reporting, business performance and improvement, emergency management and more. These organisational changes will create a more responsive, effective and impactful local government service for Hedland's residents, stakeholders and tourists.

This is an exciting time for Hedland, particularly in relation to the delivery of the masterplans. I'd like to once again thank staff and the community for their welcome, ongoing support, generosity and care in making Hedland a great place to call home.

Regards,



Carl Askew, CEO Town of Port Hedland





# Hedland Snapshot

Our population is subject to significant fluctuation largely driven by prevailing economic conditions particularly relative to the resources sector. Our community also plays host to a substantial FIFO population, which is generally not captured accurately or at all in formal census data, despite having a significant impact on services, infrastructure, and housing affordability.

According to the most recent census data (2016), there were 14,469 estimated resident population in Port Hedland. We estimate that to be around 16,000 given our population profile with non residential (fly in-fly out) workforce. The majority of our population are young (median age 32) with a strong multicultural background (38.5% born overseas, 14.8% Aboriginal and Torres Strait Islander).







“Our original inhabitants call the place Marapikurrinya”

# Budget Overview

## Forecasts and Assumptions

The 2020/21 budget estimates a total operating expenditure of \$62 million. The budget focus remains on operational efficiency, despite the pressures COVID-19 has had on the organisations' review.

The budget lays the foundation for a record \$76 million investment program, which will renew Hedland's core infrastructure assets. This includes embarking on extensive road, footpath and kerbside renewal, which will improve Hedland connectivity for the future.

A number of budget measures are designed to lay the groundwork for longer term investments and improvements. This includes \$11.9 million for roads, kerbing and footpaths renewal and \$5.5 million for drainage and earthworks at the South Hedland Sports Precinct.

## Rates, Fees and Charges

Due to the commitments made in the COVID-19 community assistance package, the Town will not be increasing rates in the dollar. The 2020/21 rates yield continues the principles first adopted in the 2018/19 rating strategy: a commitment to uniformity and equitability across categories, with property value as the central determinant factor for rates.

There is also a freeze on fees and charges, with a decrease in some circumstances. The adopted fees and charges schedule has been developed in the interests of greater equitability. Key changes include transitioning sports related fees to a per player fee of \$5 for junior players and \$30 for senior players, a reduction in the commercial, construction and demolition waste charges and a reduction of JD Hardie Youth Zone facility fees to incentivise uptake once refurbishment is completed at the site.

## Grants, Contributions and Assumptions

The Town has budgeted for minimal grants based on a projected reduction of resources from the State and Federal Government. However, the Town will still endeavour to apply for any available and upcoming grants. In 2020/21, a new grants strategy will provide a blueprint for how the Town applies for grant funding, with the community's wellbeing driving the strategic direction the Town takes.

## Service Delivery

The Budget is based on maintaining existing services at current levels of service, which aligns with the adopted *Strategic Community Plan 2018 – 2028*. The Town operates services within an organisational structure of Corporate Services, Community Services, Regulatory Services and Infrastructure Services.

Service levels can affect operating costs and income as well as asset maintenance costs. The Budget demonstrates that the Town's Municipal Fund is generally not in a position to introduce additional services or increase service levels above existing levels. Service levels and efficiency gains will continue to be reviewed during 2020/21.

## Employee Costs

There will be increases to total employee costs, including as a result of delivering the 2020/21 budget's record capital works program, securing the liveability of the Town for future generations to enjoy. The record capital works program is the largest segment of expenditure in the budget. There have also been increases in line with the 2019 updated Enterprise Agreement. Staffing decisions are made in line with the Town's *Strategic Community Plan 2018-2028*.

## Other Expenditure

In preparing expenditure forecasts, we have considered not only new expenditure items, but also the Town's ongoing commitments. This includes costs for capital and recurrent expenditure programs, and the input mix required to achieve the objectives of each of these programs, such as materials and contracts, employee costs, and other expenses.

By constraining expenditure increases through continued productivity gains, and maximising revenue increases, the Town is looking to achieve long-term financial sustainability.

## Inflation

Inflation assumptions are applied to the cost of materials and services that are not identified as having specific factors of influence.

The annual consumer price index ('CPI') for Perth in December 2019 was 1.8% (Source: Australian Bureau of Statistics). CPI for the Pilbara is usually higher than experienced in capital cities. The assumed inflation rate in the Budget is 2% with known increases (e.g. State Government charges and utilities). The Town will continue to work expected increases to be offset by constraining other expenditure and continued productivity gains.

## Borrowings

The 2020/21 year anticipates borrowings for the depot masterplan and staff housing. This will enable the Town to improve the standard and usability of the depot, as well as provide a high standard of housing for current and future town employees.

## Interest Rates

Interest revenue on cash investments has been budgeted at 0.8%. It should be noted that the *Local Government Act 1995* restricts the type of products the Town invests in. Significant restrictions in interest rate returns will impact the interest earned in 2020/21.

## Risk Factors

The Town has identified key risk areas that may impact the 2020/21 budget. This includes, but is not limited to:

- Impact of COVID-19 on projected revenue levels;
- Rates revenue not increasing;
- Decrease in interest on investments; and
- Decrease in revenue from grants and subsidies

It should be noted that this budget raises sufficient revenue to address asset renewal requirements, however is still heavily reliant on reserve funding for new and upgrade capital works.

# Glossary

For each Program, we have included a projected budget for each of the Activities within that Program, setting out the type of income and expenditure, and funding expected for the next four years. A simple explanation of each line item contained in the budget summary for each Activity is provided here.

**Rates & Annual Charges** includes the income generated by the Town from the levying of rates and annual charges for the provision of waste management services.

**User Charges & Fees** includes user charges for statutory fees such as planning and building regulation, and other fees and charges for a variety of Town services including waste and landfill fees, cemeteries and swimming pools.

**Interest & Investment Revenue** encompasses interest charged by the Town on overdue rates and charges, and interest earned on the Town's investment portfolio. The majority of interest revenue will appear in General Purpose Revenue.

**Other Revenues** includes fines, insurance claim recoveries, sales income, and rental income from Council properties.

**Grants & Contributions – Operating** includes general purpose grants and contributions such as the Financial Assistance Grant and specific purpose grants for services such as bushfire and emergency, environmental programs, aged and disabled services, noxious weeds management, and roads maintenance.

**Gain or Loss on Disposal of Assets** represents the surplus or shortfall of proceeds received from the disposal of assets over their written down value. This typically relates to the sale of plant and other equipment at the end of its useful life.

**Employee Benefits & On-costs** incorporates the cost of staff including salaries and wages, superannuation, workers compensation, and training.



**Borrowing Costs** represents the interest paid by the Town on borrowings. Materials & Contracts includes expenditure on materials, contractor and consultancy costs, payments for audit services, legal expenses, telephone and communications and operating lease payments.

**Depreciation & Amortisation** reflects the consumption of the Town's infrastructure, property, plant & equipment (net of residual values) over the estimated useful life of the asset. Depreciation is calculated using the straight line method.

**Other Expenses** include payments for elected member fees, donations and contributions made to local and regional bodies, election expenses, electricity, insurance premiums, street lighting, and utility expenditure.

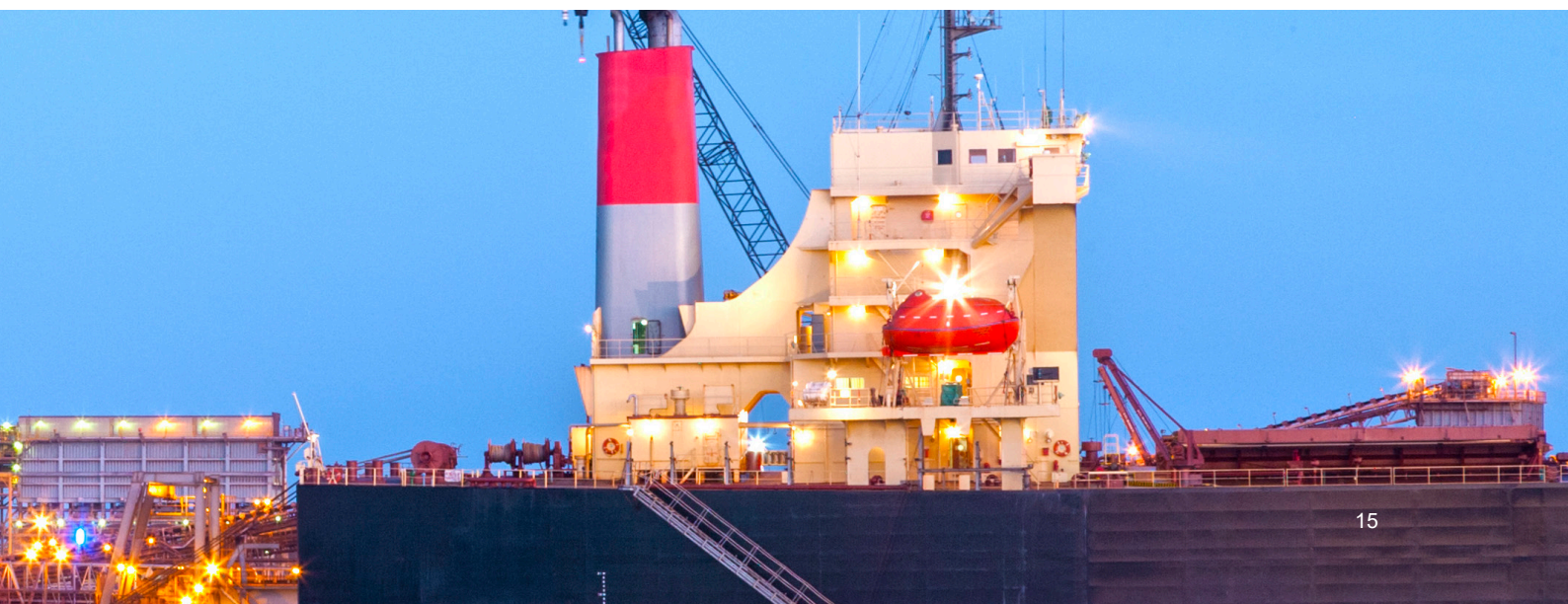
**Internal Income and Internal Expenses** are transactions between the different funds and activities of Council. For consolidated financial statements, these two line items are netted off against Materials & Contracts.

**Capital Expenditure** reflects the cost of purchasing or constructing new assets and renewing existing infrastructure. Those assets (excluding land) and are then depreciated over the course of their estimated useful life.

**Non-Cash Entries** is an adjustment made to the income statement to show the impact of non-cash entries such as depreciation.

**New Loan Borrowings** represents new loan funding drawn down by the Town. Loan repayments represents the principal component of loan repayments made by the Town to service borrowings.

**Transfers from Reserves, Unspent Loans & Unspent Grants** represents a transfer from the Town's restricted funds (internal and external restrictions), and is usually associated with a specific project for which funds have been set aside.





# Budget Statements

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**TOWN OF PORT HEDLAND BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021**

LOCAL GOVERNMENT ACT 1995

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**TOWNS VISION**

To be Australia's leading Port Town embracing community,  
culture and environment

**TOWN OF PORT HEDLAND**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Interim	2019/20 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	49,218,633	53,633,928	54,104,095
Operating grants, subsidies and contributions	10(a)	3,159,029	1,842,067	7,981,560
Fees and charges	9	14,431,113	11,973,116	13,621,955
Interest earnings	12(a)	1,298,483	3,838,845	4,597,680
Other revenue	12(b)	893,334	2,052,180	1,698,905
		<b>69,000,592</b>	<b>73,340,136</b>	<b>82,004,195</b>
<b>Expenses</b>				
Employee costs		(26,208,708)	(23,398,352)	(23,464,698)
Materials and contracts		(41,983,647)	(16,723,132)	(45,592,380)
Utility charges		(4,018,995)	(3,885,665)	(3,748,318)
Depreciation on non-current assets	5	(10,656,786)	(8,879,492)	(8,471,832)
Interest expenses	12(d)	(911,176)	(1,263)	(1,609)
Insurance expenses		(1,023,977)	(816,843)	(858,588)
Other expenditure		(1,442,728)	(1,770,303)	(2,038,871)
		<b>(86,246,017)</b>	<b>(55,475,050)</b>	<b>(84,176,296)</b>
<b>Subtotal</b>		<b>(17,245,425)</b>	<b>17,865,086</b>	<b>(2,172,101)</b>
Non-operating grants, subsidies and contributions	10(b)	6,960,458	2,849,065	1,928,268
Profit on asset disposals	4(b)	43,649	171,624	0
Loss on asset disposals	4(b)	0	0	(71,091)
		<b>7,004,107</b>	<b>3,020,689</b>	<b>1,857,177</b>
<b>Net result</b>		<b>(10,241,318)</b>	<b>20,885,775</b>	<b>(314,924)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	2,305	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>2,305</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(10,241,318)</b>	<b>20,888,080</b>	<b>(314,924)</b>

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



# TOWN OF PORT HEDLAND FOR THE YEAR ENDED 30 JUNE 2021

## BASIS OF PREPARATION

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

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

## THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Town of Port Hedland 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 16 to the budget.

## 2019/20 INTERIM BALANCES

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

## CHANGE IN ACCOUNTING POLICIES

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

AASB 1059 Service Concession Arrangements: Grantors

AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

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

## KEY TERMS AND DEFINITIONS - NATURE OR TYPE

### REVENUES

#### RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

#### SERVICE CHARGES

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

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

#### PROFIT ON ASSET DISPOSAL

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

## REVENUES (CONTINUED)

### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

### FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

### INTEREST EARNINGS

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

### OTHER REVENUE / INCOME

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

## EXPENSES

### EMPLOYEE COSTS

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

### MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

### INSURANCE

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

### LOSS ON ASSET DISPOSAL

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

### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

### INTEREST EXPENSES

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

### OTHER EXPENDITURE

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

**TOWN OF PORT HEDLAND**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Interim	2019/20 Budget
<b>Revenue</b>	1,9,10(a),12(a),12(b)	\$	\$	\$
General purpose funding		52,013,151	58,771,802	61,268,286
Law, order, public safety		85,127	138,845	119,055
Health		451,132	366,262	475,460
Education and welfare		174,372	190,310	225,880
Housing		0	1,475	1,300
Community amenities		10,149,050	7,778,792	8,628,486
Recreation and culture		2,655,358	3,091,533	4,105,304
Transport		2,182,500	1,108,954	5,860,349
Economic services		1,025,702	1,345,251	1,101,877
Other property and services		264,200	546,912	218,198
		69,000,592	73,340,136	82,004,195
<b>Expenses excluding finance costs</b>	4(a),5,12(c),(e),(f)			
Governance		(2,539,166)	(1,425,497)	(709,915)
General purpose funding		(121,698)	(161,291)	(2,793,023)
Law, order, public safety		(2,063,666)	(1,304,197)	(1,751,006)
Health		(903,254)	(631,385)	(867,177)
Education and welfare		(2,367,305)	(1,952,688)	(2,753,048)
Housing		(3,179,173)	(1,397,331)	(1,199,007)
Community amenities		(35,185,729)	(7,900,017)	(6,788,388)
Recreation and culture		(22,423,904)	(17,410,037)	(17,514,436)
Transport		(9,657,216)	(9,978,461)	(37,194,153)
Economic services		(853,867)	(1,274,965)	(1,525,817)
Other property and services		(6,039,863)	(12,037,918)	(11,078,717)
		(85,334,841)	(55,473,787)	(84,174,687)
<b>Finance costs</b>	,7,6(a),12(d)			
Other property and services		(911,176)	(1,263)	(1,609)
		(911,176)	(1,263)	(1,609)
<b>Subtotal</b>		(17,245,425)	17,865,086	(2,172,101)
Non-operating grants, subsidies and contributions	10(b)	6,960,458	2,849,065	1,928,268
Profit on disposal of assets	4(b)	43,649	171,624	0
(Loss) on disposal of assets	4(b)	0	0	(71,091)
		7,004,107	3,020,689	1,857,177
<b>Net result</b>		<b>(10,241,318)</b>	<b>20,885,775</b>	<b>(314,924)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	2,305	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>2,305</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(10,241,318)</b>	<b>20,888,080</b>	<b>(314,924)</b>

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

## **KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

### **OBJECTIVE**

#### **GOVERNANCE**

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

#### **GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services.

#### **LAW, ORDER, PUBLIC SAFETY**

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

#### **HEALTH**

To provide an operational framework for environmental and community health.

#### **EDUCATION AND WELFARE**

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

#### **HOUSING**

To provide and maintain adequate housing.

#### **COMMUNITY AMENITIES**

To provide services required by the community.

#### **RECREATION AND CULTURE**

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

#### **TRANSPORT**

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

### **ACTIVITIES**

Includes all activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of providing legal services on all matters.

Rates, interest income, general purpose government grants, interest revenue and the cost of assets sold.

Fire prevention and volunteer bush fire brigade, animal control, support of State Emergency Services, emergency services, the Town's CCTV network, and community safety and crime prevention initiatives.

Vermin control, environmental health, food and public health regulation and compliance, and health.

Community partnership funding, disability access initiatives, community services administration, facilities including the JD Hardie Centre and asset management associated with key community buildings.

Primarily centred around the provision of housing to employees, and asset management activities.

Strategic town planning and development control, all aspects of waste management such as waste collection, landfill operations, and waste minimisation; cemeteries, public toilets, cyclone preparation and response, and sanitation and litter collection.

Maintenance of public halls, civic centres, aquatic centres, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of libraries, galleries and other cultural facilities. Facilitation of Town events including North West Festival, Spinifex Spree and other community events.

All activities relating to the Port Hedland International Airport. Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities, and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

**TOWN OF PORT HEDLAND  
FOR THE YEAR ENDED 30 JUNE 2021**

**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

**ECONOMIC SERVICES**

To help promote the Town and its economic well-being.

Tourism and area promotion, strategic projects, leasing and administration of commercial properties, building regulation, land development, and saleyards and markets.

**OTHER PROPERTY AND SERVICES**

To monitor and control Council's overheads operating accounts.

Remaining activities not directly attributable to other programs such as private works, plant operations, public works overheads, and building maintenance overheads.

The income and expenditure for Corporate Management, Financial Services, Human Resources and OHS, Governance, Records Management, Customer Services, Marketing and Communication, and Information Technology is also included here. The majority of costs are distributed across other programs of Council, to better reflect the total cost of service delivery.

**TOWN OF PORT HEDLAND  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2021**

NOTE	2020/21 Budget	2019/20 Interim	2019/20 Budget
	\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates	50,218,633	51,293,390	54,104,095
Operating grants, subsidies and contributions	2,862,029	10,840,850	7,981,560
Fees and charges	13,506,953	11,048,956	13,621,955
Interest earnings	1,298,483	3,838,845	4,597,680
Goods and services tax	0	151,485	0
Other revenue	893,334	2,052,180	1,698,905
	<b>68,779,432</b>	<b>79,225,706</b>	<b>82,004,195</b>
<b>Payments</b>			
Employee costs	(26,208,708)	(23,392,428)	(23,464,698)
Materials and contracts	(41,989,647)	(21,009,729)	(45,592,380)
Utility charges	(4,018,995)	(3,885,665)	(3,748,318)
Interest expenses	(911,176)	(221,963)	(1,609)
Insurance expenses	(1,023,977)	(816,843)	(858,588)
Other expenditure	(1,442,728)	(1,770,303)	(1,920,027)
	<b>(75,595,231)</b>	<b>(51,096,931)</b>	<b>(75,585,620)</b>
<b>Net cash provided by (used in) operating activities</b>	<b>3 (6,815,799)</b>	<b>28,128,775</b>	<b>6,418,575</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment	4(a) (35,801,565)	(11,103,762)	(20,046,669)
Payments for construction of infrastructure	4(a) (40,499,806)	(11,437,022)	(15,648,820)
Non-operating grants, subsidies and contributions	6,960,458	2,849,065	1,928,268
Proceeds from sale of plant and equipment	4(b) 439,800	509,700	224,350
<b>Net cash provided by (used in) investing activities</b>	<b>(68,901,113)</b>	<b>(19,182,019)</b>	<b>(33,542,871)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	6(a) (706,650)	0	0
Principal elements of lease payments	7 (302,801)	(66,163)	0
Proceeds from new borrowings	6(b) 17,800,000	0	0
<b>Net cash provided by (used in) financing activities</b>	<b>16,790,549</b>	<b>(66,163)</b>	<b>0</b>
<b>Net increase (decrease) in cash held</b>	<b>(58,926,363)</b>	<b>8,880,593</b>	<b>(27,124,296)</b>
Cash at beginning of year	240,967,791	232,087,198	232,389,755
<b>Cash and cash equivalents at the end of the year</b>	<b>3 182,041,428</b>	<b>240,967,791</b>	<b>205,265,459</b>

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

**TOWN OF PORT HEDLAND**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

NOTE	2020/21 Budget	2019/20 Interim	2019/20 Budget
	\$	\$	\$
<b>OPERATING ACTIVITIES</b>			
<b>Net current assets at start of financial year - surplus/(deficit)</b>	721,525	2,509,398	2,509,398
	721,525	2,509,398	2,509,398
<b>Revenue from operating activities (excluding rates)</b>			
General purpose funding	2,794,518	5,137,874	7,164,191
Law, order, public safety	85,127	138,845	119,055
Health	451,132	366,262	475,460
Education and welfare	174,372	190,310	225,880
Housing	0	91,410	1,300
Community amenities	10,149,050	7,778,792	8,628,486
Recreation and culture	2,655,358	3,091,533	4,105,304
Transport	2,182,500	1,108,954	5,860,349
Economic services	1,025,702	1,345,251	1,101,877
Other property and services	307,849	628,601	218,198
	19,825,608	19,877,832	27,900,100
<b>Expenditure from operating activities</b>			
Governance	(2,539,166)	(1,425,497)	(709,915)
General purpose funding	(121,698)	(161,291)	(2,793,023)
Law, order, public safety	(2,063,666)	(1,304,197)	(1,751,006)
Health	(903,254)	(631,385)	(867,177)
Education and welfare	(2,367,305)	(1,952,688)	(2,753,048)
Housing	(3,179,173)	(1,397,331)	(1,199,007)
Community amenities	(35,185,729)	(7,900,017)	(6,788,388)
Recreation and culture	(22,423,904)	(17,410,037)	(17,514,436)
Transport	(9,657,216)	(9,978,461)	(37,194,153)
Economic services	(853,867)	(1,274,965)	(1,525,817)
Other property and services	(6,951,039)	(12,039,181)	(11,151,417)
	(86,246,017)	(55,475,050)	(84,247,387)
Non-cash amounts excluded from operating activities	2 (a)(i) 9,688,977	8,271,184	7,618,763
<b>Amount attributable to operating activities</b>	(56,009,907)	(24,816,636)	(46,219,126)
<b>INVESTING ACTIVITIES</b>			
Non-operating grants, subsidies and contributions	10(b) 6,960,458	2,849,065	1,928,268
Purchase property, plant and equipment	4(a) (35,801,565)	(11,103,762)	(20,046,669)
Purchase and construction of infrastructure	4(a) (40,499,806)	(11,437,022)	(15,648,820)
Proceeds from disposal of assets	4(b) 439,800	509,700	224,350
Proceeds from self supporting loans	6(a) 72,799	72,799	0
<b>Amount attributable to investing activities</b>	(68,828,314)	(19,109,220)	(33,542,871)
<b>FINANCING ACTIVITIES</b>			
Repayment of borrowings	6(a) (706,650)	0	0
Proceeds from self supporting loans	0	0	30,230
Principal elements of finance lease payments	7 (302,801)	(66,163)	0
Proceeds from new borrowings	6(b) 17,800,000	0	0
Transfers to cash backed reserves (restricted assets)	8(a) (7,239,053)	(174,359,186)	(31,012,908)
Transfers from cash backed reserves (restricted assets)	8(a) 66,262,179	165,438,802	57,484,172
<b>Amount attributable to financing activities</b>	75,813,675	(8,986,547)	26,501,494
	(49,024,545)	(52,912,402)	(53,260,503)
<b>Budgeted deficiency before general rates</b>			
<b>Estimated amount to be raised from general rates</b>	1 49,218,633	53,633,928	54,104,095
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii) <b>194,087</b>	<b>721,525</b>	<b>843,592</b>

