



SHIRE OF EXMOUTH

# Attachments

Ordinary Council Meeting – 30 June 2022

**CURRENT POLICY**

## Policy Manual

## 1.12 – Council Vehicle Fleet

Adoption		
Date	Meeting	Council Decision
21/06/12	OCM	03-0612 – 10.1.2
Review Details		
Date	Meeting	Council Decision
10/10/18	OCM	06-1017
22/11/18	OCM	04-1118
25/06/20	OCM	02-0620
26/11/20	OCM	03-1120
Delegation		
No.	Title	

**PURPOSE**

The objective of this policy is to ensure that Council maintains a suitable fleet of vehicles that contributes positively and effectively to the work performance of the Shire of Exmouth (Shire).

**POLICY**

The Chief Executive Officer shall determine vehicle allocations and vehicle use status applicable to employees and/or positions taking into consideration industry and market trends and whole of life costing.

In determining vehicle allocations and vehicle use, a flexible approach to the changeover of Council's vehicle fleet will be observed with due consideration being given to the make and model of vehicles and the kilometres travelled to ensure the most cost-effective outcome for the Shire.

**Value of Vehicles**

The average annual whole of life cost shall be used to determine the value of vehicles provided to Shire staff to:

- ensure the full economic impact of various vehicle types is evaluated;
- enable a comparison of costs between make/model of vehicles; and
- enable a comparison with other options for providing vehicles to staff such as novated leasing.

The average annual whole of life cost shall be calculated over the life of the vehicle (based on optimum changeover) and include; depreciation, fuel, repairs & maintenance, tyres and fringe benefits tax.

## Vehicle Selection Criteria

Vehicle selection shall be based on 6 criteria:

Item	Criteria	Description
1	Fit for Purpose	The vehicle must firstly meet the functional requirements of the position for which the vehicle is being acquired. Responsibility of the officer who manages the Shires fleet and plant equipmentt Coordinator.
2	Service Support	The vehicle must have local warranty and service support available.
3	Economic	Average annual whole of life costs based on 20,000km shall be used to provide a cost comparison between vehicles that meet the functionality requirements for the position.
4	Safety	The Shire has an obligation to provide a safe work place. Safety is assessed by Australian New Car Assessment Program (ANCAP) ratings on a scale of 1 - 5. The ratings are a guide of the potential injury risk if involved in an accident while in a vehicle. A minimum ANCAP 4 star rating shall apply for all passenger cars and utilities selected by the Shire.
5	Environmental (2 components)	CO2 Emissions - The main greenhouse gas emitted by motor vehicles is carbon dioxide (CO2). The level of CO2 emissions is linked to the amount of fuel consumed by the car, and the type of fuel used.
		Air pollution rating - is based on the level of air pollutant emissions allowable under the standard to which the particular vehicle has been tested.
6	Public image	All Council vehicles meet the required public image of the Shire.

### A Weighted Analysis for Purchasing Decisions

A weighted assessment considering economic, safety and environmental criteria shall be conducted on a range of vehicles that meet fit for purpose and council image requirements.

The IPWEA National Light Fleet Selection Model shall be used to conduct the assessment on a range of suitable vehicles based on the following weightings:

### Weighting Factors in Light Vehicle Purchase Decisions

Criteria	Weighting (%)
Annual Whole of Life Costs (including FBT & fuel consumption)	70
CO2 Emissions	10
Air Pollution Rating	10
Safety	10

The selection model provides a weighted evaluation score for each vehicle included in the assessment. A recommendation shall be made from the highest scoring vehicles that are fit for purpose, have local service support and meet the Shire's requirements.

## Optimum Replacement Timing

The optimum replacement timing for light fleet changeover shall be reviewed annually. The current optimum replacement timing for all passenger cars and utilities is 3 years/100,00km whichever occurs first.

## Vehicle Disposal

Options for disposal include:

- trade-in to the dealer supplying the new vehicle;
- disposal by public auction through a reputable auction facility; or
- by tender.

The most cost effective method of disposal for each vehicle shall be based on the trade offer and compared to the likely return at public auction.

## Optional Extras

Optional extras fitted to light-fleet vehicles can have a substantial effect on the resale value and capital purchase costs. Vehicle extras will be provided as follows, unless approved by the Chief Executive Officer or to suit operational requirements.

## Included in standard specification

- Air Conditioning
- ONLY Light metallic paint
- Floor mats
- Mud flaps front & rear
- Passenger air bag where if not available as standard
- Cruise control
- ABS braking (Essential)
- Stability Control (where available as standard)
- Cargo barriers for station wagons/vans
- Central locking
- Auto adjustable rear mirrors
- Installation of solar tint to windows post manufacture
- Bull bars and Tow Pack

## Categories of Vehicles

When a vehicle is due for purchase or replacement a weighted assessment will be made of a range of vehicles from the WA State Government Vehicle Acquisition Contract (37804) that are fit for purpose and meet the Shire's requirements. A master list of vehicles shall be reviewed annually and approved by the Chief Executive Officer. Preference shall be given to vehicles with the highest weighted score.

## Vehicle Categories and Example of Selection of Vehicles

Category	Position	Example Type of Vehicle
1	Chief Executive Officer	SUV Upper Large Negotiated contract of employment (Estimated Value up to \$70,000 exc GST)
2	Executive Managers	SUV Large Diesel (Estimated value up to \$55,000 exc GST)
3	Managers/Coordinators	The vehicle must meet the functional requirements of the position for which the vehicle is being acquired.

### Classification of Use

#### Chief Executive Officer and Executive Managers:

The Council shall be responsible for all running costs including but not limited to all registration, insurance, fuel, servicing and repair costs of the motor vehicle except where fuel is to be paid by the Officer whilst on long service leave.

- The officer is prohibited from taking the vehicle outside of the recognized boundaries of the State of Western Australia without prior written consent of Council.
- Private use of the vehicle is extended to the designated council officer and only to their spouse or partner, unless extenuating circumstances apply.
- Council or the CEO may negotiate variations to this policy within individual employee contracts of employment, or other acceptable negotiations.

#### Officers Granted Limited, Minor or Infrequent Private use:

- A log book must be kept for a period of 12 weeks every four years for FBT purposes;
- The Officer is granted private use of the Council vehicle excepting when the officer is on periods of leave;
- All vehicle running costs will be the responsibility of the Shire of Exmouth; and
- The officer is prohibited from taking the vehicle outside of the recognized boundaries of the Shire of Exmouth without the prior consent of the Chief Executive Officer, unless on Council business
- Private use of the vehicle is extended to the designated council officer. The council officer is exclusively responsible for control of the vehicle and as such, private use is not extended to their spouse, partner or any other person, unless extenuating circumstances apply.
- The Chief Executive Officer may negotiate variations to this policy within individual employee contracts of employment, or other acceptable negotiations.

#### Officers Granted Commuter use:

The Officer is responsible for the vehicle and under no circumstances is to utilise the vehicle for purposes outside of the business of the Shire of Exmouth. This is with the exception of emergency cases at which time the officer may utilise the vehicle providing the officer reports the nature and duration of the usage to their immediate supervisor.

## Other Conditions:

- The driver of the vehicle must hold a current WA driver's license, appropriate to the vehicle being driven.
- If the Officer is not using the vehicle whilst they are on leave, or does not have the level of private use to use the vehicle on leave, the vehicle is to be returned to Council for inclusion and use in the car pool.
- The employee responsible for the vehicle shall ensure that:
  - The inside and outside of the vehicle are maintained in a clean condition.
  - All manufacturer servicing is carried out;
  - In the event of an accident or damage occurring all necessary insurance claims are completed promptly;
  - The officer responsible for the vehicle shall ensure the vehicle is at all times kept in as safe and secure place as is possible;
  - The vehicle shall not be used to assist in a private business or any other forms of employment; and
  - All vehicles shall be made available for the sole use of the Shire of Exmouth during an Officer's normal time of duty.



## PROPOSED CHANGES

### 1.12 – Council Vehicle Fleet

Adoption		
Date	Meeting	Council Decision
21/06/12	OCM	03-0612 – 10.1.2
Review Details		
Date	Meeting	Council Decision
10/10/18	OCM	06-1017
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26/11/20	OCM	03-1120
<u>30/06/22</u>	<u>OCM</u>	
Delegation		
No.	Title	

#### **PURPOSE**

~~The objective of this policy is to~~ ensure that Council maintains a ~~suitable~~ fleet of vehicles ~~meeting safety, operational demands and that~~ contributes positively and effectively to the work performance of the Shire of Exmouth ~~(Shire)~~ and provides guidelines for the allocation of council vehicles to employees.

#### **POLICY**

##### Allocation of Vehicles

The Chief Executive Officer ~~shall determine~~ is responsible for the vehicle allocations of a council vehicle to an employee and the Shire President to the Chief Executive Officer. ~~and vehicle use status applicable to employees and/or positions taking into consideration industry and market trends and whole of life costing.~~

~~In determining vehicle allocations and vehicle use, a flexible approach to the changeover of Council's vehicle fleet will be observed with due consideration being given to the make and model of vehicles and the kilometres travelled to ensure the most cost-effective outcome for the Shire.~~

Vehicle allocation use, including make and model of vehicle/s and the kilometres travelled will ensure the most cost-effective outcome for the Shire whilst recognising provision of private use of motor vehicles under an employee's remuneration package. Vehicles will remain within Council's Fleet unless the Chief Executive Officer (CEO) has resolved that they are excess to Council's operational requirements therefore will be disposed of in accordance with Council's Asset Management Policy.

Value of Vehicles

The average annual whole of life cost shall be used to determine the value of vehicles provided to Shire staff to enable:

- ensure ~~A~~ the full economic impact of various vehicle types; ~~is evaluated~~;
- enable ~~a~~ comparison of costs between make/model of vehicles; ~~and~~
- enable ~~a comparison with other~~ Evaluation of options for providing vehicles to staff such as novated leasing or motor vehicle allowance; ~~and~~
- Estimate of annual whole of life cost, calculated over the life of the vehicle (based on optimum changeover) and include depreciation, fuel, repairs & maintenance, tyres and Fringe Benefits Tax.

#### Optimum Replacement Timing

~~The average annual whole of life cost shall be calculated over the life of the vehicle (based on optimum changeover) and include; depreciation, fuel, repairs & maintenance, tyres and fringe benefits tax.~~

The optimum replacement timing for light fleet changeover will be aligned to industry standards and take into account local conditions on asset consumption/deterioration:

- Passenger cars and Four Wheel Drives – 4 years / 80,000km whichever occurs first;
- Low Kilometre vehicles (2WD and 4WD Utilities) – 1½ years / 20,000km and utilised to replace High Kilometre vehicles; and,
- High Kilometre vehicles (2WD and 4WD Utilities) – 4 years / 80,000km replaced by Low Kilometre vehicles.

#### Vehicle Options

Additional protective equipment will be fitted to all vehicles to protect the asset, provide for safe operation and defend resale value of the asset:

- Ultra High Frequency (UHF) remote-head radio;
- Floor mats, Dashboard Mat and Seat covers;
- Floor mat to the boot area (wagon or sedan);
- Cargo barriers for station wagons/vans;
- 1kg Car Fire Extinguisher and St John WA Off-Road Motoring Kit (Soft Case);
- Tub Liner (utility with style-side tray);
- Headlight and Bonnet Protectors;
- Bull bar with driving Lights / spot Lights and Tow Pack; and,
- Window Tinting (maximum UV).

Endeavours, where possible, will be made to transfer protective equipment from disposed vehicles to be retained within the depot to replace damaged components or transition to new vehicles if appropriate (eg. Driving lights, UHF radio, Cargo Barrier, Fire Extinguisher and First Aid Kit, etc.)

Where practical, available and economical, preference will be given to vehicles offering additional safety features, such as dual-front and side Air Bags, Anti-Lock Braking System



(ABS), Vehicle Stability Control (VSC) and Traction Control (TCS) however this will not preclude purchase and these items will not be considered for after-market installation.

#### Vehicle Disposal

Options for disposal should be assessed on a case-by-case basis and where possible, in-bulk (aligned to bulk procurement) as per the Asset Management Policy including and include:

- Transfer of Low Kilometre vehicles of the same configuration transferred to High Kilometre teams to maximise currency and expedite utilisation as opposed to sale;
- Trade-in to the motor-vehicle dealer supplying the new vehicle;
- Disposal by public auction through a reputable auction facility; or
- Disposal by Public Tender.

### Categories of Vehicles

When a vehicle is due for purchase or replacement, an assessment will be made of a range of vehicles from the WA State Government Vehicle Acquisition Contract (37804) that are fit for purpose and meet the Shire's requirements.

Consideration shall be given, where appropriate and most importantly practical, to the purchase of Hybrid Electric Vehicles (HEV). Plug-In Hybrid Vehicles (PHEV) may be considered when supporting infrastructure is commissioned in the Shire of Exmouth.

Exclusion of the purchase of Fuel Cell Electric Vehicles (FCEV) and Battery Electric Vehicles (BEV) will be maintained until technology becomes more readily available and extended range afforded.

Recognising the need to provide fit-for-purpose vehicles, at the same time appropriate level vehicles suited to relevant positions, the following use categories and vehicle type will apply:

<u>Position</u>	<u>Use Category</u>	<u>Vehicle Type</u>
<u>Chief Executive Officer</u>	<u>Unrestricted Private Use within Western Australia</u>	<u>Upper Large executive-class full-time Four Wheel Drive Diesel wagon</u>
<u>Executive Managers</u>	<u>Unrestricted Private Use within Western Australia</u>	<u>Large mid-class full-time Four Wheel Drive Diesel wagon</u>
<u>Managers (as identified as level 9,10 &amp; 11)</u>	<u>Private Use within the Shire of Exmouth</u>	<u>The vehicle must meet the functional requirements of the position for which the vehicle is being acquired.</u>
<u>Coordinators and Supervisors</u>	<u>Commuting use within the Shire of Exmouth</u>	<u>The vehicle must meet the functional requirements of the position for which the vehicle is being acquired.</u>
<u>All other Staff</u>	<u>Operational requirements with commute use only permitted where the position is classified as 'on-call'.</u>	<u>The vehicle must meet the functional requirements of the position for which the vehicle is being acquired.</u>

## Private Use Vehicles

### Chief Executive Officer / Executive Managers

- All running costs will be the responsibility of the Shire of Exmouth;
- The vehicle is permitted to be used within the recognised boundaries of the State of Western Australia;
- Private use of the vehicle is extended to their spouse, partner; and,
- Council may negotiate transition to a Motor Vehicle Allowance in-lieu of a Council provided Motor Vehicle.

### Managers

- All running costs will be the responsibility of the Shire of Exmouth, except when the officer is on Long Service Leave;
- The vehicle is permitted to be used within the recognised boundaries of the State of Western Australia;
- Private use of the vehicle is only within the Shire of Exmouth;
- Private use of the vehicle is extended to the designated council officer only; and
- The CEO may negotiate transition to a Motor Vehicle Allowance in-lieu of a Council provided Motor Vehicle.

## Restricted Use Vehicles

### Officers Granted Commuter use

The Officer is responsible for the vehicle and the vehicle is prohibited to be used for purposes outside of the business of the Shire of Exmouth. Use of the vehicle for private use is not permitted unless it is done so in the process of travelling to and from the workplace (for example shopping and sporting activities).

Other Conditions (Restricted Use Vehicles):

When the Officer is on annual leave or long-service leave, the vehicle is to be returned to Council for inclusion and use in the car pool and when on prolonged or extended personal leave (via collection by officers on behalf of the responsible employee from their home);

- At all times, the driver of the vehicle must hold a current valid WA driver's license without restriction (or equivalent interstate or international licence of the same class with transition application in progress), appropriate to the vehicle class being driven.

The employee responsible for the vehicle shall ensure that the vehicle is always available for business use and the following guidelines apply:

- ✓ All vehicles shall be made available for the sole use of the Shire of Exmouth during an Officer's normal time of duty, however not to the detriment of the assigned officer;
- ✓ All components of the vehicle are to be free from obstructions, obstacles and personal belongings such as luggage and baggage, storage boxes, car seats, clothing (with the exception of safety vests) and discarded food and beverage materials;
- ✓ Personal hygiene and sanitising facilities are encouraged to be retained in the vehicle and easily accessible for use by the officer and any incumbent staff member utilising the pool-vehicle as part of operational readiness.
- ✓ The inside and outside of the vehicle is to be maintained in a clean condition on a regular basis;
- ✓ Liaising with the respective staff member (where applicable) or servicing company for the routine maintenance and repair of the vehicle in accordance with the manufacturer's warranty and servicing requirements.
- ✓ All manufacturer servicing is carried out in accordance with scheduled servicing timeframes in conjunction with the workshop team, ensuring notice is provided no-less than 1,000km prior to the next scheduled servicing interval;
- ✓ The vehicle shall not be used to assist in a private business or any other forms of employment; and,
- ✓ The officer shall ensure the vehicle is at all times kept in as safe and secure a place as possible;
- ✓ The safe driving of the vehicle in accordance with all relevant driving acts, regulations, and relevant local laws.
- ✓ Reporting of any accidents/incidents to their respective supervisor and completion of any insurance or reporting forms as directed by the relevant staff member. Each Directorate is then responsible for organising/finalising required repairs and replacement vehicles arising from an insurance claim.
- ✓ Smoking is not permitted in Council vehicles.
- ✓ The unlawful consumption of alcohol and/or use of any prohibited substances are strictly prohibited when the Council vehicle is being driven by any person permitted by this Policy to drive that vehicle.
- ✓ Payment of any fines etc. resulting from an infringement will be the responsibility of the person who is driving the vehicle at the time of the infringement.

Failure to comply with these conditions, may result in disciplinary action and or removal of the vehicle.

## Vehicle Selection Criteria

Vehicle selection shall be based on 6 criteria:

Item	Criteria	Description
1	Fit for Purpose	The vehicle must firstly meet the functional requirements of the position for which the vehicle is being acquired. Responsibility of the officer who manages the Shires fleet and plant equipmentt Coordinator.
2	Service Support	The vehicle must have local warranty and service support available.
3	Economic	Average annual whole of life costs based on 20,000km shall be used to provide a cost comparison between vehicles that meet the functionality requirements for the position.
4	Safety	The Shire has an obligation to provide a safe work place. Safety is assessed by Australian New Car Assessment Program (ANCAP) ratings on a scale of 1 – 5. The ratings are a guide of the potential injury risk if involved in an accident while in a vehicle. A minimum ANCAP 4 star rating shall apply for all passenger cars and utilities selected by the Shire.
5	Environmental (2 components)	CO <sub>2</sub> Emissions – The main greenhouse gas emitted by motor vehicles is carbon dioxide (CO <sub>2</sub> ). The level of CO <sub>2</sub> emissions is linked to the amount of fuel consumed by the car, and the type of fuel used.
		Air pollution rating – is based on the level of air pollutant emissions allowable under the standard to which the particular vehicle has been tested.
6	Public image	All Council vehicles meet the required public image of the Shire.

### A Weighted Analysis for Purchasing Decisions

A weighted assessment considering economic, safety and environmental criteria shall be conducted on a range of vehicles that meet fit for purpose and council image requirements.

The IPWEA National Light Fleet Selection Model shall be used to conduct the assessment on a range of suitable vehicles based on the following weightings:

### Weighting Factors in Light Vehicle Purchase Decisions

Criteria	Weighting (%)
Annual Whole of Life Costs (including FBT & fuel consumption)	70
CO <sub>2</sub> Emissions	10
Air Pollution Rating	10
Safety	10

The selection model provides a weighted evaluation score for each vehicle included in the assessment. A recommendation shall be made from the highest scoring vehicles that are fit for purpose, have local service support and meet the Shire's requirements.

#### Optimum Replacement Timing

The optimum replacement timing for light fleet changeover shall be reviewed annually. The current optimum replacement timing for all passenger cars and utilities is 3 years/100,00km whichever occurs first.

#### Vehicle Disposal

Options for disposal include:

- trade-in to the dealer supplying the new vehicle;
- disposal by public auction through a reputable auction facility; or
- by tender.

The most cost effective method of disposal for each vehicle shall be based on the trade offer and compared to the likely return at public auction.

#### Optional Extras

Optional extras fitted to light fleet vehicles can have a substantial effect on the resale value and capital purchase costs. Vehicle extras will be provided as follows, unless approved by the Chief Executive Officer or to suit operational requirements.

Included in standard specification

- Air Conditioning
- ONLY Light metallic paint
- Floor mats
- Mud flaps front & rear
- Passenger air bag where if not available as standard
- Cruise control
- ABS braking (Essential)
- Stability Control (where available as standard)
- Cargo barriers for station wagons/vans
- Central locking
- Auto adjustable rear mirrors
- Installation of solar tint to windows post manufacture
- Bull bars and Tow Pack

#### Categories of Vehicles

When a vehicle is due for purchase or replacement a weighted assessment will be made of a range of vehicles from the WA State Government Vehicle Acquisition Contract (37804) that are fit for purpose and meet the Shire's requirements. A master list of vehicles shall be reviewed annually and approved by the Chief Executive Officer. Preference shall be given to vehicles with the highest weighted score.



## Vehicle Categories and Example of Selection of Vehicles

Category	Position	Example Type of Vehicle
1	Chief Executive Officer	SUV Upper Large Negotiated contract of employment (Estimated Value up to \$70,000 exc GST)
2	Executive Managers	SUV Large Diesel (Estimated value up to \$55,000 exc GST)
3	Managers/Coordinators	The vehicle must meet the functional requirements of the position for which the vehicle is being acquired.

### Classification of Use

#### Chief Executive Officer and Executive Managers:

The Council shall be responsible for all running costs including but not limited to all registration, insurance, fuel, servicing and repair costs of the motor vehicle except where fuel is to be paid by the Officer whilst on long service leave.

- The officer is prohibited from taking the vehicle outside of the recognized boundaries of the State of Western Australia without prior written consent of Council.
- Private use of the vehicle is extended to the designated council officer and only to their spouse or partner, unless extenuating circumstances apply.
- Council or the CEO may negotiate variations to this policy within individual employee contracts of employment, or other acceptable negotiations.

#### Officers Granted Limited, Minor or Infrequent Private use:

- A log book must be kept for a period of 12 weeks every four years for FBT purposes;
- The Officer is granted private use of the Council vehicle excepting when the officer is on periods of leave;—
- All vehicle running costs will be the responsibility of the Shire of Exmouth; and
- The officer is prohibited from taking the vehicle outside of the recognized boundaries of the Shire of Exmouth without the prior consent of the Chief Executive Officer, unless on Council business
- Private use of the vehicle is extended to the designated council officer. The council officer is exclusively responsible for control of the vehicle and as such, private use is not extended to their spouse, partner or any other person, unless extenuating circumstances apply.
- The Chief Executive Officer may negotiate variations to this policy within individual employee contracts of employment, or other acceptable negotiations.

#### Officers Granted Commuter use:

The Officer is responsible for the vehicle and under no circumstances is to utilise the vehicle for purposes outside of the business of the Shire of Exmouth. This is with the exception of emergency cases at which time the officer may utilise the vehicle providing the officer reports the nature and duration of the usage to their immediate supervisor.

Other Conditions:

- ~~The driver of the vehicle must hold a current WA driver's license, appropriate to the vehicle being driven.~~
- ~~If the Officer is not using the vehicle whilst they are on leave, or does not have the level of private use to use the vehicle on leave, the vehicle is to be returned to Council for inclusion and use in the car pool.~~
- ~~The employee responsible for the vehicle shall ensure that:
  - ~~The inside and outside of the vehicle are maintained in a clean condition.~~
  - ~~All manufacturer servicing is carried out;~~
  - ~~In the event of an accident of damage occurring all necessary insurance claims are completed promptly;~~
  - ~~The officer responsible for the vehicle shall ensure the vehicle is at all times kept in as safe and secure place as is possible;~~
  - ~~The vehicle shall not be used to assist in a private business or any other forms of employment; and~~
  - ~~All vehicles shall be made available for the sole use of the Shire of Exmouth during an Officer's normal time of duty.~~~~



## CURRENT POLICY

## Policy Manual

### 1.14 – Council Employees Housing and Housing Allowances

Adoption		
Date	Meeting	Council Decision
21/06/12	OCM	03-0612 – 10.1.2
Review Details		
Date	Meeting	Council Decision
24/05/18	OCM	07-0518
22/11/18	OCM	04-1118
25/06/20	OCM	02-0620
26/11/20	OCM	03-1120
Delegation		
No.	Title	

#### **PURPOSE**

The purpose of this policy is to establish guidelines for the provision of Council housing and housing allowances to attract and retain employees who hold key roles in the organisation based on operational requirements.

#### **POLICY**

With Chief Executive Officer approval, the Council may provide an employee with a Council owned property or pay a housing allowance in lieu of the provision of a Council house.

If a Council owned property is provided it will be based on the following standards:

- Chief Executive Officer /Executive Managers – Executive standard
- Managers, professional or specialised staff as determined by the Chief Executive Officer and based on availability.

Where an employee is entitled to the provision of a housing allowance it will be treated as a taxable allowance, regarded as taxable income and attracts the minimum superannuation guarantee.

The value of the housing allowance will be established and agreed to by the Chief Executive Officer.

The provision of a Council house or payment of a housing allowance is only available for one member of a household if employed by the Council.

If an employee owns a house within the Shire of Exmouth boundaries the employee may not be eligible for a Council house but may be eligible for a housing allowance subject to Chief Executive Officer approval.

#### Residential Tenancy Agreement

Each tenancy shall be subject to the *Residential Tenancies Act 1987* (WA) (“the Residential Tenancy Act”) and must be supported by a Residential Tenancy Agreement.

Rent payable by the employee will be determined by the CEO as part of the employment negotiations and can be reviewed annually as part of the annual performance development review and budget process. Employees will receive prior notice of any increase in rent in accordance with the Residential Tenancy Act.

## PROPOSED CHANGES

### 1.14 – Council Employees Housing and Housing Allowances

Adoption		
Date	Meeting	Council Decision
21/06/12	OCM	03-0612 – 10.1.2
Review Details		
Date	Meeting	Council Decision
24/05/18	OCM	07-0518
22/11/18	OCM	04-1118
25/06/20	OCM	02-0620
26/11/20	OCM	03-1120
<u>30/06/22</u>	<u>OCM</u>	
Delegation		
No.	Title	

#### **PURPOSE**

~~The purpose of this policy is to establish outline guidelines for the allocation provision of Council housing and housing allowances to attract and retain employees who hold key roles in the organisation based on operational requirements to staff.~~

#### **POLICY**

~~With Chief Executive Officer approval, the Council may provide an employee with a Council owned property or pay a housing allowance in lieu of the provision of a Council house.~~

~~If a Council owned property is provided it will be based on the following standards:~~

- ~~• Chief Executive Officer /Executive Managers – Executive standard~~
- ~~• Managers, professional or specialised staff as determined by the Chief Executive Officer and based on availability.~~

~~Where an employee is entitled to the provision of a housing allowance it will be treated as a taxable allowance, regarded as taxable income and attracts the minimum superannuation guarantee.~~

~~The value of the housing allowance will be established and agreed to by the Chief Executive Officer.~~

~~The provision of a Council house or payment of a housing allowance is only available for one member of a household if employed by the Council.~~

~~If an employee owns a house within the Shire of Exmouth boundaries the employee may not be eligible for a Council house but may be eligible for a housing allowance subject to Chief Executive Officer approval.~~

~~Council acknowledges the housing market within Exmouth is incredibly over-subscribed and internally maintains a limited stock of housing to attract and retain employees in key roles to meet operational demands and contributes positively and effectively to the work performance of the Shire of Exmouth.~~

Housing allocation will be aligned with a structured framework, and where possible, will be allocated in support of personal family circumstance bases.

The Chief Executive Officer can allocate Council accommodation to Council staff and contractors without referral to Council.

Housing allocation, including configuration and room structure will ensure the most appropriate and cost-effective outcome for the Shire whilst recognising provision of housing benefits under an employee's remuneration package.

### **STANDARD**

In alignment with the structure of this policy, Council provides a framework for the Chief Executive Officer to consider provision for an employee with a Council owned property or pay a housing allowance in lieu of a Council-owned property.

If a Council owned property is provided it will be based on the following standards:

- Chief Executive Officer /Executive Managers – Executive standard (3 bed, 2 bath or greater)
- Managers, professional or specialised staff as determined by the Chief Executive Officer and based on availability (suitable and aligned to market availability - 2 bed, 1 bath or greater)

### **VALUE**

Where an employee is entitled to the provision of a housing allowance it will be treated as a taxable allowance, regarded as taxable income and attracts the minimum superannuation guarantee.

The value of the housing allowance is detailed below:

#### ➤ Chief Executive Officer

Council owned Executive Residence provided rent and utility cost free. A housing allowance is applicable if the Officer chooses to secure their own accommodation facilities privately and paid to the Officer as a taxable allowance;

#### ➤ Executive Managers

Council owned Executive Residence provided rent and utility cost free. A housing allowance is applicable if the Officer chooses to secure their own accommodation facilities privately and paid to the Officer as a taxable allowance;

- Managers, Professional or Specialised Staff (as identified as level 9,10 & 11) will be provided Council owned Residence, subject to availability at the nominated rent. A housing allowance is applicable if the Officer chooses to secure their own accommodation facilities privately and paid to the Officer as a taxable allowance;
- All Other Staff  
Where housing stock exists surplus to requirements, staff will have the opportunity to apply to rent the property from Council aligned to the market-rate of the property.

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The provision of a Council house or payment of a housing allowance is only available for one member of a household if employed by the Council. Where an employee's spouse or other member of the residence is in receipt of subsidised housing or a housing-allowance, the Shire of Exmouth will provide a subsidy up to the value of any shortfall only, between Council's allowance, and that of the other member of the household.

If an employee owns a house within the Shire of Exmouth boundaries the employee will not be eligible for a Council house however will be eligible for a housing allowance.

### **Residential Tenancy Agreement**

Each tenancy shall be subject to the *Residential Tenancies Act 1987* (WA) ("the Residential Tenancy Act") and must be supported by a Residential Tenancy Agreement.

Rent payable by the employee will be determined by the ~~CEO-Chief Executive Officer. as part of the employment negotiations and can be reviewed annually as part of the annual performance development review and budget process.~~ Employees will receive prior notice of any increase in rent in accordance with the Residential Tenancy Act.

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### **Property Condition and Inspection protocol**

Provision of employee housing is a privilege and tenants are required to maintain the property (internally and externally) in a clean, tidy and sustained condition at all times, including and not limited to lawns and gardens being maintained and sustained.

At least six-monthly, Council will undertake property condition report in accordance with the Residential Tenancies Act.

In the event a tenant is deemed to be in breach of condition of the tenancy agreement, the appropriate notice will be issued to the tenant in accordance with the Residential Tenancies Act.



## CURRENT POLICY

# Policy Manual

### 2.7 – Procurement Policy

Adoption		
Date	Meeting	Council Decision
10/10/17	OCM	06-1017-12.1
Review		
Date	Meeting	Council Decision
22/11/18	OCM	04-1118
19/12/19	OCM	08-1219
25/06/20	OCM	02-0620
26/11/20	OCM	03-1120
Delegation		
No.	Title	

## PURPOSE

### 1. PROCUREMENT

The Shire of Exmouth (the “**Shire**”) is committed to applying the objectives, principles and practices outlined in this Policy, to all purchasing activity and to ensuring alignment with the Shire’s strategic and operational objectives.

#### 1.1 OBJECTIVES

The Shire’s purchasing activities will:

- (a) Achieve best value for money that considers sustainable benefits, such as; environmental, social and local economic factors;
- (b) Foster economic development by maximising participation of local businesses in the delivery of goods and services;
- (c) Use consistent, efficient and accountable purchasing processes and decision-making, including; competitive quotation processes, assessment of best value for money and sustainable procurement outcomes for all purchasing activity, including tender exempt arrangements;
- (d) Apply fair and equitable competitive purchasing processes that engage potential suppliers impartially, honestly and consistently;
- (e) Commit to probity and integrity, including the avoidance of bias and of perceived and actual conflicts of interest;
- (f) Comply with the *Local Government Act 1995*, *Local Government (Functions and General) Regulations 1996*, other relevant legislation, Codes of Practice, Standards and the Shire’s Policies and procedures;
- (g) Ensure purchasing outcomes contribute to efficiencies (time and resources) for the Shire of Exmouth.
- (h) Identify and manage risks arising from purchasing processes and purchasing outcomes in accordance with the Shire’s Risk Management framework;
- (i) Ensure records evidence purchasing activities in accordance with the *State Records Act 2000* and the Shire’s Record Keeping Plan;
- (j) Ensure confidentiality that protects commercial-in-confidence information and only releases information where appropriately approved.

## **1.2 ETHICS & INTEGRITY**

The Shire's Code of Conduct applies when undertaking purchasing activities and decision making, requiring Council Members and employees to observe the highest standards of ethics and integrity and act in an honest and professional manner at all times.

## **1.3 VALUE FOR MONEY**

The Shire will apply value for money principles in critically assessing purchasing decisions and acknowledges that the lowest price may not always be the most advantageous.

### **1.3.1 Assessing Value for Money**

Value for money assessment will consider:

- (a) All relevant Total Costs of Ownership (TCO) and benefits including; transaction costs associated with acquisition, delivery, distribution, and other costs such as, but not limited to; holding costs, consumables, deployment, training, maintenance and disposal;
- (b) The technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality. This includes but is not limited to an assessment of compliances, the supplier's resource availability, capacity and capability, value-adds offered, warranties, guarantees, repair and replacement policies and response times, ease of inspection and maintenance, ease of after sales service, ease of communications, etc.
- (c) The supplier's financial viability and capacity to supply without the risk of default, including the competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history;
- (d) A strong element of competition by obtaining a sufficient number of competitive quotations consistent with this Policy, where practicable;
- (e) The safety requirements and standards associated with both the product design and the specification offered by suppliers and the evaluation of risk arising from the supply, operation and maintenance;
- (f) The environmental, economic and social benefits arising from the goods, services or works required, including consideration of these benefits in regard to the supplier's operations, in accordance with this Policy and any other relevant Shire Policy including Local Economic Benefit; and
- (g) Analysis and management of risks and opportunities that may be associated with the purchasing activity, potential supplier/s and the goods or services required.

## **1.4 PURCHASING THRESHOLDS AND PRACTICES**



**1.4.1 Defining the Purchasing Value**

The Shire will apply reasonable and consistent methodologies to assess and determine Purchasing Values, which ensure:

- (a) The appropriate purchasing threshold and practice is applied in all purchasing activities; and
- (b) Wherever possible, purchasing activity for the same category of supply is aggregated into single contract arrangements to achieve best value and efficiency in future purchasing activities where the requirements are able to be provided by a single supplier.

A **category of supply** can be defined as groupings of similar goods or services with common: supply and demand drivers; market characteristics; or suppliers.

**1) Strategic Purchasing Value Assessments**

The Shire will periodically review recent past purchasing activity across its operations to identify categories of supply for which the Shire will have continuing need and which can be aggregated into single contract arrangements in order to achieve best value for money and efficiency in future purchasing activity.

The assessment of aggregated expenditure for the same category of supply capable of being supplied by a single supplier will determine the Purchasing Value threshold applicable to future purchasing activity.

**2) Individual Purchasing Value Assessments**

In any case, where there is no relevant current contract, each purchasing activity is to assess the Purchasing Value based upon the following considerations:

- (a) Exclusive of Goods and Services Tax (GST); and
- (b) The estimated total expenditure for the proposed supply including the value of all contract extension options and where applicable, the total cost of ownership considerations.
- (c) The appropriate length of a contract is to be determined based on market volatility, ongoing nature of supply, historical purchasing evidence and estimated future purchasing requirements.
- (d) Requirements must not be split to avoid purchasing or tendering thresholds [F&G Reg. 12].

The calculated estimated Purchasing Value will determine the applicable threshold and purchasing practice to be undertaken.

**1.4.2 Table of Purchasing Thresholds and Practices**

**(1) Supplier Order of Priority**

The Shire will consider and apply, where applicable, the following Supplier Order of Priority:

Priority 1:	<p>Existing Prequalified Supplier Panel or other Contract</p> <p>Current contracts, including a Panel of Prequalified Suppliers or contracted supplier, must be used where the Shire’s supply requirements can be met through the existing contract.</p> <p>If the Shire does not have a current contract relevant to the required supply, then a relevant WALGA PSA is to be used.</p>
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<p>Priority 2:</p>	<p><b>Local Suppliers</b> Where the Purchasing Value does not exceed the tender threshold and a relevant local supplier is capable of providing the required supply, the Shire will ensure that wherever possible quotations are obtained from local suppliers permanently located within the District as a first priority, and those permanently located within surrounding Districts as the second priority.</p> <p>If no relevant local supplier is available, then a relevant WALGA PSA may be used.</p>
<p>Priority 3:</p>	<p><b>Tender Exempt - WALGA Preferred Supplier Arrangement (PSA)</b> Use a relevant WALGA PSA regardless of whether or not the Purchasing Value will exceed the tender threshold.</p> <p>However, if a relevant PSA exists but an alternative supplier is considered to provide best value, then the CEO, or an officer authorised by the CEO, must approve the alternative supplier. Reasons for not using a PSA may include:</p> <ul style="list-style-type: none"> <li>i. Local supplier availability (that are not within the PSA); or,</li> <li>ii. Social procurement – preference to use Aboriginal business or Disability Enterprise.</li> </ul> <p>If no relevant WALGA PSA is available, then a relevant State Government CUA may be used.</p>
<p>Priority 4:</p>	<p><b>Tender Exempt - WA State Government Common Use Arrangement (CUA)</b> Use a relevant CUA regardless of whether or not the Purchasing Value will exceed the tender threshold.</p> <p>However, if a relevant CUA exists, but an alternative supplier is considered to provide best value for money, then the proposed alternative supplier must be approved by the CEO, or an officer authorised by the CEO.</p> <p>If no relevant CUA is available, then a Tender Exempt <i>[F&amp;G Reg. 11(2)]</i> arrangement may be used.</p>
<p>Priority 5:</p>	<p><b>Other Tender Exempt arrangement <i>[F&amp;G Reg. 11(2)]</i></b> Regardless of whether or not the Purchasing Value will exceed the tender threshold, the Shire will investigate and seek quotations from tender exempt suppliers, and will specifically ensure that wherever possible quotations are obtained from a WA Disability Enterprise and / or an Aboriginal Owned Business that is capable of providing the required supply.</p>
<p>Priority 6:</p>	<p><b><u>Other Suppliers</u></b> Where there is no relevant existing contract or tender exempt arrangement available, purchasing activity from any other supplier is to be in accordance with relevant Purchasing Value Threshold and Purchasing Practice specified in the table below.</p>

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**(2) Purchasing Practice Purchasing Value Thresholds**

The Purchasing Value, assessed in accordance with clause 1.4.1, determines the Purchasing Practice to be applied to the Shire’s purchasing activities.

Purchase Value Threshold <i>(ex GST)</i>	Purchasing Practice Requirements
Up to \$5,000 <i>(ex GST)</i>	<p>Purchase directly from a supplier using a Purchase Order or Corporate Credit Card</p> <p>One (1) verbal or written quotation from a suitable supplier in accordance with the Supplier Order of Priority detailed in clause 1.4.2(1).</p> <p>The purchasing decision is to be evidenced in accordance with the Shire’s Record Keeping Plan.</p>
From \$5,001 and up to \$20,000 <i>(ex GST)</i>	<p>Two (2) written quotations from suitable suppliers in accordance with the Supplier Order of Priority detailed in clause 1.4.2(1).</p> <p>If purchasing from a WALGA PSA, CUA or other tender exempt arrangement, a minimum of one (1) written quotation is to be obtained.</p> <p>Confirmed via Purchase Order or Contract/Agreement.</p> <p>The purchasing decision is to be based upon assessment of the supplier’s response to:</p> <ul style="list-style-type: none"> <li>• a brief outline of the specified requirement for the goods; services or works required; and</li> <li>• Value for Money criteria, not necessarily the lowest price.</li> </ul> <p>The purchasing decision is to be evidenced using the Brief Evaluation Report Template retained in accordance with the Shire’s Record Keeping Plan.</p>
From \$20,001 and up to \$50,000 <i>(ex GST)</i>	<p>Three (3) written quotations from suitable suppliers in accordance with the Supplier Order of Priority detailed in clause 1.4.2(1) except if purchasing from a WALGA PSA, CUA or other tender exempt arrangement, where a minimum of one (1) written quotation is to be obtained.</p> <p>Confirmed via Purchase Order or Contract/Agreement.</p> <p>The purchasing decision is to be based upon assessment of the suppliers’ responses to:</p> <ul style="list-style-type: none"> <li>• a brief outline of the specified requirement for the goods; services or works required; and</li> <li>• Value for Money criteria, not necessarily the lowest quote.</li> </ul>



<b>Purchase Value Threshold</b> <i>(ex GST)</i>	<b>Purchasing Practice Requirements</b>
	<p>The purchasing decision is to be evidenced using the Brief Evaluation Report Template retained in accordance with the Shire's Record Keeping Plan.</p>
<p>From \$50,001 and up to \$250,000  <i>(ex GST)</i></p>	<p>Three (3) written responses from suppliers by invitation under a formal Request for Quotation in accordance with the Supplier Order of Priority detailed in clause 1.4.2(1).</p> <p>The purchasing decision is to be based upon assessment of the supplier's response to:</p> <ul style="list-style-type: none"> <li>• a detailed written specification for the goods, services or works required; and</li> <li>• pre-determined selection criteria that assesses all best and sustainable value considerations.</li> </ul> <p>The procurement decision is to be evidenced using the Evaluation Report template retained in accordance with the Shire's Record Keeping Plan.</p> <p>Confirmed via Purchase Order or Contract/Agreement.</p>
<p>Over \$250,000  <i>(ex GST)</i></p>	<p><b>Tender Exempt</b> arrangements (i.e. WALGA PSA, CUA or other tender exemption under <i>F&amp;G Reg.11(2)</i>) require at least three (3) written responses from suppliers by invitation under a formal Request for Quotation in accordance with the Supplier Order of Priority detailed in clause 1.4.2(1).</p> <p><u>OR</u></p> <p><b>Public Tender</b> undertaken in accordance with the <i>Local Government Act 1995</i> and relevant Shire Policy and procedures.</p> <p>The Tender Exempt or Public Tender purchasing decision is to be based on the suppliers response to:</p> <ul style="list-style-type: none"> <li>• A detailed specification; and</li> <li>• Pre-determined selection criteria that assesses all best and sustainable value considerations.</li> </ul> <p>The purchasing decision is to be evidenced using the Evaluation Report template retained in accordance with the Shire's Record Keeping Plan.</p>
<p>Emergency Purchases  <i>(Within Budget)</i>            Refer to Clause 1.4.3</p>	<p>Where goods or services are required for an emergency response and are within scope of an established Panel of Pre-qualified Supplier or existing contract, the emergency supply must be obtained from the Panel or existing contract using relevant unallocated budgeted funds.</p> <p>If there is no existing Panel or contract, then clause 1.4.2(1) Supplier Order of Priority will apply wherever practicable.</p>

<b>Purchase Value Threshold</b> <i>(ex GST)</i>	<b>Purchasing Practice Requirements</b>
	<p>However, where due to the urgency of the situation; a contracted or tender exempt supplier is unable to provide the emergency supply <u>OR</u> compliance with this Purchasing Policy would cause unreasonable delay, the supply may be obtained from any supplier capable of providing the emergency supply. However, an emergency supply is only to be obtained to the extent necessary to facilitate the urgent emergency response and must be subject to due consideration of best value and sustainable practice.</p> <p>The rationale for policy non-compliance and the purchasing decision must be evidenced in accordance with the Shire's Record Keeping Plan.</p>
<p>Emergency Purchases  <i>(No budget allocation available)</i></p> <p>Refer for Clause 1.4.3</p>	<p>Where no relevant budget allocation is available for an emergency purchasing activity then, in accordance with s.6.8 of the <i>Local Government Act 1995</i>, the President must authorise, in writing, the necessary budget adjustment prior to the expense being incurred.</p> <p>The CEO is responsible for ensuring that an authorised emergency expenditure under s.6.8 is reported to the next ordinary Council Meeting.</p> <p>The Purchasing Practices prescribed for Emergency Purchases (within budget) above, then apply.</p>
<p>LGIS Services            Section 9.58(6)(b)            Local Government Act 1995</p>	<p>The suite of LGIS insurances are established in accordance with s.9.58(6)(b) of the <i>Local Government Act 1995</i> and are provided as part of a mutual, where WALGA Member Local Governments are the owners of LGIS. Therefore, obtaining LGIS insurance services is available as a member-base service and is not defined as a purchasing activity subject to this Policy.</p> <p>Should Council resolve to seek quotations from alternative insurance suppliers, compliance with this Policy is required.</p>

The Chief Executive Officer is authorised to approve purchase orders for the purchasing of goods and services and acquiring and disposing of any property to the value of \$250,000.

Where the minimum purchasing requirements cannot be met, a non-conforming file note needs to be completed, detailing the reasons for not meeting the requirement and signed by the relevant Executive Manager or Chief Executive Officer within their respective financial delegation.

### 1.4.3 Emergency Purchases

Emergency purchases are defined as the supply of goods or services associated with:

- (a) A local emergency and the expenditure is required (within existing budget allocations) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets; OR
- (b) A local emergency and the expenditure is required (with no relevant available budget allocation) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets in accordance with s.6.8 of the Local Government Act 1995 and Functions and General Regulation 11(2)(a); OR
- (c) A State of Emergency declared under the Emergency Management Act 2005 and therefore, Functions and General Regulations 11(2)(aa), (ja) and (3) apply to vary the application of this policy.

Time constraints, administrative omissions and errors do not qualify for definition as an emergency purchase. Instead, every effort must be made to research and anticipate purchasing requirements in advance and to allow sufficient time for planning and scoping proposed purchases and to then obtain quotes or tenders, as applicable.

#### **1.4.4 Public Tender Exemptions**

An exemption from the requirement to publicly invite tenders may apply when the purchase is:

- a) obtained from a pre-qualified supplier under the WALGA Preferred Supplier Arrangement or other suppliers that are accessible under another tender exempt arrangement.
- b) from a pre-qualified supplier under a Panel established by the Shire;
- c) from a Regional Local Government or another Local Government;
- d) acquired from an Australian Disability Enterprise and represents Value for Money;
- e) the purchase is authorised under action by Council under delegated authority;
- f) within 6 months of no tender being accepted;
- g) where the contract is for petrol, oil, or other liquid or gas used for internal combustion engines; or
- h) the purchase is covered by any of the other exclusions under Regulation 11 of the Regulations.

#### **1.4.5 Inviting Tenders Though not Required to do so**

The Shire may determine to invite Public Tenders, despite the estimated Purchase Value being less than the \$250,000 prescribed tender threshold, but only where an assessment determines that the purchasing requirement cannot be met through a tender exempt arrangement and the use of a public tender process will enhance; value for money, efficiency, risk mitigation and sustainable procurement benefits.

In such cases, the tender process must comply with the legislative requirements and the Shire's tendering procedures [*F&G Reg. 13*].

#### **1.4.6 Expressions of Interest**

Expressions of Interest (EOI) will be considered as a prerequisite to a tender process [*F&G Reg.21*] where the required supply evidences one or more of the following criteria:

- (a) Unable to sufficiently scope or specify the requirement;

- (b) There is significant variability for how the requirement may be met;
- (c) There is potential for suppliers to offer unique solutions and / or multiple options for how the purchasing requirement may be obtained, specified, created or delivered;
- (d) Subject to a creative element; or
- (e) Provides a procurement methodology that allows for the assessment of a significant number of potential tenderers leading to a shortlisting process based on non-price assessment.

All EOI processes will be based upon qualitative and other non-price information only.

#### **1.4.7 Unique Nature of Supply (Sole Supplier)**

An arrangement with a supplier based on the unique nature of the goods or services required or for any other reason, where it is unlikely that there is more than one potential supplier may only be approved where the:

- (a) purchasing value is estimated to be over \$5,000; and
- (b) purchasing requirement has been documented in a detailed specification; and
- (c) specification has been extensively market tested and only one potential supplier has been identified as being capable of meeting the specified purchase requirement; and
- (d) market testing process and outcomes of supplier assessments have been evidenced in records, inclusive of a rationale for why the supply is determined as unique and why quotations / tenders cannot be sourced through more than one potential supplier.

An arrangement of this nature will only be approved for a period not exceeding one (1) year. For any continuing purchasing requirement, the approval must be re-assessed before expiry, to evidence that only one potential supplier still genuinely exists.

#### **1.4.8 Anti-Avoidance**

The Shire will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value or the contract value, so that the effect is to avoid a particular purchasing threshold or the need to call a Public Tender. This includes the creation of two or more contracts or creating multiple purchase order transactions of a similar nature.

#### **1.4.9 Contract Renewals, Extensions and Variations**

Where a contract has been entered into as the result of a publicly invited tender process, then *Functions and General Regulation 21A* applies.

For any other contract, the contract must not be varied unless

- (a) The variation is necessary in order for the goods or services to be supplied and does not change the scope of the contract; or
- (b) The variation is a renewal or extension of the term of the contract where the extension or renewal options were included in the original contract.

Upon expiry of the original contract, and after any options for renewal or extension included in the original contract have been exercised, the Shire is required to review

the purchasing requirements and commence a new competitive purchasing process in accordance with this Policy.

## **2. SUSTAINABLE PROCUREMENT**

The Shire is committed to implementing sustainable procurement by providing a preference to suppliers that demonstrate sustainable business practices (social advancement, environmental protection and local economic benefits).

The Shire will apply Sustainable Procurement criteria as part of the value for money assessment to ensure that wherever possible our suppliers demonstrate outcomes which contribute to improved environmental, social and local economic outcomes.

Sustainable Procurement can be demonstrated as being internally focussed (i.e. operational environmental efficiencies or employment opportunities and benefits relating to special needs), or externally focussed (i.e. initiatives such as corporate philanthropy).

Requests for Quotation and Tenders will include a request for Suppliers to provide information regarding their sustainable practices and/or demonstrate that their product or service offers enhanced sustainable benefits.

### **2.1 LOCAL ECONOMIC BENEFIT**

The Shire promotes economic development through the encouragement of competitive participation in the delivery of goods and services by local suppliers permanently located within its District first, and secondly, those permanently located within its broader region. As much as practicable, the Shire will:

- (a) consider buying practices, procedures and specifications that encourage the inclusion of local businesses and the employment of local residents;
- (b) consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
- (c) ensure that procurement plans, and analysis is undertaken prior to develop Requests to understand local business capability and local content availability where components of goods or services may be sourced from within the District for inclusion in selection criteria;
- (d) explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- (e) avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid;
- (f) consider the adoption of Key Performance Indicators (KPIs) within contractual documentation that require successful Contractors to increase the number of employees from the District first; and
- (g) provide adequate and consistent information to local suppliers.

To this extent, a weighted qualitative criterion will be included in the selection criteria for Requests for Quotation and Tenders where suppliers are located within the boundaries of the Shire, or substantially demonstrate a benefit or contribution to the local economy.

The Shire has adopted a Regional Price Preference Policy, which will be applied when undertaking all purchasing activities.

## **2.2 SOCIALLY SUSTAINABLE PROCUREMENT**

The Shire will support the purchasing of requirements from socially sustainable suppliers such as Australian Disability Enterprises and Aboriginal businesses wherever a value for money assessment demonstrates benefit towards achieving the Shire's strategic and operational objectives.

A qualitative weighting will be used in the evaluation of Requests for Quotes and Tenders to provide advantages to socially sustainable suppliers in instances where the below tender exemptions are not exercised.

### **(1) Aboriginal Businesses**

*Functions and General Regulation 11(2)(h)* provides a tender exemption if the goods or services are supplied by a person on the Aboriginal Business Directory WA published by the Chamber of Commerce and Industry of Western Australia, or Australian Indigenous Minority Supplier Office Limited (trading as Supply Nation), where the consideration under contract is \$250,000 or less, or worth \$250,000 or less.

The Shire will first consider undertaking a quotation process with other suppliers (which may include other registered Aboriginal Businesses as noted in *F&G Reg.11(2)(h)*) to determine overall value for money for the Shire.

Where the Shire makes a determination to contract directly with an Aboriginal Business for any amount up to and including \$250,000 (ex GST), it must be satisfied through alternative means that the offer truly represents value for money.

If the contract value exceeds \$50,000 (ex GST), a formal Request for Quotation will be issued to the relevant Aboriginal business. The rationale for making the purchasing decision must be recorded in accordance with the Shire's Record Keeping Plan.

### **(2) Australian Disability Enterprises**

*Functions and General Regulation 11(2)(i)* provides a tender exemption if the goods or services are supplied by an Australian Disability Enterprise.

The Shire will first consider undertaking a quotation process with other suppliers (which may include other Australian Disability Enterprises) to determine overall value for money for the Shire.

Where the Shire makes a determination to contract directly with an Australian Disability Enterprise for any amount, including an amount over the Tender threshold of \$250,000 (ex GST), it must be satisfied through alternative means that the offer truly represents value for money.

If the contract value exceeds \$50,000 (ex GST), a formal Request for Quotation will be issued to the relevant Aboriginal business. The rationale for making the purchasing decision must be recorded in accordance with the Shire's Record Keeping Plan.



### **2.3 ENVIRONMENTALLY SUSTAINABLE PROCUREMENT**

The Shire will support the purchasing of recycled and environmentally sustainable products whenever a value for money assessment demonstrates benefit toward achieving the Shire's strategic and operational objectives.

Qualitative weighted selection criteria will be used in the evaluation of Requests for Quote and Tenders to provide advantages to suppliers which:

- (a) demonstrate policies and practices that have been implemented by the business as part of its operations;
- (b) generate less waste material by reviewing how supplies, materials and equipment are manufactured, purchased, packaged, delivered, used, and disposed; and
- (c) encourage waste prevention, recycling, market development and use of recycled/recyclable materials.

## **3. PANELS OF PRE-QUALIFIED SUPPLIERS**

### **3.1 OBJECTIVES**

The Shire will consider creating a Panel of Pre-qualified Suppliers ("Panel") when a range of similar goods and services are required to be purchased on a continuing and regular basis.

Part of the consideration of establishing a panel includes:

- (a) there are numerous potential suppliers in the local and regional procurement related market sector(s) that satisfy the test of 'value for money';
- (b) the Panel will streamline and will improve procurement processes; and
- (c) the Shire has the capability to establish a Panel, and manage the risks and achieve the benefits expected of the proposed Panel through a Contract Management Plan.

### **3.2 ESTABLISHING AND MANAGING A PANEL**

If the Shire decides that a Panel is to be created, it will establish the panel in accordance with the Regulations.

Panels will be established for one supply requirement, or a number of similar supply requirements under defined categories. This will be undertaken through an invitation procurement process advertised via a state-wide notice.

Panels may be established for a maximum of three (3) years. The length of time of a Local Panel is decided with the approval of the CEO/ Executive Director.

Evaluation criteria will be determined and communicated in the application process by which applications will be assessed and accepted.

In each invitation to apply to become a pre-qualified supplier, the Shire will state the expected number of suppliers it intends to put on the panel.

If a Panel member leaves the Panel, the Shire will consider replacing that organisation with the next ranked supplier that meets/exceeds the requirements in the value for money assessment – subject to that supplier agreeing. The Shire will disclose this approach in the detailed information when establishing the Panel.

A Panel contract arrangement needs to be managed to ensure that the performance of the Panel Contract and the Panel members under the contract are monitored and managed. This will ensure that risks are managed and expected benefits are achieved. A Contract Management Plan should be established that outlines the requirements for the Panel Contract and how it will be managed.

### **3.3 DISTRIBUTING WORK AMONGST PANEL MEMBERS**

To satisfy Regulation 24AD(5) of the Regulations, when establishing a Panel of pre-qualified suppliers, the detailed information associated with each invitation to apply to join the Panel will prescribe one of the following as to whether the Shire intends to:

- (a) obtain quotations from each pre-qualified supplier on the Panel with respect to all discreet purchases; or
- (b) purchase goods and services exclusively from any pre-qualified supplier appointed to that Panel, and under what circumstances; or
- (c) develop a ranking system for selection to the Panel, with work awarded in accordance with the Regulations.

In considering the distribution of work among Panel members, the detailed information will also prescribe whether:

- (a) each Panel member will have the opportunity to bid for each item of work under the Panel, with pre-determined evaluation criteria forming part of the invitation to quote to assess the suitability of the supplier for particular items of work. Contracts under the pre-qualified panel will be awarded on the basis of value for money in every instance; or
- (b) work will be awarded on a ranked basis, which is to be stipulated in the detailed information set out under *Functions and General Regulation 24AD(5)(f)* when establishing the Panel.
  - i. The Shire will invite the highest ranked Panel member, who is to give written notice as to whether to accept the offer for the work to be undertaken.
  - ii. Should the offer be declined, an invitation to the next ranked Panel member is to be made and so forth until a Panel member accepts a Contract.
  - iii. Should the list of Panel members invited be exhausted with no Panel member accepting the offer to provide goods/services under the Panel, the Shire may then invite suppliers that are not pre-qualified under the Panel, in accordance with the Purchasing Thresholds stated in clause 1.4.2(2) of this Policy.
  - iv. When a ranking system is established, the Panel will not operate for a period exceeding 12 months.

In every instance, a contract must not be formed with a pre-qualified supplier for an item of work beyond 12 months, which includes options to extend the contract.

### **3.4 PURCHASING FROM THE PANEL**

The invitation to apply to be considered to join a panel of pre-qualified suppliers must state whether quotations are either to be invited to every Panel member (within



each category, if applicable) of the Panel for each purchasing requirement, whether a ranking system is to be established, or otherwise.

#### **4. RECORD KEEPING**

All Local Government purchasing activity, communications and transactions must be evidenced and retained as local government records in accordance with the *State Records Act 2000* and the Shire's Record Keeping Plan.

In addition, the Shire must consider and will include in each contract for the provision of works or services, the contractor's obligations for creating, maintaining and where necessary the transferral of records to the Shire relevant to the performance of the contract.

#### **5. PURCHASING POLICY NON-COMPLIANCE**

The Purchasing Policy is mandated under the *Local Government Act 1995* and Regulation 11A of the *Local Government (Functions and General) Regulations 1996* and therefore the policy forms part of the legislative framework in which the Local Government is required to conduct business.

Where legislative or policy compliance is not reasonably able to be achieved, records must evidence the rationale and decision making processes that substantiate the non-compliance.

Purchasing activities are subject to internal and external financial and performance audits, which examine compliance with legislative requirements and the Shire's policies and procedures.

If non-compliance with; legislation, this Purchasing Policy or the Code of Conduct, is identified it must be reported to the Chief Executive officer or the Executive Manager Corporate Services.

A failure to comply with legislation or policy requirements, including compliance with the Code of Conduct when undertaking purchasing activities, may be subject to investigation, with findings to be considered in context of the responsible person's training, experience, seniority and reasonable expectations for performance of their role.

Where a breach is substantiated it may be treated as:

- (a) an opportunity for additional training to be provided;
- (b) a disciplinary matter, which may or may not be subject to reporting requirements under the *Public Sector Management Act 1994*; or
- (c) where the breach is also identified as potentially serious misconduct, the matter will be reported in accordance with the *Corruption, Crime and Misconduct Act 2003*.

**2.7 – Procurement Policy**

Adoption		
Date	Meeting	Council Decision
10/10/17	OCM	06-1017-12.1
Review		
Date	Meeting	Council Decision
22/11/18	OCM	04-1118
19/12/19	OCM	08-1219
25/06/20	OCM	02-0620
26/11/20	OCM	03-1120
Delegation		
No.	Title	

**1. PURPOSE**

To ensure a best practice approach to procurement which promotes transparent, equitable and competitive purchasing practices for the Shire of Exmouth (Shire) and is compliant with the Local Government Act 1995 (Act) and the Local Government (Functions and General) Regulations 1996 (Regulations).

**1. PROCUREMENT**

~~The Shire of Exmouth (the “Shire”) is committed to applying the objectives, principles and practices outlined in this Policy, to all purchasing activity and to ensuring alignment with the Shire’s strategic and operational objectives.~~

**2. 1.1 OBJECTIVES**

The objectives of this policy are to ensure that all purchasing activities:

- (a) Achieve best value for money and outcomes for the shire that considers sustainable benefits, such as; environmental, social and local economic factors; Reference Section 7;
- (b) Foster economic development by maximising participation of local businesses in the delivery of goods and services; Reference Section 7;
- (c) Use consistent, efficient and accountable purchasing processes and decision-making, including; competitive quotation processes, assessment of best value for money and sustainable procurement outcomes for all purchasing activity, including tender exempt arrangements;
- (d) Commit to probity and integrity, including the avoidance of bias and of perceived and actual conflicts of interest;
- (e) Comply with the Local Government Act 1995, Local Government (Functions and General) Regulations 1996, other relevant legislation, Codes of Practice, Standards and the Shire’s Policies and procedures;
- (f) Identify and manage risks arising from purchasing processes and purchasing outcomes in accordance with the Shire’s Risk Management framework;
- (g) Ensure records evidence purchasing activities in accordance with the State Records Act 2000 and the Shire’s Record Keeping Plan;

**3. 1.2 ETHICS & INTEGRITY**

~~The Shire's Code of Conduct applies when undertaking purchasing activities and decision making, requiring Council Members and employees to observe the highest standards of ethics and integrity and act in an honest and professional manner at all times.~~

The highest standards of ethics and integrity are to be observed in undertaking all purchasing activities. Employees will act in an honest and professional manner that supports the standing of the Shire and promotes a proud and collaborative community.

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties.

- (a) Full accountability shall be taken for all purchasing decision and the efficient, effective and proper expenditure of public monies based on achieving value for money.
- (b) All purchasing practices shall comply with relevant legislation regulations, and requirements consistent with Council policies, values and Code of Conduct.
- (c) Purchasing is to be undertaken in a competitive basis in which all potential suppliers are treated impartially, honestly and consistently.
- (d) All processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies, record keeping practices and audit requirements.
- (e) Any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed.
- (f) Any information provided to the Shire by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or under relevant legislation.

#### **4. 1.3 VALUE FOR MONEY**

~~The Shire will apply value for money principles in critically assessing purchasing decisions and acknowledges that the lowest price may not always be the most advantageous.~~

##### **1.3.1 Assessing Value for Money**

Value for money assessment will consider:

Value for money is an overarching principle governing purchasing, that allows the best possible outcome to be achieved for the Shire.

Value for money is determined when the consideration of price, risk and quality factors that are assessed to determine the most advantageous outcome to be achieved for the Shire.

As such, purchasing decision must be made with greater consideration than obtaining lowest price, but also to incorporate quality and risk factors into the decision.

An assessment of the best value for money outcome for any purchasing process should consider:

- (a) All relevant ~~whole-of-life Total Costs of Ownership (TCO) and costs and benefits, whole of life cycle costs (goods) and whole of contract life costs (for services) including; transaction costs associated with acquisition, delivery, distribution, as well as other costs and other costs such as~~, but not limited to; holding costs, consumables, deployment, ~~training~~, maintenance and disposal;
- (b) The technical merits of the goods or services being offered in terms of compliance with specifications, user requirements, quality standards, sustainability, service benchmarks, contractual terms and conditions, value adds offered, warranties, guarantees, repair and replacement policies, ease of inspection, ease of after sales service, and any relevant methods of assuring quality. ~~This includes but is not limited to an assessment of compliances, the supplier's resource availability, capacity and~~

~~capability, value-adds offered, warranties, guarantees, repair and replacement policies and response times, ease of inspection and maintenance, ease of after sales service, ease of communications, etc.~~

~~(c) The supplier's financial viability and capacity to supply without the risk of default, including the (competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history);~~

~~(e) The environmental, economic and social benefits arising from the goods, services or works required, including consideration of these benefits in regard to the supplier's operations, in accordance with this Policy and any other relevant Shire Policy including Local Economic Benefit; and~~

~~(d)~~

~~(e) A strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations consistent with this Policy, where practicable; and~~

~~(e)(f) Local business capability, capacity, reliability, reputation and previous experience.~~

~~(f) The safety requirements and standards associated with both the product design and the specification offered by suppliers and the evaluation of risk arising from the supply, operation and maintenance;~~

~~(g)(a) The environmental, economic and social benefits arising from the goods, services or works required, including consideration of these benefits in regard to the supplier's operations, in accordance with this Policy and any other relevant Shire Policy including Local Economic Benefit; and~~

~~(h) Analysis and management of risks and opportunities that may be associated with the purchasing activity, potential supplier/s and the goods or services required.~~

## ~~/REGIONAL PRICE PREFERENCE POLICY~~

~~(Refer to Policy Manual Item 2.12): -~~

~~As much as practicable, the Shire must:~~

~~(a) Where appropriate, consider buying practices, procedures and specifications that do not unfairly disadvantage local businesses;~~

~~(b) Consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);~~

~~(c) Ensure that procurement plans address local business capability and local content;~~

~~(d) Explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;~~

~~(e) Avoid bias in the design and specification for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid; and~~

~~(f) Provide adequate and consistent information to potential suppliers.~~

## ~~1.4 PURCHASING THRESHOLDS AND PRACTICES~~

## **1.4.1 — Defining the Purchasing Value**

~~The Shire will apply reasonable and consistent methodologies to assess and determine Purchasing Values, which ensure:~~

- ~~(a) The appropriate purchasing threshold and practice is applied in all purchasing activities; and~~
- ~~(b) Wherever possible, purchasing activity for the same category of supply is aggregated into single contract arrangements to achieve best value and efficiency in future purchasing activities where the requirements are able to be provided by a single supplier.~~

~~A **category of supply** can be defined as groupings of similar goods or services with common: supply and demand drivers; market characteristics; or suppliers.~~

### **1) — Strategic Purchasing Value Assessments**

~~The Shire will periodically review recent past purchasing activity across its operations to identify categories of supply for which the Shire will have continuing need and which can be aggregated into single contract arrangements in order to achieve best value for money and efficiency in future purchasing activity.~~

~~The assessment of aggregated expenditure for the same category of supply capable of being supplied by a single supplier will determine the Purchasing Value threshold applicable to future purchasing activity.~~

### **2) — Individual Purchasing Value Assessments**

~~In any case, where there is no relevant current contract, each purchasing activity is to assess the Purchasing Value based upon the following considerations:~~

- ~~(a) Exclusive of Goods and Services Tax (GST); and~~
- ~~(b) The estimated total expenditure for the proposed supply including the value of all contract extension options and where applicable, the total cost of ownership considerations.~~
- ~~(c) The appropriate length of a contract is to be determined based on market volatility, ongoing nature of supply, historical purchasing evidence and estimated future purchasing requirements.~~
- ~~(d) Requirements must not be split to avoid purchasing or tendering thresholds [F&G Reg. 12].~~

~~The calculated estimated Purchasing Value will determine the applicable threshold and purchasing practice to be undertaken.~~

## **1.4.2 — Table of Purchasing Thresholds and Practices**

### **(1) — Supplier Order of Priority**

~~The Shire will consider and apply, where applicable, the following Supplier Order of Priority:~~

## **6 PURCHASING REQUIREMENTS**

### **6.1 Legislative/Regulatory Requirements**

The requirements that must be complied with by the Shire, including purchasing thresholds and processes, are prescribed with the *Local Government (Functions and General) Regulations 1996* and this Policy.

### **6.2 Policy**

Purchasing that is \$250,000 or below in total value (excluding GST) must be in accordance with the purchasing requirements under the relevant threshold as defined under Section 6.4 of this Procurement Policy.

Purchasing that exceeds \$250,000 in total value (excluding GST) must be put to public Tender when it is determined that a regulatory Tender exemption, as stated under Section 6.4.1 of this Procurement Policy is not deemed to be suitable.

### **6.3 Defining the Purchasing Value**

Determining purchasing value is to be based on the following considerations:

#### **Exclusive of GST**

The actual or expected value of a contract over the full contract period, including all options to extend; or to the extent to which it could be reasonably expected that the Shire will continue to purchase a particular category of goods, services or works and what total value is, or could be, reasonably expected to be purchased.

Must incorporate any variation to the Scope of purchase and be limited to a 10% tolerance of the original purchasing value.

### **6.4 Procurement Thresholds and Requirements**

The following procedures will be adhered to when purchasing items and other services and goods as per the adopted budget.

Note that purchase orders are not required to be raised for the following items:

- (a) Fuels – bulk fuel purchases require a Purchase Order
- (b) Credit Card Purchases
- (c) Utilities
- (d) Manual Cheque requests for reimbursements
- (e) Pre-Employment Medicals

Note that the following will not be subject to sourcing three quotes or undertaking a Formal RFX process:

- (a) Legal advice (if using a WALGA Preferred Supplier Agreement Arrangement)
- (b) Insurance premiums purchased through LGIS.

The suite of LGIS insurances are established in accordance with S.958(6)(b) of the Local Government Act 1995 and are provided as part of a mutual, where WALGA Member Local Governments are the owners of LGIS. Therefore, obtaining LGIS insurance services is available as a member-base service and is not defined as a purchasing activity subject to this Policy. Should Council resolve to seek quotations from alternative insurance suppliers, compliance with this Policy is required (i.e. a Tender process to be undertaken)

- (c) Single proprietary IT Software (Microsoft, Windows)

#### **(2) Purchasing Practice Purchasing Value Thresholds**

The Purchasing Value, assessed in accordance with clause 1.4.1, determines the Purchasing Practice to be applied to the Shire's purchasing activities.

All purchase orders are to be completed as set out below:



Purchase Value Threshold <i>(ex GST)</i>	Purchasing Practice Requirements
Up to \$5,000 <i>(ex GST)</i>	<p>Purchase directly from a supplier using a Purchase Order or Corporate Credit Card <del>One (1) verbal or written quotation from a suitable supplier in accordance with the Supplier Order of Priority detailed in clause 1.4.2(1).</del></p> <p>The purchasing decision is to be evidenced in accordance with the Shire's Record Keeping Plan.</p>
From <del>\$20,001</del> <u>\$5,001</u> and up to \$50,000 <i>(ex GST)</i>	<p>Three (3) written quotations from suitable suppliers <del>in accordance with the Supplier Order of Priority detailed in clause 1.4.2(1) except</del> if purchasing from a WALGA PSA, CUA or other tender exempt arrangement, where a minimum of <del>one (1)</del> <u>three (3)</u> written quotation is to be obtained.</p> <p>Confirmed via Purchase Order or Contract/Agreement.</p> <p>The purchasing decision is to be based upon assessment of the suppliers' responses to:</p> <ul style="list-style-type: none"> <li>• a brief outline of the specified requirement for the goods; services or works required; and</li> <li>• Value for Money criteria, not necessarily the lowest quote.</li> </ul> <p>The purchasing decision is to be evidenced using the Brief Evaluation Report Template retained in accordance with the Shire's Record Keeping Plan.</p>
From \$50,001 and up to \$250,000 <i>(ex GST)</i>	<p>Three (3) written responses from suppliers by invitation under a formal Request for Quotation, <del>in accordance with the Supplier Order of Priority detailed in clause 1.4.2(1).</del></p> <p>The purchasing decision is to be based upon assessment of the supplier's response to:</p> <ul style="list-style-type: none"> <li>• a detailed written specification for the goods, services or works required; and</li> <li>• pre-determined selection criteria that assesses all best and sustainable value considerations.</li> </ul> <p>The procurement decision is to be evidenced using the Evaluation Report template retained in accordance with the Shire's Record Keeping Plan.</p> <p>Confirmed via Purchase Order or Contract/Agreement.</p>
Over \$250,000 <i>(ex GST)</i>	<p><b>Tender Exempt</b> arrangements (i.e. WALGA PSA, CUA or other tender exemption under <i>F&amp;G Reg.11(2)</i>) require at least three (3) written responses from suppliers by invitation under a formal Request for Quotation <del>in accordance with the Supplier Order of Priority detailed in clause 1.4.2(1).</del></p>

Purchase Value Threshold (ex GST)	Purchasing Practice Requirements
	<p><u>OR</u></p> <p><b>Public Tender</b> undertaken in accordance with the <i>Local Government Act 1995</i> and relevant Shire Policy and procedures.</p> <p>The Tender Exempt or Public Tender purchasing decision is to be based on the suppliers response to:</p> <ul style="list-style-type: none"> <li>• A detailed specification; and</li> <li>• Pre-determined selection criteria that assesses all best and sustainable value considerations.</li> </ul> <p>The purchasing decision is to be evidenced using the Evaluation Report template retained in accordance with the Shire's Record Keeping Plan.</p>
<p>Emergency Purchases (Within Budget) Refer to Clause 1.4.3</p>	<p>Where goods or services are required for an emergency response and are within scope of an established Panel of Pre-qualified Supplier or existing contract, the emergency supply must be obtained from the Panel or existing contract using relevant unallocated budgeted funds.</p> <p>If there is no existing Panel or contract, then clause 1.4.2(1) Supplier Order of Priority will apply wherever practicable.</p> <p>However, where due to the urgency of the situation; a contracted or tender exempt supplier is unable to provide the emergency supply <u>OR</u> compliance with this Purchasing Policy would cause unreasonable delay, the supply may be obtained from any supplier capable of providing the emergency supply. However, an emergency supply is only to be obtained to the extent necessary to facilitate the urgent emergency response and must be subject to due consideration of best value and sustainable practice.</p> <p>The rationale for policy non-compliance and the purchasing decision must be evidenced in accordance with the Shire's Record Keeping Plan.</p>
<p>Emergency Purchases (No budget allocation available) Refer for Clause 1.4.3</p>	<p>Where no relevant budget allocation is available for an emergency purchasing activity then, in accordance with s.6.8 of the <i>Local Government Act 1995</i>, the President must authorise, in writing, the necessary budget adjustment prior to the expense being incurred.</p> <p>The CEO is responsible for ensuring that an authorised emergency expenditure under s.6.8 is reported to the next ordinary Council Meeting.</p> <p>The Purchasing Practices prescribed for Emergency Purchases (within budget) above, then apply.</p>

### 6.4.1 Public Tender Exemptions

An exemption from the requirement to publicly invite tenders may apply when the purchase is:

- (a) An emergency situation as defined by the Act;
- (b) To source essential goods and services to respond to a State of Emergency as per Regulations 11(2)(aa) and 11(3); Obtained from a pre-qualified supplier under the WALGA Preferred Supplier Arrangement, Department of Treasury and Finance (permitted CUA), Regional Local Government or another Local Government;



- (c) acquired from an Australian Disability Enterprise and represents Value for Money;
- (d) the purchase is authorised under action by Council under delegated authority;
- (e) where the contract is for petrol, oil, or other liquid or gas used for internal combustion engines; or
- (f) the purchase is covered by any of the other exclusions under Regulation 11 of the Local Government (Functions and General) Regulations 1996.

## 6.4.2 Purchasing Practice and Purchasing Value Thresholds

The Purchasing Value, assessed in accordance with clause 6.4, determines the Purchasing Practice to be applied to the Shire's purchasing activities.

~~Where the minimum purchasing requirements cannot be met, a Declaration of Quotes needs to be completed, detailing the reasons for not meeting the requirement and signed by the relevant Executive Manager and Chief Executive Officer.~~

All staff that have purchase order authorisation must successfully complete the WALGA E-Learning Procurement Package or alternative procurement package as stipulated by the Procurement Section. Until such time as this has been completed successfully staff will not have access to authorise purchase orders.

Staff that are in positions that have authority to raise Purchase Orders of \$5,000 or over will be required to complete the six modules, the Foundation Knowledge and Practical Knowledge Quiz.

Staff that are in positions to raise Purchase Orders of up to \$5,000 are required to undertake the first three modules and Foundation Quiz only.<sup>[SB1]</sup>

~~Splitting of purchases to keep below threshold levels is a breach of the Regulations and Shire's Code of Conduct and will be treated as such. Refer to Item 6.4.7 for further details.~~

**Purchase orders must not be raised retrospectively.**

### Purchasing Thresholds

The Chief Executive Officer is authorised to approve purchase orders for the purchasing of goods and services and ~~may, at his or her discretion, authorise officers to approve purchase orders for goods and services, together with set expenditure limits and other conditions as deemed necessary for each officer.~~ ~~acquiring and disposing of any property to the value of \$250,000.~~

~~Where the minimum purchasing requirements cannot be met, a non-conforming file note needs to be completed, detailing the reasons for not meeting the requirement and signed by the relevant Executive Manager or Chief Executive Officer within their respective financial delegation.~~

A purchase order can only be authorised by the following designated authorised officers for each Department:

<u>Position</u>	<u>Threshold</u>
<u>Chief Executive Officer</u>	<u>May authorise a purchase order in accordance with the Procurement Thresholds and Requirements set out in 6.4 of this Policy, to the maximum value of \$250,000.</u>

<b>Executive Managers</b>	<p><u>May authorise a purchase order in accordance with the Procurement Thresholds and Requirements set out in 6.4 of this Procurement Policy to the maximum value of \$50,000.</u></p> <p><i>*Only the Chief Executive Officer and Executive Managers are authorised to sign Capital Expenditure Purchase Orders.</i></p>
<b>Managers</b>	<p><u>May authorise a purchase order in accordance with the Procurement Thresholds and Requirements set out in 6.4 of this Procurement Policy to the maximum value of \$25,000.</u></p>
<b>Other Authorised Officers</b>	<p><u>May raise a purchase order in accordance with the Procurement Thresholds and Requirements set out in 6.4 of this Procurement Policy to the maximum value of \$5,000.</u></p>

### **6.4.3 Capital Purchases**

Capital purchases are defined within the annual budget as endorsed by Council. Capital purchases can only be authorised by the relevant Executive Manager or Chief Executive Officer within their respective financial delegation.

### **1.4.3 6.4.4 Emergency Purchases**

Emergency purchases are defined as the supply of goods or services associated with:

- (a) A local emergency and the expenditure is required (within existing budget allocations) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets; OR
- (b) A local emergency and the expenditure is required (with no relevant available budget allocation) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets in accordance with s.6.8 of the Local Government Act 1995 and Functions and General Regulation 11(2)(a); OR
- (c) A State of Emergency declared under the Emergency Management Act 2005 and therefore, Functions and General Regulations 11(2)(aa), (ja) and (3) apply to vary the application of this policy.

Time constraints, administrative omissions and errors do not qualify for definition as an emergency purchase. Instead, every effort must be made to research and anticipate purchasing requirements in advance and to allow sufficient time for planning and scoping proposed purchases and to then obtain quotes or tenders, as applicable.

## ~~1.4.6~~ **6.4.5 Expressions of Interest**

Expressions of Interest (EOI) will be considered as a prerequisite to a tender process [F&G Reg.21] where the required supply evidences one or more of the following criteria:

- (a) Unable to sufficiently scope or specify the requirement;
- (b) There is significant variability for how the requirement may be met;
- (c) There is potential for suppliers to offer unique solutions and / or multiple options for how the purchasing requirement may be obtained, specified, created or delivered;
- (d) Subject to a creative element; or
- (e) Provides a procurement methodology that allows for the assessment of a significant number of potential tenderers leading to a shortlisting process based on non-price assessment.

All EOI processes will be based upon qualitative and other non-price information only.

## **1.4.4 — Public Tender Exemptions**

~~An exemption from the requirement to publicly invite tenders may apply when the purchase is:~~

- ~~a) obtained from a pre-qualified supplier under the WALGA Preferred Supplier Arrangement or other suppliers that are accessible under another tender exempt arrangement;~~
- ~~b) from a pre-qualified supplier under a Panel established by the Shire;~~
- ~~c) from a Regional Local Government or another Local Government;~~
- ~~d) acquired from an Australian Disability Enterprise and represents Value for Money;~~
- ~~e) the purchase is authorised under action by Council under delegated authority;~~
- ~~f) within 6 months of no tender being accepted;~~
- ~~g) where the contract is for petrol, oil, or other liquid or gas used for internal combustion engines; or~~
- ~~h) the purchase is covered by any of the other exclusions under Regulation 11 of the Regulations.~~

## **1.4.5 — Inviting Tenders Though not Required to do so**

~~The Shire may determine to invite Public Tenders, despite the estimated Purchase Value being less than the \$250,000 prescribed tender threshold, but only where an assessment determines that the purchasing requirement cannot be met through a tender exempt arrangement and the use of a public tender process will enhance; value for money, efficiency, risk mitigation and sustainable procurement benefits.~~

~~In such cases, the tender process must comply with the legislative requirements and the Shire's tendering procedures [F&G Reg.13].~~

## **1.4.6 — Expressions of Interest**

~~Expressions of Interest (EOI) will be considered as a prerequisite to a tender process [F&G Reg.21] where the required supply evidences one or more of the following criteria:~~

- ~~(a) Unable to sufficiently scope or specify the requirement;~~
- ~~(b)(a) There is significant variability for how the requirement may be met;~~
- ~~(c)(a) There is potential for suppliers to offer unique solutions and / or multiple options for how the purchasing requirement may be obtained, specified, created or delivered;~~
- ~~(d)(a) Subject to a creative element; or~~

~~(e)(a) Provides a procurement methodology that allows for the assessment of a significant number of potential tenderers leading to a shortlisting process based on non-price assessment.~~

~~All EOJ processes will be based upon qualitative and other non-price information only.~~

#### **1.4.7 6.4.6 Unique Nature of Supply (Sole Supplier)**

An arrangement with a supplier based on the unique nature of the goods or services required or for any other reason, where it is unlikely that there is more than one potential supplier may only be approved where the:

- (a) purchasing value is estimated to be over \$5,000 and limited to \$250,000; and
- (b) purchasing requirement has been documented in a detailed specification; and
- (c) specification has been extensively market tested and only one potential supplier has been identified as being capable of meeting the specified purchase requirement; and
- (d) market testing process and outcomes of supplier assessments have been evidenced in records, inclusive of a rationale for why the supply is determined as unique and why quotations / tenders cannot be sourced through more than one potential supplier.

An arrangement of this nature will only be approved for a period not exceeding one (1) year. For any continuing purchasing requirement, the approval must be re-assessed before expiry, to evidence that only one potential supplier still genuinely exists.

#### **1.4.8 6.4.7 Anti-Avoidance**

The Shire will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value or the contract value, so that the effect is to avoid a particular purchasing threshold or the need to call a Public Tender. This includes the creation of two or more contracts or creating multiple purchase order transactions of a similar nature.

Anti-avoidance activities are in breach of the Shire's Code of Conduct and Regulations and reportable to the Public Service Commission.

#### **1.4.9 6.4.8 Contract Renewals, Extensions and Variations**

Where a contract has been entered into as the result of a publicly invited tender process, then *Functions and General Regulation 21A* applies.

For any other contract, the contract must not be varied unless

- (a) The variation is necessary in order for the goods or services to be supplied and does not change the scope of the contract; or
- (b) ~~T~~Fhe variation is a renewal or extension of the term of the contract where the extension or renewal options were included in the original contract.

Upon expiry of the original contract, and after any options for renewal or extension included in the original contract have been exercised, the Shire is required to review the purchasing requirements and commence a new competitive purchasing process in accordance with this Policy.

## **2. 7 SUSTAINABLE PROCUREMENT**

The Shire is committed to implementing sustainable procurement by providing a preference to suppliers that demonstrate sustainable business practices (social advancement, environmental protection and local economic benefits).

The Shire will apply Sustainable Procurement criteria as part of the value for money assessment to ensure that wherever possible our suppliers demonstrate outcomes which contribute to improved environmental, social and local economic outcomes.

Sustainable Procurement can be demonstrated as being internally focussed (i.e. operational environmental efficiencies or employment opportunities and benefits relating to special needs), or externally focussed (i.e. initiatives such as corporate philanthropy).

Requests for Quotation and Tenders will include a request for Suppliers to provide information regarding their sustainable practices and/or demonstrate that their product or service offers enhanced sustainable benefits.

## **2.1 7.1 Local Economic Benefit**

The Shire promotes economic development through the encouragement of competitive participation in the delivery of goods and services by local suppliers permanently located within its District first, and secondly, those permanently located within its broader region. As much as practicable, the Shire will:

- (a) consider buying practices, procedures and specifications that encourage the inclusion of local businesses and the employment of local residents;
- (b) consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
- (c) ensure that procurement plans, and analysis is undertaken prior to develop Requests to understand local business capability and local content availability where components of goods or services may be sourced from within the District for inclusion in selection criteria;
- (d) explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- (e) avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid;
- (f) consider the adoption of Key Performance Indicators (KPIs) within contractual documentation that require successful Contractors to increase the number of employees from the District first; and
- (g) provide adequate and consistent information to local suppliers.

To this extent, a weighted qualitative criterion will be included in the selection criteria for Requests for Quotation and Tenders where suppliers are located within the boundaries of the Shire, or substantially demonstrate a benefit or contribution to the local economy.

~~The Shire has adopted a Regional Price Preference Policy, which will be applied when undertaking all purchasing activities.~~

## **7.2 Socially Sustainable Procurement**

The Shire will support the purchasing of requirements from socially sustainable suppliers such as Australian Disability Enterprises and Aboriginal businesses wherever a value for money assessment demonstrates benefit towards achieving the Shire's strategic and operational objectives.

A qualitative weighting will be used in the evaluation of Requests for Quotes and Tenders to provide advantages to socially sustainable suppliers in instances where the below tender exemptions are not exercised.

## **(1) (a) Aboriginal Businesses**

*Functions and General Regulation 11(2)(h)* provides a tender exemption if the goods or services are supplied by a person on the Aboriginal Business Directory WA published by the Chamber of Commerce and Industry of Western Australia Limited, ABN 96 929 977 985, or a person registered with the Australian Indigenous Minority Supplier Office Limited (trading as Supply Nation), ABN 50 134 720 where the expected consideration under contract is \$250,000 or less, or worth \$250,000 or less.

This is contingent on the demonstration of value for money.

Where possible, Aboriginal businesses are to be invited to quote for supplying goods and services under the tender threshold. A qualitative weighting may be afforded in the evaluation of quotes and tenders to provide advantages to Aboriginal owned businesses or businesses that demonstrate a high level of aboriginal employment

~~The Shire will first consider undertaking a quotation process with other suppliers (which may include other registered Aboriginal Businesses as noted in *F&G Reg.11(2)(h)*) to determine overall value for money for the Shire.~~

~~Where the Shire makes a determination to contract directly with an Aboriginal Business for any amount up to and including \$250,000 (ex GST), it must be satisfied through alternative means that the offer truly represents value for money.~~

~~If the contract value exceeds \$50,000 (ex GST), a formal Request for Quotation will be issued to the relevant Aboriginal business. The rationale for making the purchasing decision must be recorded in accordance with the Shire's Record Keeping Plan.~~

## **(2) (b) Australian Disability Enterprises**

*Functions and General Regulation 11(2)(i)* provides a tender exemption if the goods or services are supplied by an Australian Disability Enterprise, as registered on [www.ade.org.au](http://www.ade.org.au).

This is contingent on the demonstration of value for money.

Where possible, Australian Disability Enterprises are to be invited to quote for supplying goods and services under the tender threshold. A qualitative weighting may be afforded in the evaluation of quotes and tenders to provide advantages to Australian Disability Enterprises.

~~**7.3 The Shire will first consider undertaking a quotation process with other suppliers (which may include other Australian Disability Enterprises) to determine overall value for money for the Shire.**~~

~~**Where the Shire makes a determination to contract directly with an Australian Disability Enterprise for any amount, including an amount over the Tender threshold of \$250,000 (ex GST), it must be satisfied through alternative means that the offer truly represents value for money.**~~

~~**If the contract value exceeds \$50,000 (ex GST), a formal Request for Quotation will be issued to the relevant Aboriginal business. The rationale for making the purchasing decision must be recorded in accordance with the Shire's Record Keeping Plan.**~~



## **2.3 — Environmentally Sustainable Procurement**

The Shire will support the purchasing of recycled and environmentally sustainable products whenever a value for money assessment demonstrates benefit toward achieving the Shire's strategic and operational objectives.