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

**TOWN OF PORT HEDLAND  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Interim	2019/20 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>				
		721,525	2,509,398	2,509,398
		721,525	2,509,398	2,509,398
<b>Revenue from operating activities (excluding rates)</b>				
Operating grants, subsidies and contributions	10(a)	3,159,029	1,842,067	7,981,560
Fees and charges	9	14,431,113	11,973,116	13,621,955
Interest earnings	12(a)	1,298,483	3,838,845	4,597,680
Other revenue	12(b)	893,334	2,052,180	1,698,905
Profit on asset disposals	4(b)	43,649	171,624	0
		19,825,608	19,877,832	27,900,100
<b>Expenditure from operating activities</b>				
Employee costs		(26,208,708)	(23,398,352)	(23,464,698)
Materials and contracts		(41,983,647)	(16,723,132)	(45,592,380)
Utility charges		(4,018,995)	(3,885,665)	(3,748,318)
Depreciation on non-current assets	5	(10,656,786)	(8,879,492)	(8,471,832)
Interest expenses	12(d)	(911,176)	(1,263)	(1,609)
Insurance expenses		(1,023,977)	(816,843)	(858,588)
Other expenditure		(1,442,728)	(1,770,303)	(2,038,871)
Loss on asset disposals	4(b)	0	0	(71,091)
		(86,246,017)	(55,475,050)	(84,247,387)
<b>Operating activities excluded from budgeted deficiency</b>				
Non-cash amounts excluded from operating activities	2 (a)(i)	9,688,977	8,271,184	7,618,763
<b>Amount attributable to operating activities</b>		(56,009,907)	(24,816,636)	(46,219,126)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	10(b)	6,960,458	2,849,065	1,928,268
Purchase property, plant and equipment	4(a)	(35,801,565)	(11,103,762)	(20,046,669)
Purchase and construction of infrastructure	4(a)	(40,499,806)	(11,437,022)	(15,648,820)
Proceeds from disposal of assets	4(b)	439,800	509,700	224,350
Proceeds from self supporting loans	6(a)	72,799	72,799	0
<b>Amount attributable to investing activities</b>		(68,828,314)	(19,109,220)	(33,542,871)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(706,650)	0	0
Proceeds from self supporting loans	6(A)	0	0	30,230
Principal elements of finance lease payments	6	(302,801)	(66,163)	0
Proceeds from new borrowings	6(b)	17,800,000	0	0
Transfers to cash backed reserves (restricted assets)	8(a)	(7,239,053)	(174,359,186)	(31,012,908)
Transfers from cash backed reserves (restricted assets)	8(a)	66,262,179	165,438,802	57,484,172
<b>Amount attributable to financing activities</b>		75,813,675	(8,986,547)	26,501,494
<b>Budgeted deficiency before general rates</b>		(49,024,545)	(52,912,402)	(53,260,503)
<b>Estimated amount to be raised from general rates</b>	1(a)	49,218,633	53,633,928	54,104,095
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii)	194,087	721,525	843,592

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

**TOWN OF PORT HEDLAND  
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FOR THE YEAR ENDED 30 JUNE 2021**

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TOWN OF PORT HEDLAND  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Interim total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
GRV Residential	9.62890	4,770	114,310,108	11,006,806			11,006,806	10,994,154	10,994,154
GRV Commerical/Industrial	9.62870	511	51,149,484	4,925,030			4,925,030	4,918,548	4,918,548
GRV Mass Accommodation and Tourist Accomodation	19.20930	18	14,441,360	2,774,084			2,774,084	2,774,084	2,774,084
<b>Unimproved valuations</b>									
UV Pastoral	11.07850	9	2,193,561	243,014			243,014	123,905	123,905
UV Mining and Other	19.75130	235	141,504,609	27,949,000			27,949,000	21,877,537	21,877,537
UV Interim Rates				0			0	10,621,918	11,130,781
<b>Sub-Totals</b>		5,543	323,599,122	46,897,934	0	0	46,897,934	51,310,146	51,819,009
<b>Minimum payment</b>									
	\$								
<b>Gross rental valuations</b>									
GRV Residential	1,300	1,587	14,301,858	2,063,100			2,063,100	2,068,300	2,068,300
GRV Commerical/Industrial	1,900	199	1,659,265	378,100			378,100	374,300	374,300
GRV Mass Accommodation and Tourist Accomodation	1,900	0	0	0			0		
<b>Unimproved valuations</b>									
UV Pastoral	1,900	1	17,000	1,900			1,900	1,900	1,900
UV Mining and Other	200	248	49,600	49,600			49,600	48,400	48,400
<b>Sub-Totals</b>		2,035	16,027,723	2,492,700	0	0	2,492,700	2,492,900	2,492,900
		7,578	339,626,845	49,390,634	0	0	49,390,634	53,803,046	54,311,909
Concessions (Refer note 1(f))							(172,001)	(169,118)	(207,814)
<b>Total amount raised from general rates</b>							49,218,633	53,633,928	54,104,095

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

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

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

**TOWN OF PORT HEDLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**1. RATES AND SERVICE CHARGES (CONTINUED)**

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	14/09/2020	0	0.0%	8.0%
<b>Option two</b>				
Instalment One	14/09/2020	0	5.5%	8.0%
Instalment Two	27/11/2020	14	5.5%	8.0%
Instalment Three	19/02/2021	14	5.5%	8.0%
Instalment Four	14/05/2021	14	5.5%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	70,000	67,316	65,000
Instalment plan interest earned	120,000	130,708	135,000
Unpaid rates and service charge interest earned	312,000	301,772	350,000
	<b>502,000</b>	<b>499,796</b>	<b>550,000</b>

**TOWN OF PORT HEDLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**1. RATES AND SERVICE CHARGES (CONTINUED)**

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

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

**Differential general rate**

<b>Description</b>	<b>Characteristics</b>	<b>Objects and Reasons</b>
GRV Residential	Means any land that is predominately used for singular and multi-dwellings and is zoned Residential/Rural Residential approved by the Town of Port Hedland planning department under the Town of Port Hedland Local Planning Scheme; OR Which is vacant of any construction and is zoned Residential/Rural Residential under the Town of Port Hedland Local Planning Scheme.	Revenue derived from this category assists funding to operate efficiently the service levels expected of the community, achieving the Strategic Community Plan 2018/2028 and the standard of performance to which the Council will be measured by the Residents of Port Hedland, State Government and others.
GRV Comercial / Industrial	Means any land identified land being used for either commercial or industrial operations or is vacant and undeveloped under the Town of Port Hedland Local Planning Scheme for Commercial & Industrial zoning. This includes but is not limited to the town centre, commercial business precincts, mixed business, shopping centres, airports, Wedgefield Industrial Estate and strategic industry, industrial, transport and light industry uses.	<p>The object of this differential rate is to apply rates to all income producing facilities, raising revenue to fund costs associated with the service provided to these properties, and to encourage commercial and industrial land owners to develop vacant land. Vacant land is often unsightly and unkempt, and is at risk of being used for illegal dumping of rubbish and other illegal purposes which can be a financial and personal burden on the Business Sector of the Town.</p> <p>The Town of Port Hedland also considers the development of vacant land to be in the best interests of the community. Vacant land alone does not contribute to the economy. However development will increase the street appeal, vibrancy of town centres and encourage local businesses to continue with growth and further improving and strengthening the economy at the same time also minimising and preventing land banking.</p> <p>Furthermore, the differential acknowledges costs associated with the provision and maintenance of infrastructure used by commercial or industrial businesses including road structure, lighting and drainage, car parking, landscaping and higher costs in relation to infrastructure and regulatory services</p>
GRV Mass Accommodation and Tourist Accommodation	Means any land whereby any approved transient workforce accommodation facilities are located; OR Approved and predominantly used for providing large scale accommodation for visitors to the Town as identified in the Town of Port Hedland Local Planning Scheme: Holiday Accommodation, Hotel, Lodge, Motel, Tourist Development and Tourism Resort.	<p>The object of this differential rate is to ensure that rates are distributed equitably between residents and non-residential workers, who spend a significant portion of the year in Port Hedland.</p> <p>Patrons and employees of these premises are consumers of services and facilities, however unless they are also property owners within the Town, they are not contributing to the costs of providing the services and facilities. Mass Accommodation properties have the potential to have a greater impact on Council services and assets than other properties due to their number of occupants in a relatively small land parcel.</p> <p>Furthermore, this differential recognises the costs associated with tourism and economic development activities, as well as the use of these properties predominately for business travel. The additional income from this rate in the dollar will be utilised to support the Town of Port Hedland's investment into Tourism infrastructure and visitor facilities. The rate for this differential has been reduced in line with the normalisation of the economic circumstances of the Town and the reduced reliance on these facilities as a Transient Workforce Accommodation.</p>

**TOWN OF PORT HEDLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

UV Mining and Other

This rating category covers all Mining Leases and Licences, Exploration Licenses, Prospecting Licenses, Retention Licenses, General Purpose Leases, Special Prospecting Licenses for Gold and Miscellaneous Licenses as defined under the Mining Act that has been granted;  
OR  
Predominately used for the purpose of resource processing;  
OR  
Predominately used for the purpose of stock piling;  
OR  
Does not have the characteristics of any other UV differential rate category.

The object of this differential rate is to reflect and raise revenue to manage the impact on the Town by mining and resource sectors.  
The impact on utilisation of urban and rural infrastructure by heavier transport and higher traffic volumes associated with resource sector operations supports the large investment that the Town of Port Hedland makes in road and road drainage infrastructure. This services remote mining activities on rural roads throughout the municipality and reflects the extra maintenance, impacts and frequency that is required to ensure a minimum level of serviceability is achieved. Along with additional costs associated with monitoring and managing the effects of environmental impacts relating to noise, dust, air pollution and smell, which are all considered here.

In addition, these properties have access to all other service facilities provided by Council. Properties with a land use UV often have a State or Regional significance, some of which are subject to legacy State Agreements that limit the methods of valuation to UV restrictive formulae for calculation of valuation. The differential rate for this category is considered to levy a proportional comparative with their impact on local community (ie: Heavy haulage vehicle movement, environmental health and strategic planning).

**TOWN OF PORT HEDLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**1. RATES AND SERVICE CHARGES (CONTINUED)**

**(d) Differential Minimum Payment**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
General Minimum	The General Minimum applies to all general rate categories with the exception of GRV Residential and UV Mining and Other.	The minimum rate is to ensure all ratepayers make a minimum contribution for all non-exclusive services.	The minimum rate recognises that all ratepayers have an equal opportunity to enjoy the facilities and services provided by Council, regardless of the value of their property.
GRV Residential	Means any land that is predominately used for singular and multi-dwellings and is zoned Residential/Rural Residential approved by the Town of Port Hedland planning department under the Town of Port Hedland Local Planning Scheme; OR Which is vacant of any construction and is zoned Residential/Rural Residential under the Town of Port Hedland Local Planning Scheme.	The minimum rate is to ensure all ratepayers make a minimum contribution for all non-exclusive services.	The lower minimum rate applied to this category is designed to ensure Residential rate payers are not carrying an unreasonable level of the rate burden and is set at a level commensurate with estimated minimum contribution by each property to the cost of the services and infrastructure requirements.
UV Mining and Other	This rating category covers all Mining Leases and Licences, Exploration Licences, Prospecting Licences, Retention Licences, General Purpose Leases, Special Prospecting Licences for Gold and Miscellaneous Licences as defined under the Mining Act that has been granted; OR Predominately used for the purpose of resource processing; OR Predominately used for the purpose of stock piling; OR Does not have the characteristics of any other UV differential rate category.	The minimum rate is to ensure all ratepayers make a minimum contribution for all non-exclusive services.	A lesser minimum has been applied for this category to reflect the State Government amendment to the <i>Valuation of Land Act 1978</i> with the objective of providing some minor rate relief to small tenement owners.

**TOWN OF PORT HEDLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021**

**1. RATES AND SERVICE CHARGES (CONTINUED)**

**(d) Specified Area Rate**

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

**(e) Service Charges**

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

**(f) Waivers or concessions**

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Interim	2019/20 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
				\$	\$	\$		
Port Hedland Golf Club	Concession	100%	0	0		4,317	Meets the requirement of being a "Not for Profit" Community Group as per policy 2/014 Rates Concession Policy (Rateable Land)	To provide relief to community groups within the Town of Port Hedland municipality that provide a benefit to the community.
RSL Port Hedland Sub Branch	Concession	100%	4,317	4,317	4,317	2,706		
Rose Nowers Early Learning Centre Inc	Concession	100%	3,755	3,755	3,755	3,755		
Hedland Kart Club	Concession	50%	963	1,926	1,926	1,926		
Hedland Bmx	Concession	100%	1,900	1,900	1,900	1,900		
South Hedland Owners And Trainers Association	Concession	100%	42,070	42,070	42,070	42,070		
Port Hedland Yacht Club	Concession	100%	12,001	12,001	12,001	12,001		
Port Hedland Turf Club	Concession	100%	0	0	0	6,143		
Hedland Sporting Shooters Club	Concession	100%	13,233	13,233	13,233	13,233		
Port Hedland Pony Club	Concession	100%	1,900	1,900	1,900	1,900		
Port Hedland Motorcycle Club	Concession	100%	31,207	31,207	31,207	31,207		
Hedland Women's Refuge	Concession	100%	0	0	0	3,405		
Port Hedland Peace Memorial Seafarers Centre	Concession	100%	0	0	0	5,508		
Chamber of Commerce	Concession	100%	0	0	0	5,758		
One Tree Len Taplin	Concession	100%	5,407	5,407	5,407	5,407		
Bloodwood Tree / Dept Of Housing	Concession	50%	4,556	9,113	9,113	9,113		
Grand Lodge Freemasons	Concession	100%	4,217	4,217	4,217	4,217		
Port Hedland Netball Association	Concession	100%	TBC	TBC	TBC	0		
Hedland Well Womens Centre	Concession	100%	TBC	TBC	TBC	0		
Port Hedland Volunteer Sea Rescue Group	Exemption	100%	4,044	4,044	4,044	4,044		
Port Hedland Speedway Club	Concession	100%	23,504	23,504	23,504	23,504		
Pilbara Indigenous Women's Aboriginal Corp	Concession	100%	0	0	0	1,300		
South Hedland Bowling And Tennis Club	Concession	100%	0	0	0	9,600		

**TOWN OF PORT HEDLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**1. RATES AND SERVICE CHARGES (CONTINUED)**

*Waivers or concessions (continued)*

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Interim	2019/20 Budget	
				\$	\$	\$	
Training Ship Pilbara (Naval Cadets)	Concession	100%	0	0		4,275	
Care for Hedland	Concession	50%	1,441	2,883	0	0	
Royal Flying Doctors Service - PHIA Lease	Concession	100%	7,235	7,235	7,235	7,235	Would usually be exempt under Local Government Act 1995
Royal Flying Doctors Service - PHIA Lease	Concession	100%	7,333	7,333	7,333	7,333	Would usually be exempt under Local Government Act 1995
Kariyarra Land Aboriginal Corporation	Exemption	100%	TBC	TBC	0	TBC	Exempt under LG Act
Wirraka Maya Health Service	Exemption	100%	1,900	1,900	0	1,900	Exempt under LG Act
Housing Authority / Youth Involvement Council	Exemption	100%	4,375	4,375	4,375	4,506	Exempt under LG Act
Youth Involvement Council	Exemption	100%	19,752	19,753	19,753	20,345	Exempt under LG Act
Foundation Housing	Exemption	100%	3,500	3,500	1,556	1,602	Exempt under LG Act
Foundation Housing	Exemption	100%	4,132	4,132	1,750	1,803	Exempt under LG Act
Foundation Housing	Exemption	100%	1,556	1,556	0	1,602	Exempt under LG Act
Foundation Housing	Exemption	100%	3,354	3,354	1,434	1,477	Exempt under LG Act
Foundation Housing	Exemption	100%	1,507	1,507	0	1,552	Exempt under LG Act
University of WA	Exemption	100%	2,674	2,674	2,674	2,754	Exempt under LG Act
Freemasons Home For Aged	Exemption	100%	14,583	14,583	14,583	15,021	Exempt under LG Act
PHIA Airport Terminal	Refund	100%	125,173	125,173	125,173	125,173	Under the lease agreement all rates directly related to the operation of the Port Hedland International Airport are to be refunded.
Vacant Land - 9 Bayley Retreat	Refund	100%	1,900	1,900	1,900	1,900	
Vacant Land - 11 Bayley Retreat	Refund	100%	1,900	1,900	1,900	1,900	
Airservices Transmitter	Refund	100%	1,900	1,900	1,900	1,900	
PHIA Airport Operations Workshop	Refund	100%	1,900	1,900	1,900	1,900	
Vacant Lot	Refund	100%	1,900	1,900	1,900	1,900	
Rate Waiver due to CM201920/145	Waiver				33,953,879	34,240,171	CM201920/145
				368,051	34,307,838	34,639,264	

## 2 (a). NET CURRENT ASSETS

### Items excluded from calculation of budgeted deficiency

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

#### (i) Operating activities excluded from budgeted deficiency

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

#### Adjustments to operating activities

Note	2020/21 Budget 30 June 2021	2019/20 Interim 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
Less: Profit on asset disposals	4(b) (43,649)	(171,624)	0
Less: Movement in non-current contract liabilities	(924,160)	(924,160)	(924,160)
Add: Movement in non-current contract liabilities	0	277,637	0
Add: Loss on disposal of assets	4(b) 0	0	71,091
Add: Change in accounting policies	0	209,839	0
Add: Depreciation on assets	5 10,656,786	8,879,492	8,471,832
<b>Non cash amounts excluded from operating activities</b>	<b>9,688,977</b>	<b>8,271,184</b>	<b>7,618,763</b>

#### (ii) Current assets and liabilities excluded from budgeted deficiency

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

#### Adjustments to net current assets

Less: Cash - restricted reserves	3 (181,934,454)	(240,957,580)	(205,565,934)
Less: Current assets not expected to be received at end of year			
- current portion of self supporting loans receivable	0	(72,799)	(69,006)
- Land held for resale	(877,394)	(877,394)	(188,868)
- Lease premium prepaid - income in advance	924,160	924,160	924,160
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	17,093,350	0	0
- Current portion of lease liabilities	0	203,114	0
- Employee benefit provisions	875,612	875,612	875,612
Add: Airport Major Works	14,809,530	14,809,530	14,994,465
<b>Total adjustments to net current assets</b>	<b>(149,109,196)</b>	<b>(225,095,357)</b>	<b>(189,029,571)</b>



2 (a). NET CURRENT ASSETS (CONTINUED)

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

	Note	2020/21 Budget 30 June 2021	2019/20 Interim 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
<b>(iii) Composition of estimated net current assets</b>				
<b>Current assets</b>				
Cash and cash equivalents- unrestricted	3	106,974	10,211	(300,475)
Cash and cash equivalents - restricted				
Cash backed reserves	3	181,934,454	240,957,580	205,565,934
Receivables		6,077,986	7,077,986	3,410,592
Inventories		1,801,266	1,795,266	866,308
		<u>189,920,680</u>	<u>249,841,043</u>	<u>209,542,359</u>
<b>Less: current liabilities</b>				
Trade and other payables		(7,002,305)	(7,002,305)	(3,071,355)
Contract liabilities		0	(297,000)	(177,560)
Lease liabilities		0	(203,114)	0
Long term borrowings		(17,093,350)	0	0
Provisions		(16,521,742)	(16,521,742)	(16,420,281)
		<u>(40,617,397)</u>	<u>(24,024,161)</u>	<u>(19,669,196)</u>
<b>Net current assets</b>		<u>149,303,283</u>	<u>225,816,882</u>	<u>189,873,163</u>
<b>Less: Total adjustments to net current assets</b>	2 (a)(ii)	<u>(149,109,196)</u>	<u>(225,095,357)</u>	<u>(189,029,571)</u>
<b>Closing funding surplus / (deficit)</b>		<u>194,087</u>	<u>721,525</u>	<u>843,592</u>

**TOWN OF PORT HEDLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021**

**2 (b). NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

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

**CONTRACT ASSETS**

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

**PROVISIONS**

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

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

**INVENTORIES**

**General**

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

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

**CONTRACT LIABILITIES**

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

**LEASE LIABILITIES**

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

**Superannuation**

The Town of Port Hedland contributes to a number of superannuation funds on behalf of employees.

All funds to which the Town of Port Hedland contributes are defined contribution plans.

**LAND HELD FOR RESALE**

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

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

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.

**TOWN OF PORT HEDLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**3. RECONCILIATION OF CASH**

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

Note	2020/21 Budget	2019/20 Interim	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	1,484,966	411,329	135,436
Term deposits	180,556,462	240,556,462	205,130,023
	<u>182,041,428</u>	<u>240,967,791</u>	<u>205,265,459</u>
- Unrestricted cash and cash equivalents	106,974	10,211	(300,475)
- Restricted cash and cash equivalents	181,934,454	240,957,580	205,565,934
	<u>182,041,428</u>	<u>240,967,791</u>	<u>205,265,459</u>
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Employee Leave reserve	875,612	875,612	875,612
Airport reserve	14,792,463	14,792,463	14,792,463
Spoilbank Reserve	12,286,563	36,286,563	12,118,502
Asset Management - Community Facilities and Infrastructure Res	2,383,395	2,583,395	979,991
GP Housing	0	0	184,728
Waste Management Reserve	3,491,587	7,071,587	6,041,610
Plant Reserve	1,329,856	1,251,556	963,450
Unfinished Works & Committed Works Reserve	2,629,220	10,035,353	864,831
Housing Reserve	21,423	321,423	10,679
Strategic Reserve	124,303,827	144,004,120	499,645
Unspent Grants, Loans & Contributions Reserve	0	0	646,698
PHIA Long Term Lease Proceeds Reserve	0	0	135,681,347
Historical	0	0	16,843
Cyclone Emergency Support Response	80,410	80,410	80,410
Financial Risk Reserve	19,740,098	23,655,098	31,685,299
	<u>181,934,454</u>	<u>240,957,580</u>	<u>205,565,934</u>
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	<b>(10,241,318)</b>	<b>20,885,775</b>	<b>(314,924)</b>
Depreciation	5 10,656,786	8,879,492	8,471,832
(Profit)/loss on sale of asset	4(b) (43,649)	(171,624)	71,091
(Increase)/decrease in receivables	1,000,000	6,512,730	(520,000)
(Increase)/decrease in inventories	(6,000)	556,230	(6,000)
Increase/(decrease) in payables	0	(4,984,243)	1,569,004
Increase/(decrease) in contract liabilities	(1,221,160)	(627,160)	0
Less: Transfer to/(From) Non Current	0	0	(924,160)
Increase/(decrease) in employee provisions	0	(73,360)	0
Non-operating grants, subsidies and contributions	(6,960,458)	(2,849,065)	(1,928,268)
<b>Net cash from operating activities</b>	<b>(6,815,799)</b>	<b>28,128,775</b>	<b>6,418,575</b>

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

**TOWN OF PORT HEDLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**4. FIXED ASSETS**

**(a) Acquisition of Assets**

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

Asset class	Reporting program											2020/21 Budget total	2019/20 Interim total	2019/20 Budget 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				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b><u>Property, Plant and Equipment</u></b>															
Land - freehold land													0	1,128,900	
Land - vested in and under the control of council													0		
Buildings - non-specialised						11,200,000							11,200,000	3,328,188	4,520,000
Buildings - specialised						4,750,000		15,574,065			130,000		20,454,065	4,269,495	12,755,970
Furniture and equipment											3,000,000		3,000,000	728,772	1,033,631
Plant and equipment									721,700		425,800		1,147,500	1,477,445	1,737,068
Work in Progress													0	170,962	
	0	0	0	0	0	15,950,000	0	15,574,065	721,700	0	3,555,800		35,801,565	11,103,762	20,046,669
<b><u>Infrastructure</u></b>															
Infrastructure - Roads and bridges									5,734,561				5,734,561	5,122,918	6,010,771
Infrastructure - Drainage							1,308,000						1,308,000	370,411	401,785
Infrastructure - footpaths									1,382,245				1,382,245	1,154,484	1,200,000
Infrastructure - Parks and ovals			120,000				1,400,000	16,931,500	354,500				18,806,000	4,331,944	4,280,815
Other Infrastructure							4,259,000		250,000				4,509,000	77,460	0
Infrastructure - Bus Shelters									60,000				60,000	0	60,000
Infrastructure - Depot											8,700,000		8,700,000	279,555	1,250,000
Infrastructure - Work in progress													0	100,250	0
Other infrastructure													0		2,445,449
Investment Property - Fair Value Land-Airport													0		
	0	0	120,000	0	0	0	6,967,000	16,931,500	7,781,306	0	8,700,000		40,499,806	11,437,022	15,648,820
<b><u>Right of use assets</u></b>															
Right of use - Buildings													0	368,782	0
Right of use - Plant and equipment									290,123				290,123		
	0	0	0	0	0	0	0	0	290,123	0	0	0	290,123	368,782	0
<b>Total acquisitions</b>	<b>0</b>	<b>0</b>	<b>120,000</b>	<b>0</b>	<b>0</b>	<b>15,950,000</b>	<b>6,967,000</b>	<b>32,795,688</b>	<b>8,503,006</b>	<b>0</b>	<b>12,255,800</b>		<b>76,591,494</b>	<b>22,909,566</b>	<b>35,695,489</b>

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

**SIGNIFICANT ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately. Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

TOWN OF PORT HEDLAND  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Interim Net Book Value	2019/20 Interim Sale Proceeds	2019/20 Interim Profit	2019/20 Interim Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Housing	0	0	0	0	298,623	388,558	89,935	0	0	0	0	0
Other property and services	396,151	439,800	43,649	0	39,453	121,142	81,689	0	295,441	224,350	0	(71,091)
	396,151	439,800	43,649	0	338,076	509,700	171,624	0	295,441	224,350	0	(71,091)
<b>By Class</b>												
<i>Property, Plant and Equipment</i>												
Buildings - non-specialised	0	0	0	0	298,623	388,558	89,935	0	0	0	0	0
Plant and equipment	396,151	439,800	43,649	0	39,453	121,142	81,689	0	295,441	224,350	0	(71,091)
	396,151	439,800	43,649	0	338,076	509,700	171,624	0	295,441	224,350	0	(71,091)

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

**SIGNIFICANT ACCOUNTING POLICIES**

**GAINS AND LOSSES ON DISPOSAL**

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

**TOWN OF PORT HEDLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**5. ASSET DEPRECIATION**

	<b>2020/21 Budget</b>	<b>2019/20 Interim</b>	<b>2019/20 Budget</b>
	\$	\$	\$
<b>By Program</b>			
Governance			10,574
Law, order, public safety	190,277	190,119	117,363
Health	102,245	101,406	53,553
Education and welfare	209,499	209,314	150,086
Housing	242,141	180,514	84,522
Community amenities	933,271	876,433	801,811
Recreation and culture	3,986,033	3,090,220	2,838,212
Transport	4,424,560	3,695,663	3,850,158
Economic services	27,749	27,724	18,596
Other property and services	541,011	508,099	546,957
	<b>10,656,786</b>	<b>8,879,492</b>	<b>8,471,832</b>
<b>By Class</b>			
Buildings - non-specialised	336,926	311,242	129,767
Buildings - specialised	1,549,711	1,431,577	1,038,165
Furniture and equipment	561,420	520,265	399,474
Plant and equipment	1,607,728	1,028,375	1,373,411
Infrastructure - Roads and bridges	2,075,847	1,860,367	2,278,079
Infrastructure - Drainage	541,925	527,975	348,086
Infrastructure - footpaths	568,101	529,663	511,649
Infrastructure - Parks and ovals	2,644,090	2,038,188	2,096,939
Infrastructure - Bus Shelters	13,718	13,706	13,712
Infrastructure - Depot	173,456	168,715	55,672
Other infrastructure	333,817	322,277	226,878
Right of use - Buildings	153,339	127,142	0
Right of use - Plant and equipment	96,708	0	0
	<b>10,656,786</b>	<b>8,879,492</b>	<b>8,471,832</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

Buildings	30 to 100 Years
Furniture and equipment	4 to 10 Years
Plant & Equipment	3 to 15 Years
Infrastructure - Sealed Roads and Streets	
formation	not depreciated
pavement	50 Years
seal	
- bituminous seals	20 Years
- asphalt surfaces	40 Years
Infrastructure - Gravel Roads	
formation	not depreciated
pavement	50 Years
gravel sheet	12 Years
Infrastructure - Formed Roads	
formation	not depreciated
pavement	50 Years
Infrastructure - Bridges	
superstructure	50 Years
substructure	100 Years
Infrastructure - Footpaths	30 Years
Infrastructure - Drainage	75 - 100 Years
Infrastructure - Parks and Ovals	10 - 80 Years
Infrastructure - Bus Shelters	15 Years
Infrastructure - Depot	20 - 50 Years

**AMORTISATION**

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

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

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

**RECOGNITION OF ASSETS**

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

**TOWN OF PORT HEDLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**6. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20
				Principal	Budget	Budget	Budget	Principal		Actual	Actual	Actual	Actual	Principal	Budget	Budget	Budget	Principal
				1 July 2020	New Loans	Principal Repayments	Principal outstanding 30 June 2021	Interest Repayments	1 July 2019	New Loans	Principal Repayments	Principal outstanding 30 June 2020	Interest Repayments	1 July 2019	New Loans	Principal Repayments	Principal outstanding 30 June 2020	Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>																		
Barramine Staff Housing			2.3%	0	5,050,000	(200,482)	4,849,518	(255,813)					0					0
Longtom Staff Housing			2.3%	0	4,050,000	(160,783)	3,889,217	(205,175)					0					0
<b>Other property and services</b>																		
Depot Facility			2.3%	0	8,700,000	(345,385)	8,354,615	(440,725)					0					0
				0	17,800,000	(706,650)	17,093,350	(901,713)	0	0	0	0	0	0	0	0	0	0
				0	17,800,000	(706,650)	17,093,350	(901,713)	0	0	0	0	0	0	0	0	0	0

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

**TOWN OF PORT HEDLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**6. INFORMATION ON BORROWINGS**

**(b) New borrowings - 2020/21**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount	Total	Amount	Balance
					borrowed budget	interest & charges	used budget	unspent
				%	\$	\$	\$	\$
Depot Masterplan	Not yet determined	Principal & Interest	20	2.3%	8,700,000	(440,725)	8,700,000	0
Staff Housing	Not yet determined	Principal & Interest	20	2.3%	9,100,000	(460,988)	9,100,000	0
					17,800,000	(901,713)	17,800,000	0

**(c) Unspent borrowings**

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

**(d) Credit Facilities**

	2020/21 Budget	2019/20 Actual	2019/20 Budget
<b>Undrawn borrowing facilities</b>	\$	\$	\$
<b>credit standby arrangements</b>			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	100,000	100,000	100,000
<b>Total amount of credit unused</b>	100,000	100,000	100,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	17,093,350	0	0

The Town does not currently have access to an overdraft facility on its normal operating bank account. It is the Town's intention to utilise the funds held in the Financial Risk Reserves (note 8b) for the purpose of not utilising external overdraft facilities for short periods from time to time during the financial year. The benefit to the Town is that financing costs are reduced by minimising the use of overdraft facilities. This advice is provided in the budget pursuant to section 6.11(3) of the *Local Government Act 1995*.

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

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



**TOWN OF PORT HEDLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021**

**7. LEASE LIABILITIES**

Purpose	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2020/21 Budget New Leases	2020/21 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2021	Budget Lease Interest Repayments	Interim Principal 1 July 2019	2019/20 Interim New Leases	2019/20 Interim Lease Principal repayments	Interim Lease Principal outstanding 30 June 2020	2019/20 Interim Lease Interest repayments	Budget Principal 1 July 2019	2019/20 Budget New Leases	2019/20 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2020	2019/20 Budget Lease Interest repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and culture</b>																			
Port Hedland Library	Sentinel Countrywide Retail F	1.6%	3 years	143,906	0	(45,869)	98,037	(1,480)	0	158,943	(15,037)	143,906	(241)	0	0	0	0	0	
Gratwick Gym Equipment	Subject to procurement	1.6%	3 years	0	290,123	(98,219)	191,904	(1,572)	0	0	0	0	0	0	0	0	0	0	
<b>Other property and services</b>																			
Depot Offices	Complete Portables	2.0%	1.5 years	158,713	0	(158,713)	0	(6,412)	209,839	0	(51,126)	158,713	(1,023)	0	0	0	0	0	
				302,619	290,123	(302,801)	289,941	(9,463)	209,839	158,943	(66,163)	302,619	(1,263)	0	0	0	0	(1,609)	

**SIGNIFICANT ACCOUNTING POLICIES**

**LEASES**

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

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

**TOWN OF PORT HEDLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**8. CASH BACKED RESERVES**

**(a) Cash Backed Reserves - Movement**

	<b>2020/21</b>	<b>2020/21</b>	<b>2020/21</b>	<b>2019/20</b>	<b>2019/20</b>	<b>2019/20</b>	<b>2019/20</b>	<b>2019/20</b>	<b>2019/20</b>	<b>2019/20</b>	<b>2019/20</b>	
	<b>Budget</b>	<b>2020/21</b>	<b>Budget</b>	<b>Interim</b>	<b>2019/20</b>	<b>Interim</b>	<b>Interim</b>	<b>Budget</b>	<b>2019/20</b>	<b>Budget</b>	<b>2019/20</b>	
	<b>Opening</b>	<b>Budget</b>	<b>Transfer</b>	<b>Opening</b>	<b>Interim</b>	<b>Transfer</b>	<b>Closing</b>	<b>Opening</b>	<b>Budget</b>	<b>Transfer</b>	<b>Closing</b>	
	<b>Balance</b>	<b>Transfer to</b>	<b>(from)</b>	<b>Balance</b>	<b>Transfer to</b>	<b>(from)</b>	<b>Balance</b>	<b>Balance</b>	<b>Transfer to</b>	<b>(from)</b>	<b>Balance</b>	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
(a) Employee Leave reserve	875,612			875,612			875,612	875,612	0	0	875,612	
(b) Airport reserve	14,792,463			14,792,463			14,792,463	14,792,463	0	0	14,792,463	
(c) Spoilbank Reserve	36,286,563		(24,000,000)	12,286,563			36,286,563	37,518,502	0	(25,400,000)	12,118,502	
(d) Asset Management - Community Facilities and Infrastructure Reserve	2,583,395	300,000	(500,000)	2,383,395	2,494,990	708,000	(619,595)	2,583,395	2,494,991	335,000	(1,850,000)	979,991
(e) GP Housing	0			0	184,728		(184,728)	0	184,728	0	0	184,728
(f) Waste Management Reserve	7,071,587	600,000	(4,180,000)	3,491,587	6,706,045	600,000	(234,458)	7,071,587	6,706,045	600,000	(1,264,435)	6,041,610
(g) Plant Reserve	1,251,556	800,000	(721,700)	1,329,856	1,809,018	514,000	(1,071,462)	1,251,556	1,809,018	600,000	(1,445,568)	963,450
(h) Unfinished Works & Committed Works Reserve	10,035,353		(7,406,133)	2,629,220	3,832,217	7,529,793	(1,326,657)	10,035,353	3,832,217	0	(2,967,386)	864,831
(i) Housing Reserve	321,423		(300,000)	21,423	360,133	573,286	(611,996)	321,423	360,133	0	(349,454)	10,679
(j) Strategic Reserve	144,004,120	5,539,053	(25,239,346)	124,303,827	499,644	146,372,439	(2,867,963)	144,004,120	499,645	0	0	499,645
(k) Unspent Grants, Loans & Contributions Reserve	0			0	796,698		(796,698)	0	796,698	0	(150,000)	646,698
(l) PHIA Long Term Lease Proceeds Reserve	0			0	143,456,347		(143,456,347)	0	143,456,347	0	(7,775,000)	135,681,347
(m) Historical	0			0	13,993		(13,993)	0	13,993	2,850	0	16,843
(n) Insurance Reserve	0			0	123,827		(123,827)	0	123,826	0	0	123,826
(o) Cyclone Emergency Support Response	80,410			80,410	80,410			80,410	80,410	0	0	80,410
(p) Financial Risk Reserve	23,655,098		(3,915,000)	19,740,098	18,492,569	18,061,668	(12,899,139)	23,655,098	18,492,570	29,475,058	(16,282,329)	31,685,299
	240,957,580	7,239,053	(66,262,179)	181,934,454	232,037,196	174,359,186	(165,438,802)	240,957,580	232,037,198	31,012,908	(57,484,172)	205,565,934

**TOWN OF PORT HEDLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**  
**8. CASH BACKED RESERVES (CONTINUED)**

**(b) Cash Backed Reserves - Purposes**

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

<b>Reserve name</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
(a) Employee Leave reserve	Ongoing	To ensure that adequate funds are available to finance employee leave entitlements such as annual leave, long service leave, sick leave and redundancies.
(b) Airport reserve	Ongoing	To fund the future Port Hedland International Airport Capital Works commitments.
(c) Spoilbank Reserve	Ongoing	To fund the Port Hedland Spoilbank development.
(d) Asset Management - Community Facilities and Infrastructure Reserve	Ongoing	To fund the ongoing maintenance, refurbishment, renewal, replacement and development of Council owned infrastructure assets within the Town of Port Hedland.
(e) GP Housing	Closed	Reserve closed in 2019/20 and consolidated into the Housing reserve as per CM201920/199.
(f) Waste Management Reserve	Ongoing	To fund the development, operation, maintenance and capital expenditure for the Council's waste management facilities including the landfill and waste collection operations.
(g) Plant Reserve	Ongoing	To fund the plant replacement program.
(h) Unfinished Works & Committed Works Reserve	Ongoing	To transfer unspent municipal funded expenditure on specific projects to enable identification of carryover expenditure into the next financial year.
(i) Housing Reserve	Ongoing	To fund the maintenance, refurbishment, redevelopment and construction of Local Government provided housing.
(j) Strategic Reserve	Ongoing	To fund strategic projects as included in the Town's Strategic Community Plan and Corporate Business Plan.
(k) Unspent Grants, Loans & Contributions Reserve	Ongoing	To restrict unspent grants, loans and contributions at the end of the financial year.
(l) PHIA Long Term Lease Proceeds Reserve	Closed	Reserve closed in 2019/20 and funds consolidated into the Strategic Reserve as per CM201920/199.
(m) Historical	Closed	Reserve closed in 2019/20 and funds consolidated into the Strategic Reserve as per CM201920/199.
(n) Insurance Reserve	Closed	Reserve closed in 2019/20 and funds consolidated into the Unfinished Works & Committed Works Reserve as per CM201920/199.
(o) Cyclone Emergency Support Response	Ongoing	To fund cyclone and emergency related projects.
(p) Financial Risk Reserve	Ongoing	To provide funds to mitigate against financial risks including legal cases with penalties awarded against the Town, SAT rulings upholding valuation objections on high value properties likely to cause significantly large refunds and other unknown events potentially resulting in financial loss to the Town.

TOWN OF PORT HEDLAND  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

9. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Interim	2019/20 Budget
	\$	\$	\$
General purpose funding	1,009,635	1,004,589	1,086,160
Law, order, public safety	31,567	45,724	66,139
Health	435,232	335,107	453,425
Education and welfare	86,908	123,327	254,768
Community amenities	10,124,050	7,740,416	8,338,158
Recreation and culture	2,036,519	2,099,205	2,952,921
Transport	2,500	4,169	0
Economic services	704,702	620,370	461,877
Other property and services	0	209	8,507
	14,431,113	11,973,116	13,621,955

10. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase	Liability	Total	Current	2020/21	2019/20	2019/20
	1 July 2020	in Liability	Reduction (As revenue)	Liability 30 June 2021	Liability 30 June 2021	Budget	Interim	Budget
<b>By Program:</b>	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Operating grants, subsidies and contributions</b>								
General purpose funding				0			433,514	1,570,000
Law, order, public safety				0		15,660	25,010	41,479
Health				0			9,402	2,882
Education and welfare				0		49,592		3,000
Community amenities				0			969,810	250,000
Recreation and culture	185,000	34,770	(219,770)	0		194,205	295,000	283,850
Transport				0		2,899,572	104,786	5,830,349
Other property and services				0			4,545	
	185,000	34,770	(219,770)	0	0	3,159,029	1,842,067	7,981,560
<b>(b) Non-operating grants, subsidies and contributions</b>								
Law, order, public safety				0		0	0	159,275
Education and welfare				0		112,000	740,000	422,676
Community amenities				0		631,065	150,000	81,951
Recreation and culture				0		4,750,000	631,065	351,138
Transport	112,000		(112,000)	0		1,467,393	1,328,000	913,228
Other property and services				0		0	0	0
	112,000	0	(112,000)	0	0	6,960,458	2,849,065	1,928,268
<b>Total</b>	297,000	34,770	(331,770)	0	0	10,119,487	4,691,132	9,909,828

**TOWN OF PORT HEDLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**11. REVENUE RECOGNITION**

<b>SIGNIFICANT ACCOUNTING POLICIES</b>								
Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:								
<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Determination of transaction price</b>	<b>Allocating transaction price</b>	<b>Measuring obligations for returns</b>	<b>Revenue recognition</b>
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	kiosk stock at various facilities	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

## 12. OTHER INFORMATION

	2020/21 Budget	2019/20 Interim	2019/20 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	768,960	3,147,937	3,944,043
- Other funds	60,000	199,118	163,637
Self Supporting Loans	28,343	50,737	0
Late payment of fees and charges *	9,180	8,573	5,000
Other interest revenue (refer note 1b)	432,000	432,480	485,000
	1,298,483	3,838,845	4,597,680
* The Town has resolved to charge interest under section 6.13 for the late payment of any amount of money at 8% for 2020/21.			
<b>(b) Other revenue</b>			
Reimbursements and recoveries	237,510	116,676	610,705
Other	655,824	1,935,504	1,088,200
	893,334	2,052,180	1,698,905
<b>The net result includes as expenses:</b>			
<b>(c) Auditors remuneration</b>			
Audit services	113,255	90,000	90,000
	113,255	90,000	90,000
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 6(a))	901,713	0	0
Interest expense on lease liabilities	9,463	1,263	1,609
	911,176	1,263	1,609
<b>(e) Elected members remuneration</b>			
Meeting fees	325,940	323,857	300,940
Mayor/President's allowance	49,753	2,656	89,753
Deputy Mayor/President's allowance	12,438	664	22,438
Travelling expenses	35,000	56,582	35,000
Telecommunications allowance	21,500	3,032	31,500
Individual and group training	83,500	3,141	83,500
	528,131	389,932	563,131
<b>(f) Write offs</b>			
General rate	90,090	73,867	90,090
	90,090	73,867	90,090

**TOWN OF PORT HEDLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**13. MAJOR LAND TRANSACTIONS**

From time to time, the Town enters into major land transactions with third parties or on its own. Set out below is a summary of major land transactions previously entered into by the Town, with financial implications relating to the 2020/21 financial year and beyond, together with new major land transactions anticipated to be entered into, that may have financial implications.

**Kingsford Smith Business Park**

**(a) Details**

Kingsford Smith Business park is an area of land between Wallwork Road and the Port Hedland International Airport.

In June 2012, the Town entered into a private treaty arrangement with BHP Billiton to facilitate the subdivision of a portion of an area of land previously known as Precinct 3, now formally known as Kingsford Smith Business Park. Under the arrangement, BHP Billiton constructed a 40 lot subdivision, 38 lots of which to be retained by the Town. Lot 34 of the development has been sold to BHP Billiton, utilising the site for a warehouse facility. Should BHP Billiton wish to dispose of the site, the Town holds the first right of refusal. Lot 35 was the subject of a lease agreement between the Town and BHP Billiton which has now been transferred to the Port Hedland International Airport under their lease agreement. The term of the lease is 10 years. In accordance with the terms of the lease, it was proposed that BHP Billiton would utilise the land for the purposes of non-residential workforce accommodation, up to 4,000 beds. The current planning approval for this development has lapsed and should BHP Billiton wish to construct the non-residential workforce accommodation a new planning approval will be required.

Handover of the land from BHP Billiton to the Town occurred in the 2014/15 financial year and as such the Town recognised a non-cash contribution and corresponding non cash asset acquisition (Real Estate Inventory). The Town now has a number of fully serviced lots within the KSBP, available for sale or lease. Proceeds from the sale of all lots will be allocated by the Town to the Asset Management - Infrastructure and Community Facilities reserve as per Council Decision CM201718/111 to fund asset renewal requirements for the Town in line with the Strategic Community Plan 2018-2028 and the Corporate Business Plan. Any associated rates revenue generated as a result of sale or lease will remain within normal Municipal operations, as will any interest earned on the investment of any such proceeds.

**(b) Current year transactions**

Note	2020/21 Budget	2019/20 Interim	2019/20 Budget
	\$	\$	\$
<b>Operating revenue</b>			
Sale Proceeds	300,000	704,590	0
<b>Operating Expenditure</b>			
Cost of Sales - land held for sale	(225,000)	(556,229)	(520,000)
Commission on sales	(7,575)	(12,166)	(15,000)
Costs associated with selling	(5,359)	(6,121)	(13,000)
<b>Capital expenditure</b>			
Sale Proceeds	0	0	600,000
	62,066	130,074	52,000

**(c) Expected future cash flows**

	2020/21	2021/22	2022/23	2023/24	2024/25	Total
	\$	\$	\$	\$	\$	\$
<b>Cash outflows</b>						
Commission on sales	(7,575)	(15,302)	(15,455)	(15,609)	(15,625)	(69,566)
Costs associated with selling	(5,359)	(10,728)	(10,739)	(10,750)	(10,761)	(48,337)
	(12,934)	(26,030)	(26,194)	(26,359)	(26,386)	(117,903)
<b>Cash Inflows</b>						
Sale Proceeds	300,000	624,240	636,725	649,459	662,448	2,872,872
	300,000	624,240	636,725	649,459	662,448	2,872,872
<b>Net cash flows</b>	287,066	598,210	610,531	623,100	636,062	2,754,969

**TOWN OF PORT HEDLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**13 MAJOR LAND TRANSACTIONS (Continued)**

**Staff Housing - Barramine and Longtom**

**(a) Details**

The Town purchased 2 parcels of land at 29-31 Barramine Loop, South Hedland and 36 Longtom Loop, South Hedland in the 2019/20 year for staff housing. The Town intends designing and developing these lots in the 2020/21 year with the potential for up to 9 properties on Barramine Loop and potentially 5 on Longtom Loop.

These projects are required to assist with solving the current staff housing shortage that is restricting the Towns ability to attract and maintain a highly skilled workforce, and refresh aging housing stock.

**(b) Current year transactions**

	<b>2020/21 Budget</b>	<b>2019/20 Interim</b>	<b>2019/20 Budget</b>
	\$	\$	\$
<b>Capital expenditure</b>			
Purchase of Property - Barramine	0	(768,900)	0
Purchase of Property - Longtom	0	(360,000)	0
Property Development - Barramine	(5,050,000)	0	0
Property Development - Longtom	(4,050,000)	0	0
	<b>(9,100,000)</b>	<b>(1,128,900)</b>	<b>0</b>

**(c) Expected future cash flows**

	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>Total</b>
	\$	\$	\$	\$	\$	\$
<b>Cash outflows</b>						
Interest on loans	(460,988)	(442,710)	(423,955)	(404,710)	(384,963)	(2,117,326)
Building Maintenance	0	(32,000)	(32,640)	(33,293)	(33,959)	(131,892)
Loan Principal Repayments	(361,265)	(369,793)	(378,522)	(387,458)	(396,604)	(1,893,642)
	<b>(822,253)</b>	<b>(844,503)</b>	<b>(835,117)</b>	<b>(825,461)</b>	<b>(815,526)</b>	<b>(4,142,860)</b>
<b>Net cash flows</b>	<b>(9,922,253)</b>	<b>(844,503)</b>	<b>(835,117)</b>	<b>(825,461)</b>	<b>(815,526)</b>	<b>(4,142,860)</b>



#### 14. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is anticipated that no trading undertakings or major trading undertakings will occur in 2020/21.

## 15 INTERESTS IN JOINT ARRANGEMENTS

### Share of joint operations

#### Details

The Town of Port Hedland has a joint venture arrangement with the Department of Communities for the provision of 22 x 1 bedroom units for aged persons.

The Town has determined that all buildings at the Stevens Street Retirement Village are structurally unsound and no longer fit for purpose. In accordance with Australian Accounting Standard AASB 136 *Impairment of Assets*, the Town determined that all assets at Stevens Street were fully impaired in the 2017/18 year.

The Town intends to exit the existing JV arrangement with the Department of Communities in the 2020/21 financial year.

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

### SIGNIFICANT ACCOUNTING POLICIES

#### 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.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Town of Port Hedland's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

## 16 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 30 June 2020</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2021</b>
	\$	\$	\$	\$
Nominated Election Bonds	80	0	0	80
Mosquito Control	1,633	0	0	1,633
Public Open Space	376,379	0	0	376,379
	<b>378,092</b>	<b>0</b>	<b>0</b>	<b>378,092</b>

## 17 SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

### GOODS AND SERVICES TAX (GST)

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

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

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

### CRITICAL ACCOUNTING ESTIMATES

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

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

### ROUNDING OFF FIGURES

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

### COMPARATIVE FIGURES

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

### BUDGET COMPARATIVE FIGURES

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

## 18 CHANGE IN ACCOUNTING POLICIES

### SIGNIFICANT ACCOUNTING POLICIES - CHANGE IN ACCOUNTING POLICIES

*AASB 1059 Service Concessions Arrangements: Grantors*

This amendment is not expected to impact the annual budget for 2020-21.

*AASB 2018-7 Amendments to Australian Accounting Standards - Materiality*

This Standard applies prospectively to annual reporting periods beginning on or after 1 January 2020. Specific impacts of AASB 2018-7 have not been identified for 2020-21.