Qualitative weighted selection criteria will be used in the evaluation of Requests for Quote and Tenders to provide advantages to suppliers which:

- (a) demonstrate policies and practices that have been implemented by the business as part of its operations;
- (b) generate less waste material by reviewing how supplies, materials and equipment are manufactured, purchased, packaged, delivered, used, and disposed; and
- (c) encourage waste prevention, recycling, market development and use of recycled/recyclable materials.
- (e)

8

## **PANELS OF PRE-QUALIFIED SUPPLIERS**

### **3.1 — OBJECTIVES**

~~The Shire will consider creating a Panel of Pre-qualified Suppliers ("Panel") when a range of similar goods and services are required to be purchased on a continuing and regular basis.~~

~~Part of the consideration of establishing a panel includes:~~

~~there are numerous potential suppliers in the local and regional procurement related market sector(s) that satisfy the test of 'value for money';~~

~~the Panel will streamline and will improve procurement processes; and~~

~~the Shire has the capability to establish a Panel, and manage the risks and achieve the benefits expected of the proposed Panel through a Contract Management Plan.~~

### **3.2 — ESTABLISHING AND MANAGING A PANEL**

~~If the Shire decides that a Panel is to be created, it will establish the panel in accordance with the Regulations.~~

~~Panels will be established for one supply requirement, or a number of similar supply requirements under defined categories. This will be undertaken through an invitation procurement process advertised via a state-wide notice.~~

~~Panels may be established for a maximum of three (3) years. The length of time of a Local Panel is decided with the approval of the CEO/ Executive Director.~~

~~Evaluation criteria will be determined and communicated in the application process by which applications will be assessed and accepted.~~

~~In each invitation to apply to become a pre-qualified supplier, the Shire will state the expected number of suppliers it intends to put on the panel.~~

~~If a Panel member leaves the Panel, the Shire will consider replacing that organisation with the next ranked supplier that meets/exceeds the requirements in the value for money assessment — subject to that supplier agreeing. The Shire will disclose this approach in the detailed information when establishing the Panel.~~

~~A Panel contract arrangement needs to be managed to ensure that the performance of the Panel Contract and the Panel members under the contract are monitored and managed. This will ensure that risks are managed and expected benefits are achieved. A Contract Management Plan should be established that outlines the requirements for the Panel Contract and how it will be managed.~~

### ~~3.3 — DISTRIBUTING WORK AMONGST PANEL MEMBERS~~

~~To satisfy Regulation 24AD(5) of the Regulations, when establishing a Panel of pre-qualified suppliers, the detailed information associated with each invitation to apply to join the Panel will prescribe one of the following as to whether the Shire intends to:~~

~~obtain quotations from each pre-qualified supplier on the Panel with respect to all discreet purchases; or~~

~~purchase goods and services exclusively from any pre-qualified supplier appointed to that Panel, and under what circumstances; or~~

~~develop a ranking system for selection to the Panel, with work awarded in accordance with the Regulations.~~

~~In considering the distribution of work among Panel members, the detailed information will also prescribe whether:~~

~~each Panel member will have the opportunity to bid for each item of work under the Panel, with pre-determined evaluation criteria forming part of the invitation to quote to assess the suitability of the supplier for particular items of work. Contracts under the pre-qualified panel will be awarded on the basis of value for money in every instance; or~~

~~work will be awarded on a ranked basis, which is to be stipulated in the detailed information set out under *Functions and General Regulation 24AD(5)(f)* when establishing the Panel.~~

~~The Shire will invite the highest ranked Panel member, who is to give written notice as to whether to accept the offer for the work to be undertaken.~~

~~Should the offer be declined, an invitation to the next ranked Panel member is to be made and so forth until a Panel member accepts a Contract.~~

~~Should the list of Panel members invited be exhausted with no Panel member accepting the offer to provide goods/services under the Panel, the Shire may then invite suppliers that are not pre-qualified under the Panel, in accordance with the Purchasing Thresholds stated in clause 1.4.2(2) of this Policy.~~

~~When a ranking system is established, the Panel will not operate for a period exceeding 12 months.~~

~~In every instance, a contract must not be formed with a pre-qualified supplier for an item of work beyond 12 months, which includes options to extend the contract.~~

### ~~3.4 — PURCHASING FROM THE PANEL~~

~~The invitation to apply to be considered to join a panel of pre-qualified suppliers must state whether quotations are either to be invited to every Panel member (within each category, if applicable) of the Panel for each purchasing requirement, whether a ranking system is to be established, or otherwise.~~

## **RECORD KEEPING**



All Local Government purchasing activity, communications and transactions must be evidenced and retained as local government records in accordance with the *State Records Act 2000* and the Shire's Record Keeping Plan.

~~In addition, the Shire must consider and will include in each contract for the provision of works or services, the contractor's obligations for creating, maintaining and where necessary the transferral of records to the Shire relevant to the performance of the contract.~~

For each procurement activity, such documents may include:

- (a) The Procurement initiation document such as a procurement business case which justifies the need for a contract to be created (where applicable);
- (b) Procurement Planning and approval documentation which describes how the procurement is to be undertaken to create and manage the contract;
- (c) Request for Quotation/Tender documentation;
- (d) Copy of public advertisement inviting tenders, or the notice of private invitation (whichever is applicable);
- (e) Copies of quotes/tenders received;
- (f) Evaluation documentation, including individual evaluators notes and clarifications sought;
- (g) Negotiation documents such as negotiation plans and negotiation logs;
- (h) Approval of award documentation;
- (i) All correspondence to respondents notifying of the outcome to award a contract;
- (j) Contract Management Plans which describes how the contract will be managed; and
- (a)(k) Copies of contract(s) with supplier(s) formed from the procurement process.

## 9 PURCHASING POLICY NON-COMPLIANCE

The Purchasing Policy is mandated under the *Local Government Act 1995* and Regulation 11A of the *Local Government (Functions and General) Regulations 1996* and therefore the policy forms part of the legislative framework in which the Local Government is required to conduct business.

Where legislative or policy compliance is not reasonably able to be achieved, records must evidence the rationale and decision making processes that substantiate the non-compliance.

Purchasing activities are subject to internal and external financial and performance audits, which examine compliance with legislative requirements and the Shire's policies and procedures.

If non-compliance with; legislation, this Purchasing Policy or the Code of Conduct, is identified it must be reported to the Chief Executive officer or the Executive Manager Corporate Services.

A failure to comply with legislation or policy requirements, including compliance with the Code of Conduct when undertaking purchasing activities, may be subject to investigation, with findings to be considered in context of the responsible person's training, experience, seniority and reasonable expectations for performance of their role.

Where a breach is substantiated it may be treated as:

- (a) an opportunity for additional training to be provided;
- ~~(b)~~ a disciplinary matter, which may or may not be subject to reporting requirements under the *Public Sector Management Act 1994*; or
- (b)



# Policy Manual

~~(e)~~ where the beach is also identified as potentially serious misconduct, the matter will be reported in accordance with the *Corruption, Crime and Misconduct Act 2003*.

(c)

## **10 PAYMENT OF GOODS & SERVICES**

To process efficiently and effect timely payments for goods and services purchased, purchase orders and invoices will be returned to staff and suppliers until satisfying policy and ATO requirements. This includes clearly stating the correct Shire purchase order number on an invoice submitted for payment.

## 6.27 – Temporary Accommodation – ~~Total Solar~~Ningaloo Eclipse Event

Adoption		
Date	Meeting	Council Decision
	OCM	
Review		
Date	Meeting	Council Decision
Delegation		
No.	Title	

### POLICY STATEMENT

The purposes of this policy are to:

- Enable temporary accommodation options on private land around the ~~Total Solar~~ [EclipseNingaloo](#) Event on 20 April 2023.
- To provide an exemption from the requirement to obtain development approval under the *Planning and Development (Local Planning Scheme) Regulations 2015* for temporary accommodation options which satisfy the requirements of this Policy.

### POLICY OBJECTIVES

1. To coordinate and provide temporary accommodation options in and around the Exmouth Townsite to cater for and facilitate the ~~Total Solar~~ [Ningaloo](#) Eclipse.
2. To minimise impacts and manage issues on the local amenity by ensuring the location and siting of the temporary accommodation in the context of surrounding land uses.
3. To streamline registration and approval processes for temporary accommodation during the Total ~~Solar~~ [Ningaloo](#) Eclipse Event.

### DEFINITIONS

Camp Site: a place where people are staying overnight in a vehicle, caravan, hut, awning, tent or similar. A camp site is the dedicated spot in which one (1) of the aforementioned may be set up for an approved period.

Event: The Total ~~Solar~~ [Ningaloo](#) Eclipse event on 20 April 2023.

LPS 4: Shire of Exmouth Local Planning Scheme No.4

Holiday Accommodation: means 2 or more dwellings on one lot used to provide short term accommodation for persons other than the owner of the lot.

Holiday House: means a single dwelling on one lot used to provide short-term accommodation but does not include a bed and breakfast.

**POLICY**

This Policy applies to all land identified as Additional Use - A10 in the scheme maps under the LPS 4.

The provisions of 'Additional Use (A10)' in Schedule 2 – Additional Uses under LPS 4 continue to apply.

The Policy only applies to uses and development associated with the Event, between 6 April 2023 and 4 May 2023.

Development approval will not be required for proposals that comply with the provisions of this Policy (including Tables 1 and 2), in accordance with Schedule 2, clause 61(2)(g) of the *Planning and Development (Local Planning Scheme) Regulations 2015*. However, all proposals shall be registered with the Shire of Exmouth and require landowner consent (i.e. a letter of authority). A registration fee will apply.

Only one approval per lot over the time period will be issued. The Shire of Exmouth reserves the right to withdraw any approvals at any stage.

Properties cannot be used for both camp sites and holiday accommodation/holiday houses. For example, a landowner cannot use their dwelling for short term accommodation and allow people to camp on their property.

Table 1 and Table 2 outline the relevant requirements for camp sites and holiday accommodation/holiday house respectively.

<b>Table 1: Camp site</b>	
<b>Development standard</b>	<b>Requirement</b>
Maximum number of camp sites	<u>Residential and Special Use 6 zones</u> 2  <u>Rural Residential and Special Use 9 (Cape Wilderness Estate) zones</u> 3  <u>Note:</u> Approval for in excess of 3 camp sites in the Rural Residential and Special Use 9 zone can be considered via the normal development application processes.
Minimum boundary setbacks (see Diagram 1 below)	<u>Residential and Special Use 6 zones</u> Front - <del>6m</del> Fully contained within the lot boundary. Side - 1m

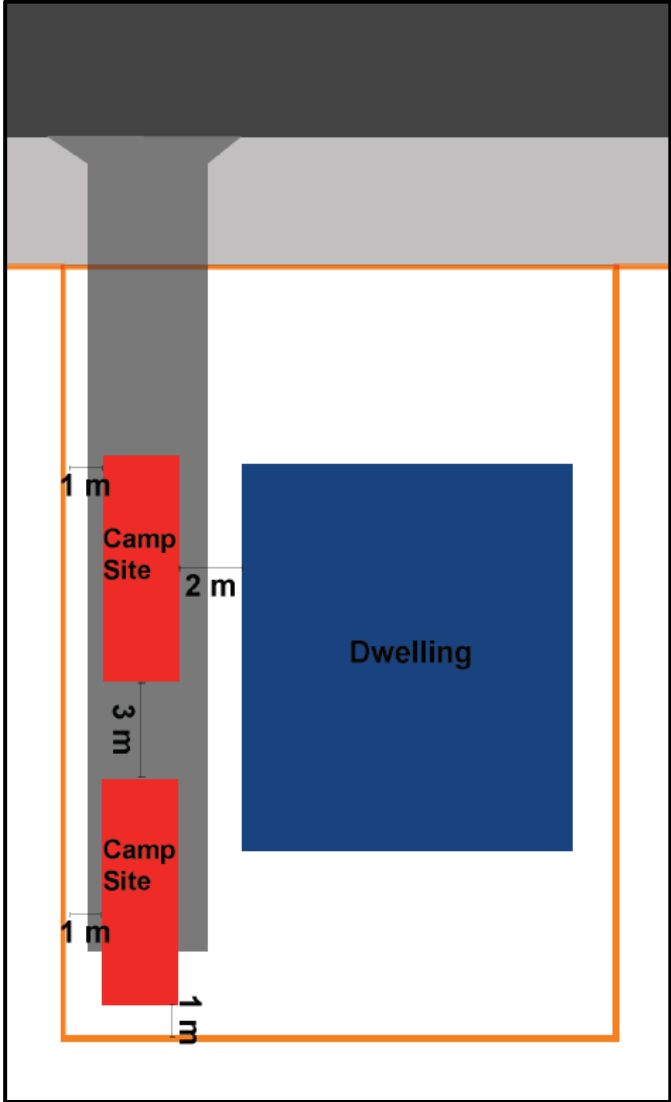
	<p><u>Rural Residential and Special Use 9 (Cape Wilderness Estate) zones</u></p> <p>To be within an approved:</p> <ul style="list-style-type: none"> <li>• building envelope; and</li> <li>• cleared area</li> </ul> <p>It is noted that vegetation is not to be cleared without written approval from the Department of Environment and Water</p> <p><u>In addition, within the Rural Residential zone the following setback must be met:</u></p> <p>Primary street: 20m Side/rear: 10m</p>
Minimum internal setbacks (see Diagram 1 below)	3m from each camp site 2m from any dwelling or other structure
Toilets and ablutions	The premise is to provide access to adequate toilet/shower facilities to accommodate the quantity of camps requested. Details of these services are required to be provided as part of any registration application.
Wastewater	All wastewater is to be contained and disposed of via an approved receptacle.
Rubbish	Suitable rubbish receptacle to be provided on site in addition to existing uses and disposed of properly.
Cyclone requirements	In the event of cyclone, all caravans and camp sites are to either be: <ul style="list-style-type: none"> <li>• Tied down using anchor points, as approved, capable of securing the caravan; or</li> <li>• Housed in a cyclone rated shed; or</li> <li>• Removed from site to a safe location.</li> </ul>
Fire safety and first aid	1x fire extinguisher (4.5kg B (E) dry chemical powder) in an easily accessible location.  Compliance with the Shire’s Firebreak Notice.  Accessible first aid kit to be provided on site.
Potable water	Provision of suitable potable water is to be provided by visitors and is to be brought in from a location outside of Exmouth where possible.
House/street number	To be easily identifiable from the road.

Car parking	All vehicles (including boats and trailers) to be parked fully within the lot boundaries and not on the street, verge or neighbouring properties.
Management statement	<p>A management statement (an example Template will be available) is to be provided to guests, which shall detail:</p> <ul style="list-style-type: none"> <li>• Operation management</li> <li>• Rubbish collection</li> <li>• Maintenance</li> <li>• Noise</li> <li>• Fire escape route</li> <li>• Emergency contacts</li> <li>• Security</li> <li>• Occupant rules</li> <li>• What do to in a cyclone event</li> <li>• What to do/what to avoid during heavy rain events</li> </ul>

<b>Table 2: Holiday Accommodation/Holiday House</b>	
<b>Development standard</b>	<b>Requirement</b>
General	Only bedrooms shall be used for sleeping purposes.
Airspace calculations	<p>The maximum number of people sleeping in each bedroom must comply with the below:</p> <ul style="list-style-type: none"> <li>• Ages 1 – 10 requires 8m<sup>3</sup> of air space per person</li> <li>• Age 10 + requires 14m<sup>3</sup> of air space per person</li> </ul>
Maximum numbers	12 people of all ages
Management statement	<p>A management statement (an example Template will be available) is to be provided to guests, which shall detail:</p> <ul style="list-style-type: none"> <li>• Operation management</li> <li>• Rubbish collection</li> <li>• Maintenance</li> <li>• Noise</li> <li>• Fire escape route</li> <li>• Emergency contacts</li> <li>• Security</li> <li>• Occupant rules</li> <li>• What do to in a cyclone event</li> <li>• What to do/what to avoid during heavy rain events</li> </ul>
Car parking	<p>1 space per 4 guests</p> <p>A maximum of 5 spaces overall, this includes trailers, boats etc</p>

	All vehicles (including boats and trailers) to be parked fully within the lot boundaries and not on the street, verge or neighbouring properties.
Rubbish	Suitable rubbish receptacle to be provided on site in addition to existing uses and disposed of properly.
Fire safety and first aid	1x fire extinguisher (4.5kg B (E) dry chemical powder) in an easily accessible location.  Compliance with the Shires Firebreak Notice.  Accessible first aid kit to be provided on site.
Local caretaker/manager	A local caretaker/manager living and readily contactable within 10 minutes travel of the property.

Diagram 1 example of camp site



All adjoining neighbours are to be notified and of the name and contact number of the local caretaker/manager which shall be readily contactable and within 10 minutes of the property, during the guest's entire stay. A statutory declaration or approval from the caretaker/manager is to be provided as part of the registration process.

This Policy does not apply where a maximum of one camp site is provided for no fee for no more than 3 nights in any period of 28 consecutive days, subject to landowner approval.

Compliance and infringement action will apply for properties not registered with the Shire of Exmouth and breaches of the Policy, including vehicles parked outside of the property boundaries during this time.

Landowners and temporary accommodation providers are to consult with and notify their relevant insurance providers.

This Policy does not exempt development or uses from complying with any other approval and/or compliance with any other relevant Federal, State or Local Law.

#### **STATUTORY ENVIRONMENT**

Shire of Exmouth Local Planning Scheme No.4

*Planning and Development (Local Planning Schemes) Regulations 2015*

*Caravan Parks and Camping Ground Act 1995*

*Caravan Parks and Camping Ground Regulations 1997*





# Monthly Financial Report

For the period ended

## **May 2021**

PO Box 21  
2 Truscott Crescent  
Exmouth  
Western Australia 6707

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ABN: 32 865 822 043

**SHIRE OF EXMOUTH**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 31 May 2022**

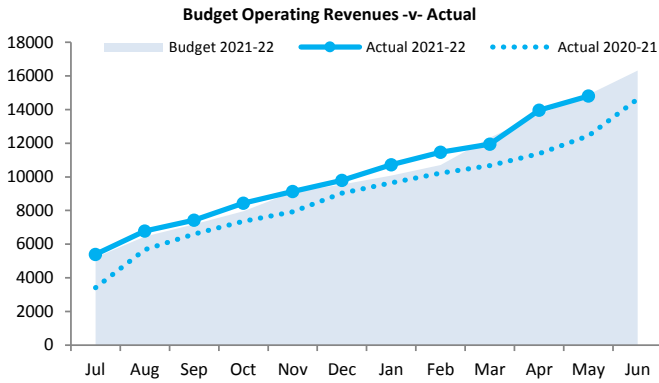
**LOCAL GOVERNMENT ACT 1995**  
**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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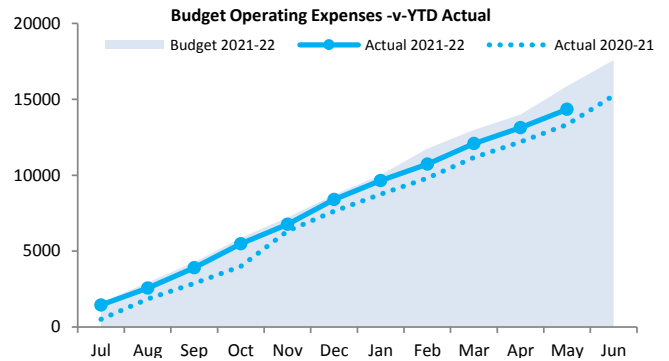
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**OPERATING ACTIVITIES**

**OPERATING REVENUE**

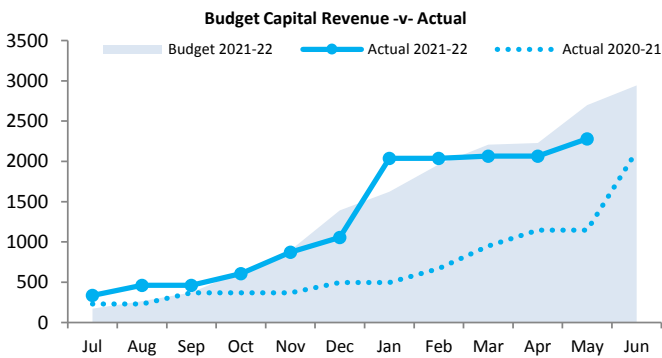


**OPERATING EXPENSES**

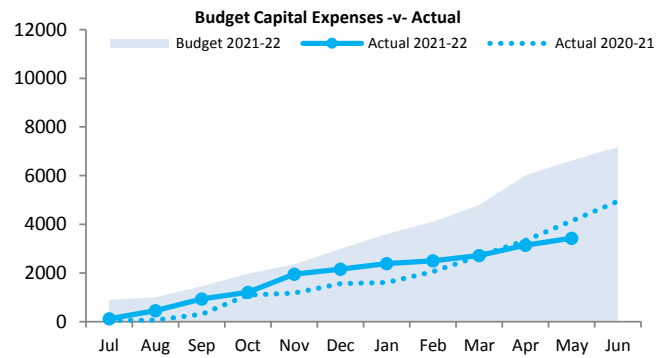


**INVESTING ACTIVITIES**

**CAPITAL REVENUE**



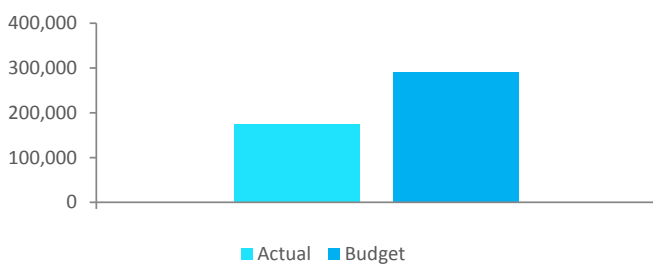
**CAPITAL EXPENSES**



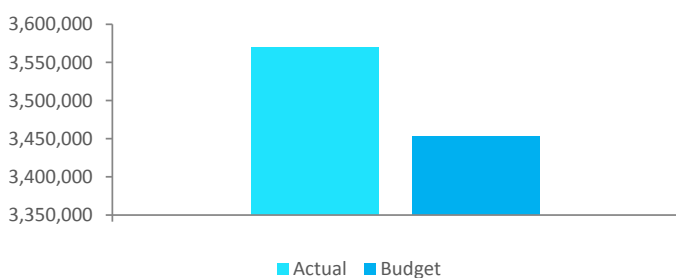
**FINANCING ACTIVITIES**

**BORROWINGS**

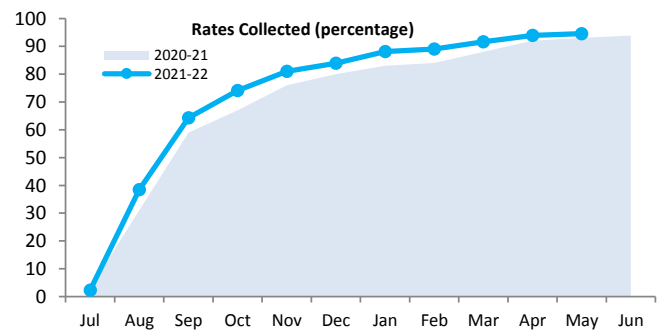
**Principal Repayments**



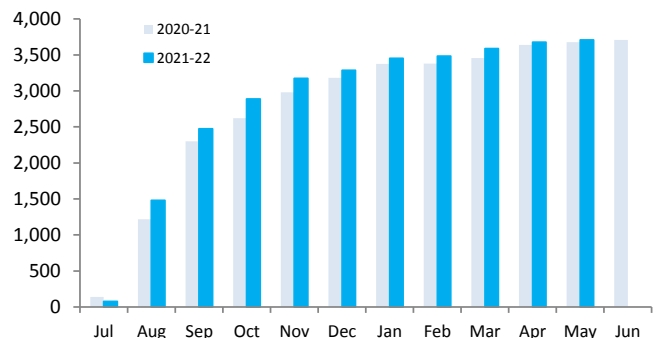
**Principal Outstanding**



**RATES**



**Rates Received Amount Collected \$ ('000s)**



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

## KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 MAY 2022

### REVENUE

#### 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.

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers 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 identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

#### FEES AND CHARGES

Revenues (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.

#### 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. Exclude 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.

#### 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, rebates etc.

#### PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

## NATURE OR TYPE DESCRIPTIONS

### EXPENSES

#### EMPLOYEE COSTS

All costs associate 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

Shortfall between the value of assets received over the net book value for assets on their disposal.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation 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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2022**

**BY NATURE OR TYPE**

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	1,388,551	1,388,551	<b>1,388,551</b>	0	0.00%	
<b>Revenue from operating activities</b>							
Rates	5	3,639,000	3,639,000	<b>3,634,382</b>	(4,618)	(0.13%)	
Specified area rates	5	52,000	52,000	<b>52,030</b>	30	0.06%	
Operating grants, subsidies and contributions	13	3,340,500	3,098,320	<b>3,738,039</b>	639,719	20.65%	▲
Fees and charges		8,740,000	7,661,508	<b>7,005,459</b>	(656,049)	(8.56%)	
Interest earnings		67,000	61,413	<b>47,932</b>	(13,481)	(21.95%)	
Other revenue		475,500	374,858	<b>321,331</b>	(53,527)	(14.28%)	▼
Profit on disposal of assets	7	2,000	1,826	<b>1,862</b>	36	1.97%	
		<b>16,316,000</b>	<b>14,888,925</b>	<b>14,801,035</b>	(87,890)	(0.59%)	
<b>Expenditure from operating activities</b>							
Employee costs		(7,105,000)	(6,526,922)	<b>(6,212,376)</b>	314,546	4.82%	
Materials and contracts		(4,539,500)	(4,159,768)	<b>(3,060,587)</b>	1,099,181	26.42%	▲
Utility charges		(807,000)	(739,563)	<b>(812,674)</b>	(73,111)	(9.89%)	
Depreciation on non-current assets		(3,697,000)	(3,268,705)	<b>(3,223,186)</b>	45,519	1.39%	
Interest expenses		(68,000)	(47,326)	<b>(40,277)</b>	7,049	14.89%	
Insurance expenses		(521,000)	(521,000)	<b>(521,209)</b>	(209)	(0.04%)	
Other expenditure		(841,000)	(587,488)	<b>(461,229)</b>	126,259	21.49%	▲
Loss on disposal of assets	7	(7,000)	(6,413)	<b>(7,342)</b>	(929)	(14.49%)	
		<b>(17,585,500)</b>	<b>(15,857,185)</b>	<b>(14,338,880)</b>	1,518,305	9.57%	
Non-cash amounts excluded from operating activities	1(a)	3,702,000	3,273,292	<b>3,228,666</b>	(44,626)	(1.36%)	
<b>Amount attributable to operating activities</b>		<b>2,432,500</b>	<b>2,305,032</b>	<b>3,690,821</b>	1,385,789		
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	14	2,943,000	2,697,739	<b>2,281,432</b>	(416,307)	(15.43%)	▼
Proceeds from disposal of assets	7	146,000	146,000	<b>429,387</b>	283,387	194.10%	▲
Payments for property, plant and equipment	8	(7,176,000)	(6,617,193)	<b>(3,430,328)</b>	3,186,865	48.16%	▲
		<b>(4,087,000)</b>	<b>(3,773,454)</b>	<b>(719,509)</b>	3,053,945		
<b>Amount attributable to investing activities</b>		<b>(4,087,000)</b>	<b>(3,773,454)</b>	<b>(719,509)</b>	3,053,945		
<b>Financing Activities</b>							
Proceeds from new debentures	10	1,660,000	1,660,000	<b>1,660,000</b>	0	0.00%	
Transfer from reserves	3	2,276,000	0	<b>0</b>	0	0.00%	
Proceeds from Community Loans		15,000	8,500	<b>57,200</b>	48,700	572.94%	▲
Repayment of debentures	10	(290,500)	(174,489)	<b>(174,489)</b>	0	0.00%	
Principal elements of Finance lease payments		(135,000)	0	<b>0</b>	0	0.00%	
Transfer to reserves	3	(3,259,000)	(22,803)	<b>(22,803)</b>	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>266,500</b>	<b>1,471,208</b>	<b>1,519,908</b>	48,700		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>551</b>	<b>1,391,338</b>	<b>5,879,771</b>			

**KEY INFORMATION**

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

**KEY TERMS AND DESCRIPTIONS**  
**FOR THE PERIOD ENDED 31 MAY 2022**

**STATUTORY REPORTING PROGRAMS**

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

**PROGRAM NAME AND OBJECTIVES**  
**GOVERNANCE**

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

**ACTIVITIES**

Includes the 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 assisting elected members and ratepayers on matters which do not concern specific council services.

**GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services.

The collection of rate revenue and the maintenance of valuation and rating records to support the collection process. General purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

To provides services to help ensure a safer as environmentally conscious community.

The provision of bushfire control services, animal control and support for emergency services, as well as the maintenance and enforcement of local laws.

**HEALTH**

To provide an operational framework for environmental and community health.

Maternal and Infant health, preventative service and environmental health.

**EDUCATION AND WELFARE**

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

Maintenance on playgroup and senior citizen buildings.

**HOUSING**

To provide housing for staff members.

Adminstration and operation of residential housing for council staff.

**COMMUNITY AMENITIES**

To provide services required by the community.

Maintenance of rubbish service to residents and maintenance of sanitary landfill sites. Town planning and regional development, maintenance of cemeteries and other community amenities.

**RECREATION AND CULTURE**

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

Maintenance of public halls, centres, swimming pools, beaches, recreation centre and various sporting facilities. Provision and manintenance of parks, gardens and playgrounds. Operation of library and radio broadcasting facilities.

**TRANSPORT**

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

Construction and maintenance of roads, streets, footpaths, depot, cycleways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc. Administration and operation of airport and aerodrome.

**ECONOMIC SERVICES**

The promotion of the district to increase economic activities and the provision of building control within the shire.

Tourism, area promotion and building control.

**OTHER PROPERTY AND SERVICES**

To monitor and control Council's overheads operating accounts.

The provision of private works to the public and the maintenance of cost pools for plant operating, public works overheads and adminstration costs.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2022**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	1,388,551	1,388,551	<b>1,388,551</b>	0	0.00%	
<b>Revenue from operating activities</b>							
General purpose funding - general rates	5	3,639,000	3,639,000	<b>3,634,382</b>	(4,618)	(0.13%)	
General purpose funding - other		1,581,000	1,453,565	<b>1,775,523</b>	321,958	22.15%	▲
Law, order and public safety		103,000	33,418	<b>41,060</b>	7,642	22.87%	
Health		45,500	41,690	<b>38,895</b>	(2,795)	(6.70%)	
Education and welfare		3,000	2,739	<b>443</b>	(2,296)	(83.83%)	
Housing		57,000	52,239	<b>62,769</b>	10,530	20.16%	
Community amenities		1,523,000	1,396,032	<b>1,207,686</b>	(188,346)	(13.49%)	▼
Recreation and culture		1,052,000	964,673	<b>1,086,234</b>	121,561	12.60%	▲
Transport		6,982,000	6,072,684	<b>5,740,595</b>	(332,089)	(5.47%)	
Economic services		1,296,500	1,201,755	<b>1,187,726</b>	(14,029)	(1.17%)	
Other property and services		34,000	31,130	<b>25,722</b>	(5,408)	(17.37%)	
		<b>16,316,000</b>	<b>14,888,925</b>	<b>14,801,035</b>	(87,890)		
<b>Expenditure from operating activities</b>							
Governance		(305,000)	(279,499)	<b>(559,634)</b>	(280,135)	(100.23%)	▼
General purpose funding		(183,500)	(168,168)	<b>(146,615)</b>	21,553	12.82%	
Law, order and public safety		(424,500)	(389,889)	<b>(386,454)</b>	3,435	0.88%	
Health		(301,500)	(276,950)	<b>(251,800)</b>	25,150	9.08%	
Education and welfare		(82,000)	(75,130)	<b>(82,003)</b>	(6,873)	(9.15%)	
Housing		(50,000)	(45,738)	<b>(84,185)</b>	(38,447)	(84.06%)	▼
Community amenities		(2,142,500)	(1,964,938)	<b>(1,562,899)</b>	402,039	20.46%	▲
Recreation and culture		(5,987,500)	(5,521,570)	<b>(4,801,153)</b>	720,417	13.05%	▲
Transport		(5,927,500)	(5,129,773)	<b>(4,693,545)</b>	436,228	8.50%	
Economic services		(1,600,500)	(1,466,905)	<b>(1,183,746)</b>	283,159	19.30%	▲
Other property and services		(581,000)	(538,625)	<b>(586,846)</b>	(48,221)	(8.95%)	
		<b>(17,585,500)</b>	<b>(15,857,185)</b>	<b>(14,338,880)</b>	1,518,305		
Non-cash amounts excluded from operating activities	1(a)	3,702,000	3,273,292	<b>3,228,666</b>	(44,626)	(1.36%)	
<b>Amount attributable to operating activities</b>		<b>2,432,500</b>	<b>2,305,032</b>	<b>3,690,821</b>	1,385,789		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	14	2,943,000	2,697,739	<b>2,281,432</b>	(416,307)	(15.43%)	▼
Proceeds from disposal of assets	7	146,000	146,000	<b>429,387</b>	283,387	194.10%	▲
Payments for property, plant and equipment and infrastructure	8	(7,176,000)	(6,617,193)	<b>(3,430,328)</b>	3,186,865	48.16%	▲
<b>Amount attributable to investing activities</b>		<b>(4,087,000)</b>	<b>(3,773,454)</b>	<b>(719,509)</b>	3,053,945		
<b>Financing Activities</b>							
Proceeds from new debentures	10	1,660,000	1,660,000	<b>1,660,000</b>	0	0.00%	
Transfer from reserves	3	2,276,000	0	<b>0</b>	0	0.00%	
Proceeds from Community Loans		15,000	8,500	<b>57,200</b>	48,700	572.94%	▲
Repayment of debentures	10	(290,500)	(174,489)	<b>(174,489)</b>	0	0.00%	
Principal elements of Finance lease payments		(135,000)	0	<b>0</b>	0	0.00%	
Transfer to reserves	3	(3,259,000)	(22,803)	<b>(22,803)</b>	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>266,500</b>	<b>1,471,208</b>	<b>1,519,908</b>	48,700		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>551</b>	<b>1,391,338</b>	<b>5,879,771</b>			

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021-22 year is \$25,000 or 10.00% whichever is the greater.

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**FOR THE PERIOD ENDED 31 MAY 2022**

**EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2021-22 year is \$25,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of Variance
	\$	%	
<b>Revenue from operating activities</b>			
Operating grants, subsidies and contributions	639,719	20.65%	Timing of Fincial Assistance Grant.
Fees and charges	(656,049)	(8.56%)	Airport Securiy Screening Grant affected timing of airport fees & charges.
Other revenue	(53,527)	(14.28%)	Timing of Ningaloo Visitor Centre commissions & recovery of outgoings.
<b>Expenditure from operating activities</b>			
Employee costs	314,546	4.82%	Vacant positions.
Materials and contracts	1,099,181	26.42%	Timing of various operational projects.
Other expenditure	126,259	21.49%	Construction stimulus grant applications pending. Timing of Community Grants
<b>Investing activities</b>			
Proceeds from non-operating grants, subsidies and contributions	(416,307)	(15.43%)	Timing of projects.
Proceeds from disposal of assets	283,387	194.10%	Plant replacement program & sale of Shire property.
Payments for property, plant and equipment	3,186,865	48.16%	See note 8.
<b>Financing activities</b>			
Proceeds from Community Loans	48,700	572.94%	Early repayment of community loan.



### **BASIS OF PREPARATION**

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

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

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

#### **THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

### **SIGNIFICANT ACCOUNTING POLICES**

#### **CRITICAL ACCOUNTING ESTIMATES**

The preparation of a financial report 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.

#### **GOODS AND SERVICES TAX**

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.

#### **ROUNDING OFF FIGURES**

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

#### **PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 14 September 2021

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	7	(2,000)	(1,826)	(1,862)
Add: Loss on asset disposals	7	7,000	6,413	7,342
Add: Depreciation on assets		3,697,000	3,268,705	3,223,186
<b>Total non-cash items excluded from operating activities</b>		<b>3,702,000</b>	<b>3,273,292</b>	<b>3,228,666</b>

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32 to agree to the surplus/(deficit) after imposition of general rates.

		Last Year Closing 30 June 2021	This Time Last Year 31 May 2021	Year to Date 31 May 2022
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	3	(10,618,672)	(9,042,067)	(10,641,475)
Less: Loans receivable		(16,700)	(5,250)	(40,500)
Less: Land held for resale		0		0
Add: Borrowings	10	290,666	93,791	116,177
Add: Provisions - employee	12	712,559	769,874	736,893
Add: Lease liabilities	11	134,745	148,937	134,745
Add: Contract Liabilities		409,363	0	409,363
<b>Total adjustments to net current assets</b>		<b>(9,088,039)</b>	<b>(8,034,715)</b>	<b>(9,284,797)</b>

(c) Net current assets used in the Statement of Financial Activity

<b>Current assets</b>				
Cash and cash equivalents	2	12,640,020	11,009,872	13,782,799
Rates receivables	4	234,502	269,539	163,602
Receivables	4	2,196,416	1,833,325	3,036,943
Other current assets	6	114,747	81,724	229,276
<b>Less: Current liabilities</b>				
Payables	9	(3,137,428)	(670,464)	(650,874)
Borrowings	10	(290,666)	(93,791)	(116,177)
Contract liabilities	12	(409,363)	0	(409,363)
Lease liabilities	11	(134,745)	(148,937)	(134,745)
Provisions	12	(736,893)	(769,874)	(736,893)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(9,088,039)</b>	<b>(8,034,715)</b>	<b>(9,284,797)</b>
<b>Closing funding surplus / (deficit)</b>		<b>1,388,551</b>	<b>3,476,679</b>	<b>5,879,772</b>

**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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$				
<b>Cash on hand</b>								
Petty Cash and Floats	Cash and cash equivalents	2,650	0	2,650	0			
Municipal Fund	Cash and cash equivalents	3,024,019	0	3,024,019	0	Westpac	0.00%	At Call
Reserve Fund	Cash and cash equivalents	0	3,641,475	3,641,475	0	Westpac	0.01%	At Call
Trust Fund	Cash and cash equivalents	0	0	114,654	114,654	Westpac	0.00%	At Call
<b>Term Deposits</b>								
Reserve Term Deposit	Cash and cash equivalents	0	3,500,000	3,500,000	0	NAB	1.25%	08/2022
Reserve Term Deposit	Cash and cash equivalents	0	1,000,000	1,000,000	0	NAB	0.70%	06/2022
Reserve Term Deposit	Cash and cash equivalents	0	2,500,000	2,500,000	0	AMP	1.00%	06/2022
<b>Total</b>		<b>3,026,669</b>	<b>10,641,475</b>	<b>13,782,799</b>	<b>114,654</b>			
<b>Comprising</b>								
Cash and cash equivalents		3,026,669	10,641,475	13,782,799	114,654			
		<b>3,026,669</b>	<b>10,641,475</b>	<b>13,782,799</b>	<b>114,654</b>			

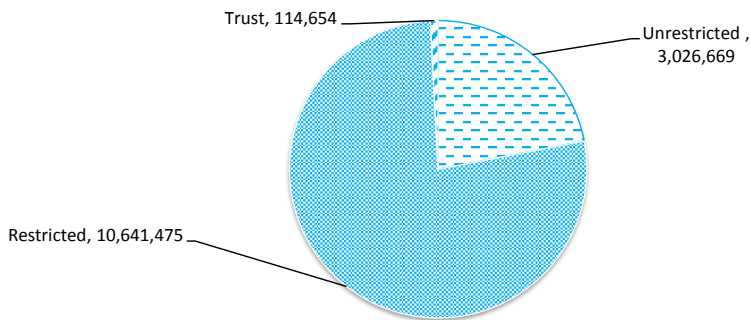
**KEY INFORMATION**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less 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 reported as short term borrowings in current liabilities in the statement of net current assets.

The local government 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Cash backed reserve

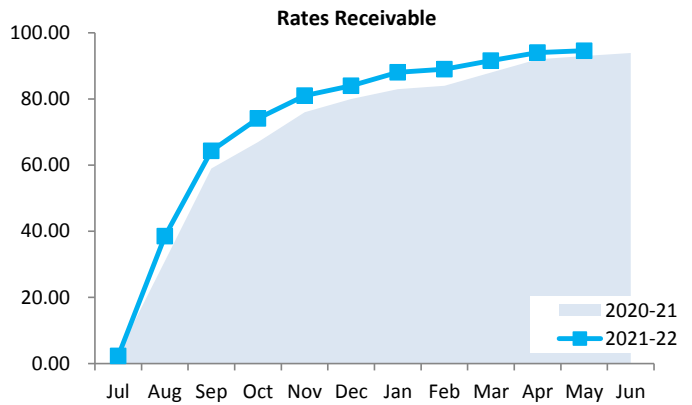
Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	699,202	3,000	1,571	0	0	0	0	702,202	700,773
Aviation Reserve	1,172,684	5,000	2,635	0	0	(84,000)	0	1,093,684	1,175,319
Building Infrastructure Reserve	81,401	0	234	0	0	0	0	81,401	81,635
Community Development Reserve	1,382,658	5,000	3,111	0	0	(18,000)	0	1,369,658	1,385,769
Community Interest Free Reserve	278,065	1,000	625	0	0	0	0	279,065	278,690
Insurance/Natural Disaster Reserve	183,974	1,000	413	0	0	0	0	184,974	184,387
Land Acquisition Reserve	1,725,802	6,000	3,781	0	0	(360,000)	0	1,371,802	1,729,583
Marina Canal Reserve	411,149	2,000	919	52,000	0	0	0	465,149	412,068
Marine Village Asset Replacement Reserve	33,442	0	75	0	0	0	0	33,442	33,517
Mosquito Management Reserve	10,161	0	23	0	0	0	0	10,161	10,184
Ningaloo Centre Reserve	257,175	0	578	38,000	0	0	0	295,175	257,753
Plant Reserve	550,296	3,000	1,201	529,000	0	(650,000)	0	432,296	551,497
Public Radio Infrastructure Reserve	5,185	0	12	0	0	0	0	5,185	5,197
Rehabilitation Reserve	253,435	1,000	569	0	0	0	0	254,435	254,004
Roads Reserve	901,228	4,000	1,995	0	0	0	0	905,228	903,223
Shire Staff Housing Reserve	137,092	1,000	308	900,000	0	(100,000)	0	938,092	137,400
Shire President COVID-19 Relief Fund	40,209	0	90	0	0	0	0	40,209	40,299
Swimming Pool Reserve	650,793	3,000	1,452	1,700,000	0	(57,000)	0	2,296,793	652,245
Tourism Development Reserve	358,832	1,000	791	0	0	(5,000)	0	354,832	359,623
Town Planning Scheme Reserve	21,969	0	49	0	0	0	0	21,969	22,018
Waste Management Reserve	1,054,557	4,000	2,372	0	0	(593,000)	0	465,557	1,056,929
Unspent Grants & Contributions Reserve	409,363	0	0	0	0	(409,000)	0	363	409,363
	<b>10,618,672</b>	<b>40,000</b>	<b>22,803</b>	<b>3,219,000</b>	<b>0</b>	<b>(2,276,000)</b>	<b>0</b>	<b>11,601,672</b>	<b>10,641,475</b>

KEY INFORMATION

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Purpose of the reserve
Leave Reserve	To be used for annual and long service leave requirements.
Aviation Reserve	To be used to fund aviation improvements.
Building Infrastructure Reserve	To be used for the development, preservation and maintenance of building infrastructure with the the Shire of Exmouth.
Community Development Reserve	To be used for major community development initiatives.
Community Interest Free Reserve	To be to fund major community development projects.
Insurance/Natural Disaster Reserve	To be used for the purpose of funding insurance claims where the excess is higher than the cost of repairs in addition to any weather related insurance/WANDRRA claims.
Land Acquisition Reserve	To be used to fund the acquisition and disposal of land and buildings and provide contributions for land development within the Shire of Exmouth.
Marina Canal Reserve (Specified Area Rates)	These funds are derived from levying specified area rate titles Marina Specified Area Rates.
Marina Village Asset Replacement Reserve	To be used for the preservation and maintenance of infrastructure related to the Exmouth Marina Village.
Mosquito Management Reserve	To be used in years where mosquito-borne disease/nuisance is greater than normal.
Ningaloo Centre Reserve	To be used for the preservation and maintenance of the Ningaloo Centre.
Plant Reserve	To be used for the purchase of major plant and equipment.
Public Radio Infrastructure Reserve	To be used to maintain the rebroadcasting infrastructure.
Rehabilitation Reserve	To be used to manage the funds associated with the environmental rehabilitation of the sand and gravel pits within the Shire of Exmouth.
Roads Reserve	To be used for the preservation and maintenance of roads.
Shire President COVID-19 Relief Fund	To be used to support the community who are severely financially affected by COVID-19.
Shire Staff Housing Reserve	To be used to fund housing for staff.
Swimming Pool Reserve	To be used to fund swimming pool upgrades.
Tourism Development Reserve	To be used to fund the development and implementation of initiatives to achieve the strategic tourism and economic developments of the Shire of Exmouth.
Town Planning Scheme Reserve	To be used fro the propose of funding a review of the future Town Planning Scheme.
Waste & Recycle Management Reserve	To be used to fund capital and operational costs of Refuse Site including implementation of post closure plan.

Rates receivable	30 June 2021	31 May 2022
	\$	\$
Opening arrears previous years	510,805	234,502
Levied this year	3,489,748	3,686,412
Less - collections to date	(3,766,051)	(3,707,286)
Less - deferred rates		(50,026)
Equals current outstanding	<b>234,502</b>	<b>163,602</b>
<b>Net rates collectable</b>	<b>234,502</b>	<b>163,602</b>
% Collected	94.1%	94.6%

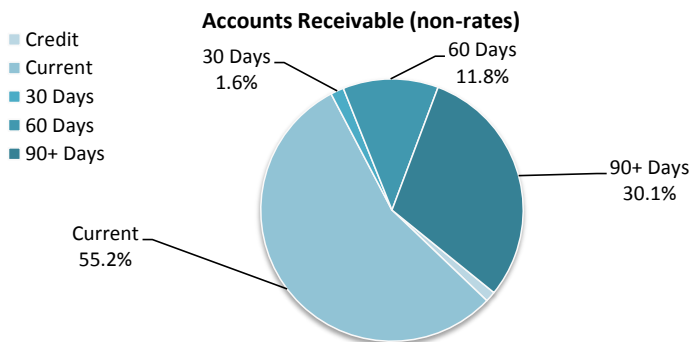


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(38,543)	1,628,740	48,056	347,158	888,930	2,874,340
Percentage	(1.3%)	56.7%	1.7%	12.1%	30.9%	
<b>Balance per trial balance</b>						
Sundry receivable						2,874,340
GST receivable						118,814
Property Service Charges						43,788
<b>Total receivables general outstanding</b>						<b>3,036,943</b>

Amounts shown above include GST (where applicable)

#### KEY INFORMATION

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 impairment of receivables is raised when there is objective evidence that they will not be collectible.



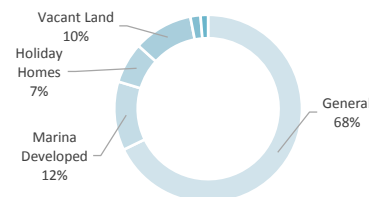
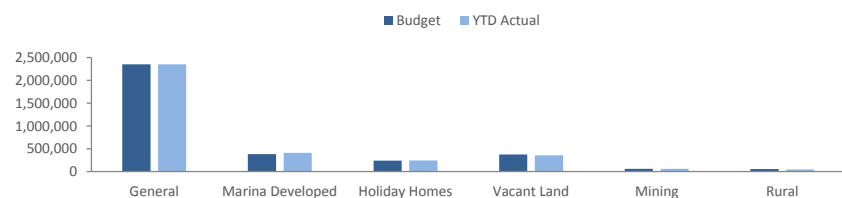
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2022

OPERATING ACTIVITIES  
NOTE 5  
RATE REVENUE

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
General	0.078700	1,204	29,784,024	2,341,000	6,000	2,000	2,349,000	2,344,003	9,619	(2,251)	2,351,371
Marina Developed	0.106200	102	3,652,407	385,000	0	0	385,000	387,886	22,825	413	411,124
Holiday Homes	0.109100	87	2,197,000	240,000	0	0	240,000	239,693	3,593	334	243,620
Vacant Land	0.157300	232	2,348,030	373,000	0	0	373,000	369,346	(13,733)	0	355,613
<b>Unimproved value</b>											
Mining	0.167600	11	361,992	60,000	0	0	60,000	60,670	0	0	60,670
Rural	0.083800	6	537,400	54,000	0	0	54,000	45,034	0	0	45,034
<b>Sub-Total</b>		<b>1,642</b>	<b>38,880,853</b>	<b>3,453,000</b>	<b>6,000</b>	<b>2,000</b>	<b>3,461,000</b>	<b>3,446,631</b>	<b>22,304</b>	<b>(1,504)</b>	<b>3,467,432</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
General	950	60	549,082	57,000	0	0	57,000	57,000	0	0	57,000
Marina Developed	950	1	0	1,000	0	0	1,000	950	0	0	950
Vacant Land	750	141	465,880	106,000	0	0	106,000	105,750	0	0	105,750
<b>Unimproved value</b>											
Mining	250	10	8,574	2,000	0	0	2,000	2,500	0	0	2,500
Rural	750	1	5,800	1,000	0	0	1,000	750	0	0	750
<b>Sub-total</b>		<b>213</b>	<b>1,029,336</b>	<b>167,000</b>	<b>0</b>	<b>0</b>	<b>167,000</b>	<b>166,950</b>	<b>0</b>	<b>0</b>	<b>166,950</b>
<b>Total general rates</b>							<b>3,628,000</b>				<b>3,634,382</b>
<b>Specified area rates</b>	<b>Rate in \$ (cents)</b>										
Marina Specified Area	0.014000		3,669,077	51,000	0	0	51,000	51,367	663	0	52,030
<b>Total specified area rates</b>			<b>3,669,077</b>	<b>51,000</b>	<b>0</b>	<b>0</b>	<b>51,000</b>	<b>51,367</b>	<b>663</b>	<b>0</b>	<b>52,030</b>
<b>Total</b>							<b>3,679,000</b>				<b>3,686,412</b>

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



Other current assets	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 31 May 2022
	\$	\$	\$	\$
<b>Inventory</b>				
Fuel and materials on hand	18,586	88,331	(12,408)	94,510
Stock - Visitor Centre Merchandise	96,161	38,605	0	134,766
<b>Total other current assets</b>	<b>114,747</b>	<b>126,936</b>	<b>(12,408)</b>	<b>229,276</b>
<b>Amounts shown above include GST (where applicable)</b>				

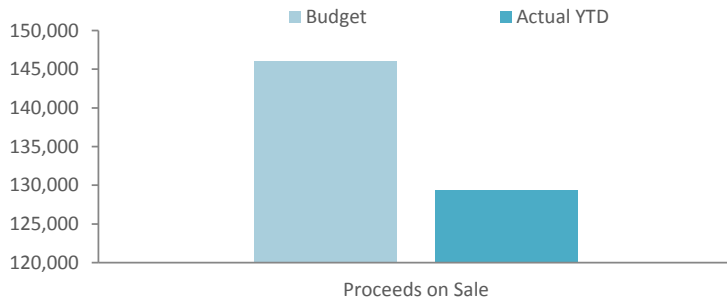
**KEY INFORMATION**

**Inventory**

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.

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Transport</b>								
	Plant replacement	146,000	146,000	0	0	130,595	129,387	1,862	(7,342)
		<b>146,000</b>	<b>146,000</b>	<b>0</b>	<b>0</b>	<b>130,595</b>	<b>129,387</b>	<b>1,862</b>	<b>(7,342)</b>





Account Description	Amended		YTD Actual	Variance (Under)/Over	Timing		Comments
	Budget	YTD Budget			Start	Finish	
<b>Buildings - Non Specialised</b>							
Property renewals	170,000	155,837	28,044	(127,793)	Q1	Q4	
Staff Housing	830,000	830,000	541,180	(288,820)	Q1	Q2	Claim 1-3 progress payments.
Executive House	910,000	910,000	878,597	(31,403)	Q1	Q1	Purchase finalised.
<b>Buildings - Specialised</b>							
Aviation Check-In Airconditioning	50,000	50,000	42,201	(7,799)	Q1	Q2	RFQ closed.
Depot Office Expansion	100,000	91,663	500	(91,163)	Q2	Q3	
Ningaloo Centre Solar Panels	23,000	21,076	0	(21,076)	Q4	Q4	
Ningaloo Turtle Rehabilitation Centre	68,000	62,326	581	(61,745)	Q1	Q4	
Boundary Fencing Qualing Scarp Waste Site	10,000	10,000	0	(10,000)	Q2	Q2	
Aviation Screening Point Upgrade	245,000	245,000	93,677	(151,323)	Q1	Q3	Deposit for screening tunnel.
Ningaloo Centre solar panels (accrual)	0	0	145,794	145,794			Carried over from 20/21.
<b>Plant and equipment</b>							
LEA Tandem Trailer	9,000	8,250	9,046	796	Q2	Q3	
Plant Replacement Program	650,000	397,222	188,464	(208,758)	Q3	Q4	Carried over from 20/21.
Waste Compactor	245,000	217,778	0	(217,778)	Q2	Q4	
<b>Infrastructure - Roads</b>							
Footpath Program	200,000	177,778	4,846	(172,932)	Q2	Q4	
Murat Road - Edge Repairs	335,000	335,000	291,300	(43,700)	Q2	Q2	
Yardie Creek Road - Reseal and Line Marking	1,250,000	1,261,111	434,103	(827,008)	Q2	Q4	
Walk Bridge Replacement	50,000	30,556	467	(30,089)	Q3	Q4	
<b>Infrastructure - Other</b>							
Aviation Check-In Counters Upgrade	25,000	12,500	281	(12,219)	Q3	Q4	
Bike Park	368,000	337,326	338,503	1,177	Q2	Q3	
Youth Precinct	170,000	155,826	116,820	(39,006)	Q2	Q3	
Swimming Pool Renewal	20,000	20,000	18,086	(1,914)			
Wastewater Treatment Plant Upgrade	20,000	20,000	4,545	(15,455)	Q3	Q3	
Septage Ponds	180,000	120,000	6,113	(113,887)	Q2	Q3	RFQ closed.
Tip Shop	20,000	17,778	0	(17,778)	Q2	Q4	
Waste Site Setup	30,000	26,667	0	(26,667)	Q2	Q4	
Recycling bins & bring it recycling centre	75,000	75,000	18,316	(56,684)	Q2	Q3	
Town Beach Upgrade	728,000	728,000	279,884	(448,116)	Q2	Q3	
Installation and leasing 8 jetties (accrual)	0	0	(66,782)	(66,782)			Carried over from 20/21.
Boat Ramp Lighting (accrual)	0	0	1,655	1,655			Carried over from 20/21.
Overflow Ablutions (accrual)	0	0	8,753	8,753			Carried over from 20/21.
Sentinel Chicken Pen Upgrades	15,000	12,500	0	(12,500)	Q4	Q4	
Electrical Work at Horse Club	30,000	25,000	29,893	4,893	Q3	Q4	
Pool Painting & New Cover	37,000	24,667	2,541	(22,126)	Q4	Q4	
Illegal Camping Prevention	250,000	208,333	0	(208,333)	Q3	Q4	
Federation Park Power Renewal	18,000	0	12,922	12,922	Q3	Q4	
Chlorine Storage	45,000	30,000	0	(30,000)	Q4	Q4	
	<b>7,176,000</b>	<b>6,617,193</b>	<b>3,430,328</b>	<b>(3,186,865)</b>			

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	0	(1,439)	(1,439)
Percentage	0%	0%	0%	0%	100%	
<b>Balance per trial balance</b>						
Sundry creditors						(1,452)
ATO liabilities						139,995
Bonds, retentions and advance bookings and ESL liability						305,951
BSL						18,073
BCITF						31,307
Trust Liabilities						114,654
Prepaid Rates						42,346
<b>Total payables general outstanding</b>						<b>650,874</b>

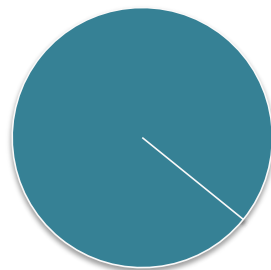
Amounts shown above include GST (where applicable)

KEY INFORMATION

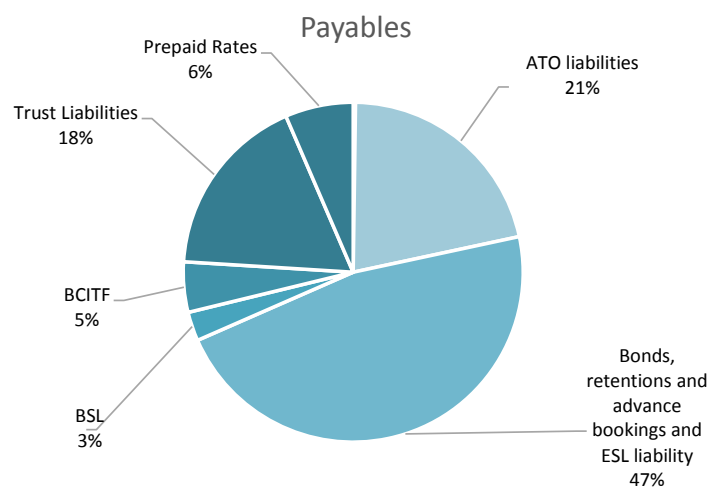
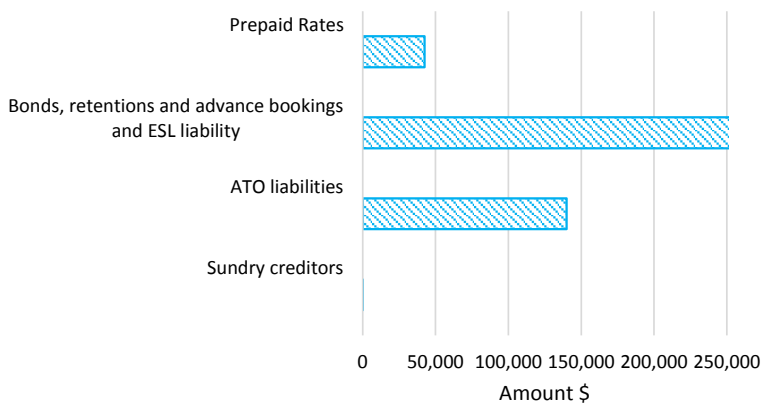
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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

Aged Payables

- Credit
- Current
- 30 Days
- 60 Days
- 90+ Days



Payables



Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2021	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>										
Staff Dwellings	80	480,257	0	0	65,914	72,000	414,343	408,257	19,534	21,000
Staff Dwellings	83	540,000	0	0	25,201	50,500	514,799	489,500	3,885	8,000
Staff Dwellings	84	0	1,660,000	1,660,000	0	0	1,660,000	1,660,000	0	0
<b>Community amenities</b>										
Rubbish Truck	81	85,975	0	0	42,730	86,000	43,245	-25	1,036	2,000
<b>Recreation and culture</b>										
Ningaloo Centre	82	779,724	0	0	29,637	60,000	750,087	719,724	12,982	25,000
<b>Other property and services</b>										
1 Bennett Street	76	197,666	0	0	11,007	22,000	186,659	175,666	4,981	10,000
<b>Total</b>		<b>2,083,622</b>	<b>1,660,000</b>	<b>1,660,000</b>	<b>174,489</b>	<b>290,500</b>	<b>3,569,133</b>	<b>3,453,122</b>	<b>42,419</b>	<b>66,000</b>
Current borrowings		290,500					116,177			
Non-current borrowings		1,793,122					3,452,956			
		2,083,622					3,569,133			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2021	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>										
25/30 Dugong Close		13,000	0	0	0	0	13,000	13,000	0	0
<b>Transport</b>										
Aviation - X-Ray Scanner		113,000	0	0	0	0	113,000	113,000	0	2,000
Aviation - RAAF Airport Lease		9,000	0	0	0	0	9,000	9,000	0	0
<b>Total</b>		<b>135,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>135,000</b>	<b>135,000</b>	<b>0</b>	<b>2,000</b>
Current lease liabilities		134,745					134,745			
Non-current lease liabilities		6,122					6,122			
		140,867					140,867			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is 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 lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

	Note	Opening Balance 1 July 2021	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 May 2022
		\$		\$	\$	\$
<b>Other current liabilities</b>						
<b>Total other liabilities</b>		409,363	0	0	0	409,363
<b>Provisions</b>						
Provision for annual leave		450,789	0	0	0	450,789
Provision for long service leave		286,104	0	0	0	286,104
<b>Total Provisions</b>		736,893	0	0	0	736,893
<b>Total other current liabilities</b>		<b>1,146,256</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,146,256</b>
<b>Amounts shown above include GST (where applicable)</b>						

#### KEY INFORMATION

##### Provisions

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

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

##### Employee benefits

###### Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

###### Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2022

NOTE 13  
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue					
	Liability 1 July 2021	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 May 2022	Current Liability 31 May 2022	Amended Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>											
<b>General purpose funding</b>											
Grants Commission - General Purpose	0	0	0	0	0	1,400,000	1,283,326	1,450,000	0	0	1,612,684
<b>Health</b>											
CLAG - Fight the Bite	0	0	0	0	0	3,500	3,201	3,500	0	0	2,481
<b>Community amenities</b>											
DPLH - Coastal Hazard Risk Management and Adaption Plan	0	0	0	0	0	90,000	82,500	60,000	0	60,000	45,000
<b>Recreation and culture</b>											
Various - Community Grant	0	0	0	0	0	62,000	56,826	50,000	0	50,000	118,050
Regional Arts WA - Exhibitions Travelling Gallery	0	0	0	0	0	0	0	0	0	0	10,000
<b>Transport</b>											
Grants Commission - Untied Road Grant	0	0	0	0	0	435,000	435,000	435,000	0	435,000	574,936
DASCS - Domestic Airports Security Costs Support	0	0	0	0	0	1,239,000	1,135,750	0	0	0	1,235,064
<b>Economic services</b>											
Tourism Trainee Grant	0	0	0	0	0	40,000	36,663	0	0	0	37,000
Booking Platform	0	0	0	0	0	28,000	25,663	0	0	0	10,000
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,297,500</b>	<b>3,058,929</b>	<b>1,998,500</b>	<b>0</b>	<b>545,000</b>	<b>3,645,215</b>
<b>Operating contributions</b>											
<b>Recreation and culture</b>											
Various - Community Contributions & Donations	0	0	0	0	0	0	0	0	0	0	16,850
NADC - Reimbursements	0	0	0	0	0	0	0	0	0	0	682
Library - Other Grants	0	0	0	0	0	0	0	0	0	0	3,505
<b>Other property and services</b>											
ATO - Diesel Fuel Subsidy	0	0	0	0	0	20,000	18,326	20,000	0	20,000	14,988
Other						23,000	21,065	0	0	0	56,799
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,000</b>	<b>39,391</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>92,824</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,340,500</b>	<b>3,098,320</b>	<b>2,018,500</b>	<b>0</b>	<b>565,000</b>	<b>3,738,039</b>

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD
	1 July 2021		(As revenue)	31 May 2022	31 May 2022	Revenue	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>Recreation and culture</b>								
Various - Recreation Facilities	0	0	0	0	0	300,000	275,000	365,000
BHP - Town Beach revitalisation	0	0	0	0	0	728,000	667,337	108,644
CSRFF - Swimming Pool Upgrade	0	0	0	0	0	0	0	0
Ningaloo Centre Solar Panels	0	0	0	0	0	860,000	788,326	1,009,696
<b>Transport</b>								
MRWA - Regional Road Group	0	0	0	0	0	177,000	162,250	173,946
Roads to Recovery Grant	0	0	0	0	0	270,000	247,500	267,432
Local Roads and Community Infrastructure	0	0	0	0	0	608,000	557,326	230,499
Expenditure POS Cash-in-Lieu, Murat Road footpath	0	0	0	0	0	0	0	126,215
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,943,000</b>	<b>2,697,739</b>	<b>2,281,432</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2022**

**NOTE 15  
TRUST FUND**

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

Description	Opening Balance 1 July 2021	Amount Received	Amount Paid	Closing Balance 31 May 2022
	\$	\$	\$	\$
Cash in Lieu POS	171,855	0	(126,215)	<b>45,640</b>
Bond Deed Exmouth Marina Holdings	18,186	0	0	<b>18,186</b>
Exmouth Volunteer Fire & Rescue	50,828	0	0	<b>50,828</b>
	<b>240,869</b>	<b>0</b>	<b>(126,215)</b>	<b>114,654</b>



## MONTHLY LIST OF PAYMENTS - MAY 2022

## Municipal Account:

Cheque numbers	\$	43.70
Direct Debits and EFT Payments EFT22453-EFT22619	\$	1,449,911.41
Credit Card Purchases	\$	9,664.50
<b>Total Municipal Account</b>	<b>\$</b>	<b>1,459,619.61</b>

## Trust Account:

Cheque number	\$	-
EFT Payments	\$	-
<b>Total Trust Account</b>	<b>\$</b>	<b>-</b>

TOTAL PAYMENTS - MAY 2022 \$ 1,459,619.61

Reference	Date	Name	Description	Municipal Account	Trust Account
13813	26/05/2022	DEPARTMENT OF TRANSPORT	JETTY LICENCE - 4391	43.70	
			<b>TOTAL CHEQUES</b>	<b>\$ 43.70</b>	<b>\$ -</b>
DD7378	04/05/2022	SUPERANNUATION	PAYROLL DEDUCTIONS	\$ 41,991.24	
DD7395	18/05/2022	SUPERANNUATION	PAYROLL DEDUCTIONS	\$ 40,311.03	
			<b>TOTAL DIRECT DEBIT PAYMENTS</b>	<b>\$ 82,302.27</b>	<b>\$ -</b>
EFT22453	06/05/2022	AQUATIC ADVENTURE EXMOUTH	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 4,046.00	
EFT22454	06/05/2022	BULLARA ESTATES PTY LTD	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 515.10	
EFT22455	06/05/2022	CAPE IMMERSION TOURS	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 684.25	
EFT22456	06/05/2022	CORAL BAY ECOTOURS	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 6,565.40	
EFT22457	06/05/2022	CRUISE NINGALOO PTY LTD	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 238.00	
EFT22458	06/05/2022	DIVE NINGALOO	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 2,796.50	
EFT22459	06/05/2022	EXMOUTH ADVENTURE COMPANY	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 612.00	
EFT22460	06/05/2022	EXMOUTH BUS CHARTERS	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 760.75	
EFT22461	06/05/2022	EXMOUTH DIVE & WHALESHARKS NINGALOO	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 11,279.50	
EFT22462	06/05/2022	GIRALIA STATION	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 272.00	
EFT22463	06/05/2022	KINGS NINGALOO REEF TOURS	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 1,513.00	
EFT22464	06/05/2022	LIVE NINGALOO	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 562.06	
EFT22465	06/05/2022	NINGALOO CARAVAN AND HOLIDAY PARK (PHOBOS NOMINEES)	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 11,139.63	
EFT22466	06/05/2022	NINGALOO CORAL BAY - BAYVIEW	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 168.30	
EFT22467	06/05/2022	NINGALOO CORAL BAY BACKPACKERS	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 516.75	
EFT22468	06/05/2022	NINGALOO DISCOVERY	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 9,099.25	
EFT22469	06/05/2022	NINGALOO ECOLOGY CRUISES	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 5,631.25	
EFT22470	06/05/2022	NINGALOO REEF DIVE	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 10,174.50	
EFT22471	06/05/2022	NINGALOO REEF RESORT	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 542.30	
EFT22472	06/05/2022	NINGALOO WHALESHARK N DIVE	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 1,806.25	
EFT22473	06/05/2022	NORWEST AIR WORKS	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 701.24	
EFT22474	06/05/2022	OCEAN ECO ADVENTURES	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 780.30	
EFT22475	06/05/2022	POTSHOT RESORT HOTEL	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 7,748.60	
EFT22476	06/05/2022	RAC TOURISM ASSETS PTY LTD	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 836.40	
EFT22477	06/05/2022	SHIRE OF EXMOUTH	NINGALOO VISITOR CENTRE BOOKINGS COMMISSION APRIL 2022	\$ 17,921.82	
EFT22478	06/05/2022	SKYHAVEN PTY LTD T/AS NINGALOO BLUE CHARTERS	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 6,906.25	
EFT22479	06/05/2022	THREE ISLANDS WHALE SHARK DIVE	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 2,341.75	
EFT22480	06/05/2022	VIEW NINGALOO	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 8,415.85	
EFT22481	06/05/2022	YARDIE CREEK BOAT TOURS	NINGALOO VISITOR CENTRE OPERATOR PAYMENTS APRIL 2022	\$ 5,253.00	
EFT22482	06/05/2022	ABCO PRODUCTS PTY LTD	AMENITIES CONSUMABLES	\$ 3,327.94	
EFT22483	06/05/2022	AFFORDABLE SIGNS	SIGNAGE	\$ 792.00	
EFT22484	06/05/2022	ALCOLIZER PTY LTD	BREATHALYSER SERVICE	\$ 154.00	
EFT22485	06/05/2022	ATOM SUPPLY / GERALDTON INDUSTRIAL SUPPLIES	AVIATION SUPPLIES	\$ 643.70	
EFT22486	06/05/2022	AUSTRALIAN TAX OFFICE (PAYG)	PAYROLL DEDUCTIONS	\$ 53,830.00	

Reference	Date	Name	Description	Municipal Account	Trust Account
EFT22487	06/05/2022	BAIYUNGU DREAMING	WELCOME TO COUNTRY	\$ 300.00	
EFT22488	06/05/2022	BLUE MEDIA EXMOUTH	PHOTOGRAPHY BIKE PARK	\$ 869.00	
EFT22489	06/05/2022	BOYA EQUIPMENT	DEPOT PARTS	\$ 2,503.48	
EFT22490	06/05/2022	CENTRAL REGIONAL TAFE (CRT)	ADMINISTRATION FEE - CIII TOURISM	\$ 69.10	
EFT22491	06/05/2022	CJ LORD BUILDING AND RENOVATION WA PTY LTD	TEMPORARY FENCING OVERFLOW CP	\$ 2,293.50	
EFT22492	06/05/2022	DECOR8 PAINTING PERTH PTY LTD	SHIRE HOUSE - PAINTING	\$ 11,440.00	
EFT22493	06/05/2022	DEPARTMENT OF DEFENCE - TREASURY AND BANKING	UTILITIES	\$ 429.00	
EFT22494	06/05/2022	EXMOUTH EXCAVATIONS	EXMOUTH BIKE PARK MAINTENANCE	\$ 3,524.40	
EFT22495	06/05/2022	EXMOUTH GOLF CLUB	REFRESHMENTS	\$ 20.00	
EFT22496	06/05/2022	EXMOUTH HANDYMAN SERVICES	SHIRE HOUSE - PAINTING	\$ 3,448.45	
EFT22497	06/05/2022	EXMOUTH HARDWARE & BUILDING SUPPLIES	MONTHLY HARDWARE ACCOUNT AQUARIUM	\$ 1,624.30	
EFT22498	06/05/2022	EXMOUTH PHARMACY	FIRST AID SUPPLIES	\$ 137.65	
EFT22499	06/05/2022	EXMOUTH WHOLESALERS	DEPOT & HEALTH SUPPLIES	\$ 797.83	
EFT22500	06/05/2022	EXY PLUMBING & CONTRACTING	WASTE TREATMENT FARM MAINTENANCE	\$ 513.18	
EFT22501	06/05/2022	FIONA MARIAN HARVEY	SHIRE HOUSE - VACATE CLEANING	\$ 464.75	
EFT22502	06/05/2022	FUSION FABRICATION AND MARINE	SCREENING POINT UPGRADE	\$ 1,402.50	
EFT22503	06/05/2022	GASCOYNE IN MAY INC	MAJOR EVENT SPONSORSHIP - GASCOYNE TRAVELLING ARTS 2022	\$ 5,500.00	
EFT22504	06/05/2022	GERALDTON FUEL COMPANY PTY LTD (REFUEL AUSTRALIA)	FUEL DELIVERY	\$ 32,157.41	
EFT22505	06/05/2022	HORIZON POWER - ACCOUNTS	UTILITIES	\$ 8,374.74	
EFT22506	06/05/2022	HT CLEANING SERVICES PTY LTD	FUNCTION CENTRE CLEANING	\$ 140.03	
EFT22507	06/05/2022	JASON HIBBERT	SOUND PRODUCTION ANZAC DAY	\$ 100.00	
EFT22508	06/05/2022	LIGHTWELL GROUP PTY LTD	GOFISH PC REPLACEMENT NADC DISPLAY	\$ 6,873.81	
EFT22509	06/05/2022	LOCAL GOVT RACING & CEMETERIES EMP UNION	PAYROLL DEDUCTIONS	\$ 44.00	
EFT22510	06/05/2022	MAJOR MOTORS PTY LTD	SUBSCRIPTION RENEWAL	\$ 693.00	
EFT22511	06/05/2022	MEGA THING PTY LTD	STATIONERY	\$ 907.50	
EFT22512	06/05/2022	MOON BAY TRADING CO PTY LTD T/A SML SECURITY COMMUNICATIONS & FIRE	FOB MAINTENANCE	\$ 258.50	
EFT22513	06/05/2022	NETWORK POWER SOLUTIONS PTY LTD	REPLACE SOLAR BOLLARDS	\$ 1,167.00	
EFT22514	06/05/2022	NINGALOO WATER & ICE	WATER	\$ 88.00	
EFT22515	06/05/2022	NORCAPE HANDY HIRE STARGAZE INVESTMENT PTY LTD	SUPPLY BEACH SAND	\$ 435.60	
EFT22516	06/05/2022	OUTBACK FLORAL DESIGNS	ANZAC WREATH	\$ 130.00	
EFT22517	06/05/2022	PATHWEST LABORATORY WA	PRE-EMPLOYMENT DRUG AND ALCOHOL SCREEN	\$ 105.00	
EFT22518	06/05/2022	PHONEBOT	NADC IPADS	\$ 4,390.00	
EFT22519	06/05/2022	PUREWATER POOL SERVICES	SPRAY PARK PARTS	\$ 369.60	
EFT22520	06/05/2022	QUBE LOGISTICS (AUST) PTY LTD	CHLORINE	\$ 1,925.31	
EFT22521	06/05/2022	RAY WHITE TRUST ACCOUNT	STORAGE UNIT RENT	\$ 383.66	
EFT22522	06/05/2022	RECREATIONAL R&D PTY LTD T/A ASPIRE PAINTING CONTRACTORS	SHIRE HOUSE - PAINTING	\$ 4,191.00	
EFT22523	06/05/2022	SCENT AUSTRALIA PTY LTD	MONTHLY AMBIENT SCENTING	\$ 143.00	
EFT22524	06/05/2022	ST JOHN AMBULANCE WESTERN AUSTRALIA LTD	FIRST AID SUPPLIES	\$ 538.75	
EFT22525	06/05/2022	STARMART EXMOUTH	MONTHLY CONSUMABLES ACCOUNT	\$ 109.25	
EFT22526	06/05/2022	SUNBUTTER OCEANS	NVC MERCHANDISE	\$ 1,487.20	
EFT22527	06/05/2022	THE AUSTRALIAN LOCAL GOVERNMENT JOB DIRECTORY PTY LTD	EMPLOYMENT ADVERTISEMENT	\$ 495.00	
EFT22528	06/05/2022	TOTAL EDEN PTY LTD	DEPOT SUPPLIES	\$ 4,928.44	
EFT22529	11/05/2022	WALCON MARINE AUSTRALASIA PTY LTD	JETTIES, PROGRESS CLAIM #4	\$ 170,000.00	
EFT22530	12/05/2022	HOUSING AUTHORITY	REFUND OF SERVICE CHARGES	\$ 390,960.00	
EFT22531	17/05/2022	AFFORDABLE SIGNS	SIGNAGE	\$ 990.00	
EFT22532	17/05/2022	ALCOLIZER PTY LTD	MOUTHPIECES & FREIGHT FOR ALCOLIZER UNITS	\$ 654.50	
EFT22533	17/05/2022	AUTOPRO/NINGALOO CAR BOAT HIRE	FUEL HOSE	\$ 14.90	
EFT22534	17/05/2022	BENARA NURSERIES	TREES FOR BIKE PARK	\$ 242.44	
EFT22535	17/05/2022	BIGFISH GEAR AUSTRALIA PTY LTD	UNIFORMS / PPE	\$ 1,309.11	
EFT22536	17/05/2022	BLACKWOODS (J.BLACKWOOD & SON PTY LTD)	DEPOT SUPPLIES	\$ 89.32	
EFT22537	17/05/2022	BUSINESS BASE	OFFICE FURNITURE	\$ 704.00	
EFT22538	17/05/2022	CELLARBRATIONS AT SAM'S CELLARS	REFRESHMENTS FOR STAFF FAREWELL	\$ 331.00	
EFT22539	17/05/2022	RATEPAYER	BUILDING INCENTIVE PAYMENT	\$ 20,000.00	

Reference	Date	Name	Description	Municipal Account	Trust Account
EFT22540	17/05/2022	DRIFTWOOD JEWELLERS	NVC MERCHANDISE	\$ 9,528.00	
EFT22541	17/05/2022	EXMOUTH CIVIL PTY LTD	SUPPLY ROADBASE DEPOT - MARCH 2022	\$ 9,351.21	
EFT22542	17/05/2022	EXMOUTH FREIGHT SERVICES	RE-INSTALLING THE PRAWN	\$ 1,409.00	
EFT22543	17/05/2022	EXMOUTH TILE AND CARPET CLEANING	CARPET CLEANING & ENTRANCE MATS, FUNCTION CENTRE & LIBRARY	\$ 1,397.00	
EFT22544	17/05/2022	EXY PLUMBING & CONTRACTING	REPAIR TO WATER LEAKAGE AT MAINS - OLD SHIRE HALL	\$ 1,048.17	
EFT22545	17/05/2022	HT CLEANING SERVICES PTY LTD	OVERFLOW ABLUTIONS CLEANING APRIL 2022	\$ 3,234.00	
EFT22546	17/05/2022	NINGALOO COOKING STUDIO	CATERING	\$ 200.00	
EFT22547	17/05/2022	SPYKER BUSINESS SOLUTIONS	MICROSOFT 365 CONVERSION, MONITORING, MANAGEMENT AND RENEWALS.	\$ 13,738.90	
EFT22548	17/05/2022	TNT EXPRESS AUSTRALIA - ACCOUNTS	FREIGHT	\$ 267.89	
EFT22549	17/05/2022	TOLL TRANSPORT PTY LTD	FREIGHT	\$ 175.04	
EFT22550	20/05/2022	AUSTRALIAN TAX OFFICE (PAYG)	PAYROLL DEDUCTIONS	\$ 46,849.40	
EFT22551	20/05/2022	LOCAL GOVT RACING & CEMETERIES EMP UNION	PAYROLL DEDUCTIONS	\$ 44.00	
EFT22552	20/05/2022	NINGALOO COOKING STUDIO	EVENTS CATERING VOLUNTEER AWARDS	\$ 10,049.25	
EFT22553	20/05/2022	OFF THE BEATEN TRACK WA	DELIVERY OF SERVICES CAPE RANGE HIKING PROJECT	\$ 7,888.88	
EFT22554	26/05/2022	AMPAC DEBT RECOVERY	DEBT COLLECTION EXPENSES (ON CHARGEABLE)	\$ 473.00	
EFT22555	26/05/2022	ASM ECLIPSE PTY LTD	NVC MERCHANDISE	\$ 3,712.47	
EFT22556	26/05/2022	ATOM SUPPLY / GERALDTON INDUSTRIAL SUPPLIES	AIRPORT SUPPLIES	\$ 662.17	
EFT22557	26/05/2022	BAIYUNGU DREAMING	WELCOME TO COUNTRY	\$ 300.00	
EFT22558	26/05/2022	BIG SKY REPTILES	AQUARIUM ANIMAL SUPPLIES	\$ 776.00	
EFT22559	26/05/2022	BUCHER MUNICIPAL PTY LTD	DEPOT PARTS	\$ 845.66	
EFT22560	26/05/2022	DAVID GRAY & CO PTY LTD	WHEELIE BINS	\$ 799.92	
EFT22561	26/05/2022	DEPARTMENT OF DEFENCE - TREASURY AND BANKING	AIRPORT UTILITIES	\$ 41,353.52	
EFT22562	26/05/2022	EXMOUTH GYMNASIIC CLUB	COMMUNITY GRANT 2021/2022 ROUND 2	\$ 1,500.00	
EFT22563	26/05/2022	EXMOUTH HANDYMAN SERVICES	REC CENTRE CHANGE ROOM MAINTENANCE	\$ 6,130.00	
EFT22564	26/05/2022	EXMOUTH VET CLINIC	MEDICAL ASSISTANCE - CHICKEN	\$ 421.60	
EFT22565	26/05/2022	EXY PLUMBING & CONTRACTING	INVESTIGATION OF LEAK - SHIRE HOUSE	\$ 170.50	
EFT22566	26/05/2022	FIONA MARIAN HARVEY	CLEAN - SHIRE HOUSE	\$ 679.25	
EFT22567	26/05/2022	FIRE SERVICES AUSTRALIA (WA) PTY LTD	MINDEROO FOB MAINTENANCE	\$ 1,163.44	
EFT22568	26/05/2022	FIRE SOLUTIONS AUSTRALIA PTY LTD	TRAVEL EXPENSE RECOVERY & PARTS	\$ 2,475.00	
EFT22569	26/05/2022	FREMANTLE SAILING CLUB	MAJOR EVENTS SPONSORSHIP	\$ 5,500.00	
EFT22570	26/05/2022	GROUND CONTROL AND GARDENS	CLEAN UP - SHIRE HOUSING	\$ 577.50	
EFT22571	26/05/2022	INMARSAT AUSTRALIA PTY LTD	SATELLITE PHONE	\$ 81.05	
EFT22572	26/05/2022	JCM CORPORATION T/A PRODUCTIVE PLASTIC	SUPPLY OF COVID SCREENS	\$ 4,037.00	
EFT22573	26/05/2022	JH COMPUTER SERVICES	STATIONERY	\$ 99.00	
EFT22574	26/05/2022	KAYFER DESIGNS	DRAWINGS	\$ 1,350.00	
EFT22575	26/05/2022	LANDGATE	GRV SCHEDULE G2022/2 & G2022/3	\$ 559.53	
EFT22576	26/05/2022	LIFTQUIP AUSTRALIA PTY LTD	DEPOT PARTS	\$ 495.00	
EFT22577	26/05/2022	MARK'S SIGNS	WEEKLY POOL SERVICE - EMDS HOUSE	\$ 402.60	
EFT22578	26/05/2022	MARKETFORCE	ADVERTISEMENT	\$ 341.48	
EFT22579	26/05/2022	MOORE AUSTRALIA (WA) PTY LTD	COMPLIANCE AUDIT RETURN & REG 5 & 17	\$ 6,050.00	
EFT22580	26/05/2022	MUMBY'S AUTO ELECTRICAL AND AIR CONDITIONING	DEPOT PARTS	\$ 411.50	
EFT22581	26/05/2022	McLEODS BARRISTERS AND SOLICITORS	REVIEW NINGALOO CENTRE LEASE	\$ 116.76	
EFT22582	26/05/2022	NETWORK POWER SOLUTIONS PTY LTD	ELECTRICAL BOARD REPLACEMENT	\$ 15,851.00	
EFT22583	26/05/2022	NINGALOO WATER & ICE	SUPPLY OF WATER TO DEPOT	\$ 117.00	
EFT22584	26/05/2022	R&L COURIERS	FREIGHT	\$ 198.28	
EFT22585	26/05/2022	SAMMUT AGRICULTURAL MACHINERY	DEPOT PARTS	\$ 671.87	
EFT22586	26/05/2022	SCOPE BUSINESS IMAGING	SERVICE PLAN APRIL 2022	\$ 1,340.13	
EFT22587	26/05/2022	SEROLO PTY LTD FRESH BY DESIGN	AQUARIUM SUPPLIES	\$ 5,085.30	
EFT22588	26/05/2022	SMARTBAG	NVC MERCHANDISE	\$ 806.17	
EFT22589	26/05/2022	TANK STREAM DESIGN PTY LTD	NVC MERCHANDISE	\$ 8,146.77	
EFT22590	26/05/2022	TOLL TRANSPORT PTY LTD	FREIGHT	\$ 2,266.15	
EFT22591	26/05/2022	VANGUARD PRESS	FREIGHT	\$ 258.85	
EFT22592	26/05/2022	VISUAL CONTRAST	DECAL ART NADC	\$ 1,166.00	