TOWN OF PORT HEDLAND

19. OPERATIONAL WORKS PROGRAMS 2020/21

Operational Projects	Budget 2020/21	Funding		
		Reserve Funded	Grants, Subsidies & Contributions	Municipal Funded
Local Planning Strategy and Scheme Review - Year 2	250,000			(250,000)
Port Hedland Site Coastal Reserves Management	82,000		(25,000)	(57,000)
DRAFA Cyclone Recovery Works TC Damien	2,300,000		(2,300,000)	
Spoilbank Marina - Waterside	24,000,000	(24,000,000)		
Cell Construction	125,892			(125,892)
Final Height Plotting	66,996			(66,996)
Indigenous Land Use Agreement	104,500			(104,500)
JD Hardie Expansion - Masterplan	15,000			(15,000)
PortHedland Community Facilities - Masterplan	30,000			(30,000)
South Hedland Sports Precinct - Masterplan	42,000			(42,000)
Creditors Manual Invoice Processing	9,000			(9,000)
Net promoter software	5,000			(5,000)
<b>Total Operational Works Program</b>	<b>27,030,388</b>	<b>(24,000,000)</b>	<b>(2,325,000)</b>	<b>(705,388)</b>

**TOWN OF PORT HEDLAND**  
**20. CAPITAL WORKS PROGRAM 2020/21**

Capital Projects	Asset Classification	Budget 2020/21	Funding			
			Reserve Funded	Borrowings	Grants, Subsidies & Contributions	Municipal Funded
<b>Infrastructure</b>						
Dual-use Path and lighting Masterplan (executing the plan)	Upgrade	500,000	(500,000)			
Depot Masterplan	Upgrade	8,700,000		(8,700,000)		
Finucane Island Boat Ramp Improvement	Upgrade	2,800,000	(2,800,000)			
Transfer Station / Community Recycling Centre	New	3,700,000	(3,700,000)			
JD Hardie Multipurpose Courts	New	3,250,000	(2,500,000)		(750,000)	
JD Hardie Earthworks, Drainage and Carparks	Upgrade	1,000,000	(1,000,000)			
South Hedland Sports Earthworks, Drainage and Carparks	Upgrade	5,500,000	(5,500,000)			
Litter Fences	New	79,000	(79,000)			
Pretty Pool/Cooke Point Bridge	New	200,000	(200,000)			
Restricted access control programme (Rocks & Bollards)	New	280,980				(280,980)
Wilson street shared path project	Renewal	60,000	(60,000)			
Footpath renewal program	Renewal	1,272,745				(1,272,745)
Kerb Renewals	Renewal	955,712				(955,712)
Playground renewal program	Renewal	350,000				(350,000)
Waste - Public place bin enclosures renewal project	Renewal	154,500				(154,500)
Irrigation inground renewal	Renewal	180,000				(180,000)
Drainage Renewal Program	Renewal	1,308,000				(1,308,000)
Turf Renewal	Renewal	220,000				(220,000)
Cooke Point/Pretty Pool pedestrian link	Upgrade	250,000	(250,000)			
Shade Structure at South Hedland Skate Park Stage 1	New	1,550,000	(1,550,000)			
Bus Shelters	Renewal	60,000	(60,000)			
Carpark Renewals program	Renewal	389,280	(277,280)		(112,000)	
Preliminary works, Road Safety Audit and Compliance Improvement	Renewal	100,000				(100,000)
Shade Structures	Renewal	120,000				(120,000)
Colin Matheson Oval Floodlights and Cricket pitch	Upgrade	415,000	(415,000)			
BBQ Renewal Program	Renewal	140,100				(140,100)
Forrest Circle Gardens Renewal	Renewal	88,000				(88,000)
Kerb and disability ramp improvements and renewal	Renewal	49,500				(49,500)
Recycling Bins Rollout	New	480,000	(480,000)			
Seawalls Preliminary Works	Upgrade	250,000	(250,000)			
Port Hedland boat ramp sandblast and repaint	Upgrade	500,000	(500,000)			
South Hedland Street Furniture Renewal	Renewal	180,000				(180,000)
Park Lighting Upgrade Program	Renewal	120,000				(120,000)
Drinking Fountain Renewal	Renewal	68,400	(68,400)			
<b>Total Infrastructure Projects</b>		<b>35,271,217</b>	<b>(20,189,680)</b>	<b>(8,700,000)</b>	<b>(862,000)</b>	<b>(5,519,537)</b>

**TOWN OF PORT HEDLAND**  
**20. CAPITAL WORKS PROGRAM 2020/21**

Capital Projects	Asset Classification	Budget 2020/21	Funding			
			Reserve Funded	Borrowings	Grants, Subsidies & Contributions	Municipal Funded
<b>Infrastructure - Road Program</b>						
Road Renewal Program - Shoata Road	Renewal	863,589			(575,726)	(287,863)
RRG Pippingarra Road	Renewal	300,000			(200,000)	(100,000)
Road Renewal Program - Yandeyarra Road	Renewal	400,000			(266,667)	(133,333)
Remote Community Roads - Yandeyarra	Renewal	150,000				(150,000)
Road Reseal Program	Renewal	2,295,000			(295,000)	(2,000,000)
<b>Total Infrastructure Road Projects</b>		<b>4,008,589</b>	<b>0</b>	<b>0</b>	<b>(1,337,393)</b>	<b>(2,671,196)</b>
<b>Land &amp; Buildings</b>						
Marapkirrurrinya Pops ups	New	631,065			(631,065)	
South Hedland Sports Parital Stage 1 Multiuser pavillion	New	4,000,000			(4,000,000)	
JD Hardie Welfare Centre - Power Upgrade to Generator Connection	Upgrade	17,000				(17,000)
Staff Housing construction	New	10,700,000	(1,600,000)	(9,100,000)		
JD Hardie Youth Zone - Detailed Design	Upgrade	160,000	(160,000)			
McGregor St Turf Club - Detailed Design	Upgrade	1,151,000	(1,151,000)			
South Hedland Sports Precinct Stage 1 - Detailed Design	Upgrade	644,000	(644,000)			
JD Hardie Air-conditioning Upgrades	Upgrade	1,875,000	(1,875,000)			
JD Hardie roof upgrade	Upgrade	1,875,000	(1,875,000)			
JD Hardie Internal Works	Upgrade	4,145,000	(4,145,000)			
Stevens Street Retirement Village	Upgrade	4,750,000	(4,750,000)			
Staff Housing Renewal and Upgrade Program	Renewal	500,000	(300,000)			(200,000)
Civic Centre and Gratwick Hall refurbishment Stage 5 - Partial	Upgrade	125,000	(125,000)			
Community Building - McGregor Street Soccer Clubrooms	Upgrade	400,000	(400,000)			
Wanangkura Stadium repurpose of 24hr access doors	Upgrade	49,000				(49,000)
Community/Commercial Building Condition Reports	Upgrade	102,000				(102,000)
Gratwick Aquatic Centre - Dive Pool works	Upgrade	400,000	(400,000)			
Shay Gap Ablution Renewal	Renewal	150,000				(150,000)
SH Lotteries House - Accessible Ablution Refurbishment	Upgrade	130,000				(130,000)
South Hedland Cemetery - Stage 1	Upgrade	900,000	(900,000)			
Gratwick Aquatic Centre Gas Storage Room upgrade	Upgrade	170,000				(170,000)
<b>Total Land &amp; Buildings Projects</b>		<b>32,874,065</b>	<b>(18,325,000)</b>	<b>(9,100,000)</b>	<b>(4,631,065)</b>	<b>(818,000)</b>
<b>Furniture &amp; Equipment</b>						
Synergy Replacement and system review	Renewal	3,000,000	(3,000,000)			
IT Renewal Program	Renewal	425,800	(425,800)			
<b>Total Furniture &amp; Equipment Projects</b>		<b>3,425,800</b>	<b>(3,425,800)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Plant &amp; Equipment</b>						
Plant Replacement Program	Renewal	721,700	(721,700)			
<b>Total Plant &amp; Equipment Projects</b>		<b>721,700</b>	<b>(721,700)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Capital Works Program 2020/21</b>		<b>76,301,371</b>	<b>(42,662,180)</b>	<b>(17,800,000)</b>	<b>(6,830,458)</b>	<b>(9,008,733)</b>



**TOWN OF PORT HEDLAND  
21. PLANT REPLACEMENT PROGRAM 2020/21**

Plant Replacement Program								
Heavy Plant	Replacement category	Replacement Policy	Department	Plant Number	Category	Model	Current Hours/Odometer January 2020	Fleet comments
Spray Unit	G	10 yrs	Parks and Gardens	HV13-200	Spray rig			Purchased 2013
Spray Unit	G	10 yrs	Parks and Gardens	HV13-201	Spray rig			Purchased 2013
Compressor	H	3 yrs	Workshop	HV14				Purchased 2014
Tractor Mower	B	10,000 hrs/ 10 yrs	Parks and Gardens	VEH004	Kubota	M105X	9,501 hrs	Purchased 2009
Community Bus	E	100,000 kms/ 5 yrs	Community	VEH005	Mitsubishi	Rosa	90,287 kms	Purchased 2007
Tipper	B	10,000 hrs/ 10 yrs	Waste - Landfill	VEH011	DAF	FAT CF85	9,615 hrs	Purchased 2007
Water Truck	B	100,000 kms/ 5 yrs	Waste - Landfill	VEH020	DAF	FAD 75-310	99093 kms	Purchased 2009
Grader	B	10,000 hrs/ 10 yrs	Engineering	VEH035	John Deere	770D	10,213 hrs	Purchased 2006
Bobcat	G	10 yrs	Engineering	VEH045	Bobcat	S205	2,480 hrs	Purchased 2008
Bobcat	G	10 yrs	Engineering	VEH046	Bobcat	Toolcat	2,880 hrs	Purchased 2007
Water pump Trailer	G	10 yrs	Engineering	VEH078	Cmade	Vehcrr		Purchased 2010
Line Marking Trailer	G	10 yrs	Engineering	VEH080	Custca	Dean		Purchased 2000
Plant Transporter	G	10 yrs	Engineering	VEH083	Cmade			Purchased 2010
Street Tree Watering	G	10 yrs	Parks and Gardens	VEH092	Hino	816	75443 kms	Purchased 2011
Passive Mowing Truck	E	100,000 kms/ 5 yrs	Parks and Gardens	VEH100	Hino	917	97246 kms	Purchased 2012
Passive Mowing Truck	E	100,000 kms/ 5 yrs	Parks and Gardens	VEH101	Hino	917	102080 kms	Purchased 2012
Passive Mowing Truck	E	100,000 kms/ 5 yrs	Parks and Gardens	VEH102	Hino	917	102607 kms	Purchased 2012
Light Fleet	Vehicle Type	Replacement Policy	Department	Plant Number	Category	Model	Current Hours/Odometer	Fleet comments
Small Plant	D	Small plant items to be replaced as needed.	All operational		Small Plant & Equipment			Small plant items to be replaced as needed.

**TOWN OF PORT HEDLAND  
21. PLANT REPLACEMENT PROGRAM 2020/21**

**Plant Replacement Program**

Light Fleet Current Policy (Summary)
- 4WD Wagon: Changed over after 3yrs or 80,000 km
- 4WD Sedan: Changed over after 3yrs or 100,000 km
- 2WD Sedans/Hatchbacks and Utes: Changed over after 3yrs or 100,000 km

**Legend for heavy plant replacement categories**

Plant Category	Type & Description	Replacement Strategy
Category A1	4WD Executive Vehicle - Allocated to CEO	80,000 kms/ 3 yrs
Category A2	4WD Wagon Vehicle - Allocated to Directors	80,000 kms/ 3 yrs
Category A3	4WD Vehicle Allocated to Managers who require a 4WD to undertake duties.	100,000 kms/ 3 yrs
Category A4	4 Cylinder Sedan / Hatch back - Allocated to staff other than those mentioned in category A3	100,000 kms/ 3 yrs
Category A5	Utilities - According to Councils requirements for staff	100,000 kms/ 3 yrs
Category A6	Grant Funded Vehicles - According to requirements within the conditions of the grant.	100,000 kms/ 3 yrs
Category B	Heavy Plant including Loaders, Tractors, Water Trucks, Rollers	10,000 hrs/ 10 yrs
Category C	Heavy Trucks - Trucks with greater than 6 tonne carrying capacity	200,000 kms/ 8 yrs
Category D	Medium Trucks - Trucks with greater than 4 tonne carrying capacity but less than 6 tonne carrying capacity	150,000 kms/ 8 yrs
Category E	Light Trucks & Street Sweeper - Trucks with less than 4 tonne carrying capacity	100,000 kms/ 5 yrs
Category F	Refuse Vehicles	Side loaders replaced every 4 years
	Side loaders, rear loaders and front-loading compactor trucks	(Body & Cab Chassis) Rear & Front Loader cab chassis every 4 yrs. Body every 8 yrs
Category G	Medium Equipment - Trailers, Slasher, spray rig, fire fighting unit etc.	10 yrs
Category H	Minor Equipment - Including Generators, high pressure cleaners, ride on mowers plate compactors, brush cutters, edgers, chainsaws, small mowers, etc.	1,000 hrs / 3yrs

Town of Port Hedland 2020/21 Fees and Charges Schedule									
Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
<b>Regulatory</b>									
Basis of setting level of fees and charges is covered under S6.17(1) of the Local Governments Act 1995. This takes into consideration the cost to the local government, the importance of the service and the price that is provided by alternative providers.									
<b>Companion Card</b>									
The Western Australian Companion Card Program promotes the right of people with a disability to fair ticketing at entertainment venues. The Town of Port Hedland supports and affiliates with this program (Council Decision 2013/14/255). Holders of a Companion Card will have their fee waived when attending ticketed entertainment/facilities to support a person with a disability.									
The purpose of the Companion Card is to ensure that people who are unable to attend venues and events without a companion to provide attendant care support, are not charged two admission fees. The following Town of Port Hedland facilities recognise the Companion Card Program:									
- Wanangkura Stadium - Gratwick Aquatic Centre - South Hedland Aquatic Centre - JD Hardie Centre - Matt Dann Cultural Centre - Library Workshops									
<b>Pensioner Definition</b>									
An eligible pensioner is a pensioner as defined in the Rates and Charges (Rebates and Deferrals) Act 1992 section 3(1).									
<b>Community Group Definition</b>									
To qualify for the Community Group Rate as set out below, clubs and organisations are required to provide documentary evidence that clearly establishes that they are a Community Organisation as defined by the ATO. The Australian Tax Office (ATO) defines community organisations as "any organisation engaged in charitable or other community based activity operating under Australian law and not established for the purpose of making a profit." This documentation may be in the form of the organisations constitution, ABN status or documentation stating their dissolution clause and/or non-profit clause.									
Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
<b>Rating Charges</b>									
Rates Reprint	YES		Per Re-Print	\$ 27.00	\$ -	\$ 27.00	\$ 27.00	\$ -	\$ 27.00
Settlement Enquiry – Rate Search	YES		Per Search	\$ 27.00	\$ -	\$ 27.00	\$ 27.00	\$ -	\$ 27.00
Complete Owners Listing	YES		Per Request	\$ 338.60	\$ -	\$ 338.60	\$ 338.60	\$ -	\$ 338.60
Electoral Rolls	YES		Per Extract	\$ 30.00	\$ -	\$ 30.00	\$ 30.00	\$ -	\$ 30.00
Rates Direct Debit Arrangement - one off establishment fee	YES		One off establishment fee	\$ 60.00	\$ -	\$ 60.00	\$ 60.00	\$ -	\$ 60.00
Dishonoured items- Direct Debit	YES		Per dishonoured transaction	\$ 25.00	\$ -	\$ 25.00	\$ 25.00	\$ -	\$ 25.00
Refund of rates overpayments – Administration Fee	YES		Per Duplicate	\$ 25.00	\$ -	\$ 25.00	\$ 25.00	\$ -	\$ 25.00
Instalment Plans - Administration Fee per instalment notice. The administration fee does not apply to the first instalment (therefore a total fee of \$42 per year) The fee is only applicable to ratepayers who elect to pay by the four instalments option by the due date	YES		Per instalment	\$ 14.00	\$ -	\$ 14.00	\$ 14.00	\$ -	\$ 14.00
Instalment Plans - Interest		YES				5.5%			5.5%
Rates and Service Charges, Penalty Interest for Outstanding debts after 35 days		YES				11%			8%
Rates - Reimbursement of Search / Legal Fees	YES		Per charge			At Cost			At Cost
<b>Photocopying (per sheet)</b>									
A4 (black and white only) per page	YES		Per page	\$ 0.36	\$ 0.04	\$ 0.40	\$ 0.36	\$ 0.04	\$ 0.40
A4 (colour only) per page	YES		Per page	\$ 0.91	\$ 0.09	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00
A3 (black and white only) per page	YES		Per page	\$ 0.55	\$ 0.05	\$ 0.60	\$ 0.55	\$ 0.05	\$ 0.60
A3 (colour only) per page	YES		Per page	\$ 2.09	\$ 0.21	\$ 2.30	\$ 2.09	\$ 0.21	\$ 2.30
Scanning to email	YES		Per page	\$ 0.91	\$ 0.09	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00
<i>Printing/copying of regulatory information from Council records is GST exempt</i>									
Freedom of Information Application Fee		YES	Per request	\$ 30.00	\$ -	\$ 30.00	\$ 30.00	\$ -	\$ 30.00
Freedom of Information Research (per hour)	YES		Per hour	\$ 27.27	\$ 2.73	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00
<b>General</b>									
Copy of the Agenda or Minutes of a Council or Committee	YES		Per agenda	\$ 13.64	\$ 1.36	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00
Audio recording of Council Meetings	YES		Per recording	\$ 13.64	\$ 1.36	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00
Copy of Annual Report, Annual Budget, Strategic Community Plan or Corporate Business Plan	YES		Per report	\$ 9.09	\$ 0.91	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
Debtors Reimbursement of Search / Legal Fees	YES		Per charge			At Cost			At Cost
Dishonoured items- Direct Debit excluding Rates	YES		Per dishonoured transaction	\$ 5.45	\$ 0.55	\$ 6.00	\$ 5.45	\$ 0.55	\$ 6.00
Debtors outstanding after 35 days		YES				11%			8%
<b>COMMUNITY OVALS AND PARKS</b>									
Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
<b>Bond - All Events/All Facilities</b>									
<i>The level of bond will be assessed upon application via the bond matrix and the applicant notified of the level.</i>									
Level 1		YES	Per booking	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Level 2		YES	Per booking	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
Level 3		YES	Per booking	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
Level 4		YES	Per booking	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00
Level 5		YES	Per booking	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00
Level 6		YES	Per booking	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00
Level 7		YES	Per booking	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
Level 8		YES	Per booking	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 6,000.00
Level 9		YES	Per booking	\$ 7,000.00	\$ -	\$ 7,000.00	\$ 7,000.00	\$ -	\$ 7,000.00
Level 10		YES	Per booking	\$ 8,000.00	\$ -	\$ 8,000.00	\$ 8,000.00	\$ -	\$ 8,000.00
Level 11		YES	Per booking	\$ 9,000.00	\$ -	\$ 9,000.00	\$ 9,000.00	\$ -	\$ 9,000.00
Level 12		YES	Per booking	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
<b>Sports Ground Charges</b>									
<i>Sports Grounds, Ovals, Reserves and Parks including Civic Centre Gardens</i>									
Sporting Storage Shed - Seasonal Charge	YES		Per m2	\$ 31.82	\$ 3.18	\$ 35.00	\$ 54.55	\$ 5.45	\$ 60.00
Sporting Club Room	YES		Per season	\$ 454.55	\$ 45.45	\$ 500.00	\$ 454.55	\$ 45.45	\$ 500.00
<b>Commercial</b>									
Full day rate for ToPH oval hires	YES		Per day	\$ 636.36	\$ 63.64	\$ 700.00	\$ 636.36	\$ 63.64	\$ 700.00
All Reserves and ovals excluding Marie Marland	YES		Per hour	\$ 45.45	\$ 4.55	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
Marie Marland - Baseball Diamond	YES		Per hour	\$ 11.36	\$ 1.14	\$ 12.50	\$ 11.36	\$ 1.14	\$ 12.50
Marie Marland - Softball Field	YES		Per hour	\$ 11.36	\$ 1.14	\$ 12.50	\$ 11.36	\$ 1.14	\$ 12.50
Marie Marland - Soccer, Touch Football and Rugby field 1 & 2	YES		Per hour	\$ 11.36	\$ 1.14	\$ 12.50	\$ 11.36	\$ 1.14	\$ 12.50
<b>Community Groups – receive 50% discount</b>									
All Reserves and ovals excluding Marie Marland	YES		Per hour	\$ 22.73	\$ 2.27	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
Marie Marland - Baseball Diamond	YES		Per hour	\$ 5.68	\$ 0.57	\$ 6.25	\$ 5.68	\$ 0.57	\$ 6.25
Marie Marland - Softball Field	YES		Per hour	\$ 5.68	\$ 0.57	\$ 6.25	\$ 5.68	\$ 0.57	\$ 6.25
Marie Marland - Soccer, Touch Football and Rugby field 1 & 2	YES		Per hour	\$ 5.68	\$ 0.57	\$ 6.25	\$ 5.68	\$ 0.57	\$ 6.25
All Reserves and ovals excluding Marie Marland - Training only	YES		Per hour	\$ 11.36	\$ 1.14	\$ 12.50	\$ 11.36	\$ 1.14	\$ 12.50
Marie Marland - Baseball Diamond - Training only	YES		Per hour	\$ 2.86	\$ 0.29	\$ 3.15	\$ 2.86	\$ 0.29	\$ 3.15
Marie Marland - Softball Field - Training only	YES		Per hour	\$ 2.86	\$ 0.29	\$ 3.15	\$ 2.86	\$ 0.29	\$ 3.15
Marie Marland - Soccer, Touch Football and Rugby field 1 & 2 - Training only	YES		Per hour	\$ 2.86	\$ 0.29	\$ 3.15	\$ 2.86	\$ 0.29	\$ 3.15
Juniors Reserves Hire (U18)	YES		Per Player			Free	\$ 4.55	\$ 0.45	\$ 5.00
Senior players Hire	YES		Per Player				\$ 27.27	\$ 2.73	\$ 30.00









Town of Port Hedland 2020/21 Fees and Charges Schedule									
Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
1 free class	YES					\$ -			\$ -
Free aqua run hire	YES					\$ -			\$ -
Free 1 month Teen Fit	YES					\$ -			\$ -
Free trial pass	YES					\$ -			\$ -
<b>MATT DANN THEATRE &amp; CINEMA</b>									
Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
<b>Movies Tickets</b>									
Adults	YES		Per Person	\$ 17.27	\$ 1.73	\$ 19.00	\$ 17.27	\$ 1.73	\$ 19.00
Concession	YES		Per Person	\$ 14.55	\$ 1.45	\$ 16.00	\$ 14.55	\$ 1.45	\$ 16.00
Children 12 and under	YES		Per Person	\$ 11.82	\$ 1.18	\$ 13.00	\$ 11.82	\$ 1.18	\$ 13.00
Infant 3 Years and Under - Without Own Seat	YES		Per Person			Free			Free
Adults - Fundraiser Movie	YES		Per Person	\$ 22.73	\$ 2.27	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
Concession - Fundraiser Movie	YES		Per Person	\$ 20.00	\$ 2.00	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
Children - Fundraiser Movie	YES		Per Person	\$ 17.27	\$ 1.73	\$ 19.00	\$ 17.27	\$ 1.73	\$ 19.00
Cheap Tuesday (One Price for All)	YES		Per Person	\$ 11.82	\$ 1.18	\$ 13.00	\$ 11.82	\$ 1.18	\$ 13.00
Group booking discount - 10+ tickets concession rate	YES		Per Person	\$ 145.45	\$ 14.55	\$ 160.00	\$ 145.45	\$ 14.55	\$ 160.00
Matt's Mates Adult Movie Ticket	YES		Per Person	\$ 14.55	\$ 1.45	\$ 16.00	\$ 14.55	\$ 1.45	\$ 16.00
Matt's Mates Concession	YES		Per Person	\$ 11.82	\$ 1.18	\$ 13.00	\$ 11.82	\$ 1.18	\$ 13.00
Matt's Mates Child Movie Ticket	YES		Per Person	\$ 9.09	\$ 0.91	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
DVD Released Screening	YES		Per Person	\$ 11.82	\$ 1.18	\$ 13.00	\$ 11.82	\$ 1.18	\$ 13.00
<b>Live/ Cultural Performance Tickets</b>									
Ticket cost based on comparative costs of other Circuit West venues	YES		Per ticket	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Booking fee - per transaction	YES						\$ 4.55	\$ 0.45	\$ 5.00
<b>Matt's Mates Memberships - Yearly</b>									
Student	YES		Per Person	\$ 19.09	\$ 1.91	\$ 21.00	\$ 19.09	\$ 1.91	\$ 21.00
Single	YES		Per Person	\$ 28.18	\$ 2.82	\$ 31.00	\$ 28.18	\$ 2.82	\$ 31.00
Couple (2 x Adults)	YES		Per Person	\$ 46.36	\$ 4.64	\$ 51.00	\$ 46.36	\$ 4.64	\$ 51.00
Family A - 2 adults and 2 siblings 16 and under	YES		Per Family	\$ 56.36	\$ 5.64	\$ 62.00	\$ 56.36	\$ 5.64	\$ 62.00
Family B - 1 Adult & 3 Siblings 16 and under	YES		Per Family	\$ 56.36	\$ 5.64	\$ 62.00	\$ 56.36	\$ 5.64	\$ 62.00
Additional Sibling (to Family Membership) 16 and under	YES		Per Person	\$ 9.55	\$ 0.95	\$ 10.50	\$ 9.55	\$ 0.95	\$ 10.50
<b>Commercial Charges</b>									
<i>All TOPH directorates (excluding Marketing, Communications &amp; Events) will incur commercial charges as below. Marketing, Communications &amp; Events are not excluded from staffing costs.</i>									
<b>Bond</b>									
Bond for Venue Hire	YES		Per Event	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
External Production Hire Bond - As Per TOPH Bond Matrix	YES		Per Event			As Per Bond Matrix			As Per Bond Matrix
<b>Venue Hire Charge</b>									
<b>Commercial</b>									
Whole of Venue Hire (Per Day) - See notes below * Whole Venue includes use of Theatre, Foyer, Backstage Toilets & Green Room spaces. * Includes standard house audio and lighting rigs. * Basic cleaning included * Please note community discount for this item only applies to Venue Hire, not staffing, cleaning, additional Equipment or other charges. * All bookings will be assigned staffing as required at the cost of the hirer at the rate of \$60 per person, per hour. Minimum call 2 hour. Overtime is applicable after 8 hours. Next 2 Hours is \$80/hr, Over 10 hours \$100/hr and Sunday & Public Holidays \$100/hr.	YES		Per Day	\$ 2,727.27	\$ 272.73	\$ 3,000.00	\$ 2,000.00	\$ 200.00	\$ 2,200.00
Whole of Venue Rehearsal Hire (Per Day - No Audience Members) - See notes below * Whole Venue includes use of Theatre, Foyer, Backstage Toilets & Green Room spaces. * Includes standard house audio and lighting rigs. * Basic cleaning included * Please note community discount for this item only applies to Venue Hire, not staffing, cleaning, additional equipment or other charges. * All bookings will be assigned staffing as required at the cost of the hirer at the rate of \$60 per person, per hour. Minimum call 2 hour. Overtime is applicable after 8 hours. Next 2 Hours is \$80/hr, Over 10 hours \$100/hr and Sunday & Public Holidays \$100/hr.	YES		Per Day	\$ 1,454.55	\$ 145.45	\$ 1,600.00	\$ 1,045.45	\$ 104.55	\$ 1,150.00
Production Design Day (Per Day - No Audience Members & No Performers) - See notes below * Includes plotting for Lighting & Sound Design. * Includes standard house audio and lighting rigs. * Please note community discount for this item only applies to Venue Hire, not staffing, additional Equipment, cleaning or other charges. * All bookings will be assigned staffing as required at the cost of the hirer at the rate of \$60 per person, per hour. Minimum call 2 hour. Overtime is applicable after 8 hours. Next 2 Hours is \$80/hr, Over 10 hours \$100/hr and Sunday & Public Holidays \$100/hr.	YES		Per Day	\$ 863.64	\$ 86.36	\$ 950.00	\$ 454.55	\$ 45.45	\$ 500.00
Event Max 4 Hours - Includes Basic Lighting & Audio Packages includes Time for Bump-in/Performance/Bump-out. Included * Staffing Not Included ** All bookings will be assigned staffing as required at the cost of the hirer at the rate of \$60 per person, per hour. Minimum call 2 hour. Overtime is applicable after 8 hours. Next 2 Hours is \$80/hr, Over 10 hours \$100/hr and Sunday & Public Holidays \$100/hr.	YES		Per 4 Hour Block	\$ 227.27	\$ 22.73	\$ 250.00	\$ 227.27	\$ 22.73	\$ 250.00
Rehearsal - Blank Stage. See conditions below: Minimum of 2 hour hire time. Includes Stage, Foyer, Green Room, Air-Conditioning and house lights only. Any additional theatre cleaning, staffing and extra equipment costs required are in addition at the expense of the hirer. All Bookings will be assigned staffing at the cost of the hirer.	YES		Per Hour	\$ 36.36	\$ 3.64	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00
<i>Any additional theatre cleaning, staffing and extra equipment costs required are in addition at the expense of the hirer.</i>									
<b>Community Groups – receive 75% discount on Venue hire &amp; equipment hire only</b> <i>This includes schools, sporting groups and community groups</i>									
<b>Cleaning</b>									
Theatre	YES		Per Performance	\$ 181.82	\$ 18.18	\$ 200.00	\$ 181.82	\$ 18.18	\$ 200.00
*Green Room	YES		Per Day	\$ 90.91	\$ 9.09	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00
<i>* Dependant on usage - no charge if left as found. ** Hirer must provide their own cleaning products and equipment.</i>									
<b>Merchandise Fee</b>									
Sale of merchandise by venue hirers	YES		Per Event	\$ 140.00	\$ 14.00	\$ 154.00	\$ 140.00	\$ 14.00	\$ 154.00
Matt Dann merchandise sales person			Per Hour	\$ 43.27	\$ 4.33	\$ 47.60	\$ 43.27	\$ 4.33	\$ 47.60
<b>Ticket Production</b>									
Ticketing Setup Fee	YES		Per Event	\$ 43.27	\$ 4.33	\$ 47.60	\$ 43.27	\$ 4.33	\$ 47.60
Reserved Seating Mode per ticket	YES		Per Ticket Sold	\$ 0.91	\$ 0.09	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00
General Seating Mode per ticket	YES		Per Ticket Sold	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.45	\$ 0.05	\$ 0.50
<b>Screen Advertising</b>									
Community Service Announcement - Subject to materials being provided in a specific format, and availability of advertising slots *one month advance notice required.	YES		Per Session	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commercial Advertising - 10 screening package *Subject to materials being provided in DCP format	YES		Per Session	\$ 90.91	\$ 9.09	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00
Commercial Advertising - 6 month screening package - Subject to content guidelines to materials being provided in DCP format *Subject	YES		Per Session	\$ 545.45	\$ 54.55	\$ 600.00	\$ 545.45	\$ 54.55	\$ 600.00
Commercial Advertising - 12 month screening package - Subject to content guidelines *Subject to materials being provided in DCP format	YES		Per Session	\$ 909.09	\$ 90.91	\$ 1,000.00	\$ 909.09	\$ 90.91	\$ 1,000.00



**Town of Port Hedland 2020/21 Fees and Charges Schedule**

Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Social Media Advertising (Matt Dann Facebook page only) *Subject to materials being supplied in High Resolution JPEG	YES		Per Post	\$ -	\$ -	\$ -	\$ 18.18	\$ 1.82	\$ 20.00
Administration/Conversion Fee - Convert advert to Digital Cinema Format or High Resolution JPEG *Up to 6 slides per advert.	YES		Per Session	\$ 54.55	\$ 5.45	\$ 60.00	\$ 54.55	\$ 5.45	\$ 60.00
<b>Staffing Costs (per hour)</b>									
<b>Staff - Required for all Equipment &amp; Venue Hire *</b>									
<i>*All bookings will be assigned staffing as required at the cost of the hirer at the rate of \$60 per person, per hour. Minimum call 2 hour. Overtime is applicable after 8 hours. Next 2 Hours is \$80/hr, Over 10 hours \$90/hr and Sunday &amp; Public Holidays \$90/hr.</i>									
Monday - Sunday: 5am -11pm (up to 8 hours)	YES		Per Hour	\$ 54.55	\$ 5.45	\$ 60.00	\$ 54.55	\$ 5.45	\$ 60.00
Monday - Sunday: 5am -11pm (Per additional hour over 8 hours)	YES		Per Hour	\$ 109.09	\$ 10.91	\$ 120.00	\$ 72.73	\$ 7.27	\$ 80.00
Monday - Sunday: 5am -11pm (Per additional hour over 10 hours)	YES		Per Hour	\$ 81.82	\$ 8.18	\$ 90.00	\$ 81.82	\$ 8.18	\$ 90.00
Monday - Sunday: Outside 5am -11pm - Public Holidays	YES		Per Hour	\$ 81.82	\$ 8.18	\$ 90.00	\$ 81.82	\$ 8.18	\$ 90.00
<b>Equipment Hire</b>									
<b>Commercial</b>									
<i>Dann Staff required to operate all of the following equipment. Matt</i>									
<i>will be assigned staffing as required at the cost of the hirer at the rate of \$60 per person, per hour. Minimum call 2 hour. Overtime is applicable after 8 hours. Next 2 Hours is \$80/hr, Over 10 hours \$90/hr and Sunday &amp; Public Holidays \$90/hr. *All bookings</i>									
<i>additional Equipment Hire. **Department of Education required to pay for all</i>									
<b>Audio - All rates per day</b>									
Basic Theatre Audio- Included in venue hire as eligible - Includes One Wired Microphone and one audio playback input	YES		Per Hire as eligible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Yamaha Grand Piano	YES		Per Day	\$ 109.09	\$ 10.91	\$ 120.00	\$ 109.09	\$ 10.91	\$ 120.00
Wireless Handheld - Microphone	YES		Per Day	\$ 72.73	\$ 7.27	\$ 80.00	\$ 72.73	\$ 7.27	\$ 80.00
Wireless Belt Pack - Microphone	YES		Per Day	\$ 72.73	\$ 7.27	\$ 80.00	\$ 72.73	\$ 7.27	\$ 80.00
Wireless Microphone Pack: 2x Sennheiser wireless receivers, 2 x Sennheiser Hand Held Mics mounted in rack.	YES		Per Rack/ Per Day	\$ 145.45	\$ 14.55	\$ 160.00	\$ 145.45	\$ 14.55	\$ 160.00
Band Mic Kit inc 1 x Sennheiser e901, 1 x EV RE20, 4 x e604, 6 x SM57, 2 x AKG C214, 1 x EV PL-37, 1 x AKG C414, 6 x Sennheiser e935, 2 x Radial J48, 2 x Radial JDI	YES		Per Day	\$ 272.73	\$ 27.27	\$ 300.00	\$ 272.73	\$ 27.27	\$ 300.00
Portable Audio System - 4x QSC K12 Active Speakers (w/ Travel Bags), 4x XLR/IEC Loom, 4 x Konig Meyer Speaker Stands (w/ Travel Bags), 2x Tall Boom Microphone Stands (w/ Travel Bags), 2x SM58 Microphones (w/Clips), 2x Radial Passive DI, 2x Instrument Cable, 5x XLR Microphone Cable, 1x RCA to 3.5mm Jack Cable, 1x Pre-sonus Studio Live 16.4.2 OR Allen + Heath ZED16FX, 3 x 6-way Power Boards, 2x 25m Extension Cables, 2x 10m Extension Cables	YES		Per Day	\$ 372.73	\$ 37.27	\$ 410.00	\$ 372.73	\$ 37.27	\$ 410.00
Small Theatre Audio: Suitable for Presentations, Conferences & Audiences of under 100 PAX (Nexo Geo Line Array, Midas M32)	YES		Per Day	\$ 421.59	\$ 42.16	\$ 463.75	\$ 421.59	\$ 42.16	\$ 463.75
Large Theatre Audio: - Suitable for Dance Schools, Bands, Theatre Shows & audiences over 100 PAX - 6 Nexo Geo's (Flown 3L-3R), 4 Nexo LS18 SUB (Flown 2L + 2R) Powered by Nexo AMP4x4, Midas M32	YES		Per Day	\$ 1,686.36	\$ 168.64	\$ 1,855.00	\$ 1,686.36	\$ 168.64	\$ 1,855.00
Drum Fill - Yamaha DSR215	YES		Per Day	\$ 72.73	\$ 7.27	\$ 80.00	\$ 72.73	\$ 7.27	\$ 80.00
1 x Monitors Send: 2 Pairs of Quest QM12MP monitor speakers and 1 x amp channel Analogue F.O.H. Processing Pack:DBX Driverack PA+ Speaker Management System TC Electronic D-Two Delay TC Electronic M-One Reverb Opal Constant-Q FC2-966 Graphic Equaliser 2x DBX 160A Compressor/Limiter Presonus ACP88 8-channel comp + gate CCA CN320 Graphic EQ Nexo TD12 Analogue Processor	YES		Per Day	\$ 181.82	\$ 18.18	\$ 200.00	\$ 181.82	\$ 18.18	\$ 200.00
Large Outdoor Audio Package: 8 Nexo Geo's, 4 Nexo LS18 Sub's, 6x pairs QM12MP Monitors, 6 x Quest 3004 Power Amps, Yamaha DSR215 Drum Fill , Midas Pro1, Midas DL251 (ALL XLR, POWER, MULTICORE, STANDS INCLUDED UPON REQUEST) Freight at extra cost	YES		Per Day	\$ 3,477.27	\$ 347.73	\$ 3,825.00	\$ 3,477.27	\$ 347.73	\$ 3,825.00
<b>Lighting Individual Items</b>									
Generic Lighting Fixture - Fresnel, Par 64/56, Profile, Blinders etc.	YES		Per Day	\$ 9.09	\$ 0.91	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
LED Par Can - Tourpro	YES		Per Day	\$ 18.18	\$ 1.82	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00
LED Par Can - Vello 36 x 3W	YES		Per Day	\$ 13.64	\$ 1.36	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00
LED Moving Bar - Chauvet PIX-M USB	YES		Per Day	\$ 18.18	\$ 1.82	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00
LED Moving Head - Profile Mac 350 Entour	YES		Per Day	\$ 50.00	\$ 5.00	\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00
LED Moving Head - Profile Chauvet Rogue R1	YES		Per Day	\$ 40.91	\$ 4.09	\$ 45.00	\$ 40.91	\$ 4.09	\$ 45.00
LED Static Bar - Vello	YES		Per Day	\$ 9.09	\$ 0.91	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
Hazer - Unique 2.1 (Inc 5L Fluid)	YES		Per Day	\$ 54.55	\$ 5.45	\$ 60.00	\$ 54.55	\$ 5.45	\$ 60.00
<b>Lighting Packages - All Rates Per Day</b>									
Basic Theatre Lighting- Included in venue hire as eligible - Static stage wash (No Colour, No Dimming)	YES		Per Hire as eligible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unique 2.1 Hazer x 2	YES		Per Day	\$ 109.09	\$ 10.91	\$ 120.00	\$ 109.09	\$ 10.91	\$ 120.00
Small Theatrical Lighting: 8 x 1000w Pacific, 8 x 1200w Rama Fresnals	YES		Per Day	\$ 145.45	\$ 14.55	\$ 160.00	\$ 145.45	\$ 14.55	\$ 160.00
Large Theatrical Lighting : 16 x 1000w Pacifics, 16 x 800w Selecon Zoomspot, 16 x 1200w Rama Fresnals	YES		Per Day	\$ 436.36	\$ 43.64	\$ 480.00	\$ 436.36	\$ 43.64	\$ 480.00
Follow Spot (1 available)	YES		Per Day	\$ 54.55	\$ 5.45	\$ 60.00	\$ 54.55	\$ 5.45	\$ 60.00
Portable LED Package - Suitable for small concerts (bands), youth disco's, uplighting effects: 8 x tour pro slim Pars + 4 x Chauvet Colorband Pix-M USB	YES		Per Day	\$ 218.18	\$ 21.82	\$ 240.00	\$ 218.18	\$ 21.82	\$ 240.00
Moving Lights Package A: 4 x Chauvet Rogue R1 Spot	YES		Per Day	\$ 163.64	\$ 16.36	\$ 180.00	\$ 163.64	\$ 16.36	\$ 180.00
Moving Lights Package B: 6x Martin Mac 350 Entour	YES		Per Day	\$ 300.00	\$ 30.00	\$ 330.00	\$ 300.00	\$ 30.00	\$ 330.00
Full Led Package: 12x Chauvet Rogue R1 Spot 6x Martin Mac 350 Entour 8x Vellow RGBW LED Par Cans 8x Tourpro RGBAW-UV Slim Pars 4x Chauvet Colourband Pix-M USB Bars 4x Vello RGBW Bar	YES		Per Day	\$ 1,154.55	\$ 115.45	\$ 1,270.00	\$ 1,154.55	\$ 115.45	\$ 1,270.00
All Lighting Package (Only Available Indoors)	YES		Per Day	\$ 1,181.82	\$ 118.18	\$ 1,300.00	\$ 1,181.82	\$ 118.18	\$ 1,300.00
<b>Vision/Projection</b>									
Roland V1-HD Video Switcher	YES		Per Day	\$ 68.18	\$ 6.82	\$ 75.00	\$ 68.18	\$ 6.82	\$ 75.00
AV Playback Laptop - PC	YES		Per Day	\$ 72.73	\$ 7.27	\$ 80.00	\$ 72.73	\$ 7.27	\$ 80.00
Epson Projector	YES		Per Day	\$ 90.91	\$ 9.09	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00
Barco Projector (Indoor Only)	YES		Per Day	\$ 272.73	\$ 27.27	\$ 300.00	\$ 272.73	\$ 27.27	\$ 300.00
Cinema Screen (Indoor Only)	YES		Per Day	\$ 181.82	\$ 18.18	\$ 200.00	\$ 181.82	\$ 18.18	\$ 200.00
Cinema Package (Indoor Only) - Includes Projector, Media Server, Audio, Screen, Intelligent Lighting	YES		Per Day	\$ 454.55	\$ 45.45	\$ 500.00	\$ 454.55	\$ 45.45	\$ 500.00
Auto-poles/Black Curtaining (Use within Matt Dann Venue Only) *Includes complete setup and packdown by Venue staff.	YES						\$ 227.27	\$ 22.73	\$ 250.00
<b>Community Groups – receive 75% discount on Venue hire &amp; equipment hire only</b>									
<i>This includes schools, sporting groups and community groups</i>									
<b>Consumables (Commercial &amp; Community)</b>									
Gaffa tape	YES		Per Roll	\$ 22.73	\$ 2.27	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
Electrical Tape	YES		Per Roll	\$ 1.82	\$ 0.18	\$ 2.00	\$ 1.82	\$ 0.18	\$ 2.00

**Town of Port Hedland 2020/21 Fees and Charges Schedule**

Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Lighting Gel (per roll)	YES		Per Roll	\$ 22.73	\$ 2.27	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
Batteries (charge per battery)	YES		Per item	\$ 2.73	\$ 0.27	\$ 3.00	\$ 2.73	\$ 0.27	\$ 3.00
Additional Haze Fluid per 1 Litre	YES		Per Session	\$ 4.55	\$ 0.45	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00
Test & Tag Per Item	YES		Per Session	\$ 22.73	\$ 2.27	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
Internet Access, Wired - Full Day Access (Subject to Availability)	YES		Per Session	\$ 90.91	\$ 9.09	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00
<b>JD HARDIE CENTRE</b>									
Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
<b>Programs</b>									
Kids Club Casual	YES		Per session	\$ 7.00	\$ 0.70	\$ 7.70	\$ 7.00	\$ 0.70	\$ 7.70
Kids Club 10 Pass	YES		Per 10 pass	\$ 45.45	\$ 4.55	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
Kids Club 20 Pass	YES		Per 20 pass	\$ 90.91	\$ 9.09	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00
Kids Club Extreme (Holiday Program)	YES		Per session	\$ 4.55	\$ 0.45	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00
Kids Club Family Pass (up to 3 Siblings)	YES		Per family per session	\$ 12.27	\$ 1.23	\$ 13.50	\$ 12.27	\$ 1.23	\$ 13.50
Kids Club Family (up to 3 Siblings) 10 Pass	YES		Per family per session 10 pass	\$ 90.91	\$ 9.09	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00
Kids Club Family (up to 3 Siblings) 20 Pass	YES		Per family per session 20 pass	\$ 181.82	\$ 18.18	\$ 200.00	\$ 181.82	\$ 18.18	\$ 200.00
Events, Term and School Holiday Program (price to be determined based on expense of event)	YES		Per Use			At Cost			At Cost
<b>Birthday Package</b>									
Birthday Package 1 (max 30 participants)	YES		Per booking	\$ 140.91	\$ 14.09	\$ 155.00	\$ 140.91	\$ 14.09	\$ 155.00
Birthday Package 2 (max 30 participants)	YES		Per booking				\$ 227.27	\$ 22.73	\$ 250.00
<b>Additional Services</b>									
Cleaning Fee	YES		Per booking	\$ 181.82	\$ 18.18	\$ 200.00	\$ 181.82	\$ 18.18	\$ 200.00
<b>Equipment Hire</b>									
Tea and Coffee - onsite only / per person per day	YES		Per Person, Per Day	\$ 1.82	\$ 0.18	\$ 2.00	\$ 1.82	\$ 0.18	\$ 2.00
Projector, laptop and projector screen (excludes network access) -onsite only / for the period of the venue hire	YES		Per Day	\$ 140.91	\$ 14.09	\$ 155.00	\$ 140.91	\$ 14.09	\$ 155.00
Portable PA system, includes handheld microphone, aux cord and stands - onsite only / for the period of the venue hire	YES		Per Day	\$ 140.91	\$ 14.09	\$ 155.00	\$ 140.91	\$ 14.09	\$ 155.00
<b>After Hours Staffing</b>									
Duty Manager	YES		Per Hour	\$ 74.55	\$ 7.45	\$ 82.00	\$ 74.55	\$ 7.45	\$ 82.00
Program Officer/Assistant	YES		Per Hour	\$ 56.36	\$ 5.64	\$ 62.00	\$ 56.36	\$ 5.64	\$ 62.00
<b>Bond for Venue Hire</b>									
<b>Facility Rental</b>									
<b>Commercial</b>									
Stadium & Court Hire	YES		Per Hour	\$ 72.73	\$ 7.27	\$ 80.00	\$ 72.73	\$ 7.27	\$ 80.00
Stadium (1/2 size)	YES		Per Hour	\$ 40.91	\$ 4.09	\$ 45.00	\$ 36.36	\$ 3.64	\$ 40.00
Performing Arts Room	YES		Per Hour	\$ 40.91	\$ 4.09	\$ 45.00	\$ 36.36	\$ 3.64	\$ 40.00
Half Performing Arts Room	YES		Per Hour				\$ 18.18	\$ 1.82	\$ 20.00
Youth Lounge	YES		Per Hour	\$ 54.55	\$ 5.45	\$ 60.00	\$ 45.45	\$ 4.55	\$ 50.00
Meeting Room	YES		Per Hour	\$ 36.36	\$ 3.64	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00
Kitchen (minimum 3 hours)	YES		Per Hour	\$ 54.55	\$ 5.45	\$ 60.00	\$ 54.55	\$ 5.45	\$ 60.00
Exclusive Use - No Community Rate Apply - Charge per hour, Minimum 3 hours. Staff Additional	YES		Per hour	\$ 1,363.64	\$ 136.36	\$ 1,500.00	\$ 127.27	\$ 12.73	\$ 140.00
Court Hire – No lights required (per hour per court)	YES		Per Hour	\$ 13.64	\$ 1.36	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00
Court Hire – Lights required (per hour per court)	YES		Per Hour	\$ 45.45	\$ 4.55	\$ 50.00	\$ 36.36	\$ 3.64	\$ 40.00
<b>Community Groups – receive 50% discount</b>									
Stadium & Court Hire – per hour	YES		Per Hour	\$ 36.37	\$ 3.64	\$ 40.00	\$ 36.37	\$ 3.64	\$ 40.00
Stadium (1/2 size) per hour	YES		Per Hour	\$ 20.46	\$ 2.05	\$ 22.50	\$ 18.18	\$ 1.82	\$ 20.00
Performing Arts Room – per hour	YES		Per Hour	\$ 20.46	\$ 2.05	\$ 22.50	\$ 18.18	\$ 1.82	\$ 20.00
Half Performing Arts Room	YES		Per Hour	\$ -	\$ -	\$ -	\$ 9.09	\$ 0.91	\$ 10.00
Youth Lounge	YES		Per Hour	\$ 27.27	\$ 2.73	\$ 30.00	\$ 22.73	\$ 2.27	\$ 25.00
Meeting Room	YES		Per Hour	\$ 18.18	\$ 1.82	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00
Kitchen (minimum 3 hours)	YES		Per Hour	\$ 27.27	\$ 2.73	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00
Court Hire – No lights required	YES		Per Court, Per Hour	\$ 6.82	\$ 0.68	\$ 7.50	\$ 6.82	\$ 0.68	\$ 7.50
Court Hire – Lights required	YES		Per Court, Per Hour	\$ 22.73	\$ 2.27	\$ 25.00	\$ 18.18	\$ 1.82	\$ 20.00
Storage Space - per m2	YES		Per m2, Per Annum	\$ 109.09	\$ 10.91	\$ 120.00	\$ 54.55	\$ 5.45	\$ 60.00
<b>NORTH WEST FESTIVAL</b>									
Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Festival Entry Saturday (18+ only)	YES		Per ticket	\$ 45.45	\$ 4.55	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
Festival Entry Sunday (18+)	YES		Per ticket	\$ 27.27	\$ 2.73	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00
Weekender Pass (18+ only)	YES		Per ticket	\$ 63.64	\$ 6.36	\$ 70.00	\$ 63.64	\$ 6.36	\$ 70.00
Sunday Family Pass (2 x 18+, 2 x Child 13-17 years)	YES		Per ticket	\$ 68.18	\$ 6.82	\$ 75.00	\$ 68.18	\$ 6.82	\$ 75.00
Sunday Children (13-17 years)	YES		Per ticket	\$ 13.64	\$ 1.36	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00
Sunday Children (12 and under)	YES		Per ticket	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Saturday VIP Pass (Not for purchase)	YES		Per ticket	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Stalls in attendance for 1 day only are to receive 40% discount</i>									
Retail stallholder 3m frontage	YES		Per stall	\$ 172.73	\$ 17.27	\$ 190.00	\$ 172.73	\$ 17.27	\$ 190.00
Retail stallholder 6m frontage	YES		Per stall	\$ 209.09	\$ 20.91	\$ 230.00	\$ 209.09	\$ 20.91	\$ 230.00
Food stallholder 3m frontage	YES		Per stall	\$ 236.36	\$ 23.64	\$ 260.00	\$ 236.36	\$ 23.64	\$ 260.00
Food stallholder 6m frontage	YES		Per stall	\$ 272.73	\$ 27.27	\$ 300.00	\$ 272.73	\$ 27.27	\$ 300.00
Food stallholder 9m frontage	YES		Per stall	\$ 309.09	\$ 30.91	\$ 340.00	\$ 309.09	\$ 30.91	\$ 340.00
<b>SPINIFEX SPREE</b>									
Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Retail stallholder 3m frontage	YES		Per stall	\$ 172.73	\$ 17.27	\$ 190.00	\$ 172.73	\$ 17.27	\$ 190.00
Retail stallholder 6m frontage	YES		Per stall	\$ 209.09	\$ 20.91	\$ 230.00	\$ 209.09	\$ 20.91	\$ 230.00
Retail stallholder 9m and above frontage	YES		Per stall	\$ 245.45	\$ 24.55	\$ 270.00	\$ 245.45	\$ 24.55	\$ 270.00
Food stallholder 3m frontage	YES		Per stall	\$ 236.36	\$ 23.64	\$ 260.00	\$ 236.36	\$ 23.64	\$ 260.00
Food stallholder 6m frontage	YES		Per stall	\$ 272.73	\$ 27.27	\$ 300.00	\$ 272.73	\$ 27.27	\$ 300.00
Food stallholder 9m frontage	YES		Per stall	\$ 309.09	\$ 30.91	\$ 340.00	\$ 309.09	\$ 30.91	\$ 340.00
Food stallholder 12m and above frontage	YES		Per stall	\$ 345.45	\$ 34.55	\$ 380.00	\$ 345.45	\$ 34.55	\$ 380.00
Electrical Test and Tag fees for Spinifex Spree Stallholders	YES		Per lead / equipment	\$ 4.55	\$ 0.45	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00
Community Groups	YES					Free			Free
<b>GENERAL TOPH EVENT TICKETS</b>									
Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Level 1 tickets	YES		Per ticket	Range		\$0 - \$25			\$0 - \$25