Reference	Date	Name	Description	Municipal Account	Trust Account
EFT22593	26/05/2022	WA COUNTRY HEALTH SERVICE - MIDWEST	PRE-EMPLOYMENT MEDICAL	\$ 594.00	
EFT22594	26/05/2022	WA HOLIDAY GUIDE PTY LTD	NVC BOOKING FEE	\$ 728.60	
EFT22595	26/05/2022	WA RANGERS ASSOCIATION INC	MEMBERSHIP	\$ 150.00	
EFT22596	26/05/2022	WESTRAC PTY LTD	DEPOT PARTS	\$ 1,205.08	
EFT22597	26/05/2022	WREN OIL	OIL WASTE DISPOSAL	\$ 33.00	
EFT22598	27/05/2022	ASM ECLIPSE PTY LTD	NVC MERCHANDISE	\$ 13,510.30	
EFT22599	27/05/2022	AUSTRALIA POST	MONTHLY ACCOUNT - APRIL 2022	\$ 646.38	
EFT22600	27/05/2022	BLACKWOODS (J.BLACKWOOD & SON PTY LTD)	CONSUMABLES	\$ 539.17	
EFT22601	27/05/2022	EXMOUTH HARDWARE & BUILDING SUPPLIES	MONTHLY HARDWARE ACCOUNT - APRIL 2022	\$ 2,713.38	
EFT22602	27/05/2022	HORIZON POWER - ACCOUNTS	ELECTRICITY	\$ 62,439.30	
EFT22603	27/05/2022	REPCO CARNARVON	ADDCLEAR	\$ 2,530.00	
EFT22604	31/05/2022	AUSTRALIAN COMMUNICATIONS AND MEDIA AUTHORITY	LICENCE RENEWAL BROADCASTING	\$ 45.00	
EFT22605	31/05/2022	BLACKWOODS (J.BLACKWOOD & SON PTY LTD)	PPE / CONSUMABLES, TRAFFIC CONE, BOLTS	\$ 2,507.29	
EFT22606	31/05/2022	DEPARTMENT OF TRANSPORT - TRANSPORT CENTRE PERTH	DISCLOSURE OF INFORMATION FEES	\$ 125.40	
EFT22607	31/05/2022	EXY PLUMBING & CONTRACTING	SPRAY PARK REPAIRS	\$ 2,144.97	
EFT22608	31/05/2022	HT CLEANING SERVICES PTY LTD	MAY 2022 CONTRACT CLEANING	\$ 13,670.98	
EFT22609	31/05/2022	MUMBY'S AUTO ELECTRICAL AND AIR CONDITIONING	BATTERY - SHIRE VEHICLE	\$ 638.00	
EFT22610	31/05/2022	NETWORK POWER SOLUTIONS PTY LTD	TOWN BEACH PROJECT - PROGRESS PAYMENT	\$ 118,186.81	
EFT22611	31/05/2022	NINGALOO COOKING STUDIO	CATERING - CLUB DEVELOPMENT WORKSHOP	\$ 262.50	
EFT22612	31/05/2022	OFFICEWORKS	OFFICEWORKS ORDER APRIL	\$ 1,142.02	
EFT22613	31/05/2022	ROTA MOULDING WA PTY LTD	TANK, LID & RING COMBO	\$ 618.75	
EFT22614	31/05/2022	SAFETY SOLUTIONS WA	WHS ACT PRESENTATION - FLIGHTS & ACCOM	\$ 2,813.12	
EFT22615	31/05/2022	SPECIALISED & PRECISION ENGINEERING	FABRICATE FOUR BARS - HEAVIER WALL THICKNESS	\$ 1,248.60	
EFT22616	31/05/2022	TALIS CONSULTANTS PTY LTD	PROVISION OF CONSULTANCY SERVICES FOR SEPTAGE PONDS	\$ 995.01	
EFT22617	31/05/2022	TANK STREAM DESIGN PTY LTD	NVC MERCHANDISE	\$ 1,302.51	
EFT22618	31/05/2022	TNT EXPRESS AUSTRALIA - ACCOUNTS	FREIGHT - HEALTH	\$ 525.34	
EFT22619	31/05/2022	WATER CORPORATION	UTILITIES	\$ 44,077.57	
				<b>\$ 1,367,609.14</b>	<b>\$ -</b>
	27/04/2022	MAILCHIMP	SUBSCRIPTION FEE	\$ 94.63	
	27/04/2022	QANTAS	WALGA – HEAD OF DEPARTMENT BREAKFAST. CEO	\$ 485.75	
	27/04/2022	QANTAS	WALGA – HEAD OF DEPARTMENT BREAKFAST. SHIRE PRESIDENT	\$ 485.75	
	27/04/2022	EBAY	CAMERA SCREEN SAVERS	\$ 16.99	
	30/04/2022	FACEBOOK ADS	ADVERTISEMENT COMMUNITY SERVICES (EXMOUTH BIKE PARK OPENING, NADC TURTLE RELEASE, VOLUNTEER AWARD NOMINATIONS)	\$ 211.72	
	30/04/2022	NANUTARRA ROADHOUSE	FUEL	\$ 171.70	
	03/05/2022	GETSLING	SUBSCRIPTION FEE	\$ 772.43	
	04/05/2022	APPLE	MONTHLY SUBSCRIPTION FEE	\$ 17.99	
	05/05/2022	PERTH TAXICABS	MEETINGS – DLGCS AND MOORE AUSTRALIA	\$ 49.71	
	05/05/2022	QANTAS	FLIGHT LEA TO PER – EMPLOYEE	\$ 378.85	
	06/05/2022	SWAN TAXIS	MEETINGS – DLGCS AND MOORE AUSTRALIA	\$ 8.40	
	07/05/2022	ZACD AUSTRALIA PTY LTD - PERTH HOTELS	MEETINGS – DLGCS AND MOORE AUSTRALIA. CEO	\$ 380.80	
	07/05/2022	ZACD AUSTRALIA PTY LTD - PERTH HOTELS	MEETINGS – DLGCS AND MOORE AUSTRALIA. SHIRE PRESIDENT	\$ 380.80	
	10/05/2022	CHAMBER OF COMMERCE	STATE BUDGET BREAKFAST (X 5)	\$ 120.95	
	10/05/2022	REZDY	MONTHLY SUBSCRIPTION FEE	\$ 296.66	
	11/05/2022	ADOBE	MONTHLY SUBSCRIPTION FEE	\$ 43.99	
	12/05/2022	SHIRE OF SHARK BAY	ACCOMMODATION – ZONE AND RRG MEETING. CEO AND DEPUTY SHIRE PRESIDENT	\$ 560.00	
	12/05/2022	DEPARTMENT OF HEALTH	RENEWAL OF INDUSTRIAL WATER AND EFFLUENT TREATMENT PERMIT	\$ 127.00	
	15/05/2022	WHALERS RESTAURANT	MEETING WITH MINISTER WHITBY. CEO AND SHIRE PRESIDENT	\$ 146.00	
	14/05/2022	BP KARRATHA	FUEL	\$ 190.70	
	16/05/2022	FACEBOOK ADS	ADVERTISEMENT COMMERCIAL SERVICES (TOP TOURISM TOWN AWARDS) & DEVELOPMENT SERVICES (BURNING QUALING SCARP LANDFILL)	\$ 67.00	
	20/05/2022	ADOBE	MONTHLY SUBSCRIPTION FEE	\$ 39.59	
	23/05/2022	AMAZON MARKETPLACE	AUDIO VISUAL EQUIPMENT - COMMUNICATIONS	\$ 65.99	
	23/05/2022	AMAZON MARKETPLACE	AUDIO VISUAL EQUIPMENT - COMMUNICATIONS	\$ 39.99	
	26/05/2022	REGIONAL EXPRESS AIRLINES	FLIGHT PERTH TO SHARK BAY FOR ZONE AND RRG MEETING – DEPUTY SHIRE PRESIDENT	\$ 210.80	
	27/05/2022	MAILCHIMP	SUBSCRIPTION FEE	\$ 326.85	

Reference	Date	Name	Description	Municipal Account	Trust Account
			<b>TOTAL CREDIT CARD CEO</b>	<b>\$ 5,691.04</b>	
	28/04/2022	DIGIDIRECT	AUDIO VISUAL EQUIPMENT UPGRADE - COMMUNICATIONS	\$ 792.90	
	28/04/2022	APPLE	AUDIO VISUAL EQUIPMENT UPGRADE - COMMUNICATIONS	\$ 1,869.00	
	28/04/2022	QANTAS	FLIGHT PER TO LEA – EMPLOYEE	\$ 548.35	
	28/04/2022	APPLE	AUDIO VISUAL EQUIPMENT UPGRADE - COMMUNICATIONS	\$ 79.95	
	13/05/2022	COERCO	PARTS -WASTE SITE ABULTION	\$ 128.70	
			<b>TOTAL CREDIT CARD EMDS</b>	<b>\$ 3,418.90</b>	
	30/04/2022	EBAY	REIMBURSED	\$ 14.41	
	30/04/2022	EBAY	REIMBURSED	\$ 3.95	
	03/05/2022	DEPUTY.COM	ROSTERING SOFTWARE	\$ 17.09	
	10/05/2022	NINGALOO CENTRE	FAREWELL GIFT	\$ 76.50	
	17/05/2022	ZOOM	IT SUBSCRIPTION	\$ 23.78	
	21/05/2022	COLES EXPRESS MAHOMETS FLATS	FUEL	\$ 122.35	
	20/05/2022	BP CARANARVON	FUEL	\$ 94.21	
	23/05/2022	EG GROUP PORT KENNEDY	FUEL	\$ 130.23	
	27/05/2022	EG GROUP ELLENBROOK	FUEL	\$ 72.04	
			<b>TOTAL CREDIT CARD EMCS</b>	<b>\$ 554.56</b>	
			<b>TOTAL CREDIT CARD PURCHASES</b>	<b>\$ 9,664.50</b>	
			<b>TOTAL PAYMENTS - MARCH 2022</b>	<b>\$ 1,459,619.61</b>	<b>\$ -</b>

# ANNUAL BUDGET 2022/23



The Shire of Exmouth's Annual Budget indicates our community's civic priorities, projected revenue and costs, and plan for the future - what revenue will pay for which departmental services and for whom those services exist.

**SHIRE OF EXMOUTH**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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**SHIRE'S VISION**

To be a prosperous and sustainable community living in harmony with our natural environment

**SHIRE OF EXMOUTH**  
**STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2022/23 Budget	2021/22 Est. Actual	2021/22 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	2(a)	3,876,000	3,686,804	3,679,000
Operating grants, subsidies and contributions	11	2,446,000	3,768,823	2,119,500
Fees and charges	16	8,330,000	7,903,272	8,887,000
Interest earnings	12(a)	140,000	49,078	85,000
Other revenue	12(a)	451,000	452,067	267,500
		15,243,000	15,860,044	15,038,000
<b>Expenses</b>				
Employee costs		(7,385,000)	(6,921,053)	(7,014,000)
Materials and contracts		(4,338,000)	(3,620,865)	(4,053,000)
Utility charges		(859,000)	(827,879)	(720,500)
Depreciation on non-current assets	6	(3,675,000)	(3,649,561)	(3,666,000)
Interest expenses	12(c)	(112,000)	(67,806)	(68,000)
Insurance expenses		(579,000)	(521,031)	(482,000)
Other expenditure		(476,000)	(529,403)	(695,000)
		(17,424,000)	(16,137,598)	(16,698,500)
		(2,181,000)	(277,554)	(1,660,500)
Non-operating grants, subsidies and contributions	11	2,717,000	2,479,718	2,783,000
Profit on asset disposals	5(b)	0	2,234	0
Loss on asset disposals	5(b)	0	(8,810)	0
		2,717,000	2,473,142	2,783,000
<b>Net result for the period</b>		<b>536,000</b>	<b>2,195,588</b>	<b>1,122,500</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>536,000</b>	<b>2,195,588</b>	<b>1,122,500</b>

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



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

	NOTE	2022/23 Budget	2021/22 Est. Actual	2021/22 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		3,876,000	3,713,916	3,679,000
Operating grants, subsidies and contributions		2,446,000	3,747,025	2,119,500
Fees and charges		8,330,000	7,903,272	8,887,000
Interest received		140,000	49,078	85,000
Goods and services tax received		0	23,888	0
Other revenue		451,000	452,067	267,500
		15,243,000	15,889,246	15,038,000
<b>Payments</b>				
Employee costs		(7,385,000)	(6,978,522)	(7,014,000)
Materials and contracts		(4,350,000)	(3,561,700)	(3,753,000)
Utility charges		(859,000)	(827,879)	(720,500)
Interest expenses		(112,000)	(76,210)	(68,000)
Insurance paid		(579,000)	(521,031)	(482,000)
Other expenditure		(476,000)	(529,403)	(695,000)
		(13,761,000)	(12,494,745)	(12,732,500)
<b>Net cash provided by (used in) operating activities</b>	4	1,482,000	3,394,501	2,305,500
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(1,050,000)	(2,652,000)	(3,005,000)
Payments for construction of infrastructure	5(a)	(4,510,000)	(3,574,000)	(8,093,000)
Non-operating grants, subsidies and contributions		2,717,000	2,479,718	2,783,000
Proceeds from sale of property, plant and equipment	5(b)	146,000	124,315	110,000
<b>Net cash provided by (used in) investing activities</b>		(2,697,000)	(3,621,967)	(8,205,000)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(354,000)	(290,665)	(290,500)
Proceeds from community loans		12,000	12,000	15,000
Principal elements of lease payments	8	(6,000)	(134,745)	(135,000)
Proceeds from new borrowings	7(a)	0	1,660,000	4,800,000
<b>Net cash provided by (used in) financing activities</b>		(348,000)	1,246,590	4,389,500
<b>Net increase (decrease) in cash held</b>		(1,563,000)	1,019,124	(1,510,000)
Cash at beginning of year		13,659,144	12,640,020	13,171,683
<b>Cash and cash equivalents at the end of the year</b>	4	<b>12,096,144</b>	<b>13,659,144</b>	<b>11,661,683</b>

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

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

	NOTE	2022/23 Budget	2021/22 Est. Actual	2021/22 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>				
	3	1,772,556	1,388,551	2,887,155
		1,772,556	1,388,551	2,887,155
<b>Revenue from operating activities (excluding rates)</b>				
Specified area and ex gratia rates	2(a)(ii)	54,000	52,030	51,000
Operating grants, subsidies and contributions	11	2,446,000	3,768,823	2,119,500
Fees and charges	16	8,330,000	7,903,272	8,887,000
Interest earnings	12(a)	140,000	49,078	85,000
Other revenue	12(a)	451,000	452,067	267,500
Profit on asset disposals	5(b)	0	2,234	0
		11,421,000	12,227,504	11,410,000
<b>Expenditure from operating activities</b>				
Employee costs		(7,385,000)	(6,921,053)	(7,014,000)
Materials and contracts		(4,338,000)	(3,620,865)	(4,053,000)
Utility charges		(859,000)	(827,879)	(720,500)
Depreciation on non-current assets	6	(3,675,000)	(3,649,561)	(3,666,000)
Interest expenses	12(c)	(112,000)	(67,806)	(68,000)
Insurance expenses		(579,000)	(521,031)	(482,000)
Other expenditure		(476,000)	(529,403)	(695,000)
Loss on asset disposals	5(b)	0	(8,810)	0
		(17,424,000)	(16,146,408)	(16,698,500)
Non-cash amounts excluded from operating activities	3(b)	3,675,000	3,656,137	3,666,000
<b>Amount attributable to operating activities</b>		(555,444)	1,125,784	1,264,655
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	11	2,717,000	2,479,718	2,783,000
Payments for property, plant and equipment	5(a)	(1,050,000)	(2,652,000)	(3,005,000)
Payments for construction of infrastructure	5(a)	(4,510,000)	(3,574,000)	(8,093,000)
Proceeds from disposal of assets	5(b)	146,000	124,315	110,000
<b>Amount attributable to investing activities</b>		(2,697,000)	(3,621,967)	(8,205,000)
<b>Amount attributable to investing activities</b>		(2,697,000)	(3,621,967)	(8,205,000)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(354,000)	(290,665)	(290,500)
Proceeds from community loans		12,000	12,000	15,000
Principal elements of finance lease payments	8	(6,000)	(134,745)	(135,000)
Proceeds from new borrowings	7(b)	0	1,660,000	4,800,000
Transfers to cash backed reserves (restricted assets)	9(a)	(1,771,000)	(2,592,000)	(3,857,000)
Transfers from cash backed reserves (restricted assets)	9(a)	1,561,000	1,979,375	2,793,000
<b>Amount attributable to financing activities</b>		(558,000)	633,965	3,325,500
<b>Budgeted deficiency before general rates</b>		(3,810,444)	(1,862,218)	(3,614,845)
<b>Estimated amount to be raised from general rates</b>	2(a)	3,822,000	3,634,774	3,628,000
<b>Net current assets at end of financial year - surplus/(deficit)</b>	3	11,556	1,772,556	13,155

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

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

**1 (a) BASIS OF PREPARATION**

The annual budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

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

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

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

**The local government reporting entity**

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to the annual budget.

**2021/22 actual balances**

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

**Budget comparative figures**

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

**Comparative figures**

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

**Initial application of accounting standards**

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

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

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

**New accounting standards for application in future years**

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

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

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

**Judgements, estimates and assumptions**

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

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

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

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

**Rounding off figures**

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

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

**1 (b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE**

**REVENUES**

**RATES**

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

**SERVICE CHARGES**

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

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

**PROFIT ON ASSET DISPOSAL**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**FEES AND CHARGES**

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

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

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expense raised on all classes of assets.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue	
	\$		\$	\$	\$	\$	\$	\$	\$	
<b>(i) Differential general rates or general rates</b>										
General	0.08250	1,208	29,898,804	2,466,000	10,000	0	2,476,000	2,351,763	2,349,000	
Marina Developed	0.11130	110	3,882,767	432,000	0	0	432,000	411,124	385,000	
Holiday Homes	0.11430	90	2,241,460	256,000	0	0	256,000	243,620	240,000	
Vacant Land	0.16490	224	2,297,890	379,000	0	0	379,000	355,613	373,000	
Mining	0.17560	11	361,992	64,000	0	0	64,000	60,670	60,000	
Rural	0.08780	6	537,400	47,000	0	0	47,000	45,034	54,000	
<b>Sub-Total</b>		1,649	39,220,313	3,644,000	10,000	0	3,654,000	3,467,824	3,461,000	
<b>Minimum payment</b>	<b>\$</b>									
General	995	59	540,382	59,000	0	0	59,000	57,000	57,000	
Marina Developed	995	1	0	1,000	0	0	1,000	950	1,000	
Holiday Homes	995	0	0	0	0	0	0	0	0	
Vacant Land	785	133	434,710	104,000	0	0	104,000	105,750	106,000	
Mining	260	10	8,574	3,000	0	0	3,000	2,500	2,000	
Rural	785	1	5,800	1,000	0	0	1,000	750	1,000	
<b>Sub-Total</b>		204	989,466	168,000	0	0	168,000	166,950	167,000	
<b>Total amount raised from general rates</b>		1,853	40,209,779	3,812,000	10,000	0	3,822,000	3,634,774	3,628,000	
							3,822,000	3,634,774	3,628,000	
<b>(ii) Specified area and ex gratia rates</b>										
<b>Specified area rates</b>										
Marina Specified Area	0.01470		3,705,527	54,000	0	0	54,000	52,030	51,000	
<b>Total specified area and ex gratia rates</b>							54,000	52,030	51,000	
<b>Total rates</b>							3,876,000	3,686,804	3,679,000	

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

The general rates detailed for the 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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

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

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

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	5/09/2022	0	0.0%	7.0%
<b>Option two</b>				
First instalment	5/09/2022	0	0.0%	7.0%
Second instalment	17/11/2022	15	5.5%	7.0%
<b>Option three</b>				
First instalment	5/09/2022	0	0.0%	7.0%
Second instalment	17/11/2022	15	5.5%	7.0%
Third instalment	23/01/2023	15	5.5%	7.0%
Fourth instalment	3/04/2023	15	5.5%	7.0%

	<b>2022/23 Budget revenue</b>	<b>2021/22 Actual revenue</b>	<b>2021/22 Budget revenue</b>
	\$	\$	\$
Instalment plan admin charge revenue	12,000	12,345	15,000
Instalment plan interest earned	15,000	12,345	15,000
Unpaid rates and service charge interest earned	20,000	15,251	25,000
	<b>47,000</b>	<b>39,941</b>	<b>55,000</b>

SHIRE OF EXMOUTH  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2023  
 2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
GRV General	This rating category consists of properties zoned as: <ul style="list-style-type: none"> <li>•Residential</li> <li>•Urban Development</li> <li>•Commercial</li> <li>•Tourism</li> <li>•Light Industry</li> <li>•Service Commercial</li> <li>•General Industry</li> <li>•Industrial Development</li> <li>•Rural Residential</li> <li>•Properties within Wilderness Estate</li> </ul>	Revenue derived from this category assists funding to operate efficiently the service levels expected by the community as outlined in our Strategic Plan and Corporate Business Plan.	Means any land that is predominantly used for singular and multi-dwelling and is zoned in accordance with the characteristics detailed.
GRV Marina Developed	This rating category consists of developed properties zoned as: <ul style="list-style-type: none"> <li>•Marina</li> </ul>	The object of the rate for this category is to reflect the additional revenue required to fund the costs associated with the higher level of maintenance provided to these properties including maintaining the seawall to the north of the marina, maintain public jetties, canal footbridge, beach stabilisation, landscaping, road sweeping, and maintenance of street furniture, canal drainage and footbridge lighting. Also responsible for boat ramps and associated with cost within the area and maintenance of water way adjoining public open space.	This rate applies to developed properties zoned as marina.
GRV Holiday Homes	This rating category consists of residential properties that have received Town Planning approval to operate as short term holiday accommodation.	This category is rated higher than the GRV General Rate to assist with contribution to tourism, marketing and related projects throughout the district. Additionally, it includes the development of tourist related services and infrastructure.	Means any land approved and predominantly used to provide holiday accommodation.



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

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

UV Mining	This rating category consists of properties used for mining, exploration or prospecting purposes.	The object of the rate for this category is to raise revenue to fund additional costs to Council including, but not limited to frequent heavy vehicle use over extensive lengths of Shire roads throughout the year.	This rate is to raise additional revenue to fund costs associated with mining activity.
UV Rural	This rating category consists of properties zoned Rural.	This rate is required to meet our community expectations and needs in our Strategic Community and Corporate Business Plans. The object of the rate for this category is to be the base rate by which all other UV rated properties are assessed.	The reason is these properties are large extensive parcels of land with little commercial activity.

**(d) Differential Minimum Payment**

GRV Rate Categories	Includes all GRV rated properties.	This rate is considered the minimum contribution for basic services and infrastructure.	This is considered to be the base minimum for GRV rated properties.
UV Rate Categories	Includes all UV rated properties.	This rate is considered the minimum contribution for basic services and infrastructure.	This is considered to be the base minimum for UV rated properties.

SHIRE OF EXMOUTH  
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2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs	Purpose of the rate	Area or properties rate is to be imposed on
<b>Specified area rate</b>	\$	\$	\$		
Marina Specified Area	0	54,000	0	The proceeds of these funds are applied in full on environmental monitoring and maintenance of the canal waterway, dredging and entrance channel navigation including both onshore & offshore, cost of clearing the sand traps, maintaining the main breakwaters including all breakwaters and groynes surrounding and protecting the outer harbour and other preservation works in accordance with the Exmouth Marina Village Agreement between the Minister for Transport, Landcorp & Shire of Exmouth.	This Specified Area Rate applies to properties zoned Marina that have canal frontage in the Exmouth Marina Precinct.
	0	54,000	0		

(f) Service Charges

The Shire did not raise service charges for the year ended 30th June 2023.

2. RATES AND SERVICE CHARGES (CONTINUED)

(g) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2023.

SHIRE OF EXMOUTH  
NOTES TO AND FORMING PART OF THE BUDGET  
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3. NET CURRENT ASSETS

	Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
		\$	\$	\$
<b>(a) Composition of estimated net current assets</b>				
<b>Current assets</b>				
Cash and cash equivalents - unrestricted	4	245,484	2,018,484	14,297
Cash and cash equivalents - restricted	4	11,850,660	11,640,660	11,647,386
Receivables		2,501,716	2,501,716	1,822,283
Inventories		118,276	118,276	82,724
		14,716,136	16,279,136	13,566,690
<b>Less: current liabilities</b>				
Trade and other payables		(2,915,168)	(2,915,168)	(1,689,275)
Contract liabilities		(409,363)	(409,363)	(217,000)
Lease liabilities	8	(122)	(6,122)	(6,369)
Long term borrowings	7	(366,177)	(354,177)	(488,500)
Employee provisions		(720,752)	(720,752)	(769,874)
		(4,411,582)	(4,405,582)	(3,171,018)
<b>Net current assets</b>		10,304,554	11,873,554	10,395,672
<b>Less: Total adjustments to net current assets</b>	3.(c)	(10,292,998)	(10,100,998)	(10,382,517)
<b>Net current assets used in the Rate Setting Statement</b>		11,556	1,772,556	13,155

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

	Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
		\$	\$	\$
Less: Profit on asset disposals	5(b)	0	(2,234)	0
Add: Loss on disposal of assets	5(b)	0	8,810	0
Add: Depreciation on assets	6	3,675,000	3,649,561	3,666,000
<b>Non cash amounts excluded from operating activities</b>		3,675,000	3,656,137	3,666,000

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - restricted reserves	9	(11,441,297)	(11,231,297)	(11,647,386)
Less: Current assets not expected to be received at end of year				
- Current portion of community loans receivable		12,000	0	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		366,177	354,177	488,500
- Current portion of lease liabilities		122	6,122	6,369
- Current portion of employee benefit provisions held in reserve		770,000	770,000	770,000
<b>Total adjustments to net current assets</b>		(10,292,998)	(10,100,998)	(10,382,517)

**SHIRE OF EXMOUTH**  
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**3 (d) NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

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

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**Superannuation**

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

All funds to which the Shire of Exmouth contributes are defined contribution plans.

**LAND HELD FOR RESALE**

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

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

**GOODS AND SERVICES TAX (GST)**

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

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

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**CONTRACT LIABILITIES**

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

#### 4. RECONCILIATION OF CASH

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

Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cash at bank and on hand	12,096,144	13,659,144	11,661,683
<b>Total cash and cash equivalents</b>	12,096,144	13,659,144	11,661,683
Held as			
- Unrestricted cash and cash equivalents	3(a) 245,484	2,018,484	14,297
- Restricted cash and cash equivalents	3(a) 11,850,660	11,640,660	11,647,386
	12,096,144	13,659,144	11,661,683
<b>Restrictions</b>			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	11,850,660	11,640,660	11,647,386
	11,850,660	11,640,660	11,647,386
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Financially backed reserves	9 11,441,297	11,231,297	11,647,386
Contract liabilities	409,363	409,363	
	11,850,660	11,640,660	11,647,386
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	536,000	2,195,588	1,122,500
Depreciation	6 3,675,000	3,649,561	3,666,000
(Profit)/loss on sale of asset	5(b) 0	6,576	0
(Increase)/decrease in receivables	0	(70,798)	0
(Increase)/decrease in inventories	0	(3,529)	0
Increase/(decrease) in payables	0	(222,260)	300,000
Non-operating grants, subsidies and contributions	(2,717,000)	(2,479,718)	(2,783,000)
<b>Net cash from operating activities</b>	1,494,000	3,075,420	2,305,500

#### SIGNIFICANT ACCOUNTING POLICES

##### CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

##### FINANCIAL ASSETS AT AMORTISED COST

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

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

## 5. FIXED ASSETS

### (a) Acquisition of Assets

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

#### Reporting program

	Health	Housing	Community amenities	Recreation and culture	Transport	2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
Asset class	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>								
Land - freehold land	0	0	0	0	0	0	0	0
Buildings - non-specialised	0	200,000	0	0	0	200,000	1,701,000	1,970,000
Buildings - specialised	0	0	0	0	130,000	130,000	320,000	380,000
Furniture and equipment	0	0	0	0	0	0	0	0
Plant and equipment	0	0	0	0	720,000	720,000	631,000	655,000
	0	200,000	0	0	850,000	1,050,000	2,652,000	3,005,000
<i>Infrastructure</i>								
Infrastructure - roads	0	0	0	0	3,015,000	3,015,000	1,835,000	1,835,000
Other infrastructure	65,000	0	400,000	985,000	45,000	1,495,000	1,739,000	6,258,000
	65,000	0	400,000	985,000	3,060,000	4,510,000	3,574,000	8,093,000
<b>Total acquisitions</b>	65,000	200,000	400,000	985,000	3,910,000	5,560,000	6,226,000	11,098,000

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

**SHIRE OF EXMOUTH  
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**5. FIXED ASSETS**

**(b) Disposals of Assets**

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

	<b>2022/23 Budget Net Book Value</b>	<b>2022/23 Budget Sale Proceeds</b>	<b>2022/23 Budget Profit</b>	<b>2022/23 Budget Loss</b>	<b>2021/22 Actual Net Book Value</b>	<b>2021/22 Actual Sale Proceeds</b>	<b>2021/22 Actual Profit</b>	<b>2021/22 Actual Loss</b>	<b>2021/22 Budget Net Book Value</b>	<b>2021/22 Budget Sale Proceeds</b>	<b>2021/22 Budget Profit</b>	<b>2021/22 Budget Loss</b>
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Transport	146,000	146,000	0	0	130,891	124,315	2,234	(8,810)	110,000	110,000	0	0
	146,000	146,000	0	0	130,891	124,315	2,234	(8,810)	110,000	110,000	0	0
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Plant and equipment	146,000	146,000	0	0	130,891	124,315	2,234	(8,810)	110,000	110,000	0	0
	146,000	146,000	0	0	130,891	124,315	2,234	(8,810)	110,000	110,000	0	0

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

- Staff housing program
- Plant replacement program

**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.

## 6. ASSET DEPRECIATION

### By Program

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

### By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Other infrastructure
Right of use Asset

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
	1,500	1,200	7,500
	10,500	10,501	13,500
	38,000	38,400	38,000
	103,000	103,736	91,000
	112,000	110,459	117,000
	1,082,000	1,077,952	1,019,000
	1,978,000	1,967,524	2,020,000
	55,000	54,814	49,000
	295,000	284,976	311,000
	<b>3,675,000</b>	<b>3,649,561</b>	<b>3,666,000</b>
	104,000	104,812	0
	981,000	978,575	1,011,000
	135,000	133,814	157,000
	349,000	334,666	379,000
	1,447,000	1,440,647	1,483,000
	528,000	526,048	505,000
	131,000	131,000	131,000
	<b>3,675,000</b>	<b>3,649,561</b>	<b>3,666,000</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.

### AMORTISATION

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

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

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



**SHIRE OF EXMOUTH**  
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**7. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Loan Number	Interest Institution	Interest Rate	Budget	2022/23	2022/23	Budget	2022/23	Actual Principal 1 July 2021	2021/22	2021/22	Actual	2021/22	Budget	2021/22	2021/22	Budget	2021/22	
				Principal 1 July 2022	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2023	Budget Interest Repayments		Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2022	Actual Interest Repayments	Principal 1 July 2021	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2022	Budget Interest Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>																			
	80 - Staff Dwellings			408,209	0	(76,000)	332,209	(18,000)	480,257	0	(72,048)	408,209	(21,167)	1,020,257	1,800,000	(122,500)	2,697,757	(29,000)	
	83 - Staff Dwellings			489,417	0	(51,000)	438,417	(7,000)	540,000	0	(50,583)	489,417	(7,589)	0	0	0	0	0	0
	84 - Staff Dwellings			1,660,000	0	(142,000)	1,518,000	(55,000)		1,660,000	0	1,660,000	0	0	0	0	0	0	0
<b>Community amenities</b>																			
	81 - Rubbish Truck			0	0	0	0	0	85,975	0	(85,975)	0	(1,557)	85,975	0	(86,000)	(25)	(2,000)	
<b>Recreation and culture</b>																			
	82 - Ningaloo Centre			719,956	0	(62,000)	657,956	(23,000)	779,724	0	(59,768)	719,956	(25,471)	779,725	0	(60,000)	719,725	(25,000)	
	Swimming Pool			0	0	0	0	0	0	0	0	0	0	0	3,000,000	0	3,000,000	0	
<b>Other property and services</b>																			
	76 - 1 Bennett Street			175,374	0	(23,000)	152,374	(9,000)	197,665	0	(22,291)	175,374	(9,685)	197,666	0	(22,000)	175,666	(10,000)	
				3,452,956	0	(354,000)	3,098,956	(112,000)	2,083,621	1,660,000	(290,665)	3,452,956	(65,469)	2,083,623	4,800,000	(290,500)	6,593,123	(66,000)	

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.

## 7. INFORMATION ON BORROWINGS

### (b) New borrowings - 2022/23

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2023

### (c) Unspent borrowings

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

### (d) Credit Facilities

#### Undrawn borrowing facilities credit standby arrangements

Bank overdraft limit

Bank overdraft at balance date

Credit card limit

Credit card balance at balance date

#### Total amount of credit unused

#### Loan facilities

Loan facilities in use at balance date

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Bank overdraft limit	400,000	400,000	400,000
Bank overdraft at balance date	0	0	0
Credit card limit	25,000	20,000	24,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	<b>425,000</b>	<b>420,000</b>	<b>424,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	3,098,956	3,452,956	6,593,123

## SIGNIFICANT ACCOUNTING POLICIES

### BORROWING COSTS

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

**SHIRE OF EXMOUTH**  
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**8. LEASE LIABILITIES**

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2022/23 Budget	2022/23 Budget Lease	Budget Lease	2022/23 Budget Lease	Actual	2021/22 Actual	2021/22 Actual	Actual Lease	2021/22 Actual	Budget	2021/22 Budget	2021/22 Budget	Budget Lease	2021/22 Budget
					Principal 1 July 2022	New Leases	Principal Repayments	Principal outstanding 30 June 2023	Interest Repayments	Principal 1 July 2021	New Leases	Principal repayments	Principal outstanding 30 June 2022	Interest repayments	Principal 1 July 2021	New Leases	Principal repayments	Principal outstanding 30 June 2022	Interest repayments
<b>Housing</b>					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Rental Dugong Close		Ray White		24 mths	0	0	0	0	0	12,979	0	(12,979)	0	0	12,979	0	(13,000)	(21)	0
<b>Transport</b>																			
Airport X-Ray Scanner		Maia Leasing		72 mths	0	0	0	0	0	112,818	0	(112,818)	0	(2,000)	113,320	0	(113,000)	320	(2,000)
RAAF Airport Lease		DOD		30 years	6,122	0	(6,000)	122	0	15,070	0	(8,948)	6,122	(337)	15,070	0	(9,000)	6,070	0
					6,122	0	(6,000)	122	0	140,867	0	(134,745)	6,122	(2,337)	141,369	0	(135,000)	6,369	(2,000)

**SIGNIFICANT ACCOUNTING POLICIES**

**LEASES**

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

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

**LEASE LIABILITIES**

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

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

**9. FINANCIALLY BACKED RESERVES**

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

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation</b>												
(a) Marina Canal Reserve (Specified Area Rates)	465,149	58,000	0	523,149	411,149	54,000	0	465,149	409,753	51,000	0	460,753
	465,149	58,000	0	523,149	411,149	54,000	0	465,149	409,753	51,000	0	460,753
<b>Restricted by council</b>												
(a) Leave reserve	702,202	6,000	0	708,202	699,202	3,000	0	702,202	698,134	3,000	0	701,134
(b) Aviation reserve	1,113,684	10,000	0	1,123,684	1,172,684	5,000	(64,000)	1,113,684	1,171,028	5,000	(80,000)	1,096,028
(c) Building infrastructure reserve	81,401	1,000	0	82,401	81,401	0	0	81,401	80,935	0	0	80,935
(d) Community development reserve	1,126,283	10,000	0	1,136,283	1,382,658	6,000	(262,375)	1,126,283	1,369,602	5,000	0	1,374,602
(e) Community interest free loan reserve	279,065	3,000	0	282,065	278,065	1,000	0	279,065	184,009	1,000	0	185,009
(f) Insurance/natural disaster reserve	184,974	2,000	0	186,974	183,974	1,000	0	184,974	322,636	1,000	0	323,636
(g) Land acquisition reserve	1,373,802	14,000	0	1,387,802	1,725,802	8,000	(360,000)	1,373,802	1,469,825	7,000	(250,000)	1,226,825
(h) Marina village asset replacement reserve	33,442	0	0	33,442	33,442	0	0	33,442	33,267	0	0	33,267
(i) Mosquito management reserve	10,161	0	0	10,161	10,161	0	0	10,161	10,108	0	0	10,108
(j) Ningaloo centre reserve	295,175	40,000	0	335,175	257,175	38,000	0	295,175	256,826	38,000	0	294,826
(k) Plant reserve	432,296	534,000	(720,000)	246,296	550,296	532,000	(650,000)	432,296	549,938	532,000	(650,000)	431,938
(l) Public radio infrastructure reserve	5,185	0	0	5,185	5,185	0	0	5,185	5,158	0	0	5,158
(m) Rehabilitation reserve	254,435	2,000	0	256,435	253,435	1,000	0	254,435	253,106	1,000	0	254,106
(n) Roads reserve	905,228	8,000	0	913,228	901,228	4,000	0	905,228	900,020	4,000	0	904,020
(o) Shire President COVID-19 relief fund	40,209	0	(40,000)	209	40,209	0	0	40,209	41,000	0	0	41,000
(p) Staff housing reserve	38,092	1,050,000	0	1,088,092	137,092	1,000	(100,000)	38,092	137,373	1,501,000	(100,000)	1,538,373
(q) Swimming pool reserve	2,296,793	22,000	0	2,318,793	650,793	1,703,000	(57,000)	2,296,793	649,908	1,703,000	(450,000)	1,902,908
(r) Tourism development reserve	354,832	3,000	0	357,832	358,832	1,000	(5,000)	354,832	251,000	1,000	0	252,000
(s) Town planning scheme reserve	21,969	0	0	21,969	21,969	0	0	21,969	21,854	0	0	21,854
(t) Waste & recycling management reserve	815,557	8,000	(400,000)	423,557	1,054,557	4,000	(243,000)	815,557	1,052,906	4,000	(548,000)	508,906
(u) Unspent grants & contributions reserve	401,363	0	(401,000)	363	409,363	230,000	(238,000)	401,363	715,000	0	(715,000)	0
	10,766,148	1,713,000	(1,561,000)	10,918,148	10,207,523	2,538,000	(1,979,375)	10,766,148	10,173,633	3,806,000	(2,793,000)	11,186,633
	11,231,297	1,771,000	(1,561,000)	11,441,297	10,618,672	2,592,000	(1,979,375)	11,231,297	10,583,386	3,857,000	(2,793,000)	11,647,386

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

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

Reserve name	Purpose of the reserve
(a) Marina Canal Reserve (Specified Area Rates)	These funds are derived from levying specified area rate titles Marina Specified Area Rates.
(a) Leave reserve	To be used for annual and long service leave requirements.
(b) Aviation reserve	To be used to fund aviation improvements.
(c) Building infrastructure reserve	To be used for the development, preservation and maintenance of building infrastructure with the Shire of Exmouth.
(d) Community development reserve	To be used for major community development initiatives.
(e) Community interest free loan reserve	To be used to fund major community development projects.
(f) Insurance/natural disaster reserve	To be used for the purpose of funding insurance claims where the excess is higher than the cost of repairs in addition to any weather related insurance/WANDRRA claims.
(g) Land acquisition reserve	To be used to fund the acquisition and disposal of land and buildings and provide contributions for land development within the Shire of Exmouth.
(h) Marina village asset replacement reserve	To be used for the preservation and maintenance of infrastructure related to the Exmouth Marina Village.
(i) Mosquito management reserve	To be used in years where mosquito-borne disease/nuisance is greater than normal.
(j) Ningaloo centre reserve	To be used for the preservation and maintenance of the Ningaloo Centre.
(k) Plant reserve	To be used for the purchase of major plant and equipment.
(l) Public radio infrastructure reserve	To be used to maintain the rebroadcasting infrastructure.
(m) Rehabilitation reserve	To be used to manage the funds associated with the environmental rehabilitation of the sand and gravel pits within the Shire of Exmouth.
(n) Roads reserve	To be used for the preservation and maintenance of roads.
(o) Shire President COVID-19 relief fund	To be used to support the community who are severely financially affected by COVID-19.
(p) Staff housing reserve	To be used to fund housing for staff.
(q) Swimming pool reserve	To be used to fund swimming pool upgrades.
(r) Tourism development reserve	To be used to fund the development and implementation of initiatives to achieve the strategic tourism and economic developments of the Shire of Exmouth.
(s) Town planning scheme reserve	To be used for the purpose of funding a review of the future Town Planning Scheme.
(t) Waste & recycling management reserve	To be used to fund capital and operational costs of Refuse Site including implementation of post closure plan.
(u) Unspent grants & contributions reserve	To be used to contain funds that are derived from unspent grants or prepaid grants and contributions from external parties.

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

**10. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

<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 contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

## 11. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
<b>Income excluding grants, subsidies and contributions</b>	\$	\$	\$
General purpose funding	4,048,000	3,787,104	3,794,000
Law, order, public safety	108,000	47,035	80,000
Health	41,000	43,134	39,000
Education and welfare	3,000	532	3,000
Housing	0	31,788	50,000
Community amenities	1,490,500	1,765,195	1,281,000
Recreation and culture	1,024,000	936,011	927,000
Transport	4,889,000	4,109,485	5,710,000
Economic services	1,187,500	1,362,943	1,022,500
Other property and services	6,000	10,228	12,000
	<b>12,797,000</b>	<b>12,093,455</b>	<b>12,918,500</b>
<b>Operating grants, subsidies and contributions</b>			
General purpose funding	1,215,000	1,771,148	1,450,000
Health	0	2,481	3,500
Housing	50,000	32,507	0
Community amenities	65,000	45,000	60,000
Recreation and culture	71,000	43,882	72,000
Transport	1,025,000	1,808,379	514,000
Economic services	0	48,267	0
Other property and services	20,000	17,159	20,000
	<b>2,446,000</b>	<b>3,768,823</b>	<b>2,119,500</b>
<b>Non-operating grants, subsidies and contributions</b>			
Recreation and culture	470,000	1,522,008	1,728,000
Transport	2,247,000	957,710	1,055,000
	<b>2,717,000</b>	<b>2,479,718</b>	<b>2,783,000</b>
<b>Total Income</b>	<b>17,960,000</b>	<b>18,341,996</b>	<b>17,821,000</b>
<b>Expenses</b>			
Governance	(272,000)	(660,284)	(192,500)
General purpose funding	(241,000)	(164,875)	(161,500)
Law, order, public safety	(663,500)	(427,628)	(436,500)
Health	(397,000)	(275,456)	(320,500)
Education and welfare	(80,000)	(81,203)	(75,000)
Housing	(158,000)	(83,108)	(50,000)
Community amenities	(2,267,000)	(1,715,026)	(2,207,500)
Recreation and culture	(5,952,000)	(5,343,450)	(5,882,000)
Transport	(6,075,000)	(5,464,919)	(5,668,500)
Economic services	(1,501,500)	(1,288,322)	(1,397,500)
Other property and services	183,000	(642,137)	(307,000)
<b>Total expenses</b>	<b>(17,424,000)</b>	<b>(16,146,408)</b>	<b>(16,698,500)</b>
<b>Net result for the period</b>	<b>536,000</b>	<b>2,195,588</b>	<b>1,122,500</b>

## 12. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	100,000	21,482	40,000
- Other funds	5,000	0	5,000
Other interest revenue (refer note 1b)	35,000	27,596	40,000
	140,000	49,078	85,000
<b>(a) Other revenue</b>			
Reimbursements and recoveries	451,000	452,067	267,500
	451,000	452,067	267,500
<b>The net result includes as expenses</b>			
<b>(b) Auditors remuneration</b>			
Audit services	55,000	44,700	60,000
Other services	27,000	27,550	3,500
	82,000	72,250	63,500
<b>(c) Interest expenses (finance costs)</b>			
Borrowings (refer Note 7(a))	112,000	65,469	66,000
Interest expense on lease liabilities	0	2,337	2,000
	112,000	67,806	68,000

### 13. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>Shire President</b>			
President's allowance	37,881	36,772	37,000
Meeting attendance fees	25,976	24,845	25,000
ICT expenses	700	500	1,000
Travel and accommodation expenses	10,000	3,794	0
	74,557	65,911	63,000
<b>Deputy President</b>			
Deputy President's allowance	9,470	8,945	9,000
Meeting attendance fees	13,421	12,920	13,000
ICT expenses	700	500	1,000
Travel and accommodation expenses	0	1,524	0
	23,591	23,889	23,000
<b>Elected member 3</b>			
Meeting attendance fees	13,421	12,920	13,000
ICT expenses	700	200	500
Annual allowance for ICT expenses	0	175	0
Travel and accommodation expenses	0	269	0
	14,121	13,564	13,500
<b>Elected member 4</b>			
Meeting attendance fees	13,421	13,000	13,000
ICT expenses	0	0	500
Annual allowance for ICT expenses	600	600	0
	14,021	13,600	13,500
<b>Elected member 5</b>			
Meeting attendance fees	13,421	13,000	13,000
ICT expenses	0	0	500
Annual allowance for ICT expenses	600	600	0
	14,021	13,600	13,500
<b>Elected member 6</b>			
Meeting attendance fees	13,421	10,177	13,000
ICT expenses		500	500
Annual allowance for ICT expenses	600		
	14,021	10,677	13,500
<b>Total Elected Member Remuneration</b>	154,332	141,241	140,000
President's allowance	37,881	36,772	37,000
Deputy President's allowance	9,470	8,945	9,000
Meeting attendance fees	93,081	86,862	90,000
ICT expenses	2,100	1,700	4,000
Annual allowance for ICT expenses	1,800	1,375	0
Travel and accommodation expenses	10,000	5,587	0
	154,332	141,241	140,000



## 14. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

### Learmonth Airport

#### (a) Details

Learmonth Airport is the general aviation and regular transport for the Shire of Exmouth. It is the main regional base for aircraft charter operations and private flying in Exmouth. The Shire is responsible for operating the civil terminal, apron and taxiway; the RAAF are responsible for maintaining the other civil facilities used for civil aviation to comply with defence legislations and regulations.

#### (b) Statement of Comprehensive Income

	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
	\$	\$	\$
<b>Revenue</b>			
Fees and charges	4,804,000	4,008,140	5,614,500
Operating grants, subsidies and contributions	600,000	1,482,077	79,000
Other revenue	3,000	4,092	0
	<b>5,407,000</b>	<b>5,494,309</b>	<b>5,693,500</b>
<b>Expenditure</b>			
Employee costs	(1,284,000)	(1,158,857)	(1,174,000)
Materials and contracts	(1,097,500)	(942,654)	(1,046,000)
Utility charges	(120,000)	(86,988)	(110,000)
Depreciation on non-current assets	(414,000)	(438,180)	(424,000)
Interest expenses	0	(2,000)	(2,000)
Insurance expenses	(83,000)	(76,432)	(60,000)
Other expenditure	(200,000)	(120,000)	(200,000)
	<b>(3,198,500)</b>	<b>(2,825,111)</b>	<b>(3,016,000)</b>
<b>NET RESULT</b>	<b>2,208,500</b>	<b>2,669,198</b>	<b>2,677,500</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>2,208,500</b>	<b>2,669,198</b>	<b>2,677,500</b>

## 15. TRUST FUNDS

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

Detail	Balance 30 June 2022	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2023
	\$	\$	\$	\$
Cash in Lieu POS	45,640	0	0	45,640
Bond Deed Exmouth Marina Holdings	18,186	0	0	18,186
Exmouth Volunteer Fire & Rescue	50,828	0	0	50,828
	114,654	0	0	114,654

## 16. FEES AND CHARGES

	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
General purpose funding	32,000	51,224	30,000
Law, order, public safety	37,000	42,235	9,500
Health	41,000	43,134	39,000
Education and welfare	1,000	0	1,000
Housing	0	31,788	50,000
Community amenities	1,490,500	1,765,195	1,281,000
Recreation and culture	855,000	833,087	742,000
Transport	4,886,000	4,103,159	5,710,000
Economic services	986,500	1,031,093	1,022,500
Other property and services	1,000	2,357	2,000
	<b>8,330,000</b>	<b>7,903,272</b>	<b>8,887,000</b>

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



# Fees and Charges - 2022/2023

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# 2022/23 Schedule of Fees and Charges

Effective - 1 July 2022

2022/23

\$



	Notes	Fee Charge	GST	Statutory/Council
<b>Community Notices</b>				
<b>Community Noticeboard</b>				
Clubs & Community Organisations General Community Information / Notices - A5 Size	per week	\$ 5.25	Y	Council
Clubs & Community Organisations General Community Information / Notices - A4 Size	per week	\$ 10.50	Y	Council
Personal / Individual Advertising - A5 Size	per week	\$ 7.75	Y	Council
Personal / Individual Advertising - A4 Size	per week	\$ 15.75	Y	Council
Commercial / Corporate Advertising - A5 Size	per week	\$ 10.50	Y	Council
Commercial / Corporate Advertising - A5 Size	per month	\$ 41.00	Y	Council
Commercial / Corporate Advertising - A4 Size	per week	\$ 21.00	Y	Council
Commercial / Corporate Advertising - A4 Size	per month	\$ 82.00	Y	Council
Digital Advertising	per week	\$ 21.00	Y	Council
Digital Advertising	per month	\$ 82.00	Y	Council
Digital Display Kiosk Advertising	per month	\$ 173.00	Y	Council
<b>Venue Hire</b>				
<b>Bonds (not applicable to Ningaloo Centre)</b>				
Bond - Without Alcohol		\$ 200.00		Council
Bond - With Alcohol		\$ 500.00		Council
Equipment Bond		\$ 100.00		Council
Key Bond		\$ 50.00		Council
<b>24 Maidstone Crescent</b>				
Meeting Room Hire	per hour	\$ 21.00	Y	Council
Meeting Room Hire	per day	\$ 104.00	Y	Council
Local community group/not for profit/EDHS hire discount 50%, conditions apply		50% discount		
<b>Community Centre</b>				
<i>*All hire rates include chairs, tables and kitchen facilities</i>				
Community Centre Hire	per hour	\$ 35.00	Y	Council
Community Centre Hire	per day	\$ 240.00	Y	Council
Local community group/not for profit/EDHS hire discount 50%, conditions apply				
<b>Shire Hall</b>				
<i>*All hire rates include chairs, tables and kitchen facilities</i>				
Hall Hire (min 2 hours)	per hour	\$ 35.00	Y	Council
Hall Hire (min 2 hours)	per day	\$ 240.00	Y	Council
Hall Foyer Only (min 2 hours)	per hour	\$ 35.00	Y	Council
Local community group/not for profit/EDHS hire discount 50%, conditions apply				
<b>Recreation Centre</b>				
<i>*All hire rates include chairs, tables and kitchen facilities</i>				
Recreation Centre (min 2 hours)	per hour	\$ 35.00	Y	Council
Recreation Centre (min 2 hours)	per day	\$ 240.00	Y	Council
Local community group/not for profit/EDHS hire discount 50%, conditions apply				
<b>Venue staff</b>				
Venue cleaning fees (min 2 hours)	per hour	\$ 75.00	Y	Council
Venue setup/pack away (2 staff) minimum charge 1 hour	per hour	\$ 138.00	Y	Council
Venue event staff hire (during office hours)	per hour	\$ 69.00	Y	Council
Venue event staff hire (out of office hours)	per hour	\$ 131.00	Y	Council
Venue event staff - On call fee (after hours)		\$ 52.00	Y	Council
Venue event staff - After hours call out	per hour	\$ 131.00	Y	Council
<b>Oval Hire</b>				
Oval Hire: Talarjee Oval	per hour	\$ 21.00	Y	Council
Oval Hire: Talarjee Oval	per day	\$ 157.00	Y	Council
Oval Hire: Koobooroo Oval	per hour	\$ 11.50	Y	Council
Oval Hire: Koobooroo Oval	per day	\$ 115.00	Y	Council
Oval Lights (2 Towers x 4 hours)		\$ 31.00	Y	Council
Oval Lights (4 Towers x 4 hours)		\$ 62.00	Y	Council
<b>Exmouth District High School Hard Courts</b>				
Courts Hire	per hour	\$ 16.25	Y	Council
Courts Hire	per day	\$ 46.00	Y	Council
Court Lights	per hour	\$ 27.00	Y	Council
Cleaning Fee (Hourly Rate)	per hour	\$ 75.00	Y	Council
<b>Ningaloo Centre</b>				
<b>Shire Overflow Caravan Park &amp; Camping Facility</b>				
<b>Unpowered Site</b>				
Adults (up to 2)	per night	\$ 55.00	Y	Council
Additional Person (Children under 4 years Free)	per night	\$ 12.00	Y	Council
<b>Powered Site</b>				
Adults (up to 2)	per night	\$ 65.00	Y	Council
Additional Person (Children under 4 years Free)	per night	\$ 16.00	Y	Council
<b>Water from public dispensers</b>				
Purchase of water from public dispensers (min 100L)	per litre	\$ 0.05	Y	Council
<b>Bonds</b>				
Commercial	per event	\$ 500.00		Council
Community not-for-profit	per event	\$ 500.00		Council
Additional bond with alcohol	per event	\$ 500.00		Council
<i>*Prices are for the season starting March 2023 to Feb 2024</i>				
<b>Mandu Mandu Function Centre</b>				
<i>*All hire rates include chairs, tables, standard audio visual, staging, basic lighting and kitchen facilities</i>				
Mandu Mandu Function Centre (min 3 hour hire)	per hour	\$ 217.00	Y	Council
Mandu Mandu Function Centre	per day	\$ 1,022.00	Y	Council
Mandu Mandu Function Centre whole - 15% discount to day rate for hires greater than 3 days		15% discount		Council
Mandu Mandu Function Centre local community group/not for profit/EDHS hire discount 50%, conditions apply		50% discount		Council
<b>Mandu Mandu Function centre (part of)</b>				
<i>*All hire rates include chairs, tables, standard audio visual and kitchen facilities</i>				
Mandu West (95sqm) (min 2 hour hire)	per hour	\$ 165.00	Y	Council
Mandu West (95sqm) Day Rate	per day	\$ 691.00	Y	Council
Mandu East (205sqm) (min 2 hour hire)	per hour	\$ 191.00	Y	Council
Mandu East (205sqm) Day Rate	per day	\$ 846.00	Y	Council
Mandu Mandu Function Centre West or East - 15% discount to day rate for hires greater than 3 consecutive days		15% discount		Council
Mandu Mandu Function Centre West or East - local community group/not for profit/EDHS hire discount 50%, conditions apply		50% discount		Council
<b>Meeting rooms</b>				
<i>*All hire rates include chairs and tables</i>				
Bundegi Boardroom (40sqm) (min 2 hour hire) *	per hour	\$ 98.00	Y	Council
Bundegi Boardroom (40sqm) Day Rate *	per day	\$ 691.00	Y	Council
Bundegi Boardroom (40sqm) - 15% discount to day rate for hires greater than 3 consecutive days		15% discount		Council
Jurabi and Tulki Meeting Rooms (13sqm)	per hour	\$ 77.00	Y	Council
Jurabi and Tulki Meeting Room (13sqm) Day Rate	per day	\$ 382.00	Y	Council
Jurabi and Tulki Meeting Rooms (13sqm) - 15% discount to day rate for hires greater than 3 consecutive days		15% discount		Council
Bundegi, Tulki and Jurabi Rooms - local community group/not for profit/EDHS hire discount 50%, conditions apply.		50% discount		Council
<i>* includes standard audio visual</i>				

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	Notes	Fee Charge	GST	Statutory/Council
<b>Ningaloo Centre</b>				
<b>Tantabiddi Art Gallery</b>				
<i>*All hire rates include chairs and tables and standard audio visual</i>				
Tantabiddi Gallery (245sqm) per hour (min 2 hour hire)		\$ 165.00	Y	Council
Tantabiddi Gallery (245sqm) Day Rate		\$ 691.00	Y	Council
Tantabiddi Gallery (245sqm) - 15% discount to day rate for hires greater than 3 consecutive days		15% discount		Council
Tantabiddi Gallery (245sqm) - local community group/not for profit/EDHS hire discount 50%, conditions apply.		50% discount		Council
<b>Other Venue Hire</b>				
Osprey Gardens	per hour	\$ 73.00	Y	Council
Foyer, Murat Room (outside normal gallery opening hours) (min 2 hours)	per hour	\$ 157.00	Y	Council
Exmouth Galleries - Terrestrial or On-Route (outside normal gallery opening hours) (min 2 hours)	per hour	\$ 209.00	Y	Council
Ningaloo Aquarium Marine Gallery (outside normal gallery opening hours) (min 2 hours)	per hour	\$ 314.00	Y	Council
<b>Venue staff</b>				
Venue cleaning fees (min 2 hours)	per hour	\$ 75.00	Y	Council
Venue setup/pack away (2 staff) minimum charge 1 hour	per hour	\$ 138.00	Y	Council
Venue event staff hire (during office hours)	per hour	\$ 69.00	Y	Council
Venue event staff hire (out of office hours)	per hour	\$ 131.00	Y	Council
Venue event staff - On call fee (after hours)		\$ 52.00	Y	Council
Venue event staff - After hours call out	per hour	\$ 131.00	Y	Council
<b>Other</b>				
Video conferencing (plus call costs)		\$ 73.00	Y	Council
IT Support	per hour	\$ 80.00	Y	Council
Tea and coffee self service	per person	\$ 5.75	Y	Council
Venue Cancellation - less than 60 days notice 50% refund		50% refund		Council
Venue Cancellation - less than 14 days notice no refund		No refund		Council
<b>Wi-Fi Charges</b>				
Individual User	30 minutes	\$ 4.25	Y	Council
Individual User	per hour	\$ 5.25	Y	Council
<b>20-50 Users</b>				
Set up fee	per event	\$ 157.00	Y	Council
Access fee	per user, per day	\$ 2.50	Y	Council
<b>50-99 Users</b>				
Set up fee	per event	\$ 261.00	Y	Council
Access fee	per user, per day	\$ 2.50	Y	Council
<b>100+ Users</b>				
Set up fee	per event	\$ 261.00	Y	Council
Access fee	per user, per event	\$ 2.50	Y	Council
<b>Cabled Internet</b>				
Per day	per day	\$ 230.00	Y	Council
for each additional day	per day	\$ 136.00	Y	Council
<b>Ningaloo Aquarium &amp; Discovery Centre</b>				
Adults & Working Youths	per entry	\$ 21.00	Y	Council
Children and Concession Card Holders (Seniors, Health Care and Student Card Holders)	per entry	\$ 15.00	Y	Council
Children under 5		FREE		Council
Family (2 Adults & 3 Children)		\$ 62.00	Y	Council
Travel Industry Wholesale Rate		10%-50% discount reflecting volumes		Council
Friends of Ningaloo Centre - local resident (resides within postcode 6707)		FREE		Council
Group Rate (20-49)	per entry	\$ 18.00	Y	Council
Group Rate (50-99)	per entry	\$ 16.00	Y	Council
Group Rate (100-249)	per entry	\$ 14.25	Y	Council
Group Rate (250-499)	per entry	\$ 12.25	Y	Council
Group Rate (500+)	per entry	\$ 9.75	Y	Council
60 Minute Guided Tour (excluding entry costs)	per entry	\$ 14.75	Y	Council
45 Minute Back of house Aquarium Tour (excluding entry costs)	per entry	\$ 19.75	Y	Council
60 Minute Gold Tour (excluding entry costs)	per entry	\$ 68.00	Y	Council
7 Day Pass - Family (2 Adults & 3 Children)	per 7 days	\$ 103.00	Y	Council
7 Day Pass - Adult	per 7 days	\$ 30.00	Y	Council
7 Day Pass - Child	per 7 days	\$ 22.00	Y	Council
7 Day Pass - Concession	per 7 days	\$ 23.00	Y	Council
<i>*Prices are for the season starting March 2023 to Feb 2024</i>				
<b>Ningaloo Visitor Centre</b>				
Hire Equipment - Prices as marked on hire items	per item	various	Y	Council
Booking commission rates as % of total booking value		up to 15%		
Cancellation fees as per operator terms and conditions		various		
Retail Merchandise - Prices as marked on retail items in gift shop	per item	various	Y	Council
<b>Advertising</b>				
TV Display - Low season	per month	\$ 58.00	Y	Council
TV Display - High season	per month	\$ 167.00	Y	Council
TV Display - Low season	6 months	\$ 310.00	Y	Council
TV Display - High season	6 months	\$ 903.00	Y	Council
TV Display - 12 months	per year	\$ 1,124.00	Y	Council
Digital Display - Low season	per month	\$ 37.00	Y	Council
Digital Display - High season	per month	\$ 99.00	Y	Council
Digital Display - Low season	6 months	\$ 198.00	Y	Council
Digital Display - High season	6 months	\$ 536.00	Y	Council
Digital Display - 12 months	per year	\$ 680.00	Y	Council
D1 Brochure	per year	\$ 125.00	Y	Council
A4 Brochure	per year	\$ 173.00	Y	Council
<i>*Low season is October-March High season is April-September</i>				
<b>Library</b>				
<b>Library Services</b>				
Damaged/Lost Items		At Cost		Council
Computer Use	10 minutes	\$ 1.50	Y	Council
Computer Use	30 minutes	\$ 4.00	Y	Council
Computer Use	1 hour	\$ 5.00	Y	Council
Assisted Scanning 1 to 10 sheets		\$ 2.00	Y	Council
Assisted Scanning > 10 sheets		\$ 6.00	Y	Council
Photocopying and printing - Black A4	per sheet	\$ 0.50	Y	Council
Photocopying and printing - Black A3	per sheet	\$ 1.00	Y	Council
Photocopying and printing - Colour A4	per sheet	\$ 2.00	Y	Council
Photocopying and printing - Colour A3	per sheet	\$ 2.50	Y	Council

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<b>Library</b>				
Laminating - A3	per sheet	\$ 4.00	Y	Council
Outgoing Fax	up to 3 pages	\$ 3.50	Y	Council
Outgoing Fax	per page for extra pages	\$ 1.00	Y	Council
Outgoing International Fax	up to 3 pages	\$ 5.50	Y	Council
Outgoing International Fax	per page for extra pages	\$ 1.50	Y	Council
Incoming Fax	per page	\$ 1.00	Y	Council
Ring Binding (up to 1cm, including clear front, back cover and binder)		\$ 5.50	Y	Council
Ring Binding	per extra cm	\$ 2.50	Y	Council
Bond for Library Materials	2 Items	\$ 50.00		Council
Bond for Library Materials	up to 5 Items	\$ 80.00		Council
<i>Total item value is not to exceed bond paid</i>				
Administration Fee		\$ 87.00	Y	Council
Library Bags		\$ 1.50	Y	Council
Book Sales	as per book condition	various	Y	Council
Administration fee for overdue items at invoice stage	per invoice	\$ 10.50	Y	Council
<b>Swimming Pool</b>				
<b>General Entry</b>				
Scuba Diving Classes		\$ 22.00	Y	Council
Adults & Working Youths		\$ 5.75	Y	Council
Concession - Child/Seniors (Children under 2 years Free)		\$ 4.25	Y	Council
School Children (During School Event)		\$ 3.00	Y	Council
Spectators (Non-Pool Users)		\$ 2.00	Y	Council
Spectator accompanying a child		FREE		Council
Parent and Child (Swimming lessons only)		\$ 4.25	Y	Council
Family - 2 adults and 3 children under 16 years		\$ 18.00	Y	Council
<i>*Any person with a letter from their doctor confirming they require use of the swimming pool for therapy or rehabilitation shall be permitted multiple entries in one day for the price of a single entry.</i>				
<b>10 Entry Pool Pass</b>				
Adults & Working Youths		\$ 52.00	Y	Council
Concession - Child/Seniors		\$ 37.00	Y	Council
<b>Season Tickets</b>				
Annual Season Fee				
Family		\$ 395.00	Y	Council
Additional Child when purchasing Family Pass		\$ 22.00	Y	Council
Adults & Working Youths		\$ 250.00	Y	Council
Concession - Child/Seniors		\$ 157.00	Y	Council
Replacement Season Pass		\$ 5.25	Y	Council
<i>*Children under 2 years are Free</i>				
<i>*Season tickets purchased after 15 January will be charges at: Family \$253.00, Extra child \$13.50, Adult \$160.00, Concession \$99.50</i>				
<i>*Season passes are non-refundable. All season passes expire at the end of pool season, no season passes purchased in the last 6 weeks of the pool season.</i>				
<b>Entry Fees for 'Dive-In Movies'</b>				
Adults and working youths		\$ 13.00	Y	Council
Concession: Child/Seniors (4 y/o and under free)		\$ 8.00	Y	Council
Family Pass		\$ 42.00	Y	Council
<b>Hire Rates</b>				
Private Pool Hire (Minimum 1 Hours) outside pool hours	per hour	\$ 230.00	Y	Council
Not For Profit Clubs (Minimum 1 Hours) outside pool hours	per hour	\$ 100.00	Y	Council
Exmouth Amateur Swimming Race Night Max 2 HRS		\$ 100.00	Y	Council
14 metre Aqua-run Hire (during private pool hire) includes cost of 1 lifeguard	per hour	\$ 78.00	Y	Council
Aqua-Run Fun Day	per person	\$ 3.00	Y	Council
Lifeguards per hour: (Minimum 2 Hours)	per hour	\$ 73.00	Y	Council
School Carnivals hourly rate outside normal opening hours (plus Pool entry fee as above)	per hour	\$ 78.00	Y	Council
Mat Hire	per hour	\$ 1.00	Y	Council
Commercial Lane Hire (during opening hours, max 3 lanes with 8 people/lane, subject to availability)	per lane, per hour	\$ 12.00	Y	Council
NFP Lane Hire (during opening hours, max 3 lanes with 8 people/lane, and subject to availability)	per lane, per hour	\$ 5.75	Y	Council
Swimming Club lane hire (during opening hours max 3 lanes, min 8 per lane before allocating 2nd and 3rd lanes)		FREE		
Meeting Room Hire	per hour	\$ 10.75	Y	Council
<i>*Large Private Functions to be arranged with Pool Manager as additional costs may apply</i>				
<b>Local Govt Property Local Laws - Group Instruction Paltridge Memorial Swimming Pool</b>				
Application for Access to Paltridge Memorial Swimming Pool (Businesses/Groups)		\$ 261.00	Y	Council
Application for Access to Paltridge Memorial Swimming Pool (Individual, non scuba, commercial)		\$ 52.00	Y	Council
<b>Public Jetties (Lot 72 Marlin Terrace)</b>				
<b>Hire Rates</b>				
Jetty hire per metre of pen length	per week	\$ 27.00	Y	Council
Jetty hire per metre of pen length	per month	\$ 91.00	Y	Council
<b>Ranger Services</b>				
<b>Stock Control Fee (Cattle, Horses, Goats etc)</b>				
Horses, mules, asses, camels, bulls or boars (per head):		\$ 54.00	N	Council
Horses, mules, asses, camels, bulls or boars (per head, + 2 yrs) first 24 hrs or part		\$ 3.50	N	Council
Horses, mules, asses, camels, bulls or boars (per head, + 2 yrs) subsequently each 24 hr or part		\$ 2.00	N	Council
Horses, mules, asses, camels, bulls or boars (per head, - 2 yrs) first 24 hrs or part		\$ 2.50	N	Council
Horses, mules, asses, camels, bulls or boars (per head, - 2 yrs) subsequently each 24 hr or part		\$ 1.50	N	Council
Mares, geldings, colts, fillies, foals, oxen, cows, steers, calves, rams or pigs (per head): first 24 hrs or part		\$ 2.00	N	Council
Mares, geldings, colts, fillies, foals, oxen, cows, steers, calves, rams or pigs (per head): subsequently each 24 hr or part		\$ 1.50	N	Council
Wethers, ewes, lambs or goats (per head) - first 24 hrs or part		\$ 1.50	N	Council
Wethers, ewes, lambs or goats (per head) - subsequently each 24 hr or part		\$ 1.50	N	Council
no charge is payable of a suckling animal under age of 6 months with its mother		FREE		Council
Mares, geldings, colts, fillies, foals, oxen, cows, steers, calves, rams or pigs (per head):		\$ 42.00	N	Council
Wethers, ewes, lambs or goats (per head):		\$ 28.00	N	Council
<b>Impounding and Sustenance Fee</b>				
All stock	per head, per day	\$ 9.00		Council
<b>Sustenance Fee</b>				
All stock	per head, per day	\$ 40.00		Council
Horses, mules, asses, camels, bulls, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers or calves (per head) - first 24 hrs or part		\$ 2.00		Council
Pigs of any description (per head) - first 24hrs or part		\$ 2.00		Council
Rams, wethers, ewes, lambs or goats (per head) - first 24 hrs or part		\$ 1.50		Council
No charge is payable of a suckling animal under age of 6 months with its mother		FREE		Council

# 2022/23 Schedule of Fees and Charges

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Notes	Fee Charge	GST	Statutory/Council
<b>Ranger Services - Dog Control</b>			
<b>Impounding Fees</b>			
Impounding Fee	\$ 101.00		Council
After Hours Release Fee	\$ 82.00	Y	Council
Daily Sustenance Fee	\$ 28.00	Y	Council
<b>Application Fees</b>			
Dangerous Dog Annual Inspection	\$ 250.00		Statutory
Third Dog Application Fee	\$ 107.00		Council
<b>Annual Registration</b>			
Sterilised Dog	\$ 20.00		Statutory
Unsterilised Dog	\$ 50.00		Statutory
Dangerous Dog	\$ 50.00		Statutory
<b>Three Year Registration</b>			
Sterilised Dog	\$ 42.50		Statutory
Unsterilised Dog	\$ 120.00		Statutory
<b>Lifetime Registration</b>			
Sterilised Dog	\$ 100.00		Statutory
Unsterilised Dog	\$ 250.00		Statutory
<b>Dog Registration - Concessions</b>			
Guide Dogs	FREE		Statutory
Dogs used for Droving or Tending Stock	25% of Fee		Statutory
Dogs Owned by Pensioners (except dangerous dogs)	50% of Fee		Statutory
Registration after 31st May	50% of Fee		Statutory
<b>Surrender of Dog</b>			
Sterilised Dog Surrender	\$ 165.00	Y	Council
Unsterilised Dog Surrender	\$ 342.00	Y	Council
<b>Dog Infringements</b>			
Refer to Shire of Exmouth Dogs Local Law and Dog Act 1976			Statutory
<b>Ranger Services</b>			
Ranger Services	per hour \$ 80.00	Y	Council
<b>Ranger Services - Cat Control</b>			
<b>Impounding Fees</b>			
Impounding Fee	\$ 97.00		Council
Daily Sustenance Fee	per day \$ 29.00	Y	Council
<b>Cat Registrations</b>			
Annual Registration	\$ 20.00		Statutory
Three Year Registration	\$ 42.50		Statutory
Lifetime Registration	\$ 100.00		Statutory
<b>Cat Registration - Concessions</b>			
Annual Registration	\$ 10.00		Statutory
Three Year Registration	\$ 21.25		Statutory
Lifetime Registration	\$ 50.00		Statutory
Registration after 31st May	50% of Fee		Statutory
<b>Cat Breeder</b>			
Application (per annum)	\$ 100.00		Statutory
<b>Cat Infringements</b>			
Refer to: Cat Act 2011			Statutory
<b>Cat Trap Hire</b>			
Trap Hire	per week \$ 14.50	Y	Council
Bond Required	\$ 200.00		Council
<b>Ranger Services</b>			
Ranger Services	per hour \$ 80.00	Y	Council
<b>Law, Order, Public Safety</b>			
<b>Impounded Items</b>			
<b>Vehicles</b>			
Abandoned Vehicles Towing Fee	At Cost		Council
Initial Impounding Fee	\$ 101.00		Council
plus: Daily Impounded Fee	\$ 16.50		Council
<b>All other items</b>			
Initial Impounding Fee	\$ 51.00		Council
plus: Daily Impounded Fee	\$ 16.50		Council
<b>Use of Council Facilities for Emergency Exercises (Emergency Services Organisations)</b>			
Use of Council Facilities for holding of Emergency Exercises (At discretion of CEO)	per day \$ 47.00	Y	Council
<b>Parking Infringements</b>			
Refer to Shire of Exmouth Local Law Relating to Parking			
<b>Sanitation</b>			
<b>Bin Services - Rateable Properties</b>			
120Lt Domestic Bin Charge	per bin, per annum \$ 262.00		Council
240Lt Domestic Bin Charge	per bin, per annum \$ 374.00		Council
240Lt Commercial Bin Charge	per bin, per annum \$ 374.00		Council
<b>Refuse Bins</b>			
Purchase 120Lt Bin	\$ 152.00	Y	Council
Purchase 240Lt Bin	\$ 156.00	Y	Council
<b>Replacement Parts:</b>			
Wheels	each \$ 13.00	Y	Council
Lids	each \$ 20.00	Y	Council
Lid Pins	each \$ 2.00	Y	Council
Axles	each \$ 11.00	Y	Council
<b>Refuse Contracts</b>			
240L Bin lift Fee (travel charges apply) per lift:	\$ 7.25		Council
Travel Charge (per km or by agreement)	\$ 11.00	Y	Council
<i>*Note: Kilometre rate is based on full cost recovery</i>			
<b>Definitions</b>			
Domestic - waste disposed by a resident from a residential property			
Commercial - 1. Waste disposed by a commercial entity/business/contractor; 2. Contractor on behalf of a residential or commercial client			
Non Rateable Property - waste originating and disposed from a non rateable property			
<i>*Note: Determination of any of the above fees is based on the origin and source of the waste material</i>			
<i>eg: yard clean up by resident = Residential/Domestic rates, yard clean up by contractor = Contractor Commercial rates</i>			
<b>Residential/Domestic, Non-Commercial:</b>			
<b>Domestic</b>			
General Waste up to max 1m3	FREE		Council
Sorted General Waste up to max 1m3	FREE		Council
Sorted General Waste = Waste NOT containing materials that could be separated for recycling/reuse or burning prior to landfill	FREE		Council
General Waste over 1m3	\$ 30.00	Y	Council
Unsorted General Waste up to max 1m3	\$ 10.00	Y	Council
Sorted General Waste over 1m3	\$ 26.00	Y	Council
Unsorted General Waste over 1m3	\$ 52.00	Y	Council



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<b>Sanitation</b>			
<b>Non-Domestic, Contractors and Commercial:</b>			
<b>Commercial</b>			
General Waste (Min charge = 1m3)	\$ 70.00	Y	Council
Sorted General Waste (Min charge = 1m3)	\$ 46.00	Y	Council
Unsorted General Waste (Min charge = 1m3)	\$ 93.00	Y	Council
<b>Non Rateable Properties</b>			
Sorted General Waste (Min charge = 1m3)	\$ 77.00	Y	Council
Unsorted General Waste (Min charge = 1m3)	\$ 139.00	Y	Council
<i>*Note: When loads/load levels are not visible at ground level, volume to be calculated on maximum carrying capacity of vehicle/bin</i>			
<b>Uncovered/Unsecured Trailer Load</b>			
Uncovered/Unsecured Trailer Load (In addition to waste fee)	\$ 41.00	Y	Council
<b>Clean Fill</b>			
Sand/soil free of any rubble, waste or construction/demolition material	FREE		Council
<b>Construction/Demolition Waste: (per m3)</b>			
<i>*Clean inert waste: sand, bricks &amp; concrete as rubble (not large slabs or concrete blocks):</i>			
Domestic up to 1m3	FREE		
Residential/domestic, non-commercial: up to 1m3	FREE		
Domestic over 1m3	\$ 29.00	Y	Council
Residential/domestic, non-commercial: Large concrete slabs and/or blocks (over 1m3)	\$ 29.00	Y	Council
Non-Domestic: Contractors and Commercial: Fee doubled for Large concrete slabs and/or blocks	\$ 36.00	Y	Council
Commercial (Min charge = 1m3)	\$ 36.00	Y	Council
Non Rateable Properties (Min charge = 1m3)	\$ 46.00	Y	Council
Non Rateable Properties: Fee doubled for Large concrete slabs and/or blocks	\$ 46.00	Y	Council
<i>*Note: When loads/load levels are not visible at ground level, volume to be calculated on maximum carrying capacity of vehicle/bin</i>			
<i>*Note: Large concrete = slabs &gt; 1.0m2 or blocks &gt; 0.5m x 0.5m x 0.5m. Increased fee due to additional processing requirements</i>			
<b>Green Waste/Cardboard</b>			
Residential/Domestic, Non-Commercial:	FREE	Y	Council
Domestic	FREE	Y	Council
Commercial (Min Charge 1m3)	\$ 15.00	Y	Council
Non-Domestic: Contractors and Commercial: (Min Charge 1m3)	\$ 15.00	Y	Council
Non Rateable Properties (Min Charge 1m3)	\$ 52.00	Y	Council
<i>* Note: Cardboard must be free of contaminants eg. Plastic and packaging</i>			
<i>*Note: When loads/load levels are not visible at ground level, volume to be calculated on maximum carrying capacity of vehicle/bin. Cardboard must be free of contaminants eg. Plastic and packaging</i>			
<b>Waste Oil: (per Litre) Maximum 20 Litres</b>			
Domestic	per litre \$ 2.00	Y	Council
Commercial	per litre \$ 3.00	Y	Council
Non Rateable Properties	per litre \$ 4.00	Y	Council
<b>Liquid Waste: (per Kilolitre) - Minimum Fee \$21.65 (incl GST)</b>			
Liquid Waste (residential, industrial & commercial)	per kilolitre \$ 91.00	Y	Council
Non Rateable Properties	per kilolitre \$ 98.00	Y	Council
<b>Scrap Metal General \$ per m3 - including Car Bodies, Trailers, Heavy Gauge Steel ('Stack Size') etc.</b>			
Residential/Domestic and Non-Commercial <1m3	FREE		Council
Domestic <1m3	FREE		Council
Domestic >1m3	\$ 23.00	Y	Council
Residential/Domestic and Non-Commercial >1m3	\$ 23.00	Y	Council
Commercial	\$ 39.00	Y	Council
Non-domestic, Contractors and Commercial	\$ 39.00	Y	Council
Non Rateable Properties	\$ 46.00	Y	Council
<b>General - \$ per m3</b>			
Cars	\$ 52.00	Y	Council
Caravans	\$ 66.00	Y	Council
Trucks and Buses etc	\$ 157.00	Y	Council
<i>*Note: 'Stack Size' = Not more than 1.2m Length x 0.5m Wide x 6mm Thick</i>			
<i>*Note: For environmental and WHS compliance, before arriving to the landfill site, any motor vehicles entering the site for disposal must have the battery removed, be emptied of fuel/gas and oils. Failure to do so will result in the m3 charge for Mixed Waste being applied.</i>			
<b>Steel Drums not cleaned and/or lids not removed (e.g. 44Gal)</b>			
Rateable Properties - Domestic, Contractors and Commercial	\$ 57.00	Y	Council
Non Rateable Properties	\$ 78.00	Y	Council
<b>Tyres: (per Tyre)</b>			
Passenger Vehicles, Motorbikes (ea)	\$ 18.00	Y	Council
Four Wheel Drive & Light Truck (ea)	\$ 26.00	Y	Council
Truck	\$ 60.00	Y	Council
Tractor/Large Plant	\$ 84.00	Y	Council
Haul Pack and/or similar	\$ 1,176.00	Y	Council
<i>*Note: Non Rateable Properties attract a fee loading of 50% additional to the above fees</i>			
<b>Special Burials/Document Disposal</b>			
<i>*Asbestos waste, medical waste, animal remains, documents, contaminated soil etc</i>			
Special Burials up to 1m3	\$ 72.00	Y	Council
Special Burials over 1m3 (min charge \$70)	\$ 129.00	Y	Council
Non Rateable Properties (min charge \$100)	\$ 201.00	Y	Council
<b>Batteries:</b>			
Residential/Domestic, Non-Commercial, Non-domestic, Contractors and Commercial			
Car & Motorcycle	each \$ 12.00	Y	Council
Truck & Commercial Marine	each \$ 16.00	Y	Council
Non Rateable Properties			
Car & Motorcycle	each \$ 21.00	Y	Council
Truck & Commercial Marine	each \$ 26.00	Y	Council
<b>Refrigerators, Freezers &amp; Air Conditioners (where gas to be reclaimed)</b>			
Rateable Premises - domestic, Contractors and Commercial	\$ 55.00	Y	Council
Non Rateable Properties	\$ 72.00	Y	Council
<i>*Note: Items that have had refrigerant gas reclaimed may be disposed as scrap metal subject to presentation of documentary evidence e.g. gas reclaiming detailed on an invoice</i>			
<i>*Note: Determination of any of the above Tip Fees is based on the origin and source of the waste material eg: yard clean up by resident= Residential/Domestic rates; yard clean up by contractor = Contractor rates</i>			
<b>Sanitation Account Card</b>			
Initial Card	FREE		Council
Replacement or second or multiple card/s (per card)	\$ 12.00	Y	Council

# 2022/23 Schedule of Fees and Charges

Effective - 1 July 2022

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\$



Notes	Fee Charge	GST	Statutory/Council
<b>Cemetery</b>			
<b>Cemetery Charges (in accordance with Cemeteries Act 1986 Section 53)</b>			
<b>Grant of Right of Burial</b>			
Applies to Gravesites and Niche Wall Memorials			
Grant of Right of Burial	\$ 168.00		Council
Renewal of Right of Burial	\$ 168.00		Council
<b>Gravesite Burial Charges</b>			
Interment of Adult	\$ 868.00	Y	Council
Interment of Child (under 18)	\$ 534.00	Y	Council
Interment of Ashes in Family Grave	\$ 280.00	Y	Council
<b>Memorial Charges</b>			
Spread of Ashes in Cemetery	\$ 99.00	Y	Council
Purchase / Pre-Purchase of Niche Memorial	\$ 393.00	Y	Council
Niche Pre-Purchase Refund Fee	\$ 41.00	Y	Council
Installation of Plaque	\$ 93.00	Y	Council
<b>Family Graves (under existing Grant of Right of Burial)</b>			
Reopening of Family Grave for Interment of Adult	\$ 868.00	Y	Council
Reopening of Family Grave for Interment of Child	\$ 534.00	Y	Council
Reopening of Family Grave for Interment of Ashes	\$ 280.00	Y	Council
Monument Removal by the Shire (prior to Reopening)	\$ 174.00	Y	Council
<b>Licences/Late Fees &amp; Additional Fees</b>			
Funeral Directors Licence - Annual	\$ 320.00		Council
Funeral Directors Licence - Single Funeral Permit	\$ 53.00		Council
Weekend / Public Holiday Memorials / Burials - Additional Charge	\$ 201.00	Y	Council
<b>Health Administration and Inspections</b>			
<b>Other Health Fees and Charges</b>			
Lodging House per annum - minimum \$337.00 per establishment	per room \$ 14.00		Council
Lodging House per annum when on same property as a Licensed Caravan Park - minimum \$204.00 per establishment	per room \$ 14.00		Council
License for the Collection, Removal or Disposal of Sewage per annum	\$ 182.00		Council
Skin Penetration Premises: Application/Notification Fee	\$ 120.00		Council
Inspection Fee per hour: Minimum fee \$40.00 Eg Food Business, Skin Penetration establishments	per hour \$ 77.00	Y	Council
Liquor Licence Application (Section 39 Health Certificate)	\$ 118.00		Council
Application for Public Building Approval: Low Risk	\$ 150.00		Council
Application for Public Building Approval: Low Risk - Not for Profit Organisations	\$ 75.00		Council
Application for Public Building Approval: Medium Risk	\$ 450.00		Council
Application for Public Building Approval: Medium Risk - Not for Profit Organisations	\$ 225.00		Council
Application for Public Building Approval: High Risk	\$ 602.00		Council
Application for Public Building Approval: High Risk - Not for Profit Organisations	\$ 301.00		Council
Application for Temporary Public Building: Low Risk	\$ 58.00		Council
Application for Temporary Public Building: Low Risk - Not for Profit Organisations	\$ 28.50		Council
Application for Temporary Public Building: Medium Risk	\$ 150.00		Council
Application for Temporary Public Building: Medium Risk - Not for Profit Organisations	\$ 73.00		Council
Application for Temporary Public Building: High Risk	\$ 301.00		Council
Application for Temporary Public Building: High Risk - Not for Profit Organisations	\$ 145.75		Council
Application to vary a current Public Building Approval	\$ 150.00		Council
Application to vary a current Public Building Approval - Not for Profit Organisations	\$ 73.00		Council
Application for Temporary Accommodation - Living in Caravan/Camping up to 3mths:	FREE		Council
Application for Temporary Accommodation - Living in Caravan/Camping greater than 3 months - Minister Approval	\$ 35.00		Council
Registration Fee for temporary accommodation - Ningaloo Eclipse	\$ 35.00		Council
Application for Temporary Accommodation - Caravans whilst building House	\$ 220.00	Y	Council
Property Sales Environmental Health Enquiries (Approvals/Orders):	\$ 66.00		Council
<b>Application for Registration/ Notification of a Food Business</b>			
New Food Business Premises (Building or Fit Out)	\$ 300.00		Council
Existing Food Business Premises (Already fitted out as FP)	\$ 175.00		Council
Temporary Food Business Fee (Once Off Food Stalls - Max 2 days)	\$ 36.00		Council
Seasonal Food Business Fee (> two days, < 6mths)	\$ 150.00		Council
Transfer/Change of Registration Details	\$ 76.00		Council
<i>*When the above fees apply to sporting clubs, community groups and the like not-for-profit organisations, the stated fee is reduced by 50% (Subject to Reg. 10 of the Food Regulations 2009, charitable and community groups may be exempt from a Notification Fee)</i>			
<b>Food Business Annual Inspection Fees According to Risk Rating Pro Rata @ 30 September</b>			
Low Risk Food Business (includes 1 inspection per year)	\$ 76.00		Council
Medium Risk Food Business (includes 3 inspections per year)	\$ 228.00		Council
High Risk Food Business (includes 4 inspections per year)	\$ 450.00		Council
<i>*The above inspection fees are applied at a 50% concession to sporting clubs, community groups and the like not-for-profit groups that operate a food business from permanent establishments and to Food Businesses registered as Seasonal Operators. Inspections per year greater than listed above will incur additional inspection fee as detailed under 'Other Health Fees and Charges'</i>			
<b>Seasonal/Temporary Food Business Inspection Fees</b>			
One day event/stall	Nil		Council
Food Stall > 2 days pa : Charged per inspection as detailed under 'Other Health Fees & Charges' above			
<i>*The above inspection fees also apply to sporting clubs, community groups and the like not-for-profit groups</i>			
<b>Offensive Trades Licence Statutory Fees</b>			
Artificial manure depots	\$ 211.00		Statutory
Manure Works	\$ 211.00		Statutory
Laundries, dry-cleaning establishments	\$ 147.00		Statutory
Poultry Farming	\$ 298.00		Statutory
Fish Processing Establishments (in which whole fish are cleaned and prepared)	\$ 298.00		Statutory
Shellfish and crustacean processing establishments	\$ 298.00		Statutory
Fish curing establishment	\$ 211.00		Statutory
Any other offensive trade not specified	\$ 298.00		Statutory
<b>Water Sampling:</b>			
<i>*Fees below are for reimbursement of sampling &amp; freight costs only. Any analytical fees will be on-charged with an additional 20% admin fee</i>			
<b>Within Townsite:</b>			
Statutory, Private/Public/Commercial (per sample):	\$ 26.00	Y	Council
<b>Within 50 km's of Townsite</b>			
Statutory, Private/Public/Commercial (initial sample):	\$ 83.00	Y	Council
Subsequent Samples (per sample):	\$ 26.00	Y	Council
Water Sampling/Monitoring of non-Rateable properties		apply 20% surcharge to the above	Council
<b>Over 50km's but under 100km's from Townsite</b>			
Statutory, Private/Public/Commercial (initial sample):	\$ 131.00	Y	Council
Subsequent Samples (per sample):	\$ 26.00	Y	Council
Water Sampling/Monitoring of non-Rateable properties		apply 20% surcharge to the above	Council
<b>Over 100km's from Townsite but under 200km's</b>			
Statutory, Private/Public/Commercial (initial sample):	\$ 277.00	Y	Council
Subsequent Samples (per sample):	\$ 26.00	Y	Council
Water Sampling/Monitoring of non-Rateable properties		apply 20% surcharge to the above	Council
<i>*Note: Fees for Laboratory analysis and reporting will be full cost recovery of laboratory invoice + Administration Fee. The Administration Fee is equivalent to the Health Inspection Fee per hour as listed under 'Other Health Fees and Charges'</i>			