Town of Port Hedland 2020/21 Fees and Charges Schedule									
Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Level 2 tickets	YES		Per ticket			\$26 - \$75			\$26 - \$75
Level 3 tickets	YES		Per ticket			\$76 - \$120			\$76 - \$120
Level 4 tickets	YES		Per ticket			\$121 and above			\$121 and above
<b>SOUTH HEDLAND TOWN CENTRE</b>									
Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
<b>Commercial</b>									
Town Centre Only - Limited Power, Stage not Included (Minimum of 3 Hours)	YES		Per hour	\$ 36.36	\$ 3.64	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00
Town Centre Full Access - includes power, stage and open space (Minimum of 3 Hours)	YES		Per hour	\$ 100.00	\$ 10.00	\$ 110.00	\$ 100.00	\$ 10.00	\$ 110.00
<b>Community Groups – receive 50% discount</b>									
Town Centre Only - Limited Power, Stage not Included (Minimum of 3 Hours)	YES		Per hour	\$ 18.18	\$ 1.82	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00
Town Centre Full Access - includes power, stage and open space (Minimum of 3 Hours)	YES		Per hour	\$ 50.00	\$ 5.00	\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00
<b>LIBRARY &amp; INFORMATION SERVICES</b>									
Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Printing / copying (A4) per page	YES		per page	\$ 0.36	\$ 0.04	\$ 0.40	\$ 0.36	\$ 0.04	\$ 0.40
Printing / copying (A3) per page	YES		per page	\$ 0.55	\$ 0.05	\$ 0.60	\$ 0.55	\$ 0.05	\$ 0.60
Colour Printing/Copying (A4) per page	YES		per page	\$ 0.91	\$ 0.09	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00
Colour Printing/Copying (A3) per page	YES		per page	\$ 2.09	\$ 0.21	\$ 2.30	\$ 2.09	\$ 0.21	\$ 2.30
Photocopying from microfilm reader	YES		per page	\$ 1.82	\$ 0.18	\$ 2.00	\$ 1.82	\$ 0.18	\$ 2.00
Facsimile - Australia /page	YES		per page	\$ 0.91	\$ 0.09	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00
Facsimile - International	YES		per page	\$ 2.27	\$ 0.23	\$ 2.50	\$ 2.27	\$ 0.23	\$ 2.50
Scanning to email (1-10 pages)	YES		per pdf to 10 pages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Scanning to email (11-20 pages)	YES		per pdf to 20 pages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Scanning to email (21+ pages)	YES		per pdf 21+ pages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Laminating (A4) per page	YES		per sheet	\$ 2.73	\$ 0.27	\$ 3.00	\$ 2.73	\$ 0.27	\$ 3.00
Laminating (A3) per page	YES		per sheet	\$ 3.64	\$ 0.36	\$ 4.00	\$ 3.64	\$ 0.36	\$ 4.00
USB Device	YES		per unit	\$ 5.45	\$ 0.55	\$ 6.00	\$ 5.45	\$ 0.55	\$ 6.00
Earphones	YES		per unit	\$ 1.82	\$ 0.18	\$ 2.00	\$ 1.82	\$ 0.18	\$ 2.00
Library Bags	YES		per unit	\$ 3.82	\$ 0.38	\$ 4.20	\$ 3.82	\$ 0.38	\$ 4.20
Lost Membership Card Replacement	YES		per membership	\$ 4.55	\$ 0.45	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00
Late Book Return Fee (items 3 weeks overdue)	YES			\$ 4.55	\$ 0.45	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00
Administration Fee for lost/non-returned items (5 weeks overdue) + additional replacement cost of lost item	YES			\$ 5.45	\$ 0.55	\$ 6.00	\$ 5.45	\$ 0.55	\$ 6.00
Local History Collection Research - per hour (individual, non-library-member/non-local)	YES			\$ 36.36	\$ 3.64	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00
Local History Collection Research - per hour (commercial users only)	YES			\$ 81.82	\$ 8.18	\$ 90.00	\$ 81.82	\$ 8.18	\$ 90.00
Special events/activities	YES		per event/activity			At Cost			At Cost
Invigilation of Examination (per hour or part thereof)	YES		per hour of part thereof	\$ 100.00	\$ 10.00	\$ 110.00	\$ 100.00	\$ 10.00	\$ 110.00
Smart Rider - bus tickets prices as per schedule set by Public Transport Authority of WA						At Cost			At Cost
<b>ENVIRONMENTAL HEALTH</b>									
Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
<b>Trading in Public Places</b>									
Application Fee	YES		Per application	\$ 45.45	\$ 4.55	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
1 Day Fee	YES		Per application	\$ 54.55	\$ 5.45	\$ 60.00	\$ 54.55	\$ 5.45	\$ 60.00
1 week or part thereof	YES		Per application	\$ 127.27	\$ 12.73	\$ 140.00	\$ 127.27	\$ 12.73	\$ 140.00
1 month or part thereof	YES		Per application	\$ 245.45	\$ 24.55	\$ 270.00	\$ 245.45	\$ 24.55	\$ 270.00
1 year or part thereof	YES		Per application	\$ 1,818.18	\$ 181.82	\$ 2,000.00	\$ 1,818.18	\$ 181.82	\$ 2,000.00
<b>Lodging Houses</b>									
Lodging House Registration (includes Motels)		YES	Per registration	\$ 250.00	\$ -	\$ 250.00	\$ 250.00	\$ -	\$ 250.00
						Long Stay Sites - \$6per site, Short Stay Sites - \$6per site, Camp Site - \$3per site, Overflow Sites - \$1.50per site			Long Stay Sites - \$6per site, Short Stay Sites - \$6per site, Camp Site - \$3per site, Overflow Sites - \$1.50per site
<b>Caravan Parks</b>									
<b>Hair Dressing Establishments</b>									
Application Fee		YES	Per application	\$ 95.00	\$ -	\$ 95.00	\$ 95.00	\$ -	\$ 95.00
Annual Premises Assessment Fee		YES	Annual Fee	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
<b>Skin Penetration Establishments and Beauty Establishments</b>									
Application Fee		YES	Per application	\$ 95.00	\$ -	\$ 95.00	\$ 95.00	\$ -	\$ 95.00
Annual Premises Assessment Fee		YES	Per assessment	\$ 180.00	\$ -	\$ 180.00	\$ 180.00	\$ -	\$ 180.00
<b>Food Act 2008</b>									
Notification Fee - high, medium & low risk		YES	Per notification	\$ 65.00	\$ -	\$ 65.00	\$ 65.00	\$ -	\$ 65.00
Notification Fee - Exempted Food Premises, Not for Profit & Community Groups		YES	Per notification	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Registered Premises Assessment Fee</b>									
High Risk (2 assessments per year)		YES	Per assessment	\$ 630.00	\$ -	\$ 630.00	\$ 630.00	\$ -	\$ 630.00
Medium Risk (2 assessments per year)		YES	Per assessment	\$ 480.00	\$ -	\$ 480.00	\$ 480.00	\$ -	\$ 480.00
Low Risk (1 assessment per year)		YES	Per assessment	\$ 260.00	\$ -	\$ 260.00	\$ 260.00	\$ -	\$ 260.00
Very Low Risk		YES	Per assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Second & Subsequent Re-Assessment (fee per hour)		YES	Per assessment	\$ 190.00	\$ -	\$ 190.00	\$ 190.00	\$ -	\$ 190.00
<b>Application Fee - Construct &amp; Establish a Food Premises (s110(3)) &amp; Includes Notification Fee</b>									
<b>Supplementary Fees Based on Fee for Service (LG Act 1995 Part 6 Div. 5 Sub 2)</b>									
Notification Fee		YES	Per notification	\$ 65.00	\$ -	\$ 65.00	\$ 65.00	\$ -	\$ 65.00
Hourly Rate	YES		Per hour	\$ 190.91	\$ 19.09	\$ 210.00	\$ 190.91	\$ 19.09	\$ 210.00
<b>Assessing Lodging House Floor Plans</b>									
<b>Research Fee – Research required above normal service</b>									
Hourly Rate	YES		Per hour	\$ 190.91	\$ 19.09	\$ 210.00	\$ 190.91	\$ 19.09	\$ 210.00

Town of Port Hedland 2020/21 Fees and Charges Schedule									
Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Holiday Chalets and Cabins per unit	YES		Per unit	\$ 45.45	\$ 4.55	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
<b>Private Water/Food Sampling Requested for Analysis (Lab analysis not included, sample inspection only.)</b>									
Hourly Rate		YES	Per hour	\$ 190.91	\$ 19.09	\$ 210.00	\$ 190.91	\$ 19.09	\$ 210.00
Temporary Accommodation Application Fee		YES	Per application	\$ 210.00	\$ -	\$ 210.00	\$ 210.00	\$ -	\$ 210.00
<b>Noise Approvals</b>									
Application Fee for a Noise Management Plan		YES	Per application	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
Application Fee - Regulation 18 Noise Approvals for Events - If received more than 60 days from date of event		YES	Per application	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
Application Fee - Regulation 18 Noise Approvals for Events - If received between 21 and 59 days from date of event		YES	Per application	\$ 1,250.00	\$ -	\$ 1,250.00	\$ 1,250.00	\$ -	\$ 1,250.00
Application Fee - Regulation 18 Noise Approvals for Events - If received less than 21 days from date of event		YES	Per application	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00
<i>The CEO has delegation to waive fee for charitable organisations</i>									
<b>Certificates</b>									
<b>Liquor Act Certification Section 39</b>									
Hourly rate (or part thereof, min \$210)	YES		Per hour	\$ 190.91	\$ 19.09	\$ 210.00	\$ 190.91	\$ 19.09	\$ 210.00
<b>Gaming Act Certification Section 50 (1)</b>									
Hourly rate (or part thereof, min \$210)	YES		Per hour	\$ 190.91	\$ 19.09	\$ 210.00	\$ 190.91	\$ 19.09	\$ 210.00
<b>Local Government Report Fee (Septic tank applications to Dept. of Health)</b>									
Local government application fee		YES	Per application	\$ 109.09	\$ 10.91	\$ 120.00	\$ 109.09	\$ 10.91	\$ 120.00
Permit to use apparatus		YES	Per permit	\$ 163.64	\$ 16.36	\$ 180.00	\$ 163.64	\$ 16.36	\$ 180.00
Local government report fee		YES	Per report	\$ 109.09	\$ 10.91	\$ 120.00	\$ 109.09	\$ 10.91	\$ 120.00
<b>Private Works</b>									
<i>Environmental Health Officer requested to do works (e.g. special sampling for other companies, including equipment) Fee for service - to undertake works upon request from the public and outside of typical Ranger duties - performed during business hours. Includes but not limited to - Pest control vehicle inspections, waste water decommissioning inspections</i>									
	YES		Per hour	\$ 190.91	\$ 19.09	\$ 210.00	\$ 190.91	\$ 19.09	\$ 210.00
<b>Asbestos Sampling</b>									
<i>Take asbestos sample and have analysed and supply report (does not include analysis costs)</i>									
	YES		Per hour	\$ 240.91	\$ 24.09	\$ 265.00	\$ 240.91	\$ 24.09	\$ 265.00
<b>BUILDING SERVICES</b>									
Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
<b>Certified application for Building Permit (s. 16(1))</b>									
a) for building work for a Class 1 or Class 10 building or incidental structure		YES	Per application			0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105.00			0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105.00
b) for building work for a Class 2 to Class 9 building or incidental structure		YES	Per application			0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105.00			0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105.00
Uncertified application for Building Permit (s. 16(1))		YES	Per application			0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105.00			0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105.00
<b>Application for a Demolition Permit (s. 16 (1))</b>									
a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure		YES	Per application	\$ 105.00	\$ -	\$ 105.00	\$ 105.00	\$ -	\$ 105.00
b) for demolition work in respect of a Class 2 to Class 9 building		YES	\$105.00 for each storey of the building	\$ 105.00	\$ -	\$ 105.00	\$ 105.00	\$ -	\$ 105.00
Application to extend the time during which a building or Demolition Permit has effect (s. 32(3)(f))		YES	Per application	\$ 105.00	\$ -	\$ 105.00	\$ 105.00	\$ -	\$ 105.00
<b>Application for Occupancy Permits, Building Approval certificates</b>									
Application for an Occupancy Permit for a Completed Building (s. 46)		YES	Per application	\$ 105.00	\$ -	\$ 105.00	\$ 105.00	\$ -	\$ 105.00
Application for a temporary Occupancy Permit for an incomplete Building (s. 47)		YES	Per application	\$ 105.00	\$ -	\$ 105.00	\$ 105.00	\$ -	\$ 105.00
Application for a modification of Occupancy Permit for additional use of a building on a temporary basis (s. 48)		YES	Per application	\$ 105.00	\$ -	\$ 105.00	\$ 105.00	\$ -	\$ 105.00
Application for a replacement Occupancy Permit for permanent change of the building's use or classification (s. 49)		YES	Per application	\$ 95.45	\$ 9.55	\$ 105.00	\$ 95.45	\$ 9.55	\$ 105.00
Application for an Occupancy Permit or Building approval Certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) or (2))		YES	Per application			\$11.60 for each Strata unit covered by the application but not less than \$115.00			\$11.60 for each Strata unit covered by the application but not less than \$115.00
Application for an Occupancy Permit for a Building in respect of which unauthorised work has been done. (s. 51(2))		YES	Per application			0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$105.00			0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$105.00
Application for a Building Approval certificate for a Building in respect of which unauthorised work has been done. (s. 51(3))		YES	Per application			0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$105.00			0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$105.00

Town of Port Hedland 2020/21 Fees and Charges Schedule									
Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Application to replace Occupancy Permit for an existing Building (s. 52 (1))		YES	Per application	\$ 105.00	\$ -	\$ 105.00	\$ 105.00	\$ -	\$ 105.00
Application for a Building Approval certificate for an existing building where unauthorised work has not been done (s. 52(2))		YES	Per application	\$ 105.00	\$ -	\$ 105.00	\$ 105.00	\$ -	\$ 105.00
Application to extend the time during which an Occupancy Permit or Building approval Certificate has effect (s. 65(3)(a))		YES	Per application	\$ 105.00	\$ -	\$ 105.00	\$ 105.00	\$ -	\$ 105.00
Application as defined in regulation 31 ( for each building standard in respect of which a declaration is sought)		YES	Per application	\$ 2,160.15	\$ -	\$ 2,160.15	\$ 2,160.15	\$ -	\$ 2,160.15
<i>The fees outlined above are Statutory fees in accordance with Regulation 11 and Schedule 2 (as revised ) of the Building Regulations 2012 effective 23 June 2017 and are not set by the Town</i>									
Buildings Approvals List (Orders & Requisitions) Desktop (10 days)	YES		Per request	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Search fee and Buildings Approvals List	YES		Per request	\$ 90.91	\$ 9.09	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Copy of approved building plans (per permit) - Residential	YES		Per permit	\$ 31.82	\$ 3.18	\$ 35.00	\$ 35.00	\$ -	\$ 35.00
Copy of approved building plans (per permit) - Commercial	YES		Per permit	\$ 50.00	\$ 5.00	\$ 55.00	\$ 55.00	\$ -	\$ 55.00
Change of Builder after Building Permit has been issued (permit only)	YES		Per permit	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Change of Builder after Building Permit has been issued (permit and plans)	YES		Per permit	\$ 155.00	\$ -	\$ 155.00	\$ 155.00	\$ -	\$ 155.00
Copy of documents: Home Indemnity Insurance, Building Permit, Building Order etc.	YES		Per copy	\$ 62.00	\$ -	\$ 62.00	\$ 62.00	\$ -	\$ 62.00
Building reports per hr min 1 hr (weekly or monthly)	YES		Per report	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
<b>Inspection Fees</b>									
Swimming Pool Inspections Fee (incl re-inspection) (This fee will be included on the Rates Notice for all properties with private swimming pools) and this is regardless of the number of inspections required to achieve compliance. (Pursuant to R53 of the Building Regs 2012)		YES	Per inspection	\$ 55.00	\$ -	\$ 55.00	\$ 55.00	\$ -	\$ 55.00
Swimming Pool re-inspection(s) and per request outside of normal inspection programs. (Pursuant to S6.16(2) of the Local Government Act 1995)		YES	Per inspection	\$ 220.00	\$ -	\$ 220.00	\$ 220.00	\$ -	\$ 220.00
Local Government Approval of Battery Powered Smoke Alarms (GST Inclusive)		YES	Per inspection	\$ 163.09	\$ 16.31	\$ 179.40	\$ 163.09	\$ 16.31	\$ 179.40
<b>Other</b>									
BSL & BCITF		YES				charged as a percentage of construction value			charged as a percentage of construction value
BCITF		YES				charged as a percentage of construction value			charged as a percentage of construction value
<b>PLANNING SERVICES</b>									
Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
<b>Statutory Development Fees</b>									
(a) \$0 - \$50,000		YES	Per application	\$ 147.00	\$ -	\$ 147.00	\$ 147.00	\$ -	\$ 147.00
(b) \$50,000 - \$500,000		YES	Per application			0.32% of the estimated development cost			0.32% of the estimated development cost
(c) \$500,000 - \$2.5 million		YES	Per application			\$1,700 + 0.257% for every \$1 in excess of \$500,000			\$1,700 + 0.257% for every \$1 in excess of \$500,000
(d) \$2.5 million - \$5 million		YES	Per application			\$7,161 + 0.206% for every \$1 in excess of \$2.5 million			\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
(e) \$5 million - \$21.5 million		YES	Per application			\$12,633 + 0.123% for every \$1 in excess of \$5 million			\$12,633 + 0.123% for every \$1 in excess of \$5 million
(f) More than \$21.5 million		YES	Per application	\$ 34,196.00	\$ -	\$ 34,196.00	\$ 34,196.00	\$ -	\$ 34,196.00
Determination of an extractive Industry		YES	Per application	\$ 739.00	\$ -	\$ 739.00	\$ 739.00	\$ -	\$ 739.00
Change of Use or Continuation of a Non-Conforming Use		YES	Per application	\$ 295.00	\$ -	\$ 295.00	\$ 295.00	\$ -	\$ 295.00
<b>Home Business / Mobile Business</b>									
(a) Application Fee		YES	Per application	\$ 201.82	\$ 20.18	\$ 222.00	\$ 201.82	\$ 20.18	\$ 222.00
(b) Annual renewal fee (due 30th June)		YES	Per application	\$ 73.00	\$ -	\$ 73.00	\$ 73.00	\$ -	\$ 73.00
<i>If development has commenced or is being carried out, by way of penalty twice the amount of the maximum fee payable for determination is applicable, in addition to the application fee (3 x standard fee)</i>									
<b>Clearance of subdivision conditions</b>									
(a) Not more than 5 Lots		YES	Per application per lot	\$ 73.00	\$ -	\$ 73.00	\$ 73.00	\$ -	\$ 73.00
(b) 5 Lots to 195 Lots		YES	Per application per lot			\$73.00 per Lot for the first 5 Lots then \$35.00 per Lot			\$73.00 per Lot for the first 5 Lots then \$35.00 per Lot
(c) More than 195 Lots		YES	Per application per lot	\$ 7,393.00	\$ -	\$ 7,393.00	\$ 7,393.00	\$ -	\$ 7,393.00
Copies of approved plans / permit (10 days)	YES		Each	\$ 100.00	\$ 10.00	\$ 110.00	\$ 100.00	\$ 10.00	\$ 110.00
Written Planning Advice	YES		Each	\$ 73.00	\$ -	\$ 73.00	\$ 73.00	\$ -	\$ 73.00
<b>1. Development Assessment Panel Applications where the estimated cost of development is:</b>									
(a) not less than \$2 million and less than \$7 million		YES	Per application	\$ 5,603.00	\$ -	\$ 5,603.00	\$ 5,603.00	\$ -	\$ 5,603.00
(b) not less than \$7 million and less than \$10 million		YES	Per application	\$ 8,650.00	\$ -	\$ 8,650.00	\$ 8,650.00	\$ -	\$ 8,650.00
(c) not less than \$10 million and less than \$12.5 million		YES	Per application	\$ 9,411.00	\$ -	\$ 9,411.00	\$ 9,411.00	\$ -	\$ 9,411.00
(d) not less than \$12.5 million and less than \$15 million		YES	Per application	\$ 9,680.00	\$ -	\$ 9,680.00	\$ 9,680.00	\$ -	\$ 9,680.00
(e) not less than \$15 million and less than \$17.5 million		YES	Per application	\$ 9,948.00	\$ -	\$ 9,948.00	\$ 9,948.00	\$ -	\$ 9,948.00
(f) not less than \$17.5 million and less than \$20 million		YES	Per application	\$ 10,218.00	\$ -	\$ 10,218.00	\$ 10,218.00	\$ -	\$ 10,218.00
(g) \$20 million or more		YES	Per application	\$ 10,486.00	\$ -	\$ 10,486.00	\$ 10,486.00	\$ -	\$ 10,486.00
2. An application under regulation 17 (amendment to Development Assessment Panel Application)		YES	Per application	\$ 241.00	\$ -	\$ 241.00	\$ 241.00	\$ -	\$ 241.00
<b>Professional Consultancy (GST Inclusive) per hour</b>									
- Principal Town Planner	YES		Per hour	\$ 88.00	\$ 8.80	\$ 96.80	\$ 88.00	\$ 8.80	\$ 96.80
- Senior Planning Officer	YES		Per hour	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Graduate Planner	YES		Per hour	\$ 36.86	\$ 3.69	\$ 40.55	\$ 36.86	\$ 3.69	\$ 40.55
- Lands and Tech Officer	YES		Per hour	\$ 30.20	\$ 3.02	\$ 33.22	\$ 30.20	\$ 3.02	\$ 33.22
<b>Town Planning</b>									