2022/23 Schedule of Fees and Charges

Effective - 1 July 2022

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\$



Notes	Fee Charge	GST	Statutory/Council
<b>Health Administration and Inspections</b>			
<b>Aquatic Facilities</b>			
Application for Approval of Aquatic Facility (Max 2 inspections)	\$ 249.00		Council
<i>&gt; 2 inspections, a re-inspection fee is applicable as per "Inspection Fee" as detailed above (Other Health Fees and Charges)</i>			
<b>Licensed Caravan Parks &amp; Camping Grounds Statutory Fees</b>			
<b>Application for grant or renewal of licence: (minimum fee \$200)</b>			
Long Stay Sites	\$ 6.00		Statutory
Short Stay Sites and Sites in Transit Parks	\$ 6.00		Statutory
Camp Site	\$ 3.00		Statutory
Overflow Site	\$ 2.00		Statutory
Temporary Licence: pro-rata of above -minimum \$100	\$ -		
Additional fee for renewal after expiry	\$ 20.00		Statutory
Transfer of Licence	\$ 100.00		Statutory
Application to review licence	\$ 200.00	Y	Council
<b>Sewage, Effluent and Liquid Waste</b>			
Local Government Application Fee	\$ 118.00		Statutory
Local Government Report Fee (Application to Health Dept)	\$ 114.00		Council
Fee for grant of Permit to Use an Apparatus	\$ 118.00		Statutory
Re-inspection Fee (if 2 > Inspections required)			
<i>&gt; 2 inspections, a re-inspection fee is as per "Inspection Fee" as detailed above (Other Health Fees and Charges)</i>			
<b>Building Control</b>			
<b>Applications for Building &amp; Demolition Permit</b>			
<b>Certified application for a building permits (s.16(1))</b>			
For building work for a Class 1 or Class 10 building or incidental structure the fee 0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00			Statutory
For building work for a Class 2 to Class 9 building or incidental structure the fee is 0.09% of the estimated value of the building work as determined by the relevant permit authority but no less than \$110.00			Statutory
<b>Uncertified application for a building permit (s.16(1))</b>			
The fee is 0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00			Statutory
<b>Application for a Demolition Permit (s.16(1))</b>			
For demolition work in respect of a Class 1 or 10 building or incidental structure the fee is \$105.00	\$ 110.00		Statutory
For demolition work in respect of Class 2 to Class 9 (per storey)	\$ 110.00		Statutory
Application to extend the time during which a building or demolition permit has effect. (s.32(3)(f)) the fee is \$105.00	\$ 110.00		Statutory
Application for approval of battery powered smoke alarm (regulation 61) the fee is \$179.40	\$ 179.40		Statutory
<b>Application for occupancy permits and building approval certificates</b>			
Application for occupancy permit for a completed building.(s.46)	\$ 110.00		Statutory
Application for a temporary occupancy permit for incomplete building.(s.47)	\$ 110.00		Statutory
Application for modification of an occupation permit for additional use of a building on temporary basis.(s.48)	\$ 110.00		Statutory
Application for replacement occupancy permit for a permanent change of the building's use, classification.(s.49)	\$ 110.00		Statutory
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan or re-subdivision (s.50(1) and (2). The fee is \$11.60 for each strata unit covered by the application, but not less than \$115.00			Statutory
Application for occupancy permit for a building in respect of which unauthorised work has been done(s.51(2)) The fee is 0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority but not less than \$105.00			Statutory
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s.51(3)) 0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$105.00			Statutory
Application to replace an occupancy permit for an existing building.(s.52(1))	\$ 110.00		Statutory
Application for a building approval certificate for an existing building where unauthorised work has not been done.(s.52(2))	\$ 110.00		Statutory
Application to extend the time during which an occupancy permit or a building approval certificate has effect(s.65(3)(a))	\$ 110.00		Statutory
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	\$ 2,229.00		Statutory
<b>BCITF</b>			
BCITF (all construction over \$20,000)	0.2% of the estimated cost of proposed construction.		Statutory
<b>BUILDING SERVICES LEVY (BSL)</b>			
<b>BSL (value \$45,000 or less)</b>			
Building permit	\$ 64.00		Statutory
Demolition permit	\$ 64.00		Statutory
Occupancy permit or building approval certificate for approved building work under s47, 49, 50 or 52 of the Building Act	\$ 64.00		Statutory
Occupancy permit or building approval certificate for unauthorised building work under s52 of the Building Act	\$ 127.00		Statutory
Occupancy permit under s46 of the Building Act	no levy is payable		Statutory
Modification of occupancy permit for additional use of building on temporary basis under s48 of Building Act	no levy is payable		Statutory
<b>BSL (value over \$45,000)</b>			
Building Permit	0.137% of work Value		Statutory
Demolition Permit	0.137% of work Value		Statutory
Occupancy permit or building approval certificate for approved building work under s47, 49, 50 or 52 of the Building Act	\$ 64.00		Statutory
Occupancy permit or building approval certificate for unauthorised building work under s52 of the Building Act	0.274% of the work value		Statutory
Occupancy permit under s46 of the Building Act	no levy is payable		Statutory
Modification of occupancy permit for additional use of building on temporary basis under s48 of Building Act	no levy is payable		Statutory
<b>Swimming Pools</b>			
Private Swimming Pool Inspections (Building Reg. 2012 reg53 [2]):	per inspection \$ 58.45		Statutory
<b>Statutory Fees:- Not set by the Council, may be amended by the State</b>			
<b>Non Statutory Fees</b>			
Request to provide Certificate of Design Compliance – Class 2 to 9 Buildings within the Shire of Exmouth. - Minimum \$175.00	0.15% of estimated cost		Council
Request from another Local Govt to provide Certificate of Design Compliance - For that LG's work – Any Class. - Minimum \$220.00	0.2% of estimated cost		Council
Request to provide Certificate of Design Compliance for buildings outside the Shire of Exmouth – Class 1 & 10 buildings. - Minimum \$302.00	0.32% of estimated cost		Council
Request to provide Certificate of Design Compliance for buildings outside the Shire of Exmouth – Class 2 to 9 buildings. - Minimum \$302.00	0.32% of estimated cost		Council
Request to provide Certificate of Construction Compliance. - Minimum \$203.75	0.1% of estimated cost		Council
Request to provide Certificate of Building Compliance. - Minimum \$203.75	0.1% of estimated cost		Council
Amended Plan Processing Fee per hour: (Min fee paid on submission \$55)	\$ 66.00	Y	Council
Request for additional Building Service advice. Qualified Building Surveyor. (per hr) (Min fee paid on submission \$55)	\$ 124.00	Y	Council
Minimum Charge per inspection (hourly rate)	\$ -		
Class 10 - Minor Structures, sheds and the like	\$ 72.00	Y	Council
Classes 1 to 9	\$ 101.00	Y	Council
BAL Assessment using Shire's BAL Contour Mapping	\$ 185.00	Y	Council

2022/23 Schedule of Fees and Charges

Effective - 1 July 2022

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\$



Notes	Fee Charge	GST	Statutory/Council
<b>Building Control</b>			
Private Swimming Pool written report	\$ 135.00	Y	Council
Local Government approval for a park home	0.35% of the estimated cost of construction inclusive of GST		Council
Use of Shire's Structural Engineer Certified Specifications	\$ 155.00	Y	Council
Application for approval Fencing Local Laws: e.g. Overheight fence	\$ 101.00		Council
Property Sales Building Enquiries (Approvals/Orders)	\$ 87.00		Council
Inspection & Report to verify legality of buildings: (ie confirmation that all buildings and structures on site are approved)	\$ 228.00	Y	Council
Search Fee (per hour) for Release of Copies of Building Plans: (minimum fee \$20 incl GST)	per hour \$ 82.00	Y	Council
Provision of Monthly Building Approval Statistics (annual charge - email only)	\$ 74.00	Y	Council
Photocopying of Building Plans to support current Building Permit Applications			
A4 Copy	per sheet \$ 1.25	Y	Council
A3 Copy	per sheet \$ 1.50	Y	Council
<b>Town Planning</b>			
<b>FIXED FEES</b>			
1 Determination of a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is: -			
a) not more than \$50,000	\$ 147.00		Statutory
b) more than \$50,000 but not more than \$500,000	0.32% of estimated cost of development		Statutory
c) more than \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500,000		Statutory
d) more than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million		Statutory
e) more than \$5 million but not more than \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million		Statutory
f) more than \$21.5 million	\$ 34,196.00		Statutory
2 Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	The fee in item 1 plus, by way of penalty, twice that fee		Statutory
3 Determination of development application for an extractive industry where the development has not commenced or been carried out	\$ 739.00		Statutory
4 Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee \$ 2,217.00		Statutory
5A Determining an application to amend or cancel development approval	\$ 295.00		Statutory
5 Providing a subdivision clearance for -			
a) not more than 5 lots	per lot \$ 73.00		Statutory
b) more than 5 lots but not more than 195 lots (first five lots):	per lot \$ 73.00		Statutory
b) more than 5 lots but not more than 195 lots (after five lots):	per lot \$ 35.00		Statutory
c) more than 195 lots:	\$ 7,393.00		Statutory
Built Strata's	As per the WAPC Schedule of Fees		Statutory
6 Determining an initial application for approval of a home occupation where the home occupation has not commenced	\$ 220.00		Statutory
7 Determining an initial application for approval of a home occupation where the home occupation has commenced	The fee in item 6 plus, by way of penalty, twice that fee \$ 666.00		Statutory
8 Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	\$ 73.00		Statutory
9 Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	The fee in item 8 plus, by way of penalty, twice that fee \$ 219.00		Statutory
10 Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	\$ 295.00		Statutory
11 Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	The fee in item 10 plus, by way of penalty, twice that fee \$ 885.00		Statutory
12 Providing a zoning certificate	\$ 73.00		Statutory
13 Replying to a property settlement questionnaire	\$ 73.00		Statutory
14 Providing written planning advice (including prelodgment R-codes compliance check)	\$ 73.00		Statutory
<b>Developer Contribution Fee (per lot or strata lot upon clearance of development conditions)</b>			
Incorporating admin, headworks, drainage, community facilities, mtce and future asset replacement, this fee will not be imposed until statutory amendments are made to Town Planning Scheme No. 4	As gazetted in Town Planning Scheme Amendment.		
<b>Adoption/Amendment of Local Planning Scheme, Structure Plan, Activity Centre Plan or Local Development Plan</b>			
Total estimated fees for Scheme Amendments and Structure plans are calculated in accordance with part 7 - "Local Government Planning Charges" of the Planning and Development Regulations 2009.			
<b>Hourly rates for fee for service as follows:</b>			
Person in charge of town planning at local government	As per the maximum set out by the Planning and Development Regulations 2009		Statutory
Senior Planner or Manager			Statutory
Planning Officer, Environmental Health Officer or other Officer with qualification relevant to the request			Statutory
Secretary or Administrative Officer			Statutory
<b>Additional costs and expenses payable by applicants (e.g. advertising)</b>			
BAL Assessment using Shire's BAL Contour Mapping	\$ 185.00	Y	Council
All other costs and expenses	As set out by the Planning and Development Regulations 2009		Statutory
<b>Holiday Accommodation</b>			
Application for Renewal of Development Approval for Holiday Accommodation	\$ 250.00	Y	Council
<b>LIQUOR LICENCE</b>			
Liquor Licence Applications (Section 40 Town Planning Certificate)	\$ 154.00		Council
<b>INSPECTION FEES</b>			
Inspection hourly rate (Minimum Charge):	\$ 110.00	Y	Council

2022/23 Schedule of Fees and Charges

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Notes	Fee Charge	GST	Statutory/Council
<b>Temporary Advertising</b>			
<b>Temporary Banner Display Advertising</b>			
<b>Permit Fee (per week)</b>			
Non-profit	\$ 16.00	Y	Council
Commercial/Community	\$ 48.00	Y	Council
<b>Activities on Local Government Property, Thoroughfares and Public Places</b>			
Application Fee*	\$ 52.00		Council
Permit amendment application fee*	\$ 31.00		Council
<i>*Community, charitable, government and other organisations or events which are not for profit are exempt from any permit fees (application fee applies)</i>			
<b>Itinerant Traders</b>			
<b>Permit Fee (standard hire space size = 10sqm)</b>			
Town Centre (including Federation Park) incl power, water bin usage where applicable	per hour per std. hire space \$ 6.50	Y	Council
Town Beach including power, water, bin usage where applicable	per hour per std. hire space \$ 6.50	Y	Council
Payne Street including power, water, bin usage where applicable	per hour per std. hire space \$ 3.50	Y	Council
Murat and Yardie Creek Road turnoff	per hour per std. hire space \$ 2.00	Y	Council
Tantabiddi Boat Ramp precinct	per hour per std. hire space \$ 2.00	Y	Council
Lighthouse precinct	per hour per std. hire space \$ 2.00	Y	Council
Dunes carpark	per hour per std. hire space \$ 2.00	Y	Council
Hunters carpark	per hour per std. hire space \$ 2.00	Y	Council
Licence Fee (applied at 50% discount to above permit fee rates)	per hour per std. hire space		Council
<b>Miscellaneous</b>			
<b>Permit Fee</b>			
Weddings	per permit \$ 126.00	Y	Council
Events / Functions	per permit \$ 133.00	Y	Council
<b>BOND Event / Functions</b>	per permit \$ 500.00		Council
Coastal (Town Beach; Tantabiddi to Mildura Wreck Rd; McLeods to Learmonth Jetty)	per sqm per day \$ 1.00	Y	Council
Parks (other than Federation park)	per sqm per day \$ 1.00	Y	Council
Federation park	per sqm per day \$ 5.00	Y	Council
Busker/Raffle Tickets	per sqm per day \$ 2.00	Y	Council
<b>Outdoor Eating Permits AND Town Centre Public Space Permits</b>			
<b>Application Fee</b>			
3 year permit	\$ 113.00	Y	Council
Expired Permit	\$ 157.00	Y	Council
<b>Permit Fee (Annual Usage Fee)</b>			
Outdoor eating permit AND Town Centre Public Space*	per sqm per year \$ 54.00	Y	Council
<i>*Pro rata for remainder of year (minimum 4 weeks)</i>			
<b>Shire Depot, Traffic Management and Signs</b>			
<b>Traffic Management Signs</b>			
Traffic Management Sign Hire	per sign, per day \$ 17.00	Y	Council
Traffic Cones	per cone, per day \$ 16.00	Y	Council
<b>Signs</b>			
Stack Sign - Purchase, installation and initial display fee until 30 September	\$ 285.00	Y	Council
Stack Sign - Display fee	per annum \$ 124.00	Y	Council
Directional Sign - Purchase, installation and initial display fee until 30 September	\$ 285.00	Y	Council
Directional Sign - Display fee	per annum \$ 124.00	Y	Council
<b>Fencing</b>			
Temporary Fencing	per fence, per day \$ 12.00	Y	Council
<b>Private Works</b>			
<b>Mobile Ablution Caravan</b>			
Bond	\$ 200.00		Council
Rate per day delivered to location and returned to Shire Depot by Shire staff (cleaned and holding tanks pumped out by hirer).	per day \$ 359.00	Y	Council
Travel fee if outside of town boundaries	per kilometre \$ 11.00	Y	Council
<b>Plant Hire with Operators (per hour):</b>			
Grader (12H)	per hour \$ 168.00	Y	Council
Front-end Loader (WA250)	per hour \$ 159.00	Y	Council
Tip Truck (12 tonne)	per hour \$ 145.00	Y	Council
Tip Truck (10 tonne)	per hour \$ 137.00	Y	Council
Steel Drum Roller (15 tonne)	per hour \$ 145.00	Y	Council
Mini Digger	per hour \$ 115.00	Y	Council
Tip Truck (Canter)	per hour \$ 115.00	Y	Council
Bobcat	per hour \$ 115.00	Y	Council
Road Sweeper	per hour \$ 145.00	Y	Council
Tractor (Massey 393)	per hour \$ 129.00	Y	Council
Tractor & Slasher	per hour \$ 137.00	Y	Council
Excavator	per hour \$ 248.00	Y	Council
Line Marker	per hour \$ 90.00	Y	Council
Paddock Single Drum Vibrating Roller with Honda motor	per hour \$ 90.00	Y	Council
Generator Hire - including delivery and pick-up	per day \$ 157.00	Y	Council
General Labour Rate	per hour \$ 61.00	Y	Council
Minimum call out charge	\$ 225.00	Y	Council
+ additional labour (per hour)	per hour \$ 121.00	Y	Council
<i>*Note: Private Works will only be undertaken subject to plant and operator availability</i>			
<b>In addition to the above, the following rates will apply:</b>			
For works exceeding \$2,000, a deposit of 50% of the total job is required to be paid.			
For any accounts that are 30 days outstanding will incur a 10% penalty calculated daily by simple interest.			
For work on a <b>Saturday</b> an additional 50% will be charged.			
For work on a <b>Sunday</b> an additional 75% will be charged.			
All works are charged to a minimum of 3 hours.			

2022/23 Schedule of Fees and Charges

Effective - 1 July 2022

2022/23

\$



	Notes	Fee Charge	GST	Statutory/Council
<b>Learmonth Airport</b>				
<b>Passenger Head Fee (Regular Passenger Transport)</b>				
Passenger Head Fee	per head	\$ 26.00	Y	Council
<b>Security Levy</b>				
Security Levy (minimum \$1,000 per departing flight)	per departing passenger	\$ 25.00	Y	Council
After Hours (1700 to 0700) RPT Security Screening Fee per hour (charge in addition to security Levy per departing passenger fee)		\$ 421.00	Y	Council
<b>Airport Landing Fees</b>				
Airport Landing Fees (RPT) per Tonne of Maximum Take-off Weight (MTOW)	per tonne	\$ 17.00	Y	Council
Airport Landing Fees per Tonne of Maximum Take-off Weight > 5,700kg	per tonne	\$ 26.00	Y	Council
Landing Fees - Light Aircraft - > 1,500kg but < 5,700kg	fixed rate	\$ 22.00	Y	Council
Landing Fees - Microlight Aircraft - < 1,500kg	fixed rate	\$ 8.00	Y	Council
Training flights - single landing weight based per tonne per hour	per tonne, per hour	\$ 26.00	Y	Council
Training flights - Light Aircraft - > 1,500kg but < 5,700kg - single landing per hour - Fixed Rate		\$ 22.00	Y	Council
Training flights - Microlight Aircraft - < 1,500kg - single landing per hour - Fixed Rate		\$ 8.00	Y	Council
After Hours Duty ARO Callout Fee (1700-0700), min 3 hour charge	per hour	\$ 82.00	Y	Council
<b>Aircraft Parking Fees</b>				
Overnight Parking Fee - Aircraft < 1,500kg Fixed Rate		\$ 12.00	Y	Council
Overnight Parking Fee - Aircraft >= 1,500kg but < 5,700kg Fixed Rate		\$ 21.00	Y	Council
Overnight Parking Fee - Aircraft >= 5,700kg Fixed Rate		\$ 34.00	Y	Council
Weekly Parking Fee - Aircraft < 1,500kg Fixed Rate		\$ 41.00	Y	Council
Weekly Parking Fee - Aircraft >= 1,500kg but < 5,700kg Fixed Rate		\$ 72.00	Y	Council
Weekly Parking Fee - Aircraft >= 5,700kg Fixed Rate		\$ 119.00	Y	Council
Monthly Parking Fee - Aircraft < 1,500kg Fixed Rate (by prior arrangement)		\$ 70.00	Y	Council
Monthly Parking Fee - Aircraft >= 1,500kg but < 5,700kg Fixed Rate (by prior arrangement)		\$ 127.00	Y	Council
Monthly Parking Fee - Aircraft >= 5,700kg Fixed Rate (by prior arrangement)		\$ 208.00	Y	Council
Annual Parking Fee - Aircraft < 1,500kg Fixed Rate (by prior arrangement)		\$ 843.00	Y	Council
Annual Parking Fee - Aircraft >= 1,500kg but < 5,700kg Fixed Rate (by prior arrangement)		\$ 1,518.00	Y	Council
Annual Parking Fee - Aircraft >= 5,700kg Fixed Rate (by prior arrangement)		\$ 2,487.00	Y	Council
<b>Airside Environmental Charge</b>				
Where aircraft operators are responsible and do not complete their own clean up to the Operator's satisfaction, Council will clean up any fuel or oil spills at the following rates. <i>*This charge applies only to clean up of fuel and oil on the Airport.</i>		\$ 95.00	Y	Council
<b>Solar Lights</b>				
Replacement Solar Lights - Exmouth Aerodrome		\$ 978.00	Y	Council
<b>Electronic Access Keys</b>				
Key Issue / Replacement key		\$ 176.00	Y	Council
<b>Tenants Lease</b>				
<i>*Subject to negotiation and Council Policy</i>				
Internet Access Fee per month		\$ 28.00	Y	Council
<b>Temporary Airport Office Space</b>				
Single office	per day	\$ 160.00	Y	Council
<b>Meeting / Rest Room Hire (Non-Exclusive Use)</b>				
Per hour (or part thereof)		\$ 9.00	Y	Council
Per Day		\$ 44.00	Y	Council
Annual fee (Subject to negotiation and Council Policy)			Y	Council
Cleaning fee (per hour or part thereof)	per hour	\$ 75.00	Y	Council
<b>Advertising Space</b>				
Advertising space (wall/windows)	per square meter, per month	\$ 165.00	Y	Council
Baggage carousel (back lit poster)	per annum	\$ 2,806.00	Y	Council
Pillar Stands (Information Stands approx. 0.6m x 0.6m x 2.4m)	per month	\$ 56.00	Y	Council
Free-standing Banner (Maximum 2.1m x 1m)	per month	\$ 56.00	Y	Council
A-frame (Maximum 1m x 0.8m)	per month	\$ 33.00	Y	Council
A4 Brochure Holders (block of 3)	per annum	\$ 88.00	Y	Council
A4 Brochure Holders (block of 3)	per month	\$ 17.00	Y	Council
Pamphlet (DL) Brochure Holders (block of 3)	per annum	\$ 66.00	Y	Council
Pamphlet (DL) Brochure Holders (block of 3)	per month	\$ 8.00	Y	Council
Single A4 Display Holder	per annum	\$ 39.00	Y	Council
Single A4 Display Holder	per month	\$ 6.00	Y	Council
Single A3 Display Holder	per annum	\$ 77.00	Y	Council
<b>Public Vehicle Parking Area</b>				
Pay and display ticket parking	first 4 hours	FREE		Council
Pay and display ticket parking	per day (24 hour period)	\$ 9.50	Y	Council
Pay and display ticket parking	per week	\$ 60.00	Y	Council
Overflow Car Park - Annual Pass		\$ 471.00	Y	Council
<b>Rental Vehicle Parking Area</b>				
Rental Vehicle Car Park (Learmonth Airport) - Annual Licence	per bay	\$ 434.00	Y	Council
Overflow Car Park - Annual Licence	per bay	\$ 217.00	Y	Council
<b>Ground Transport Parking Area</b>				
Ground Transport Operator Fee (Learmonth Airport) - Annual Licence		\$ 247.00	Y	Council
Ground Transport Parking Area Gate Key Fob - Replacement/Additional (Learmonth Airport)		\$ 72.00	Y	Council
<b>Learmonth Heliport</b>				
<i>*Learmonth Operating Deed Hours 0600 to 2200hrs</i>				
<b>Monday to Friday</b>				
For each DEPARTURE of helicopter within the Learmonth Operating Deed Hours		\$ 1,184.00	Y	Council
For each DEPARTURE of helicopter outside the Learmonth Operating Deed Hours		\$ 1,361.00	Y	Council
For each ARRIVAL of helicopter within the Learmonth Operating Deed Hours		\$ 690.00	Y	Council
For each ARRIVAL of helicopter outside the Learmonth Operating Deed Hours		\$ 793.00	Y	Council
<b>Weekends &amp; Public Holidays</b>				
For each DEPARTURE of helicopter within the Learmonth Operating Deed Hours		\$ 1,752.00	Y	Council
For each DEPARTURE of helicopter outside the Learmonth Operating Deed Hours		\$ 2,015.00	Y	Council
For each ARRIVAL of helicopter within the Learmonth Operating Deed Hours		\$ 1,022.00	Y	Council
For each ARRIVAL of helicopter outside the Learmonth Operating Deed Hours		\$ 1,175.00	Y	Council
<b>Heliport Passenger Levy</b>				
Levy per passenger DEPARTING and ARRIVING by Helicopter through the Heliport		\$ 24.00	Y	Council
Levy per passenger DEPARTING by Helicopter through the Heliport (Full screening)		\$ 27.00	Y	Council
<i>*Note: Above Heliport Processing Fees are applicable when a minimum of 24 hours prior notice provided. A requirement to provide services outside of those previously notified will incur the following:</i>				
<i>(a) Less than 12 hours notice and the flight goes ahead - 30% surcharge on the applicable base departure or arrival fee (whichever applicable)</i>				
<i>(b) Cancellation with less than 12 hours notice - base departure or arrival fee (whichever applicable) charged on the basis of previously notified scheduled departure/arrival time</i>				

2022/23 Schedule of Fees and Charges

Effective - 1 July 2022

2022/23

\$



Notes	Fee Charge	GST	Statutory/Council
<b>Exmouth Aerodrome</b>			
<b>Aerodrome Landing Fees</b>			
Landing Fees per Tonne of Maximum Take-off Weight > 5,700kg	\$ 9.00	Y	Council
Landing Fees - Light Aircraft - Minimum Charge	\$ 12.00	Y	Council
Landing Fees - Light Aircraft - > 1,200kg but < 5,700kg - Rate per Ton plus Minimum Charge \$10	\$ 4.00	Y	Council
Landing Fees - Microlight Aircraft - < 1,200kg Fixed Rate	\$ 6.00	Y	Council
Training flights - single landing weight based per tonne per hour	\$ 41.00	Y	Council
Training flights - Light Aircraft - > 1,200kg but < 5,700kg - single landing per hour - Fixed Rate	\$ 11.00	Y	Council
Training flights - Microlight Aircraft - < 1,200kg - single landing per hour - Fixed Rate	\$ 4.00	Y	Council
After Hours Duty ARO Callout Fee per hour (1700-0700), min 3 hour charge	\$ 82.00	Y	Council
<b>Aircraft Parking Fees</b>			
Overnight Parking Fee - Aircraft < 1,500kg Fixed Rate	\$ 6.00	Y	Council
Overnight Parking Fee - Aircraft >= 1,500kg but < 5,700kg Fixed Rate	\$ 10.00	Y	Council
Overnight Parking Fee - Aircraft >= 5,700kg Fixed Rate	\$ 17.00	Y	Council
Weekly Parking Fee - Aircraft < 1,500kg Fixed Rate	\$ 20.00	Y	Council
Weekly Parking Fee - Aircraft >= 1,500kg but < 5,700kg Fixed Rate	\$ 36.00	Y	Council
Weekly Parking Fee - Aircraft >= 5,700kg Fixed Rate	\$ 48.00	Y	Council
Monthly Parking Fee - Aircraft < 1,500kg Fixed Rate (by prior arrangement)	\$ 35.00	Y	Council
Monthly Parking Fee - Aircraft >= 1,500kg but < 5,700kg Fixed Rate (by prior arrangement)	\$ 63.00	Y	Council
Monthly Parking Fee - Aircraft >= 5,700kg Fixed Rate (by prior arrangement)	\$ 104.00	Y	Council
Annual Parking Fee - Aircraft < 1,500kg Fixed Rate (by prior arrangement)	\$ 422.00	Y	Council
Annual Parking Fee - Aircraft >= 1,500kg but < 5,700kg Fixed Rate (by prior arrangement)	\$ 759.00	Y	Council
Annual Parking Fee - Aircraft >= 5,700kg Fixed Rate (by prior arrangement)	\$ 1,431.00	Y	Council
<b>Administration</b>			
<b>Rates</b>			
Instalment administration charges			
If paid in two instalments:	\$ 15.00		Council
If paid in four instalments:	\$ 46.00		Council
Interest charge on instalment option	5.5%		Council
Penalty Interest charges is calculated daily and imposed on rates outstanding more than 35 days after the issue of the rate notice. This also included instalments not paid by the due date.	7%		Council
Advice of Sale Change of Ownership - Rates Enquiry Fee	\$ 73.00		Council
Debt Recovery - Legal Costs	At Cost		Council
Rates Reprint	\$ 16.00		Council
<b>Debtors</b>			
Penalty Interest charges is calculated daily and imposed on invoices outstanding more than 35 days after issue.	7%		Council
<b>Finance</b>			
Dishonoured payments - cheque or direct debit payment	At Cost		Council
<b>Photocopying</b>			
Council Documents			
Agenda/Minutes	each \$ 23.00	Y	Council
Annual Report	each \$ 23.00	Y	Council
<b>Miscellaneous</b>			
Document Search Fee (min charge \$20)	per hour \$ 82.00		Council
Shire staff administration support	per hour \$ 90.00	Y	Council
Shire senior staff administration support	per hour \$ 167.00	Y	Council
Postage	At Cost		Council
Certificate of Title	\$ 28.20		Statutory
<b>Shire Special Series Number Plates</b>			
Shire Special Series Number Plates	At Cost + \$70		Council
<b>Freedom of Information</b>			
FOI Application Fee for Non Personal Information	per application \$ 30.00		Statutory
FOI Search Fee	per hour (or part thereof) \$ 30.00		Statutory
Photocopying	per page \$ 0.20	Y	Statutory
<b>Community Loan Application Fee</b>			
Funded from Community Development Interest Free Loans Reserve Account	5% of Loan Amount		Council
<b>Councillor Nomination Fee</b>			
Councillor Nomination Fee	\$ 80.00		Council
<b>Staff Housing</b>			
<b>Housing Residential</b>			
Transit House Rent - Units 1-3 Lefroy Street	per night \$ 52.00	Y	Council
Transit House Rent - Units 1-3 Lefroy Street	per week \$ 335.00	Y	Council
Bond (includes key bond)	\$ 250.00		Council
Cleaning fees (min 2 hours)	per hour \$ 75.00	Y	Council
<b>Housing Commercial</b>			
Transit House Rent - Units 1-3 Lefroy Street	per night \$ 160.00	Y	Council
Transit House Rent - Units 1-3 Lefroy Street	per week \$ 980.00	Y	Council
Bond (includes key bond)	\$ 250.00		Council
Cleaning fees (min 2 hours)	per hour \$ 75.00	Y	Council



2022/2023 Projects

Department	Project Name	Capital/Operational	Budgeted Project Cost	Specify Revenue Source to match total project cost			
				Grants & Contributions	Reserve Transfer	New Loan	General Revenue
<b>Projects Carried Forward</b>							
Planning	Coastal Hazard Risk Management and Adaption Plan (CHRMAP)	Operational	150,000	45,000	45,000		60,000
Engineering	Depot Office Expansion	Capital	100,000				100,000
Engineering	Sentinel Chicken Pen Upgrades	Capital	15,000				15,000
Building	Ingleton Housing Landscaping	Capital	30,000				30,000
Building	Youth Precinct	Capital	45,000		45,000		
Building	Ningaloo Turtle Rehabilitation Centre	Operational	160,000		126,000		34,000
Waste	Tip Shop	Capital	20,000		20,000		
Waste	Waste Site Setup	Capital	30,000		30,000		
Waste	Waste Compactor	Capital	245,000		245,000		
Waste	Recycling bins & bring it recycling centre	Capital	55,000		55,000		
Engineering	Illegal Camping Prevention	Capital	250,000				250,000
Building	Chlorine Storage	Capital	45,000				45,000
<b>New Projects</b>							
Planning	Heritage Inventory	Operational	40,000	20,000			20,000
Engineering	Depot Workshop Door Renewal	Capital	30,000				30,000
Engineering	Mortiss St Drainage Review	Operational	25,000				25,000
Engineering	Footpath Program	Capital	200,000				200,000
Community/Recreation	Hallway Pier with Interactive Flooring	Capital	45,000				45,000
Community/Recreation	Lagoon Aquarium	Capital	95,000				95,000
Engineering	Town Beach Upgrade Stage 1B	Capital	470,000	470,000			
Engineering	Waste Water Irrigation Pond	Capital	50,000				50,000
Engineering	Disaster Recovery Works	Capital	1,600,000	1,600,000			
Engineering	Mildura Wreck Road	Capital	75,000	75,000			
Engineering	Murat Road	Capital	643,000	584,000			59,000
Engineering	Yardie Creek Road	Capital	252,000	168,000			84,000
Engineering	Road Asphalt Overlays	Capital	150,000	150,000			
Engineering	Spray Park Renewal	Capital	40,000				40,000
Engineering	Tantabiddi Floodway Upgrade	Capital	95,000	95,000			
Engineering	Qualing Scarp Fencing	Capital	50,000		50,000		
Health	Solar Eclipse - Health Support	Operational	70,000				70,000
Health	Solar Eclipse - Dump Point	Capital	40,000				40,000
Engineering	Property Renewal	Capital	170,000				170,000
Engineering	Plant Replacement	Capital	720,000		720,000		
Engineering	Infrastructure and roads revaluation	Operational	70,000				70,000
			<b>6,075,000</b>	<b>3,207,000</b>	<b>1,336,000</b>	<b>-</b>	<b>1,532,000</b>





# STATEMENT OF RATING OBJECTS AND REASONS

FOR THE 2022/23 FINANCIAL YEAR

In accordance with Section 6.36 of the Local Government Act 1995 and the Notice of the Council's intention to Levy Differential Rates for the 2022/23 Financial Year on certain properties within the Shire, the Shire is required to publish its Objects and Reasons for implementing differential rates.

## **Overall Objective**

The overall objective of the proposed rates and charges in the 2022/23 budget is to provide for the net funding requirement of Council's operational and capital activities after taking into account all other forms of revenue.

Property valuations are provided by the Valuer General of WA for two types of values; Gross Rental Value (GRV) which generally applies for urban areas; and Unimproved Value (UV) which generally applies for rural land.

GRV's for all properties are revalued as part of a five year cycle of revaluations, six yearly after the next valuation with the next valuation scheduled for 1 July 2024. For properties on UV, the values are set annually. Interim valuations are issued for properties where changes have occurred such as subdivisions, construction, additions etc.

These valuations are used as the basis for the calculation of rates each year.

## **Rating Provisions**

The Local Government Act 1995 sets out the basis on which differential general rates may be based as follows: Section 6.32 (1) and 6.33 of the Local Government Act 1995 States:

### 6.32 Rates and service charges

- (1) When adopting the annual budget, a local government —
  - (a) in order to make up the budget deficiency, is to impose\* a general rate on rateable land within its district, which rate may be imposed either —
    - (i) uniformly; or
    - (ii) differentially;
 And
  - (b) may impose\* on rateable land within its district —
    - (i) a specified area rate; or
    - (ii) a minimum payment;
 And
  - (c) may impose\* a service charge on land within its district

*\*Absolute majority required*

### 6.33. Differential general rates

- (1) A local government may impose differential general rates according to any, or a combination, of the following characteristics —
  - (a) the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the *Planning and Development Act 2005*; or
  - (b) a purpose for which the land is held or used as determined by the local government; or
  - (c) whether or not the land is vacant land; or
  - (d) any other characteristic or combination of characteristics prescribed.

- (2) Regulations may —
  - (a) specify the characteristics under subsection (1) which a local government is to use; or
  - (b) limit the characteristics under subsection (1) which a local government is permitted to use.
- (3) In imposing a differential general rate a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.
- (4) If during a financial year, the characteristics of any land which form the basis for the imposition of a differential general rate have changed, the local government is not to, on account of that change, amend the assessment of rates payable on that land in respect of that financial year but this subsection does not apply in any case where section 6.40(1)(a) applies.
- (5) A differential general rate that a local government purported to impose under this Act before the *Local Government Amendment Act 2009* section 39(1)(a) came into operation<sup>1</sup> is to be taken to have been as valid as if the amendment made by that paragraph had been made before the purported imposition of that rate.

6.35. Minimum payment

- (1) Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.
- (2) A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.
- (3) In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —
  - (a) 50% of the total number of separately rated properties in the district; or
  - (b) 50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.
- (4) A minimum payment is not to be imposed on more than the prescribed percentage of —
  - (a) the number of separately rated properties in the district; or
  - (b) the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.
- (5) If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.
- (6) For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —
  - (a) to land rated on gross rental value; and
  - (b) to land rated on unimproved value; and
  - (c) to each differential rating category where a differential general rate is imposed.

**2022/23 rates schedule**

The Shire of Exmouth proposes to impose differential general rates based on the following categories for 2022/23 financial year:

Rate Category	Rate in Dollar \$	Minimum Payment \$
GRV General	0.0825	995.00
GRV Marina Developed	0.1113	995.00
GRV Holiday Homes	0.1143	995.00
GRV Vacant Land	0.1649	785.00
UV Mining	0.1756	260.00
UV Rural	0.0878	785.00

The proposed 2022/23 differential rating categories, rate in the dollar amount and minimum payment amount continue to provide fairness and equity by ensuring that all properties pay a consistent minimum payment. These funds continue to deliver our community expectations and needs as outlined in our Strategic Community Plan and Corporate Business Plan.

### Marina Specified Area Rate

Included in the 2022/23 Differential Rating proposal is a Specified Area Rate to be applied to properties zoned Marina that have canal frontage in the Exmouth Marina Precinct. As in previous years, these funds are used for environmental monitoring costs, periodic dredging, clearing and maintenance of the canal waterways.

Specified Area Rate	Basis of Valuation	Rate in \$	Minimum Payment
Marina Specified Area	GRV Marina Developed	0.0147	N/A

## OBJECTS AND REASONS FOR PROPOSED DIFFERENTIAL AND MINIMUM RATES

Following are the objects and reasons for each of the differential rates for properties zoned and whether the land is vacant in accordance with Shire of Exmouth Town Planning Scheme No.4:

### GROSS RENTAL VALUE

#### GRV General

This rating category consists of properties zoned as:

- Residential
- Urban Development
- Commercial
- Tourism
- Light Industry
- Service Commercial
- General Industry
- Industrial Development
- Rural Residential

The proposed rate in \$ is 0.0825 of GRV Value. Rates provided by this category, including minimum rates at \$995 are approximately 66% of the total rate requirements of Council. Revenue derived from this category assists funding to operate efficiently the service levels expected by the community as outlined in our Strategic Plan and Corporate Business Plan. The rate for this category is to be the base rate by which all other GRV rated properties are assessed. It excludes all vacant land, Holiday Homes and properties developed in the Marina as these categories have a higher demand on Shire resources.

### **GRV Marina Developed**

This rating category consists of developed properties zoned as:

- Marina

The proposed rate in \$ is 0.1113 of GRV Value. Rates provided by this category, including minimum rates at \$995 are approximately 11% of the total rate requirements of Council. The object of the rate for this category is to reflect the additional revenue required to fund the costs associated with the higher level of maintenance provided to these properties including maintaining the seawall to the north of the marina, maintain public jetties, canal footbridge, beach stabilisation, landscaping, road sweeping, and maintenance of street furniture, canal drainage and footbridge lighting. Also responsible for boat ramps and associated with cost within the area and maintenance of water way adjoining public open space.

### **GRV Holiday Homes**

This rating category consists of residential properties that have received Town Planning approval to operate as short term holiday accommodation.

The proposed rate in \$ is 0.1143 of GRV Value. Rates provided by this category, including minimum rates at \$995 are approximately 7% of the total rate requirements of Council. This category is rated higher than the GRV General Rate to assist with contribution to tourism, marketing and related projects throughout the district. Additionally, it includes the development of tourist related services and infrastructure.

### **GRV Vacant Land**

This rating category consists of all vacant land within Town site boundaries.

The proposed rate in \$ is 0.1649 of GRV Value. Rates provided by this category, including minimum rates at \$785 are approximately 13% of the total rate requirements of Council. The object of the rate for this category is to reflect the additional revenue required to fund the costs associated with the higher level of service provided to properties in this category, including but not limited to firebreaks maintenance, upgrade and renewal of the street network, roadside sweeping, CBD car parking, landscaping, dust control management, drainage, footbridge lighting, street furniture and other amenities.

### **UV Mining**

This rating category consists of properties used for mining, exploration or prospecting purposes.

The proposed rate in \$ is 0.1756 of UV Value. Rates provided by this category, including minimum rates at \$260 are approximately 2% of the total rate requirements of Council. The object of the rate for this category is to raise revenue to fund additional costs to Council including, but not limited to frequent heavy vehicle use over extensive lengths of Shire roads throughout the year.

### **UV Rural**

This rating category consists of properties zoned Rural.

The proposed rate in \$ is 0.0878 of UV Value. Rates provided by this category, including minimum rates at \$785 are approximately 1% of the total rate requirements of Council. This rate is required to meet our community expectations and needs in our Strategic Community and Corporate Business Plans. The object of the rate for this category is to be the base rate by which all other UV rated properties are assessed. The reason is these properties are large extensive parcels of land with little commercial activity.

## **SPECIFIED AREA RATE**

### **GRV Specified Area Rate**

This Specified Area Rate applies to properties zoned Marina that have canal frontage in the Exmouth Marina Precinct.

The proposed rate in \$ is 0.0147 of GRV Value. Specified Rates provided by this category. The proceeds of these funds are applied in full on environmental monitoring and maintenance of the canal waterway, dredging and entrance channel navigation including both onshore & offshore, cost of clearing the sand traps, maintaining the main breakwaters including all breakwaters and groynes surrounding and protecting the outer harbour and other preservation works in accordance with the Exmouth Marina Village Agreement between the Minister for Transport, Landcorp & Shire of Exmouth.

### **SUBMISSIONS**

All submissions are required to be made in writing to the Chief Executive Officer with respect to the proposed differential general rates, minimum payments and specified area rate within 21 days of the date of the notice of intent. Submissions must be received by the Shire of Exmouth no later than 4pm Wednesday 25 May 2022.