**Town of Port Hedland 2020/21 Fees and Charges Schedule**

Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Minor Amendments to Development Application, including conditions \$300. (Major amendment is 50% of original DA fee with a minimum charge of \$300)		YES	Per amendment	\$ 295.00	\$ -	\$ 295.00	\$ 295.00	\$ -	\$ 295.00
Section 40 Certificate - Liquor License (Charge is per request)		YES	Per request	\$ 73.00	\$ -	\$ 73.00	\$ 73.00	\$ -	\$ 73.00
Section 70A / Restrictive Covenant Request (Charge is per request includes Landgate lodgement (\$164) and clearance conditions)	YES		Per request	\$ 430.00	\$ 43.00	\$ 473.00	\$ 430.00	\$ 43.00	\$ 473.00
<b>Scheme Amendments/Structure Plans/Activity Centre Plans/Local Development Plans</b>									
Scheme Amendments/Structure Plans/Activity Centre Plans/Local Development Plans (estimate of hours spent and total fee calculated in accordance with Regulation 48 of the Planning and Development Regulations 2009)		YES	Per Application				Price on Application		Price on Application
<b>Lands Administration / Geographic names</b>									
Road and / or Pedestrian Accessway closure (Charge per request)		YES	Per request	\$ 600.00	\$ -	\$ 600.00	\$ 600.00	\$ -	\$ 600.00
<b>Use of Spoilbank request</b>									
Use of Spoilbank per day (toward dune restoration)	YES		Per application	\$ 280.91	\$ 28.09	\$ 309.00	\$ 280.91	\$ 28.09	\$ 309.00
<b>Advertising</b>									
Advertising of development applications where required by Local Planning Scheme (inclusive of newspaper and onsite)		YES	Per application	\$ 300.00	\$ -	\$ 300.00	\$ 300.00	\$ -	\$ 300.00
<b>RANGER SERVICES</b>									
Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
<b>Registration</b>									
<i>Dog and Cat registrations are effective from 1 November to 31 October for 1 year registrations. From June until October, the Town offers half price for Registrations paid during that period. Pension card holders may have a 50% discount off the cost of animal registration</i>									
Unsterilised dog- 1 year		YES	Per registration	\$ 50.00	\$ -	\$ 50.00	\$ 50.00	\$ -	\$ 50.00
Unsterilised dog- 3 year		YES	Per registration	\$ 120.00	\$ -	\$ 120.00	\$ 120.00	\$ -	\$ 120.00
Unsterilised dog- Lifetime		YES	Per registration	\$ 250.00	\$ -	\$ 250.00	\$ 250.00	\$ -	\$ 250.00
Sterilised dog- 1 year		YES	Per registration	\$ 20.00	\$ -	\$ 20.00	\$ 20.00	\$ -	\$ 20.00
Sterilised dog- 3 year		YES	Per registration	\$ 42.50	\$ -	\$ 42.50	\$ 42.50	\$ -	\$ 42.50
Sterilised dog- Lifetime		YES	Per registration	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Sterilised cat- 1 year		YES	Per registration	\$ 20.00	\$ -	\$ 20.00	\$ 20.00	\$ -	\$ 20.00
Sterilised cat- 3 year		YES	Per registration	\$ 42.50	\$ -	\$ 42.50	\$ 42.50	\$ -	\$ 42.50
Sterilised cat- Lifetime		YES	Per registration	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Cat breeder- 1 year		YES	Per registration	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
<b>Other</b>									
Seizure and impounding of a dog - Unregistered	YES		Each	\$ 140.00	\$ -	\$ 140.00	\$ 140.00	\$ -	\$ 140.00
Seizure and impounding of a dog – second or subsequent impoundment	YES		Each	\$ 150.00	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 150.00
Seizure and impounding of a registered dog (poundable)	YES		Each	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Maintenance of dog in pound (pay per day or part thereof) – sustenance- (keep fees)	YES		Per day	\$ 26.00	\$ -	\$ 26.00	\$ 26.00	\$ -	\$ 26.00
Maintenance of cat/kitten in pound (pay per day or part thereof) – sustenance	YES		Per day	\$ 20.00	\$ -	\$ 20.00	\$ 20.00	\$ -	\$ 20.00
Return of a dog impounded outside normal hours	YES		Each	\$ 300.00	\$ -	\$ 300.00	\$ 300.00	\$ -	\$ 300.00
Surrender of a Dog	YES		Each	\$ 45.00	\$ -	\$ 45.00	\$ 45.00	\$ -	\$ 45.00
Surrender of cat/kitten	YES		Each	\$ 30.00	\$ -	\$ 30.00	\$ 30.00	\$ -	\$ 30.00
Microchip impounded animal			Each	\$ 54.55	\$ 5.45	\$ 60.00	\$ 54.55	\$ 5.45	\$ 60.00
Seizure and impounding of a cat / kitten	YES		Each	\$ 70.00	\$ -	\$ 70.00	\$ 70.00	\$ -	\$ 70.00
Replacement Dog or Cat Registration Tag	YES		Each	\$ 6.00	\$ 0.60	\$ 6.60	\$ 6.00	\$ 0.60	\$ 6.60
Application to keep more than two Dogs	YES		Per application	\$ 200.00	\$ -	\$ 200.00	\$ 200.00	\$ -	\$ 200.00
Licence to keep an approved kennel		YES	Per licence	\$ 206.00	\$ -	\$ 206.00	\$ 206.00	\$ -	\$ 206.00
Renewal of a licence to keep an approved kennel	YES		Per licence	\$ 200.00	\$ -	\$ 200.00	\$ 200.00	\$ -	\$ 200.00
<b>Impound Fees</b>									
Livestock impound release Fees Chargeable by Ranger after 06:00am and before 18:00pm		YES	Per head	\$ 190.91	\$ 19.09	\$ 210.00	\$ 190.91	\$ 19.09	\$ 210.00
Livestock Impound Fees Chargeable by Ranger after 18:00pm and before 06:00am		YES	Per head	\$ 236.36	\$ 23.64	\$ 260.00	\$ 236.36	\$ 23.64	\$ 260.00
<b>Poundage Fees for Cattle Impounded</b>									
- first 24 hours		YES	Per head	\$ 25.00	\$ -	\$ 25.00	\$ 25.00	\$ -	\$ 25.00
- each 24 hours or part thereafter		YES	Per head	\$ 15.00	\$ -	\$ 15.00	\$ 15.00	\$ -	\$ 15.00
Sustenance for Cattle Impounded each 24 hours or part thereafter with its mother		YES	Per head	\$ 30.00	\$ -	\$ 30.00	\$ 30.00	\$ -	\$ 30.00
		YES	Per head	\$ 15.00	\$ -	\$ 15.00	\$ 15.00	\$ -	\$ 15.00
<b>Traps</b>									
Vermin Trap - Hire (per fortnight or part thereof)	YES		Per fortnight			Free			Free
- Bond	YES		Per booking			Free			Free
Vermin Trap Replacement Fee	YES		Each	\$ 227.27	\$ 22.73	\$ 250.00	\$ 227.27	\$ 22.73	\$ 250.00
Dog Trap – Hire (per day)	YES		Per day			Free			Free
- Bond	YES		Per booking			Free			Free
Dog Trap Replacement Fee	YES		Each	\$ 636.36	\$ 63.64	\$ 700.00	\$ 636.36	\$ 63.64	\$ 700.00
Dangerous / Restricted Dog collars	YES		Each	\$ 50.00	\$ 5.00	\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00
Dangerous / Restricted Breed Dog Signs	YES		Each	\$ 30.00	\$ 3.00	\$ 33.00	\$ 30.00	\$ 3.00	\$ 33.00
<b>Abandoned Vehicles</b>									
<b>Towing Charge</b>									
- Light Vehicle	YES		Each	\$ 195.45	\$ 19.55	\$ 215.00	\$ 195.45	\$ 19.55	\$ 215.00
- Burnt out Vehicle	YES		Each	\$ 254.55	\$ 25.45	\$ 280.00	\$ 254.55	\$ 25.45	\$ 280.00
- Bus	YES		Each	\$ 663.64	\$ 66.36	\$ 730.00	\$ 663.64	\$ 66.36	\$ 730.00
- Truck	YES		Each	\$ 663.64	\$ 66.36	\$ 730.00	\$ 663.64	\$ 66.36	\$ 730.00
Storage of impounded vehicle (per month or part thereof)	YES		Per month	\$ 195.45	\$ 19.55	\$ 215.00	\$ 195.45	\$ 19.55	\$ 215.00
Administrative Maintenance	YES		Each	\$ 59.09	\$ 5.91	\$ 65.00	\$ 59.09	\$ 5.91	\$ 65.00
<b>Shopping Trolleys, signs and other items</b>									
Release of Impounded Shopping Trolleys, signs or other items	YES		Per trolley	\$ 40.91	\$ 4.09	\$ 45.00	\$ 40.91	\$ 4.09	\$ 45.00
<b>Off Road Vehicle Charges</b>									
Seizure of off road vehicle including removal fee		YES	Each	\$ 190.00	\$ -	\$ 190.00	\$ 190.00	\$ -	\$ 190.00
Release Fee during work hours		YES	Each	\$ 90.00	\$ -	\$ 90.00	\$ 90.00	\$ -	\$ 90.00
Storage of impounded vehicle (per month or part thereof)		YES	Per Month	\$ 25.00	\$ -	\$ 25.00	\$ 25.00	\$ -	\$ 25.00
<b>EMERGENCY MANAGEMENT</b>									
Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Provision of private works (fee for services - e.g. assessment of emergency management plans) - PER Hour (charged per hour block)	YES			\$ 200.00	\$ 20.00	\$ 220.00	\$ 200.00	\$ 20.00	\$ 220.00
<b>ENGINEERING SERVICES</b>									
Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
<i>Engineering Private Works are not included</i>									
<b>Private Works (per hour)</b>									
Front end loader	YES		Per hour	\$ 170.00	\$ 17.00	\$ 187.00	\$ 170.00	\$ 17.00	\$ 187.00
Tip truck - 10m3	YES		Per hour	\$ 149.27	\$ 14.93	\$ 164.20	\$ 149.27	\$ 14.93	\$ 164.20
Tip Truck - 6m3	YES		Per hour	\$ 127.91	\$ 12.79	\$ 140.70	\$ 127.91	\$ 12.79	\$ 140.70
Tip Truck - 3m3	YES		Per hour	\$ 106.55	\$ 10.65	\$ 117.20	\$ 106.55	\$ 10.65	\$ 117.20
Street sweeper (large)	YES		Per hour	\$ 222.73	\$ 22.27	\$ 245.00	\$ 222.73	\$ 22.27	\$ 245.00
Street sweeper (small)	YES		Per hour	\$ 160.00	\$ 16.00	\$ 176.00	\$ 160.00	\$ 16.00	\$ 176.00
Road patching maintenance truck ( plus materials )	YES		Per hour	\$ 202.55	\$ 20.25	\$ 222.80	\$ 202.55	\$ 20.25	\$ 222.80
Roller (Flat drum)	YES		Per hour	\$ 130.00	\$ 13.00	\$ 143.00	\$ 130.00	\$ 13.00	\$ 143.00
Sign Truck (plus materials)	YES		Per hour	\$ 127.91	\$ 12.79	\$ 140.70	\$ 127.91	\$ 12.79	\$ 140.70

**Town of Port Hedland 2020/21 Fees and Charges Schedule**

Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Water Truck (large)	YES		Per hour	\$ 150.00	\$ 15.00	\$ 165.00	\$ 150.00	\$ 15.00	\$ 165.00
Water Truck (small)	YES		Per hour	\$ 106.55	\$ 10.65	\$ 117.20	\$ 106.55	\$ 10.65	\$ 117.20
Tractor	YES		Per hour	\$ 149.27	\$ 14.93	\$ 164.20	\$ 149.27	\$ 14.93	\$ 164.20
Tractor and slasher / Mower	YES		Per hour	\$ 181.27	\$ 18.13	\$ 199.40	\$ 181.27	\$ 18.13	\$ 199.40
Grader	YES		Per hour	\$ 190.00	\$ 19.00	\$ 209.00	\$ 190.00	\$ 19.00	\$ 209.00
Positrack (Includes attachments)	YES		Per hour	\$ 130.00	\$ 13.00	\$ 143.00	\$ 130.00	\$ 13.00	\$ 143.00
Toolcat (includes attachments)	YES		Per hour	\$ 130.00	\$ 13.00	\$ 143.00	\$ 130.00	\$ 13.00	\$ 143.00
Landfill Compactor Unit	YES		Per hour	\$ 308.18	\$ 30.82	\$ 339.00	\$ 308.18	\$ 30.82	\$ 339.00
Excavator - Medium	YES		Per hour	\$ 160.00	\$ 16.00	\$ 176.00	\$ 160.00	\$ 16.00	\$ 176.00
Excavator - Small	YES		Per hour	\$ 120.00	\$ 12.00	\$ 132.00	\$ 120.00	\$ 12.00	\$ 132.00
Excavator - Large	YES		Per hour	\$ 202.73	\$ 20.27	\$ 223.00	\$ 202.73	\$ 20.27	\$ 223.00
One Arm Rubbish Truck (Large)	YES		Per hour	\$ 202.73	\$ 20.27	\$ 223.00	\$ 202.73	\$ 20.27	\$ 223.00
Rear Loader Rubbish Truck (Small)	YES		Per hour	\$ 202.73	\$ 20.27	\$ 223.00	\$ 202.73	\$ 20.27	\$ 223.00
Mowers with Catchers ( disposal of waste to be charged at cost )	YES		Per hour	\$ 127.91	\$ 12.79	\$ 140.70	\$ 127.91	\$ 12.79	\$ 140.70
Ride on Mower	YES		Per hour	\$ 96.00	\$ 9.60	\$ 105.60	\$ 96.00	\$ 9.60	\$ 105.60
Variable Message Board	YES		Per day	\$ 92.91	\$ 9.29	\$ 102.20	\$ 92.91	\$ 9.29	\$ 102.20
Trailer Box	YES		Per hour	\$ 10.64	\$ 1.06	\$ 11.70	\$ 10.64	\$ 1.06	\$ 11.70
Trailer Large Car	YES		Per hour	\$ 21.36	\$ 2.14	\$ 23.50	\$ 21.36	\$ 2.14	\$ 23.50
Trailer Heavy Plant	YES		Per hour	\$ 37.36	\$ 3.74	\$ 41.10	\$ 37.36	\$ 3.74	\$ 41.10
Spray Unit excluding chemicals ( chemicals at cost at time of purchase )	YES		Per hour	\$ 127.91	\$ 12.79	\$ 140.70	\$ 127.91	\$ 12.79	\$ 140.70
Sanitisation / Graffiti Vehicle ( Chemicals at cost price at time of purchase)	YES		Per hour	\$ 127.91	\$ 12.79	\$ 140.70	\$ 127.91	\$ 12.79	\$ 140.70
Irrigation Vehicle ( Parts at cost price at time of purchase)	YES		Per hour	\$ 127.91	\$ 12.79	\$ 140.70	\$ 127.91	\$ 12.79	\$ 140.70
4x4 Ute (per hour)	YES		Per hour	\$ 90.64	\$ 9.06	\$ 99.70	\$ 90.64	\$ 9.06	\$ 99.70
2x4 Ute (per hour)	YES		Per hour	\$ 74.64	\$ 7.46	\$ 82.10	\$ 74.64	\$ 7.46	\$ 82.10
Small Sedan (per hour)	YES		Per hour	\$ 58.64	\$ 5.86	\$ 64.50	\$ 58.64	\$ 5.86	\$ 64.50

*Note: All plant hire rates include operator labour costs as plant will not be a dry hire. Rates for wet plant hire are for normal time only. Rates will be grossed up during over-time hours at the applicable rate.*

Labour	YES		Per hour	\$ 77.14	\$ 7.71	\$ 84.85	\$ 77.14	\$ 7.71	\$ 84.85
Supervisor	YES		Per hour	\$ 130.55	\$ 13.05	\$ 143.60	\$ 130.55	\$ 13.05	\$ 143.60
Labour (Time and a half as per EBA)	YES		Per hour	\$ 115.14	\$ 11.51	\$ 126.65	\$ 115.14	\$ 11.51	\$ 126.65
Labour (Double time and a half as per EBA)	YES		Per hour	\$ 153.55	\$ 15.35	\$ 168.90	\$ 153.55	\$ 15.35	\$ 168.90
<b>Materials</b>									
<b>Plants - Town of Port Hedland Nursery</b>									
<i>The Town of Port Hedland sells to wholesale nurseries only and not to private residents.</i>									
Tube Stock	YES		Per item	\$ 1.91	\$ 0.19	\$ 2.10	\$ 1.91	\$ 0.19	\$ 2.10
140mm Pot	YES		Per item	\$ 4.73	\$ 0.47	\$ 5.20	\$ 4.73	\$ 0.47	\$ 5.20
5 Litre Pot	YES		Per item	\$ 9.09	\$ 0.91	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
10 Litre Pot	YES		Per item	\$ 18.73	\$ 1.87	\$ 20.60	\$ 18.73	\$ 1.87	\$ 20.60
20 Litre Pot	YES		Per item	\$ 27.27	\$ 2.73	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00
30 Litre Pot	YES		Per item	\$ 37.45	\$ 3.75	\$ 41.20	\$ 37.45	\$ 3.75	\$ 41.20
45 Litre Pot	YES		Per item	\$ 131.09	\$ 13.11	\$ 144.20	\$ 131.09	\$ 13.11	\$ 144.20
Semi Mature trees (1.5- 2m)	YES		Per item	\$ 68.18	\$ 6.82	\$ 75.00	\$ 68.18	\$ 6.82	\$ 75.00
Mature Trees (2m plus)	YES		Per item	\$ 136.36	\$ 13.64	\$ 150.00	\$ 136.36	\$ 13.64	\$ 150.00
Mulch (per cubic metre)	YES		Per item	\$ 163.64	\$ 16.36	\$ 180.00	\$ 163.64	\$ 16.36	\$ 180.00
Nursery Trays - Non-return	YES		Per item	\$ 1.91	\$ 0.19	\$ 2.10	\$ 1.91	\$ 0.19	\$ 2.10

<b>Water</b>									
Water (ex standpipe) Cooke point / Murdoch dve Pre Paid (per kilolitre)		YES	Per KL	\$ 4.00	\$ 0.40	\$ 4.40	\$ 4.00	\$ 0.40	\$ 4.40
<i>Note: This charge is cost recovery (including the implementation of a new swipe card system) plus administration. Water billed monthly.</i>									
New / Replacement Standpipe, lighting Key or Swipe Card	YES		Each	\$ 45.45	\$ 4.55	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00

**TECHNICAL SERVICES**

Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
General Administration Fee	YES		Per hour	\$ 149.27	\$ 14.93	\$ 164.20	\$ 149.27	\$ 14.93	\$ 164.20
Crossover Application Fee	YES		Per Application	\$ 380.00	\$ 38.00	\$ 418.00	\$ 380.00	\$ 38.00	\$ 418.00
Traffic Count Information Fee	YES		Per hour	\$ 149.27	\$ 14.93	\$ 164.20	\$ 149.27	\$ 14.93	\$ 164.20
Traffic Count Setup Fee	YES		Per hour	\$ 95.00	\$ 9.50	\$ 104.50	\$ 95.00	\$ 9.50	\$ 104.50
Bond Administration Fee	YES		Per Application	\$ 149.27	\$ 14.93	\$ 164.20	\$ 149.27	\$ 14.93	\$ 164.20
RAV Approval Fee (Existing Network)	YES		Per Application	\$ 95.00	\$ 9.50	\$ 104.50	\$ 95.00	\$ 9.50	\$ 104.50
RAV Approval Fee (New Network) (Additional fees will be charged for assessments outside of 100km radius from Civic Centre)	YES		Per Application	\$ 380.00	\$ 38.00	\$ 418.00	\$ 380.00	\$ 38.00	\$ 418.00
Undertaking Works within Road Reserve Fee	YES		Per Application	\$ 380.00	\$ 38.00	\$ 418.00	\$ 380.00	\$ 38.00	\$ 418.00
Signage Approval Fee	YES		Per Application	\$ 149.27	\$ 14.93	\$ 164.20	\$ 149.27	\$ 14.93	\$ 164.20
Inspection Fee - per hour	YES		Per hour	\$ 95.00	\$ 9.50	\$ 104.50	\$ 95.00	\$ 9.50	\$ 104.50
Research Fee - per hour of part thereof (15min blocks)	YES		Per hour	\$ 95.00	\$ 9.50	\$ 104.50	\$ 95.00	\$ 9.50	\$ 104.50
Subdivision Supervision Inspection Fee (Civil - engaged a consulting engineer) Percentage of contract value	YES		Per Project	\$ 0.01	\$ 0.00	\$ 1.50%	\$ 0.01	\$ 0.00	\$ 1.50%
Subdivision Supervision Inspection Fee (Civil - not engaged a consulting engineer) Percentage of contract value	YES		Per Project	\$ 0.03	\$ 0.00	\$ 3.00%	\$ 0.03	\$ 0.00	\$ 3.00%
Unsealed Road Maintenance Contribution	YES		km	\$ 0.27	\$ 0.03	\$ 0.30	\$ 0.27	\$ 0.03	\$ 0.30
Design Service Fee- per hour	YES		Per hour	\$ 95.00	\$ 9.50	\$ 104.50	\$ 95.00	\$ 9.50	\$ 104.50
Project Management Fee- per hour	YES		Per hour	\$ 110.00	\$ 11.00	\$ 121.00	\$ 110.00	\$ 11.00	\$ 121.00
Verge Bond (kerb, basic treatment)- per m2	YES		Per SQM	\$ 400.00	\$ 40.00	\$ 440.00	\$ 400.00	\$ 40.00	\$ 440.00
Verge Bond (kerb, landscaped treatment) - per m2	YES		Per SQM	\$ 500.00	\$ 50.00	\$ 550.00	\$ 500.00	\$ 50.00	\$ 550.00
Additional Bond including Footpaths	YES		Per SQM	\$ 400.00	\$ 40.00	\$ 440.00	\$ 400.00	\$ 40.00	\$ 440.00

*Other Bonds- to be negotiated for each situation*

**CEMETERY FEES**

Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
<i>On application to hold a funeral, the following fees shall be payable in advance</i>									
<b>Grave Site Digging</b>									
Dig grave at least 1.8m to 2.1m deep ( Single Plot ) - Monday to Friday			Per grave	\$ 1,000.00	\$ 100.00	\$ 1,100.00	\$ 1,000.00	\$ 100.00	\$ 1,100.00
<b>Administration</b>									
Certificate of Identification		YES	Per certificate	\$ 80.00	\$ -	\$ 80.00	\$ 80.00	\$ -	\$ 80.00
Grant of Right of Burial fee - term 25 years	YES		Per term	\$ 80.00	\$ -	\$ 80.00	\$ 80.00	\$ -	\$ 80.00
Registration of re-assignment or bequest of Grant of Right of Burial	YES		Per registration	\$ 80.00	\$ -	\$ 80.00	\$ 80.00	\$ -	\$ 80.00
<b>Plot Fee</b>									
Land for grave 2.75 x 1.5m where directed by ToPH Officer		YES	Per plot	\$ 80.00	\$ -	\$ 80.00	\$ 80.00	\$ -	\$ 80.00
Land for grave 2.75 x 1.5m where selected by applicant		YES	Per plot	\$ 160.00	\$ -	\$ 160.00	\$ 160.00	\$ -	\$ 160.00
Reopen an existing grave	YES		Per request	\$ 727.27	\$ 72.73	\$ 800.00	\$ 727.27	\$ 72.73	\$ 800.00
Exhume remains - performed by specialist contractor		YES				POA			POA
Re-interment after exhumation		YES	Each	\$ 727.27	\$ 72.73	\$ 800.00	\$ 727.27	\$ 72.73	\$ 800.00
<b>Miscellaneous</b>									
Single use monumental masons licence		YES	Each	\$ 80.00	\$ -	\$ 80.00	\$ 80.00	\$ -	\$ 80.00
Monumental masons licence - annual		YES	Each	\$ 220.00	\$ -	\$ 220.00	\$ 220.00	\$ -	\$ 220.00
Funeral directors licence - annual		YES	Each	\$ 220.00	\$ -	\$ 220.00	\$ 220.00	\$ -	\$ 220.00
Single use funeral permit		YES	Each	\$ 80.00	\$ -	\$ 80.00	\$ 80.00	\$ -	\$ 80.00
Permission to erect a headstone or monument		YES	Each	\$ 70.00	\$ -	\$ 70.00	\$ 70.00	\$ -	\$ 70.00