Submissions may be:

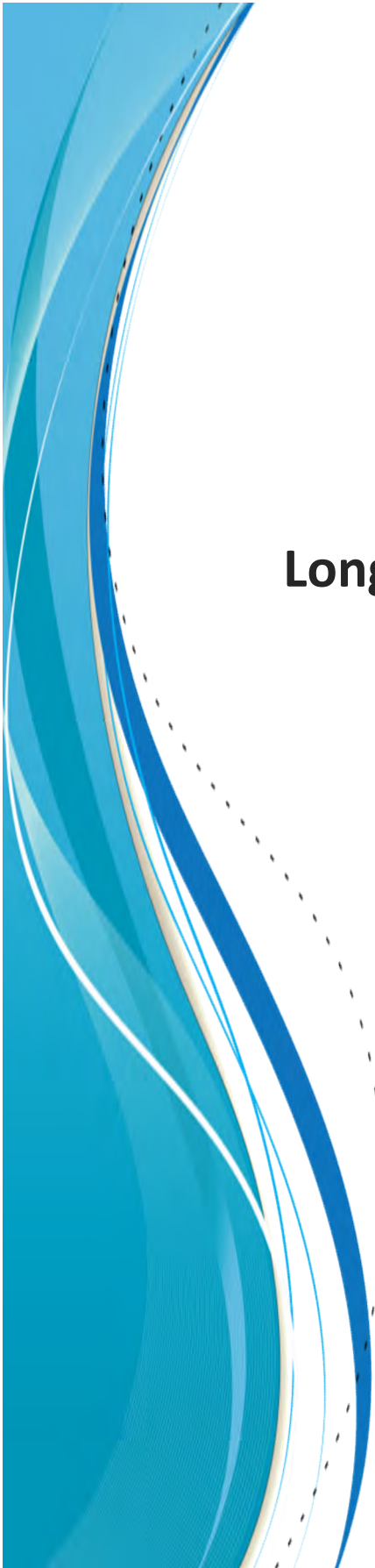
- Mailed to PO Box 21, Exmouth WA 6707
- By email to: [info@exmouth.wa.gov.au](mailto:info@exmouth.wa.gov.au)

BEN LEWIS  
CHIEF EXECUTIVE OFFICER

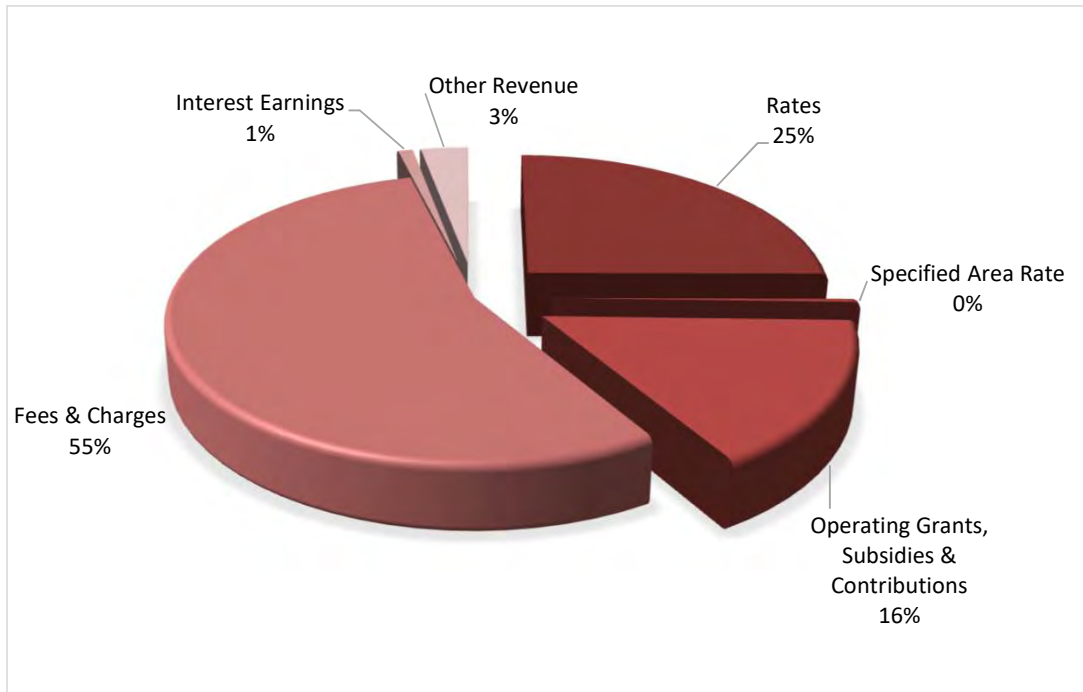


# Long Term Financial Plan

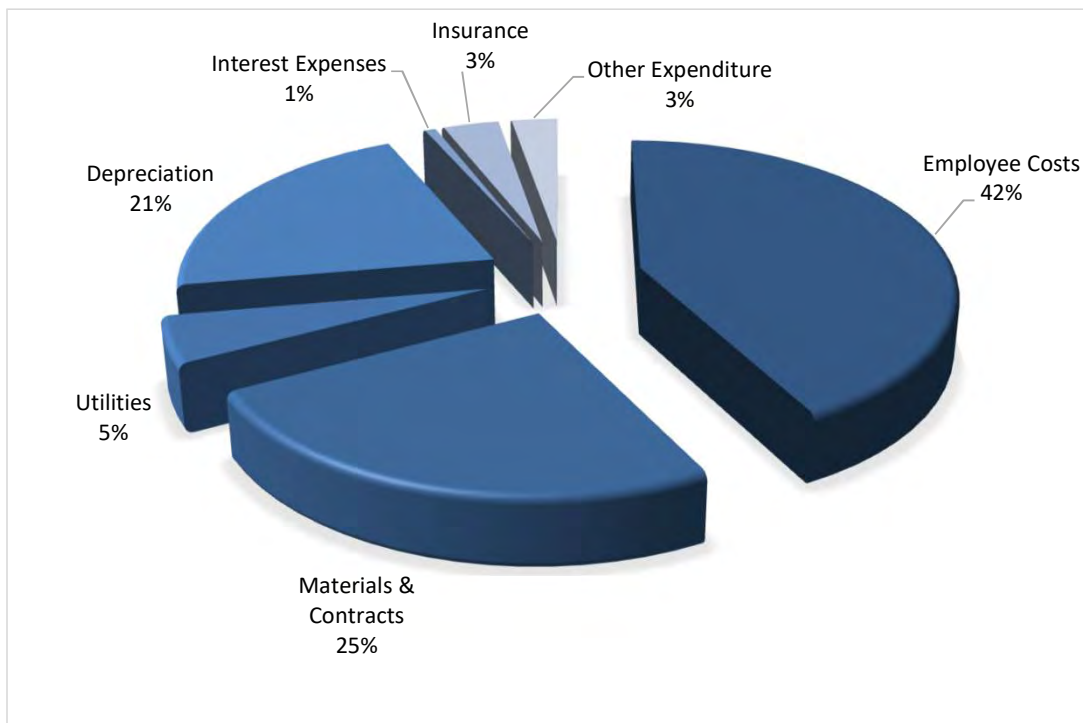
**2022 - 2032**



## 2022/23 Operating Revenue



## 2022/23 Operating Expenditure



**Long Term Financial Plan**  
**Statement of Comprehensive Income by Nature and Type**

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	Actual	Actual	Est. Closing	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
<b>INCOME: REVENUES FROM ORDINARY ACTIVITIES</b>													
Rates	3,393	3,441	3,635	3,822	4,044	4,278	4,428	4,583	4,743	4,909	5,081	5,259	5,443
Specified Area Rate	48	49	52	54	57	60	63	65	67	69	72	74	77
Operating Grants, Subsidies & Contributions	2,135	2,734	3,769	2,446	2,507	2,570	2,634	2,700	2,767	2,837	2,908	2,980	3,055
Fees & Charges	6,102	7,891	7,903	8,330	8,538	8,752	8,970	9,195	9,425	9,660	9,902	10,149	10,403
Interest Earnings	181	74	49	140	181	183	242	244	247	242	236	239	240
Other Revenue	298	705	452	451	462	474	486	498	510	523	536	549	563
<b>Total Revenue</b>	<b>12,157</b>	<b>14,894</b>	<b>15,860</b>	<b>15,243</b>	<b>15,790</b>	<b>16,317</b>	<b>16,823</b>	<b>17,284</b>	<b>17,760</b>	<b>18,240</b>	<b>18,735</b>	<b>19,251</b>	<b>19,781</b>
<b>EXPENDITURE: EXPENSES FROM ORDINARY ACTIVITIES</b>													
Employee Costs	(5,999)	(6,466)	(6,921)	(7,385)	(7,588)	(7,797)	(8,011)	(8,211)	(8,417)	(8,627)	(8,843)	(9,064)	(9,291)
Materials & Contracts	(2,886)	(3,646)	(3,621)	(4,338)	(3,846)	(3,943)	(4,041)	(4,142)	(4,246)	(4,352)	(4,461)	(4,572)	(4,687)
Utilities	(942)	(822)	(828)	(859)	(880)	(902)	(925)	(948)	(972)	(996)	(1,021)	(1,047)	(1,073)
Depreciation	(3,744)	(3,730)	(3,650)	(3,675)	(3,701)	(3,728)	(3,756)	(3,785)	(3,814)	(3,844)	(3,874)	(3,905)	(3,938)
Interest Expenses	(125)	(72)	(68)	(112)	(99)	(86)	(73)	(59)	(46)	(35)	(25)	(17)	(7)
Insurance	(424)	(391)	(521)	(579)	(593)	(608)	(624)	(639)	(655)	(671)	(688)	(705)	(723)
Other Expenditure	(487)	(287)	(529)	(476)	(488)	(500)	(513)	(525)	(539)	(552)	(566)	(580)	(594)
<b>Total Expenditure</b>	<b>(14,607)</b>	<b>(15,414)</b>	<b>(16,138)</b>	<b>(17,424)</b>	<b>(17,197)</b>	<b>(17,565)</b>	<b>(17,943)</b>	<b>(18,310)</b>	<b>(18,688)</b>	<b>(19,077)</b>	<b>(19,478)</b>	<b>(19,891)</b>	<b>(20,312)</b>
<b>Sub-total</b>	<b>(2,450)</b>	<b>(520)</b>	<b>(278)</b>	<b>(2,181)</b>	<b>(1,407)</b>	<b>(1,248)</b>	<b>(1,120)</b>	<b>(1,026)</b>	<b>(928)</b>	<b>(837)</b>	<b>(743)</b>	<b>(639)</b>	<b>(531)</b>
Non-Operating Grants, Subsidies & Contributions	952	1,760	2,480	2,717	-	-	-	-	-	-	-	-	-
Profit on Asset Disposals	6	-	2	-	-	-	-	-	-	-	-	-	-
Loss on Asset Disposals	(41)	(16)	(9)	-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment to financial assets through P&L	107	4	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-total</b>	<b>1,024</b>	<b>1,748</b>	<b>2,473</b>	<b>2,717</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET RESULT</b>	<b>(1,426)</b>	<b>1,228</b>	<b>2,195</b>	<b>536</b>	<b>(1,407)</b>	<b>(1,248)</b>	<b>(1,120)</b>	<b>(1,026)</b>	<b>(928)</b>	<b>(837)</b>	<b>(743)</b>	<b>(639)</b>	<b>(531)</b>
<b>Other Comprehensive Income</b>													
Changes in Valuation of non-current assets	214	(2,564)	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Comprehensive Income</b>	<b>214</b>	<b>(2,564)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>(1,212)</b>	<b>(1,336)</b>	<b>2,195</b>	<b>536</b>	<b>(1,407)</b>	<b>(1,248)</b>	<b>(1,120)</b>	<b>(1,026)</b>	<b>(928)</b>	<b>(837)</b>	<b>(743)</b>	<b>(639)</b>	<b>(531)</b>



**Long Term Financial Plan  
Statement of Financial Position**

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	Actual	Actual	Est. Closing	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
<b>ASSETS</b>													
<b>CURRENT ASSETS</b>													
Cash and Cash Equivalents	12,209	12,640	13,659	12,096	12,197	12,105	12,209	12,363	12,084	11,814	11,950	12,008	11,998
Receivables	1,269	2,431	2,502	2,672	3,015	3,314	3,570	3,891	4,170	4,459	4,519	4,570	4,600
Inventories	83	115	118	122	125	128	131	135	138	141	145	149	152
Other Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>13,561</b>	<b>15,186</b>	<b>16,278</b>	<b>14,890</b>	<b>15,337</b>	<b>15,547</b>	<b>15,910</b>	<b>16,389</b>	<b>16,392</b>	<b>16,414</b>	<b>16,614</b>	<b>16,726</b>	<b>16,750</b>
<b>NON-CURRENT ASSETS</b>													
Receivables	129	160	120	120	120	120	120	120	120	120	120	120	120
Other Financial Assets	107	111	111	111	111	111	111	111	111	111	111	111	111
Inventories	964	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant and Equipment	119,001	118,804	121,380	123,265	121,436	120,002	118,450	116,919	116,025	115,183	114,031	113,054	109,116
Right of use assets	286	137	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	<b>120,487</b>	<b>119,212</b>	<b>121,611</b>	<b>123,496</b>	<b>121,667</b>	<b>120,233</b>	<b>118,681</b>	<b>117,150</b>	<b>116,256</b>	<b>115,414</b>	<b>114,262</b>	<b>113,285</b>	<b>109,347</b>
<b>TOTAL ASSETS</b>	<b>134,048</b>	<b>134,398</b>	<b>137,889</b>	<b>138,386</b>	<b>137,004</b>	<b>135,780</b>	<b>134,591</b>	<b>133,540</b>	<b>132,647</b>	<b>131,829</b>	<b>130,877</b>	<b>130,010</b>	<b>126,097</b>
<b>LIABILITIES</b>													
<b>CURRENT LIABILITIES</b>													
Payables	1,839	3,137	2,915	3,017	3,093	3,170	3,249	3,331	3,414	3,499	3,587	3,676	3,768
Contract liabilities	217	409	409	409	409	409	409	409	409	409	409	409	409
Lease liabilities	149	135	6	6	6	6	6	6	6	6	6	6	6
Current Portion of Long Term Borrowings	232	290	354	367	380	393	398	326	321	315	324	276	150
Provisions	770	737	737	737	736	735	734	733	732	731	730	729	728
<b>Total Current Liabilities</b>	<b>3,207</b>	<b>4,708</b>	<b>4,421</b>	<b>4,536</b>	<b>4,624</b>	<b>4,713</b>	<b>4,796</b>	<b>4,805</b>	<b>4,882</b>	<b>4,960</b>	<b>5,056</b>	<b>5,096</b>	<b>5,061</b>
<b>NON-CURRENT LIABILITIES</b>													
Lease liabilities	141	6	-	-	-	-	-	-	-	-	-	-	-
Long Term Borrowings	1,543	1,793	3,099	2,732	2,352	1,959	1,561	1,235	914	599	275	(1)	(151)
Provisions	102	171	171	171	175	180	185	190	195	199	204	210	215
<b>Total Non-Current Liabilities</b>	<b>1,786</b>	<b>1,970</b>	<b>3,270</b>	<b>2,903</b>	<b>2,527</b>	<b>2,139</b>	<b>1,746</b>	<b>1,425</b>	<b>1,109</b>	<b>798</b>	<b>479</b>	<b>209</b>	<b>64</b>
<b>TOTAL LIABILITIES</b>	<b>4,993</b>	<b>6,678</b>	<b>7,691</b>	<b>7,439</b>	<b>7,151</b>	<b>6,852</b>	<b>6,543</b>	<b>6,229</b>	<b>5,990</b>	<b>5,759</b>	<b>5,535</b>	<b>5,305</b>	<b>5,125</b>
<b>NET ASSETS</b>	<b>129,055</b>	<b>127,720</b>	<b>130,198</b>	<b>130,947</b>	<b>129,853</b>	<b>128,928</b>	<b>128,048</b>	<b>127,310</b>	<b>126,657</b>	<b>126,070</b>	<b>125,342</b>	<b>124,706</b>	<b>120,973</b>
<b>EQUITY</b>													
Retained Surplus	65,117	64,738	66,603	67,142	66,048	65,133	64,218	63,331	62,938	62,601	61,803	61,137	57,374
Reserves - Cash Backed	9,009	10,617	11,230	11,440	11,440	11,430	11,465	11,614	11,354	11,104	11,174	11,204	11,234
Revaluation Surplus	54,929	52,365	52,365	52,365	52,365	52,365	52,365	52,365	52,365	52,365	52,365	52,365	52,365
<b>TOTAL EQUITY</b>	<b>129,055</b>	<b>127,720</b>	<b>130,198</b>	<b>130,947</b>	<b>129,853</b>	<b>128,928</b>	<b>128,048</b>	<b>127,310</b>	<b>126,657</b>	<b>126,070</b>	<b>125,342</b>	<b>124,706</b>	<b>120,973</b>

**Long Term Financial Plan**  
**Statement of Cash Flows**

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	Actual	Actual	Est. Closing	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>													
<b>RECEIPTS</b>													
Rates	3,300	3,771	3,714	3,876	4,101	4,339	4,491	4,648	4,810	4,979	5,153	5,333	5,520
Operating Grants, Subsidies & Contributions	2,830	1,625	3,747	2,446	2,507	2,570	2,634	2,700	2,767	2,837	2,908	2,980	3,055
Fees & Charges	6,102	7,891	7,903	8,330	8,538	8,752	8,970	9,195	9,425	9,660	9,902	10,149	10,403
Interest Earnings	181	74	49	140	181	183	242	244	247	242	236	239	240
Goods and Services Tax	-	196	24	-	-	-	-	-	-	-	1	2	2
Other Revenue	298	705	452	451	462	474	486	498	510	523	536	549	563
<b>Sub-total</b>	<b>12,711</b>	<b>14,262</b>	<b>15,889</b>	<b>15,243</b>	<b>15,790</b>	<b>16,318</b>	<b>16,823</b>	<b>17,285</b>	<b>17,760</b>	<b>18,241</b>	<b>18,736</b>	<b>19,252</b>	<b>19,783</b>
<b>PAYMENTS</b>													
Employee Costs (Operating Only)	(6,138)	(6,601)	(6,979)	(7,385)	(7,588)	(7,797)	(8,011)	(8,211)	(8,417)	(8,627)	(8,843)	(9,064)	(9,291)
Materials & Contracts	(1,765)	(1,450)	(3,562)	(4,350)	(3,846)	(3,943)	(4,041)	(4,142)	(4,246)	(4,352)	(4,461)	(4,572)	(4,687)
Utilities (gas, electricity, water, etc.)	(942)	(821)	(828)	(859)	(880)	(902)	(925)	(948)	(972)	(996)	(1,021)	(1,047)	(1,073)
Interest	(125)	(72)	(76)	(112)	(99)	(86)	(73)	(59)	(46)	(35)	(25)	(17)	(7)
Insurance	(424)	(391)	(521)	(579)	(593)	(608)	(624)	(639)	(655)	(671)	(688)	(705)	(723)
Goods and Services Tax	-	(142)	-	-	-	-	-	-	-	-	1	2	2
Other Expenditure	(487)	(287)	(529)	(476)	(488)	(500)	(513)	(525)	(539)	(552)	(566)	(580)	(594)
<b>Sub-total</b>	<b>(9,881)</b>	<b>(9,764)</b>	<b>(12,495)</b>	<b>(13,761)</b>	<b>(13,494)</b>	<b>(13,836)</b>	<b>(14,187)</b>	<b>(14,524)</b>	<b>(14,875)</b>	<b>(15,233)</b>	<b>(15,603)</b>	<b>(15,983)</b>	<b>(16,373)</b>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>2,830</b>	<b>4,498</b>	<b>3,394</b>	<b>1,482</b>	<b>2,296</b>	<b>2,482</b>	<b>2,636</b>	<b>2,761</b>	<b>2,885</b>	<b>3,008</b>	<b>3,133</b>	<b>3,269</b>	<b>3,410</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>													
<b>Receipts:</b>													
Non-Operating Grants, Subsidies & Contributions	952	1,760	2,480	2,717	-	-	-	-	-	-	-	-	-
Sale of infrastructure, property, plant & equipment	137	40	124	146	35	90	55	40	75	45	40	40	40
<b>Payments:</b>													
Purchase of infrastructure, property, plant & equipment	(3,539)	(6,004)	(6,226)	(5,560)	(1,873)	(2,294)	(2,204)	(2,254)	(2,919)	(3,002)	(2,722)	(2,928)	(3,184)
<b>Net Cash Provided by (Used in) Investing Activities</b>	<b>(2,450)</b>	<b>(4,204)</b>	<b>(3,622)</b>	<b>(2,697)</b>	<b>(1,838)</b>	<b>(2,204)</b>	<b>(2,149)</b>	<b>(2,214)</b>	<b>(2,844)</b>	<b>(2,957)</b>	<b>(2,682)</b>	<b>(2,888)</b>	<b>(3,144)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>													
<b>Receipts:</b>													
Proceeds from Self Supporting Loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from New Debentures	-	540	1,660	-	-	-	-	-	-	-	-	-	-
Proceeds from Community Loans	25	23	12	12	10	10	10	6	6	-	-	-	-
<b>Payments:</b>													
Repayment of Debentures	(224)	(232)	(290)	(354)	(367)	(380)	(393)	(398)	(326)	(321)	(315)	(324)	(276)
Advances to Community Groups	(22)	(45)	-	-	-	-	-	-	-	-	-	-	-
Principal portion of lease liability	(132)	(149)	(135)	(6)	-	-	-	-	-	-	-	-	-
<b>Net Cash Provided by (Used in) Financing Activities</b>	<b>(353)</b>	<b>137</b>	<b>1,247</b>	<b>(348)</b>	<b>(357)</b>	<b>(370)</b>	<b>(383)</b>	<b>(392)</b>	<b>(320)</b>	<b>(321)</b>	<b>(315)</b>	<b>(324)</b>	<b>(276)</b>
<b>NET INCREASE (DECREASE) IN CASH HELD</b>	<b>27</b>	<b>431</b>	<b>1,019</b>	<b>(1,563)</b>	<b>101</b>	<b>(92)</b>	<b>104</b>	<b>155</b>	<b>(279)</b>	<b>(270)</b>	<b>136</b>	<b>58</b>	<b>(10)</b>
Cash at Beginning of Year	12,182	12,209	12,640	13,659	12,096	12,197	12,105	12,209	12,363	12,084	11,814	11,950	12,008
<b>Cash at the End of Year</b>	<b>12,209</b>	<b>12,640</b>	<b>13,659</b>	<b>12,096</b>	<b>12,197</b>	<b>12,105</b>	<b>12,209</b>	<b>12,363</b>	<b>12,084</b>	<b>11,814</b>	<b>11,950</b>	<b>12,008</b>	<b>11,998</b>

Long Term Financial Plan Rate Setting Statement													
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	Actual \$000s	Actual \$000s	Est. Closing \$000s	Budget \$000s	Forecast \$000s	Forecast \$000s	Forecast \$000s	Forecast \$000s	Forecast \$000s	Forecast \$000s	Forecast \$000s	Forecast \$000s	Forecast \$000s
<b>OPERATING ACTIVITIES</b>													
Net current assets at start of financial year - surplus/(deficit)	3,717	2,691	1,389	1,773	12	115	36	109	116	102	84	152	181
<b>REVENUES from operating activities (excluding rates)</b>													
Specified Area Rate	48	49	52	54	57	60	63	65	67	69	72	74	77
Operating Grants, Subsidies & Contributions	2,135	2,734	3,769	2,446	2,507	2,570	2,634	2,700	2,767	2,837	2,908	2,980	3,055
Fees & Charges	6,102	7,891	7,903	8,330	8,538	8,752	8,970	9,195	9,425	9,660	9,902	10,149	10,403
Interest Earnings	181	74	49	140	181	183	242	244	247	242	236	239	240
Other Revenue	298	705	452	451	462	474	486	498	510	523	536	549	563
Profit on Asset Disposals	6	-	2	-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment through Profit & Loss	107	4	-	-	-	-	-	-	-	-	-	-	-
<b>Revenues Sub-total</b>	<b>8,877</b>	<b>11,457</b>	<b>12,227</b>	<b>11,421</b>	<b>11,746</b>	<b>12,039</b>	<b>12,395</b>	<b>12,701</b>	<b>13,017</b>	<b>13,331</b>	<b>13,653</b>	<b>13,992</b>	<b>14,338</b>
<b>EXPENSES</b>													
Employee Costs	(5,999)	(6,466)	(6,921)	(7,385)	(7,588)	(7,797)	(8,011)	(8,211)	(8,417)	(8,627)	(8,843)	(9,064)	(9,291)
Materials & Contracts	(2,886)	(3,646)	(3,621)	(4,338)	(3,846)	(3,943)	(4,041)	(4,142)	(4,246)	(4,352)	(4,461)	(4,572)	(4,687)
Utilities	(942)	(822)	(828)	(859)	(880)	(902)	(925)	(948)	(972)	(996)	(1,021)	(1,047)	(1,073)
Depreciation	(3,744)	(3,730)	(3,650)	(3,675)	(3,701)	(3,728)	(3,756)	(3,785)	(3,814)	(3,844)	(3,874)	(3,905)	(3,938)
Interest Expenses	(125)	(72)	(68)	(112)	(99)	(86)	(73)	(59)	(46)	(35)	(25)	(17)	(7)
Insurance	(424)	(391)	(521)	(579)	(593)	(608)	(624)	(639)	(655)	(671)	(688)	(705)	(723)
Other Expenditure	(487)	(287)	(529)	(476)	(488)	(500)	(513)	(525)	(539)	(552)	(566)	(580)	(594)
Loss on Asset Disposals	(41)	(16)	(9)	-	-	-	-	-	-	-	-	-	-
<b>Expenses Sub-total</b>	<b>(14,648)</b>	<b>(15,430)</b>	<b>(16,147)</b>	<b>(17,424)</b>	<b>(17,197)</b>	<b>(17,565)</b>	<b>(17,943)</b>	<b>(18,310)</b>	<b>(18,688)</b>	<b>(19,077)</b>	<b>(19,478)</b>	<b>(19,891)</b>	<b>(20,312)</b>
<b>NON CASH ITEMS</b>													
(Profit)/Loss on Asset Disposals	35	16	7	-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment to financial assets through P&L	(107)	(4)	-	-	-	-	-	-	-	-	-	-	-
Movement in pensioner deferred rates (non-current)	(5)	(3)	-	-	-	-	-	-	-	-	-	-	-
Movement in inventory (non-current)	322	964	-	-	-	-	-	-	-	-	-	-	-
Movement in provisions (non-current)	(177)	69	-	(0)	4	4	4	4	4	4	4	4	4
Movement in lease liabilities (non-current)	-	135	-	-	-	-	-	-	-	-	-	-	-
Depreciation on Assets	3,744	3,730	3,650	3,675	3,701	3,728	3,756	3,785	3,814	3,844	3,874	3,905	3,938
<b>Sub-total</b>	<b>3,812</b>	<b>4,907</b>	<b>3,657</b>	<b>3,675</b>	<b>3,705</b>	<b>3,732</b>	<b>3,760</b>	<b>3,788</b>	<b>3,817</b>	<b>3,847</b>	<b>3,878</b>	<b>3,910</b>	<b>3,942</b>
<b>Total Operating Activities</b>	<b>1,758</b>	<b>3,625</b>	<b>1,126</b>	<b>(555)</b>	<b>(1,733)</b>	<b>(1,679)</b>	<b>(1,752)</b>	<b>(1,711)</b>	<b>(1,738)</b>	<b>(1,797)</b>	<b>(1,862)</b>	<b>(1,837)</b>	<b>(1,851)</b>
<b>INVESTING ACTIVITIES</b>													
<b>Receipts:</b>													
Non-Operating Grants, Subsidies & Contributions	952	1,760	2,480	2,717	-	-	-	-	-	-	-	-	-
Sale of infrastructure, property, plant & equipment	137	40	124	146	35	90	55	40	75	45	40	40	40
<b>Payments:</b>													
Purchase of infrastructure, property, plant & equipment	(3,539)	(6,004)	(6,226)	(5,560)	(1,873)	(2,294)	(2,204)	(2,254)	(2,919)	(3,002)	(2,722)	(2,928)	(3,184)
<b>Net Cash From Investing Activities</b>	<b>(2,450)</b>	<b>(4,204)</b>	<b>(3,622)</b>	<b>(2,697)</b>	<b>(1,838)</b>	<b>(2,204)</b>	<b>(2,149)</b>	<b>(2,214)</b>	<b>(2,844)</b>	<b>(2,957)</b>	<b>(2,682)</b>	<b>(2,888)</b>	<b>(3,144)</b>
<b>FINANCING ACTIVITIES</b>													
<b>Receipts:</b>													
Proceeds from New Debentures	-	540	1,660	-	-	-	-	-	-	-	-	-	-
Proceeds from Community Loans	25	23	12	12	10	10	10	6	6	-	-	-	-
Transfer from reserves	1,385	1,698	1,979	1,561	530	540	495	381	790	780	460	500	500
<b>Payments:</b>													
Repayment of Debentures	(224)	(232)	(290)	(354)	(367)	(380)	(393)	(398)	(326)	(321)	(315)	(324)	(276)
Advances to Community Groups	(22)	(45)	-	-	-	-	-	-	-	-	-	-	-
Principal portion of lease liability	(132)	(149)	(135)	(6)	-	-	-	-	-	-	-	-	-
Transfer to reserves	(1,043)	(3,306)	(2,592)	(1,771)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)
<b>Net Cash From Financing Activities</b>	<b>(11)</b>	<b>(1,471)</b>	<b>634</b>	<b>(558)</b>	<b>(357)</b>	<b>(360)</b>	<b>(418)</b>	<b>(541)</b>	<b>(60)</b>	<b>(71)</b>	<b>(385)</b>	<b>(354)</b>	<b>(306)</b>
<b>Surplus/(deficit) before imposition of general rates</b>	<b>(703)</b>	<b>(2,052)</b>	<b>(1,862)</b>	<b>(3,810)</b>	<b>(3,928)</b>	<b>(4,243)</b>	<b>(4,319)</b>	<b>(4,467)</b>	<b>(4,642)</b>	<b>(4,825)</b>	<b>(4,930)</b>	<b>(5,078)</b>	<b>(5,301)</b>
<b>Total amount raised from general rates</b>	<b>3,393</b>	<b>3,441</b>	<b>3,635</b>	<b>3,822</b>	<b>4,044</b>	<b>4,278</b>	<b>4,428</b>	<b>4,583</b>	<b>4,743</b>	<b>4,909</b>	<b>5,081</b>	<b>5,259</b>	<b>5,443</b>
<b>Surplus/(deficit) after imposition of general rates</b>	<b>2,690</b>	<b>1,389</b>	<b>1,773</b>	<b>12</b>	<b>115</b>	<b>36</b>	<b>109</b>	<b>116</b>	<b>102</b>	<b>84</b>	<b>152</b>	<b>181</b>	<b>142</b>

**Long Term Financial Plan**  
**Loan Repayment Schedule (compiled from amortisation schedules)**

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	Actual	Actual	Est. Closing	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
<b>LOAN INTEREST REPAYMENTS</b>													
<i>Council Loans</i>													
Loan 76	12	11	10	9	7	6	5	3	2	-	-	-	-
Loan 180	27	24	21	18	14	10	6	2	-	-	-	-	-
Loan 81	6	4	2	-	-	-	-	-	-	-	-	-	-
Loan 82	29	27	25	23	21	19	17	15	12	10	7	5	2
Loan 83	-	-	8	7	7	6	5	4	3	2	1	1	-
Loan 84				55	50	45	40	35	29	23	17	11	5
<b>Total Interest</b>	<b>74</b>	<b>66</b>	<b>66</b>	<b>112</b>	<b>99</b>	<b>86</b>	<b>73</b>	<b>59</b>	<b>46</b>	<b>35</b>	<b>25</b>	<b>17</b>	<b>7</b>
<b>LOAN PRINCIPAL REPAYMENTS</b>													
<i>Council Loans</i>													
Loan 76	-												
Principal Paid	20	21	22	23	25	26	27	29	30	16	-	-	-
Principal Outstanding	219	198	176	153	128	102	75	46	16	-	-	-	-
Loan 180	-												
Principal Paid	66	69	72	76	79	83	87	83	-	-	-	-	-
Principal Outstanding	548	480	408	332	253	170	83	-	-	-	-	-	-
Loan 81	-												
Principal Paid	82	84	86	-	-	-	-	-	-	-	-	-	-
Principal Outstanding	170	86	-	-	-	-	-	-	-	-	-	-	-
Loan 82	-												
Principal Paid	56	58	60	62	64	66	68	70	73	75	78	80	84
Principal Outstanding	838	780	720	658	594	528	460	390	317	242	164	84	-
Loan 83	-	540											
Principal Paid	-	-	50	51	52	53	54	54	55	56	57	58	-
Principal Outstanding	-	540	490	439	387	334	280	226	171	115	58	-	-
Loan 84			1,660										
Principal Paid				142	147	152	157	162	168	174	180	186	192
Principal Outstanding			1,660	1,518	1,371	1,219	1,062	900	732	558	378	192	-
<b>Total New Loans</b>	<b>-</b>	<b>540</b>	<b>1,660</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Principal Paid</b>	<b>224</b>	<b>232</b>	<b>290</b>	<b>354</b>	<b>367</b>	<b>380</b>	<b>393</b>	<b>398</b>	<b>326</b>	<b>321</b>	<b>315</b>	<b>324</b>	<b>276</b>
<b>Principal Outstanding</b>	<b>1,775</b>	<b>2,084</b>	<b>3,454</b>	<b>3,100</b>	<b>2,733</b>	<b>2,353</b>	<b>1,960</b>	<b>1,562</b>	<b>1,236</b>	<b>915</b>	<b>600</b>	<b>276</b>	<b>-</b>

**Long Term Financial Plan**  
**Cash Reserves**

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	Actual	Actual	Est. Closing	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
<b>Leave reserve</b>													
Opening Balance	688	695	699	702	708	708	708	708	708	708	708	708	708
Transfer to Reserve	7	4	3	6	-	-	-	-	-	-	-	-	-
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>695</b>	<b>699</b>	<b>702</b>	<b>708</b>	<b>708</b>	<b>708</b>	<b>708</b>	<b>708</b>	<b>708</b>	<b>708</b>	<b>708</b>	<b>708</b>	<b>708</b>
<b>Aviation Reserve</b>													
Opening Balance	1,245	1,167	1,173	1,114	1,124	1,124	1,124	1,124	1,124	1,124	879	879	879
Transfer to Reserve	13	6	5	10	-	-	-	-	-	-	-	-	-
Transfer From Reserve	(91)	-	(64)	-	-	-	-	-	-	(245)	-	-	-
<b>Balance 30 June</b>	<b>1,167</b>	<b>1,173</b>	<b>1,114</b>	<b>1,124</b>	<b>1,124</b>	<b>1,124</b>	<b>1,124</b>	<b>1,124</b>	<b>1,124</b>	<b>879</b>	<b>879</b>	<b>879</b>	<b>879</b>
<b>Building infrastructure Reserve</b>													
Opening Balance	629	596	81	81	82	82	82	82	82	82	82	82	82
Transfer to Reserve	7	2	-	1	-	-	-	-	-	-	-	-	-
Transfer From Reserve	(40)	(517)	-	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>596</b>	<b>81</b>	<b>81</b>	<b>82</b>	<b>82</b>	<b>82</b>	<b>82</b>	<b>82</b>	<b>82</b>	<b>82</b>	<b>82</b>	<b>82</b>	<b>82</b>
<b>Community Development Fund</b>													
Opening Balance	1,361	1,375	1,383	1,127	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137
Transfer to Reserve	14	8	6	10	-	-	-	-	-	-	-	-	-
Transfer From Reserve	-	-	(262)	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>1,375</b>	<b>1,383</b>	<b>1,127</b>	<b>1,137</b>	<b>1,137</b>	<b>1,137</b>	<b>1,137</b>	<b>1,137</b>	<b>1,137</b>	<b>1,137</b>	<b>1,137</b>	<b>1,137</b>	<b>1,137</b>
<b>Community Interest Free Loans Reserve</b>													
Opening Balance	340	322	278	279	282	282	282	282	282	282	282	282	282
Transfer to Reserve	4	1	1	3	-	-	-	-	-	-	-	-	-
Transfer From Reserve	(22)	(45)	-	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>322</b>	<b>278</b>	<b>279</b>	<b>282</b>	<b>282</b>	<b>282</b>	<b>282</b>	<b>282</b>	<b>282</b>	<b>282</b>	<b>282</b>	<b>282</b>	<b>282</b>
<b>Insurance/Natural Disaster Reserve</b>													
Opening Balance	181	183	184	185	187	187	187	187	187	187	187	187	187
Transfer to Reserve	2	1	1	2	-	-	-	-	-	-	-	-	-
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>183</b>	<b>184</b>	<b>185</b>	<b>187</b>	<b>187</b>	<b>187</b>	<b>187</b>	<b>187</b>	<b>187</b>	<b>187</b>	<b>187</b>	<b>187</b>	<b>187</b>
<b>Land Acquisition &amp; Disposal Reserve</b>													
Opening Balance	718	737	1,726	1,374	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
Transfer to Reserve	444	1,309	8	14	-	-	-	-	-	-	-	-	-
Transfer From Reserve	(425)	(320)	(360)	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>737</b>	<b>1,726</b>	<b>1,374</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>

**Long Term Financial Plan**  
**Cash Reserves**

	2019/20 Actual \$000s	2020/21 Actual \$000s	2021/22 Est. Closing \$000s	2022/23 Budget \$000s	2023/24 Forecast \$000s	2024/25 Forecast \$000s	2025/26 Forecast \$000s	2026/27 Forecast \$000s	2027/28 Forecast \$000s	2028/29 Forecast \$000s	2029/30 Forecast \$000s	2030/31 Forecast \$000s	2031/32 Forecast \$000s
<b>Marina Canal Reserve</b>													
Opening Balance	309	360	411	465	523	523	523	523	523	523	523	523	523
Transfer to Reserve	51	51	54	58	-	-	-	-	-	-	-	-	-
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>360</b>	<b>411</b>	<b>465</b>	<b>523</b>	<b>523</b>	<b>523</b>	<b>523</b>	<b>523</b>	<b>523</b>	<b>523</b>	<b>523</b>	<b>523</b>	<b>523</b>
<b>Marina Village Asset Replacement Reserve</b>													
Opening Balance	33	33	33	33	33	33	33	33	33	33	33	33	33
Transfer to Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>
<b>Mosquito Management Reserve</b>													
Opening Balance	10	10	10	10	10	10	10	10	10	10	10	10	10
Transfer to Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>Ningaloo Centre Reserve</b>													
Opening Balance	253	256	257	295	335	335	335	335	335	335	335	335	335
Transfer to Reserve	3	1	38	40	-	-	-	-	-	-	-	-	-
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>256</b>	<b>257</b>	<b>295</b>	<b>335</b>	<b>335</b>	<b>335</b>	<b>335</b>	<b>335</b>	<b>335</b>	<b>335</b>	<b>335</b>	<b>335</b>	<b>335</b>
<b>Plant Reserve</b>													
Opening Balance	984	188	550	432	246	246	236	271	420	160	155	225	255
Transfer to Reserve	11	551	532	534	530	530	530	530	530	530	530	530	530
Transfer From Reserve	(807)	(189)	(650)	(720)	(530)	(540)	(495)	(381)	(790)	(535)	(460)	(500)	(500)
<b>Balance 30 June</b>	<b>188</b>	<b>550</b>	<b>432</b>	<b>246</b>	<b>246</b>	<b>236</b>	<b>271</b>	<b>420</b>	<b>160</b>	<b>155</b>	<b>225</b>	<b>255</b>	<b>285</b>
<b>Public Radio Infrastructure Reserve</b>													
Opening Balance	5	5	5	5	5	5	5	5	5	5	5	5	5
Transfer to Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Rehabilitation Reserve</b>													
Opening Balance	249	252	253	254	256	256	256	256	256	256	256	256	256
Transfer to Reserve	3	1	1	2	-	-	-	-	-	-	-	-	-
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>252</b>	<b>253</b>	<b>254</b>	<b>256</b>	<b>256</b>	<b>256</b>	<b>256</b>	<b>256</b>	<b>256</b>	<b>256</b>	<b>256</b>	<b>256</b>	<b>256</b>

**Long Term Financial Plan**  
**Cash Reserves**

	2019/20 Actual \$000s	2020/21 Actual \$000s	2021/22 Est. Closing \$000s	2022/23 Budget \$000s	2023/24 Forecast \$000s	2024/25 Forecast \$000s	2025/26 Forecast \$000s	2026/27 Forecast \$000s	2027/28 Forecast \$000s	2028/29 Forecast \$000s	2029/30 Forecast \$000s	2030/31 Forecast \$000s	2031/32 Forecast \$000s
<b>Roads Reserve</b>													
Opening Balance	586	593	901	905	913	913	913	913	913	913	913	913	913
Transfer to Reserve	7	768	4	8	-	-	-	-	-	-	-	-	-
Transfer From Reserve	-	(460)	-	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>593</b>	<b>901</b>	<b>905</b>	<b>913</b>	<b>913</b>	<b>913</b>	<b>913</b>	<b>913</b>	<b>913</b>	<b>913</b>	<b>913</b>	<b>913</b>	<b>913</b>
<b>Shire President COVID-19 Relief Fund</b>													
Opening Balance	-	40	40	40	-	-	-	-	-	-	-	-	-
Transfer to Reserve	40	-	-	-	-	-	-	-	-	-	-	-	-
Transfer From Reserve	-	-	-	(40)	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Shire Staff Housing Reserve</b>													
Opening Balance	135	136	137	38	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088
Transfer to Reserve	1	1	1	1,050	-	-	-	-	-	-	-	-	-
Transfer From Reserve	-	-	(100)	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>136</b>	<b>137</b>	<b>38</b>	<b>1,088</b>	<b>1,088</b>	<b>1,088</b>	<b>1,088</b>	<b>1,088</b>	<b>1,088</b>	<b>1,088</b>	<b>1,088</b>	<b>1,088</b>	<b>1,088</b>
<b>Swimming Pool Reserve</b>													
Opening Balance	542	548	651	2,297	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319
Transfer to Reserve	6	103	1,703	22	-	-	-	-	-	-	-	-	-
Transfer From Reserve	-	-	(57)	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>548</b>	<b>651</b>	<b>2,297</b>	<b>2,319</b>	<b>2,319</b>	<b>2,319</b>	<b>2,319</b>	<b>2,319</b>	<b>2,319</b>	<b>2,319</b>	<b>2,319</b>	<b>2,319</b>	<b>2,319</b>
<b>Tourism Development Fund</b>													
Opening Balance	-	200	359	355	358	358	358	358	358	358	358	358	358
Transfer to Reserve	200	159	1	3	-	-	-	-	-	-	-	-	-
Transfer From Reserve	-	-	(5)	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>200</b>	<b>359</b>	<b>355</b>	<b>358</b>	<b>358</b>	<b>358</b>	<b>358</b>	<b>358</b>	<b>358</b>	<b>358</b>	<b>358</b>	<b>358</b>	<b>358</b>
<b>Town Planning Scheme Reserve</b>													
Opening Balance	21	22	22	22	22	22	22	22	22	22	22	22	22
Transfer to Reserve	1	-	-	-	-	-	-	-	-	-	-	-	-
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>
<b>Waste Management Reserve</b>													
Opening Balance	1,062	1,074	1,055	816	424	424	424	424	424	424	424	424	424
Transfer to Reserve	12	6	4	8	-	-	-	-	-	-	-	-	-
Transfer From Reserve	-	(25)	(243)	(400)	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>1,074</b>	<b>1,055</b>	<b>816</b>	<b>424</b>	<b>424</b>	<b>424</b>	<b>424</b>	<b>424</b>	<b>424</b>	<b>424</b>	<b>424</b>	<b>424</b>	<b>424</b>

**Long Term Financial Plan**  
**Cash Reserves**

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	Actual	Actual	Est. Closing	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
<b>Unspent Grants &amp; Contributions Reserve</b>													
Opening Balance	-	217	409	401	-	-	-	-	-	-	-	-	-
Transfer to Reserve	217	334	230	-	-	-	-	-	-	-	-	-	-
Transfer From Reserve	-	(142)	(238)	(401)	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>217</b>	<b>409</b>	<b>401</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESERVES</b>													
Opening Balance	9,351	9,009	10,617	11,230	11,440	11,440	11,430	11,465	11,614	11,354	11,104	11,174	11,204
Transfer to Reserve	1,043	3,306	2,592	1,771	530	530	530	530	530	530	530	530	530
Transfer From Reserve	(1,385)	(1,698)	(1,979)	(1,561)	(530)	(540)	(495)	(381)	(790)	(780)	(460)	(500)	(500)
<b>Total Reserves 30 June</b>	<b>9,009</b>	<b>10,617</b>	<b>11,230</b>	<b>11,440</b>	<b>11,440</b>	<b>11,430</b>	<b>11,465</b>	<b>11,614</b>	<b>11,354</b>	<b>11,104</b>	<b>11,174</b>	<b>11,204</b>	<b>11,234</b>
<b>Other Restricted Assets</b>													
Unspent Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Bond & Deposits	-	351	304	400	350	350	350	350	350	350	350	350	350
Unspent Loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Liabilities	217	409	-	-	-	-	-	-	-	-	-	-	-
<b>Total Reserves 30 June</b>	<b>217</b>	<b>760</b>	<b>304</b>	<b>400</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>



**Long Term Financial Plan  
Key Performance Indicators**

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	Actual	Actual	Est. Closing	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
<b>Current Ratio</b>													
This ratio measures Council's ability to cover short-term obligations													
Benchmark - Greater than 1:1	1.889	1.406	1.478	1.006	1.093	1.126	1.189	1.275	1.317	1.361	1.361	1.367	1.378
Current assets - restricted assets / current liabilities - liabilities associated with restricted assets													
<b>ASSET SUSTAINABILITY RATIO</b>													
This ratio is an approximation of the extent to which assets managed by Council are being replaced as these reach the end of their useful lives													
Benchmark - Greater than 90%	43.11%	85.68%	167.18%	147.32%	49.65%	59.11%	57.21%	58.51%	74.57%	76.93%	69.24%	73.94%	79.85%
Capital Renewal and Replacement Expenditure / Depreciation													
<b>DEBT SERVICE COVERAGE RATIO</b>													
This ratio measures the ability to service debt including interest, principal and lease payments													
Benchmark - Greater than 2	5.00	10.97	9.64	3.45	5.14	5.51	5.81	6.17	7.88	8.54	9.28	9.63	12.06
Operating Surplus before interest and depreciation/principal and interest													
<b>Operating Surplus Ratio</b>													
This ratio measures Council's ability to contain operating expenditure within operating revenue													
Benchmark - Between 0% and 15%	(0.24)	(0.04)	(0.02)	(0.17)	(0.11)	(0.09)	(0.08)	(0.07)	(0.06)	(0.05)	(0.05)	(0.04)	(0.03)
Operating revenue - operating expenditure / own source operating revenue													
<b>Own Source Revenue Coverage Ratio</b>													
This ratio measures Council's ability to cover its costs through its own revenue efforts													
Benchmark - Greater than 40%	68.65%	78.89%	74.93%	73.44%	77.24%	78.27%	79.08%	79.65%	80.23%	80.74%	81.26%	81.80%	82.35%
Own Source Operating Revenue / Operating Expenditure													

**Long Term Financial Plan**  
**Variable Assumptions Underpinning the Plan**

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	Actual	Actual	Est. Closing	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
<b>INCOME STATEMENT</b>													
Rates - Annual Increases			4.8%	4.8%	4.8%	4.8%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Rates - Growth in Rate Base			1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Non-operating Grants, Subsidies, Contbns (averaged over 4 years)													
General index		2.5%	2.5%	3.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Investment interest Rate		1.5%	0.5%	1.0%	1.5%	1.5%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Employee Cost Index		1.9%	1.9%	2.8%	2.8%	2.8%	2.8%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Rates Recovery Rate	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Debtor Recovery Rate	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Overdue Rates Interest Rate		8.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Payables Rate	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%