Town of Port Hedland 2020/21 Fees and Charges Schedule									
Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
Permission to enclose grave with kerbing		YES	Each	\$ 70.00	\$ -	\$ 70.00	\$ 70.00	\$ -	\$ 70.00
Placement of ashes		YES	Per placement	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Searches, copies and extracts of the Register		YES	Each	\$ 30.00	\$ -	\$ 30.00	\$ 30.00	\$ -	\$ 30.00
<b>Memorial Plaques</b>									
Plaque location reservation fee		YES			\$ -		\$ -	\$ -	
Plaque Administration fee	YES		Per plaque	\$ 63.64	\$ 6.36	\$ 70.00	\$ 63.64	\$ 6.36	\$ 70.00
Installation of plaques (per hour, min. 1 hour charge)		YES	Per hour	\$ 63.64	\$ 6.36	\$ 70.00	\$ 63.64	\$ 6.36	\$ 70.00
<b>WASTE MANAGEMENT</b>									
Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
<b>Receptacle Charges - Section 67 Waste Avoidance and Resource Recovery Act 2007</b>									
Classic Domestic Bin Service Fee (includes 1 recycling service under municipal waste contract once implemented)	YES		per waste service	\$ 292.50	\$ -	\$ 292.50	\$ 292.50	\$ -	\$ 292.50
Additional General Waste 240lt Bin and Service per Week	YES		per waste service				\$ 292.50	\$ -	\$ 292.50
Additional Classic Recycling 240lt Bin and Service per Week (service under municipal waste contract once implemented)	YES		per waste service				\$ 120.00	\$ -	\$ 120.00
Premium Bin Service Fee (includes 1 recycling service under municipal waste contract once implemented)	YES		per waste service	\$ 700.00	\$ -	\$ 700.00	\$ 514.80	\$ -	\$ 514.80
Additional Premium Recycling 240lt Bin and Service per Week (service under municipal waste contract once implemented)	YES		per waste service				\$ 155.00	\$ -	\$ 155.00
Disability and Improvement Plan (DAIP) Bin Service Fee	YES		per waste service	\$ 292.50	\$ -	\$ 292.50	\$ 292.50	\$ -	\$ 292.50
Bin Delivery Fee	YES		per delivery	\$ 15.00	\$ 1.50	\$ 16.50	\$ 15.00	\$ 1.50	\$ 16.50
Missed Collection Fee	YES		per visit	\$ 22.72	\$ 2.27	\$ 25.00	\$ 22.72	\$ 2.27	\$ 25.00
Bin Replacement	YES		per bin	\$ 120.00	\$ 12.00	\$ 132.00	\$ 120.00	\$ 12.00	\$ 132.00
<i>A 20% fee reduction applies to the above collection charges for eligible pensioners under the Pensioners and Seniors Rebate Scheme Rates and Charges (Rebates and Deferments) Act 1992. An eligible pensioner is defined in the Rates and Charges (Rebates and Deferments) Act 1992 section 3(1).</i>									
<b>Residents Domestic Waste</b>									
Household Waste	YES					Free			Free
Green waste (uncontaminated) - private residents	YES					Free			Free
Clean fill (tonne)	YES					Free			Free
Metal	YES					Free			Free
<b>Weighbridge Dockets</b>									
Administration Fee to reprint weighbridge docket	YES		Per docket	\$ 21.36	\$ 2.14	\$ 23.50	\$ 21.36	\$ 2.14	\$ 23.50
<b>Domestic Waste</b>									
Domestic Putrescible Waste – collected via Council's municipal waste contract	YES						\$ -	\$ -	\$ -
Domestic Recycling MRF Residuals – delivered from recycling facility under Council's municipal waste contract (once implemented)	YES						\$ 100.45	\$ 10.05	\$ 110.50
<b>Commercial Industrial Waste</b>									
tonne	YES		Per tonne	\$ 77.27	\$ 7.73	\$ 85.00	\$ 77.27	\$ 7.73	\$ 85.00
*Putrescible Waste – Commercial contractor. Minimum Charge 1m3	YES		Per m3	\$ 90.91	\$ 9.09	\$ 100.00	\$ 19.94	\$ 1.99	\$ 21.93
Commercial Industrial Waste - Mixed loads per tonne. Minimum Charge 1 tonne	YES		Per tonne	\$ 113.64	\$ 11.36	\$ 125.00	\$ 113.64	\$ 11.36	\$ 125.00
*Commercial Industrial Waste - Mixed loads (per m3)/Minimum Charge 1m3	YES		Per m3	\$ 129.09	\$ 12.91	\$ 142.00	\$ 29.32	\$ 2.93	\$ 32.25
Timber pallets and clean untreated and unpainted timber. Per tonne.	YES						\$ 45.45	\$ 4.55	\$ 50.00
<b>Construction and Demolition Waste</b>									
Construction & Demolition Waste - Mixed loads per tonne. Minimum Charge 1 tonne	YES		Per tonne	\$ 113.64	\$ 11.36	\$ 125.00	\$ 113.64	\$ 11.36	\$ 125.00
*Construction & Demolition Waste - Mixed loads per m3. Minimum charge 1 m3	YES		Per m3	\$ 129.09	\$ 12.91	\$ 142.00	\$ 113.64	\$ 11.36	\$ 125.00
Construction & Demolition waste - sorted and clean concrete, bricks & tiles	YES						\$ 22.73	\$ 2.27	\$ 25.00
Uncontaminated Metal (per tonne) Minimum Charge 1 tonne	YES		Per tonne	\$ 27.27	\$ 2.73	\$ 30.00			Free
*Uncontaminated Metal (per m3) Minimum Charge 1m3	YES		Per m3	\$ 39.09	\$ 3.91	\$ 43.00			Free
Clean fill (tonne) / (m3)	YES					Free			Free
<b>Commercial Green Waste</b>									
Green Waste (uncontaminated) - commercial contractors	YES		Per tonne	\$ 52.73	\$ 5.27	\$ 58.00	\$ 52.73	\$ 5.27	\$ 58.00
Green Waste (Uncontaminated) - commercial contractors - Minimum Charge	YES		Under 1 Tonne	\$ 20.00	\$ 2.00	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
*Green Waste (Uncontaminated) - commercial contractors - per m3. Min Charge 1m3	YES		Per m3	\$ 7.27	\$ 0.73	\$ 8.00	\$ 7.27	\$ 0.73	\$ 8.00
Green waste (Uncontaminated) chipped/shredded	YES								Free
<i>* This charge to apply ONLY when weighbridge is not operational.</i>									
<b>Wash-down Facility</b>									
Per Vehicle – (includes cleaning fluid)	YES		Per vehicle	\$ 45.45	\$ 4.55	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
<b>Vehicle Bodies</b>									
Commercial Vehicles - including Truck bodies, caravans, trailers, metal boats. (must be cut up or Specialist Processing fee applies) (per tonne)	YES		Per tonne	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Car bodies – Domestic Disposal	YES		Per vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Boats (Non-Metal)	YES		Per tonne				\$ 90.91	\$ 9.09	\$ 100.00
<b>Liquid Waste</b>									
Liquid Waste - including non- hazardous soluble liquids, Grease traps, waste water & effluent (per tonne)/Minimum Charge 1 tonne	YES		Per tonne	\$ 77.27	\$ 7.73	\$ 85.00	\$ 77.27	\$ 7.73	\$ 85.00
*Liquid Waste - including non- hazardous soluble liquids, Grease traps, waste water & effluent (per tonne)/Minimum Charge 500L	YES		Per tonne	\$ 77.27	\$ 7.73	\$ 85.00	\$ 77.27	\$ 7.73	\$ 85.00
Muddy Water (per tonne) / Minimum Charge	YES		Per tonne	\$ 100.00	\$ 10.00	\$ 110.00	\$ 100.00	\$ 10.00	\$ 110.00
*Muddy Water (per500L) / Minimum Charge	YES		Per Litre	\$ 100.00	\$ 10.00	\$ 110.00	\$ 100.00	\$ 10.00	\$ 110.00
<i>* This charge to apply ONLY when weighbridge is not operational.</i>									
<b>Rubber Products</b>									
Commercial Tyres - (per tonne)/Minimum charge 1 tonne	YES		Per tonne	\$ 600.00	\$ 60.00	\$ 660.00	\$ 600.00	\$ 60.00	\$ 660.00
Rubber Products Small(per tonne)/Minimum charge 1 tonne	YES		Per tonne	\$ 600.00	\$ 60.00	\$ 660.00	\$ 600.00	\$ 60.00	\$ 660.00
<b>Batteries</b>									
Battery (disposal/recovery) - Per tonne	YES		Per tonne	\$ 173.64	\$ 17.36	\$ 191.00	\$ -	\$ -	\$ -
<b>Pressurised Cylinders</b>									
Pressurised Cylinders - including gas cylinders, fire extinguishers - Per tonne	YES		Per tonne	\$ 160.00	\$ 16.00	\$ 176.00	\$ 160.00	\$ 16.00	\$ 176.00
<b>Specialist Disposal</b>									
Hazardous Waste Analysis	YES		Per Analysis	\$ 412.73	\$ 41.27	\$ 454.00	\$ 412.73	\$ 41.27	\$ 454.00
Specialist Disposal - includes Contaminated soils, Documents/quarantine materials requiring immediate burial(per tonne) / Minimum charge 1 tonne	YES		Per tonne	\$ 163.64	\$ 16.36	\$ 180.00	\$ 163.64	\$ 16.36	\$ 180.00
Hazardous Disposal - includes Asbestos (fully sealed in plastic), medical and biological waste, SMF, dead animals of any kind and other harmful materials requiring immediate burial(per tonne)/ Minimum charge 1 tonne	YES		Per tonne	\$ 184.55	\$ 18.45	\$ 203.00	\$ 184.55	\$ 18.45	\$ 203.00
Specialist materials processing fee - includes conveyor belts, oversized tyres, PVC piping, Bulk Bags, cable drums, oversized items, demountable buildings, inflatable air filled items, all items requiring specialist processing to compact or that are non-compactable (per tonne) / Minimum charge 1 tonne	YES		Per tonne	\$ 800.00	\$ 80.00	\$ 880.00	\$ 800.00	\$ 80.00	\$ 880.00
Hazardous/Specialist disposal - Cover material fee for 5 tonnes and greater (per tonne)	YES		Per tonne	\$ 15.00	\$ 1.50	\$ 16.50	\$ 15.00	\$ 1.50	\$ 16.50
Rail Grindings (per tonne) minimum charge 1 tonne	YES		Per tonne	\$ 800.00	\$ 80.00	\$ 880.00	\$ 800.00	\$ 80.00	\$ 880.00
Incorrectly Tipped Waste including relocation/remediation works (per hour) / Minimum Charge 1 Hour	YES		Per hour	\$ 380.00	\$ 38.00	\$ 418.00	\$ 380.00	\$ 38.00	\$ 418.00
<i>All Hazardous Waste must be PRE-APPROVED by the Co-Ordinator Works &amp; Services -Operations as acceptable waste to Class II Landfill Standard</i>									
<b>LEASING</b>									
Description	Discretionary	Regulatory	Unit	19/20 Fee	GST	19/20 Total Fee	20/21 Fee	GST	20/21 Total Fee
<b>Lease Fee/Rent payable</b>									
Standard Community Lease				\$ 181.82	\$ 18.18	\$ 200.00	\$ 181.82	\$ 18.18	\$ 200.00





**Town of Port Hedland**

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Town of  
**Port Hedland**

## Attachment 2

# Statement of Objects and Reasons 2020/21

In accordance with section 6.36 of the *Local Government Act 1995* (the Act), the Town of Port Hedland is required to publish its Objects and Reasons for implementing Differential Rates.

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## *Introduction and Objective*

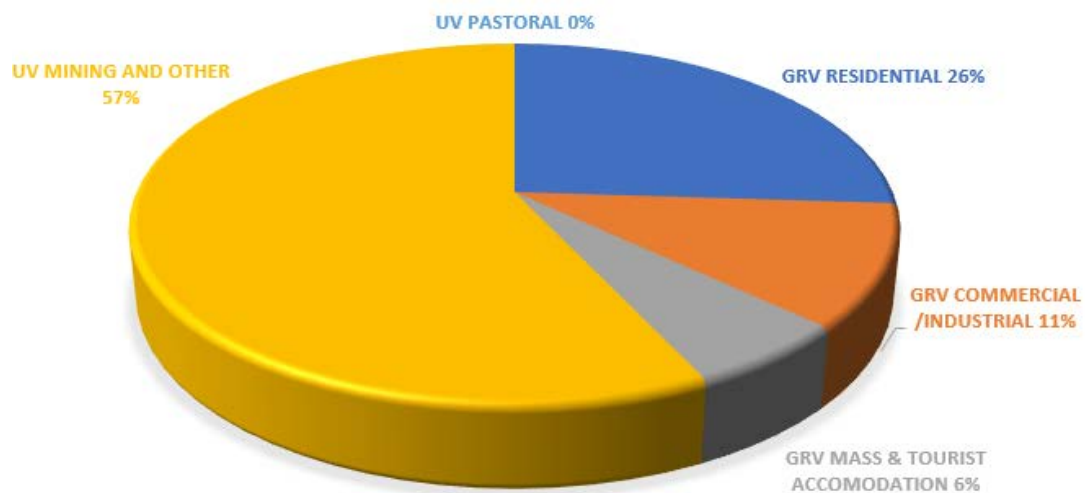
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Rates are a tax levied on all rateable properties within the boundaries of the Town of Port Hedland Municipality in accordance with the Act. The overall objective of the proposed rates in the 2020/21 Budget is to provide for the net funding requirements of the Town's services, activities, financing costs and the current and future capital requirements of the Town. Council has determined its required rates yield after considering all revenue sources, expenditure and efficiency measures as part of budget deliberations.

Property valuations provided by the Valuer-General (Landgate Valuation Services) are used as the basis for the calculation of rates each year. Section 6.33 of the Act provides the ability to differentially rate properties based on zoning and/or land use as determined by the Town of Port Hedland. The application of differential rates maintains equity in the rating of properties across the Town, with consideration given to the key values contained within the Rating Policy Differentials Rates (s. 6.33) March 2016 released by the Department of Local Government, Sport and Cultural Industries being:

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

### **PERCENTAGE OF RATES CONTRIBUTION BY DIFFERENTIAL**



# Statement of Objects and Reasons 2020/21

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## 2020/21 Budget

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The following are the proposed Differential General Rates and Minimum Payments for the Town of Port Hedland for the 2020/21 financial year, to be effective from 1 July 2020.

<b>Rate Category</b>	<b>Rate in Dollar</b> <i>(expressed as cents in the dollar)</i>	<b>Minimum Payment</b>	<b>RID Comparative %</b>
<b>GRV Residential</b>	9.6289	\$1,300	100%
<b>GRV Commercial / Industrial</b>	9.6287	\$1,900	100%
<b>GRV Mass and Tourist Accommodation</b>	19.2093	\$1,900	199.5%
<b>UV Mining and Other</b>	19.7513	\$200	178%
<b>UV Pastoral</b>	11.0785	\$1,900	100%

The above rate model will yield \$49,390,632.97 in rate revenue before concessions and other doubtful debt and risk considerations are applied based on FY20 valuations.

### **GROSS RENTAL VALUATION (GRV)**

The Act determines that properties of a non-rural purpose within a Townsite boundary 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 Town of Port Hedland every three years. The current general valuation is effective from 1 July 2018. Properties are grouped according to Town Planning Scheme zonings and predominant land use with each having a separately calculated rate in the dollar to achieve greater equity across all sectors.

The GRV is determined by collecting rental evidence to determine the fair rental value for each property. Interim valuations are provided regularly to Council by the Valuer-General for properties where changes occur (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.

In addition, section 6.28 (1) (2) of the Act allows the Minister to determine valuation of land to be used for the basis of rating. Section 6.29(3) allows for where capital improvements on any land located under UV rating, the Minister under application from the Town of Port Hedland can determine UV amendment to GRV rating.

# Statement of Objects and Reasons 2020/21

## *UNIMPROVED VALUATION (UV)*

Properties that are predominantly of a rural purpose or used for mining, resource processing, stock piling, or salt mining and predominately located outside the Townsite boundary are assigned an Unimproved Value (UV). Council has adopted differential rates in its UV area for Mining leases, Pastoral leases, all other lease and licences and privately owned land.

Unimproved values are determined annually by the Valuer-General with a valuation roll provided to local governments. Interim valuations are provided monthly to Council by the Valuer-General for properties where changes have occurred. In such instances, Council recalculates the rates for the affected properties and issues interim rates notices.

The current unimproved rental valuation is effective from 1 July 2020.

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## *Differential General Rates and General Minimum Payments*

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Following are the objects and reasons for each of the differential rates:

### *GRV RESIDENTIAL*

Means any land that is predominately used for:

- singular and multi-dwellings and is zoned Residential/Rural Residential approved by the Town of Port Hedland planning department under the Town of Port Hedland Local Planning Scheme;

OR

- which is vacant of any construction and is zoned Residential/Rural Residential under the Town of Port Hedland Local Planning Scheme.

**OBJECTS & REASONS:** Revenue derived from this category assists funding to operate efficiently the service levels expected of the community, achieving the Strategic Community Plan 2018/2028 and the standard of performance to which the Council will be measured by the residents of Port Hedland, State Government and others.

### *GRV COMMERCIAL / INDUSTRIAL*

Means any land:

Identified as land being used for either commercial or industrial operations or is vacant and undeveloped under the Town of Port Hedland Local Planning Scheme for Commercial & Industrial zoning. This includes but is not limited to the town centre, commercial business precincts, mixed business, shopping centres, airports, Wedgefield Industrial Estate and strategic industry, industrial, transport and light industry uses.

# Statement of Objects and Reasons 2020/21

**OBJECTS & REASONS:** The object of this differential rate is to apply rates to all income producing facilities, raising revenue to fund costs associated with the service provided to these properties, and to encourage commercial and industrial landowners to develop vacant land. Vacant land is often unsightly, and is at risk of being used for illegal dumping of rubbish and other illegal purposes which can be a financial and personal burden on the business sector of the Town.

The Town of Port Hedland also considers the development of vacant land to be in the best interests of the community. Vacant land alone does not contribute to the economy. However development will increase the street appeal, vibrancy of town centres and encourage local businesses to continue with growth and further improving and strengthening the economy at the same time also minimising and preventing land banking.

Furthermore, the differential acknowledges costs associated with the provision and maintenance of infrastructure used by commercial or industrial businesses including road structure, lighting and drainage, car parking, landscaping and higher costs in relation to infrastructure and regulatory services

## *GRV MASS ACCOMMODATION and TOURIST ACCOMMODATION*

Means any land:

- whereby any approved transient workforce accommodation facilities are located;
- OR
- approved and predominantly used for providing large scale accommodation for visitors to the Town as identified in the Town of Port Hedland Local Planning Scheme: Holiday Accommodation, Hotel, Lodge, Motel, Tourist Development and Tourism Resort.

**OBJECTS & REASONS:** The object of this differential rate is to ensure that rates are distributed equitably between residents and non-residential workers, who spend a significant portion of the year in Port Hedland.

Patrons and employees of these premises are consumers of services and facilities, however unless they are also property owners within the Town, they are not contributing to the costs of providing the services and facilities. Mass Accommodation properties have the potential to have a greater impact on Council services and assets than other properties due to their number of occupants in a relatively small land parcel.

Although not submitted as rationale for the basis of the above rate in the dollar, nor rates proposed to be levied, it should be stated that Council remains committed to a philosophy that the operational workforce(s) associated with resource interests centralised around mining, construction, maintenance and access to the Port, should be housed in normal residential properties within the town boundaries. It is only through this that the town benefits from an integrated and normalised residential workforce and thereafter the community and society benefit from greater participation in community activities, including sporting and cultural bodies, and higher participation rates in volunteerism and sport.

# Statement of Objects and Reasons 2020/21

Furthermore, this differential recognises the costs associated with tourism and economic development activities, as well as the use of these properties predominately for business travel. The additional income from this rate in the dollar will be utilised to support the Town of Port Hedland's investment into Tourism infrastructure and visitor facilities.

## *UV MINING and OTHER*

This rating category covers:

- all Mining Leases and Licences, Exploration Licenses, Prospecting Licenses, Retention Licenses, General Purpose Leases, Special Prospecting Licenses for Gold and Miscellaneous Licenses as defined under the Mining Act that has been granted;

OR

- predominately used for the purpose of resource processing;

OR

- predominately used for the purpose of stock piling;

OR

- does not have the characteristics of any other UV differential rate category.

**OBJECTS & REASONS:** The object of this differential rate is to reflect and raise revenue to manage the impact on the Town by mining and resource sectors.

The impact on utilisation of urban and rural infrastructure by heavier transport and higher traffic volumes associated with resource sector operations supports the large investment that the Town of Port Hedland makes in road and road drainage infrastructure. This services remote mining activities on rural roads throughout the municipality and reflects the extra maintenance, impacts and frequency that is required to ensure a minimum level of serviceability is achieved. Along with additional costs associated with monitoring and managing the effects of environmental impacts relating to noise, dust, air pollution and smell, which are all considered here.

In addition, these properties have access to all other service facilities provided by Council. Properties with a land use UV often have a State or Regional significance, some of which are subject to legacy State Agreements that limit the methods of valuation to UV restrictive formulae for calculation of valuation. The differential rate for this category is considered to levy a proportional comparative with their impact on local community (i.e.: Heavy haulage vehicle movement, environmental health and strategic planning).

## *UV PASTORAL*

Means any land:

- that has been granted a pastoral leases under the repealed *Land Act 1933*;

OR

- renewal of pastoral leases (administered by the Department of Lands);

OR

- land predominately used for pastoral activities as defined in the *Land Administration Act 1997*.

# Statement of Objects and Reasons 2020/21

**OBJECTS & REASONS:** The object of this differential rate is to be the base rate by which all other UV rated properties are assessed. Raised revenue is to provide for rural infrastructure and services in addition to the Town services, facilities and infrastructure which are available to be accessed by the properties in this category. The Town has a continuing focus on development and diversification of Pastoral Properties in the region, encouraging development of tourism and rangeland activities in conjunction with reforms being introduced by the State Government, to support the opportunity for live cattle trade (Strategic Community Plan 2018-2028), and associated activities from the Port to further diversify the local economy.

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## TOWN'S RATING STRATEGY

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The key points for the 2020/21 Rating Strategy:

- To focus on long-term financial sustainability of the Town of Port Hedland during uncertain economic conditions;
- Critical analysis of the yield generated by each differential category as a percentage of the total yield, comparing to the contribution by each category, the valuation % of each category, and the services consumed;
- Provide a level of relief to ratepayers in the current financial climate, while providing financial sustainability for the Town;
- Properties are rated according to Town Planning zonings and predominant land use with each having a separate calculated rate in the dollar and established minimums to achieve greater equity across all sectors and ensure a base level contribution.

Impacts from rate reductions in prior years, as well as significant decreases in available grant funding has had a flow on effect to how the Town continues to meet ongoing asset management and service levels. An increase has been applied across all differential categories to continue in line with the Town's rating strategy identified above. The table below shows the total yield derived from each differential category with the aim to reflect a more equitable rate burden per category, reflecting that Port Hedland is an industrial port town.

Rate Category	Yield	Burden %
<b>GRV Residential</b>	\$13,069,904.80	26%
<b>GRV Commercial / Industrial</b>	\$5,303,130.42	11%
<b>GRV Mass and Tourist Accommodation</b>	\$2,774,084.18	6%
<b>UV Mining and other</b>	\$27,998,599.92	57%
<b>UV Pastoral</b>	\$244,913.65	0%

The above rate model will yield \$49,390,632.97 in rate revenue based on FY20 valuations. Uniform rating strengthens relativity (between the zoning and land use categories) and continues to reflect an equitable distribution of the rate burden, while ensuring the Town can continue to deliver services and asset renewal.



# Statement of Objects and Reasons 2020/21

The Town of Port Hedland will also be continuing its review of all rateable properties in the 2020/21 financial year to ensure that all rateable properties are captured with an emphasis on the following:

- Industrial and Commercial properties;
- All assessments covered by lease, licence and State agreements;
- Mining tenements; and
- GRV spot rating for in-situ infrastructure on resource projects.

## *MINIMUM RATES*

The Town imposes consistent minimum rates across the rating categories, excluding GRV Residential and UV Mining and Other, ensuring all properties contribute an equitable rate amount to non-exclusive services. The minimum rate recognises that all ratepayers have an equal opportunity to enjoy the facilities and services provided by Council, regardless of the value of their property.

Regarding the UV Mining and Other differential, the lower minimum is applied to ensure that the rate burden is distributed equitably between all property owners. A lesser minimum of \$200 has been applied for all categories of Mining Tenements to reflect recent State Government amendment to the *Valuation of Land Act 1978* with the objective of providing some minor rate relief to small tenement owners.

## *SUBMISSIONS*

Submissions were not required to be invited from any elector or ratepayer with respect to the proposed rates, and any related matter as there has been no change to the rate in the dollar applied per instructions received by the Minister for Local Government.

CARL ASKEW

CHIEF EXECUTIVE OFFICER