

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

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Statement of Cash Flows	3
Rate Setting Statement	4
Index of Notes to the Budget	5

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
		\$	\$	\$
Revenue				
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
Expenses				
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
Net result for the period		536,000	2,195,588	1,122,500
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		536,000	2,195,588	1,122,500

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
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
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
Payments				
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)
Net cash provided by (used in) operating activities	4	1,482,000	3,394,501	2,305,500
CASH FLOWS FROM INVESTING ACTIVITIES				
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
Net cash provided by (used in) investing activities		(2,697,000)	(3,621,967)	(8,205,000)
CASH FLOWS FROM FINANCING ACTIVITIES				
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
Net cash provided by (used in) financing activities		(348,000)	1,246,590	4,389,500
Net increase (decrease) in cash held		(1,563,000)	1,019,124	(1,510,000)
Cash at beginning of year		13,659,144	12,640,020	13,171,683
Cash and cash equivalents at the end of the year	4	12,096,144	13,659,144	11,661,683

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
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	1,772,556	1,388,551	2,887,155
		1,772,556	1,388,551	2,887,155
Revenue from operating activities (excluding rates)				
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
Expenditure from operating activities				
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
Amount attributable to operating activities		(555,444)	1,125,784	1,264,655
INVESTING ACTIVITIES				
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
Amount attributable to investing activities		(2,697,000)	(3,621,967)	(8,205,000)
Amount attributable to investing activities		(2,697,000)	(3,621,967)	(8,205,000)
FINANCING ACTIVITIES				
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
Amount attributable to financing activities		(558,000)	633,965	3,325,500
Budgeted deficiency before general rates		(3,810,444)	(1,862,218)	(3,614,845)
Estimated amount to be raised from general rates	2(a)	3,822,000	3,634,774	3,628,000
Net current assets at end of financial year - surplus/(deficit)	3	11,556	1,772,556	13,155

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

INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	6
Note 2	Rates	8
Note 3	Net Current Assets	13
Note 4	Reconciliation of cash	15
Note 5	Fixed Assets	16
Note 6	Asset Depreciation	18
Note 7	Borrowings	19
Note 8	Leases	21
Note 9	Reserves	22
Note 10	Revenue Recognition	23
Note 11	Program Information	24
Note 12	Other Information	25
Note 13	Elected Members Remuneration	26
Note 14	Trading Undertakings and Major Trading Undertakings	27
Note 15	Trust	28
Note 16	Fees and Charges	29

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	
	\$		\$	\$	\$	\$	\$	\$	\$	
(i) Differential general rates or general rates										
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	
Sub-Total		1,649	39,220,313	3,644,000	10,000	0	3,654,000	3,467,824	3,461,000	
Minimum payment	\$									
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	
Sub-Total		204	989,466	168,000	0	0	168,000	166,950	167,000	
Total amount raised from general rates		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	
(ii) Specified area and ex gratia rates										
Specified area rates										
Marina Specified Area	0.01470		3,705,527	54,000	0	0	54,000	52,030	51,000	
Total specified area and ex gratia rates							54,000	52,030	51,000	
Total rates							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.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	5/09/2022	0	0.0%	7.0%
Option two				
First instalment	5/09/2022	0	0.0%	7.0%
Second instalment	17/11/2022	15	5.5%	7.0%
Option three				
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%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
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
	47,000	39,941	55,000

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"> •Residential •Urban Development •Commercial •Tourism •Light Industry •Service Commercial •General Industry •Industrial Development •Rural Residential •Properties within Wilderness Estate 	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"> •Marina 	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
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2023

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
Specified area rate	\$	\$	\$		
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
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS

	Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
		\$	\$	\$
(a) Composition of estimated net current assets				
Current assets				
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
Less: current liabilities				
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)
Net current assets		10,304,554	11,873,554	10,395,672
Less: Total adjustments to net current assets	3.(c)	(10,292,998)	(10,100,998)	(10,382,517)
Net current assets used in the Rate Setting Statement		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
Non cash amounts excluded from operating activities		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
Total adjustments to net current assets		(10,292,998)	(10,100,998)	(10,382,517)

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

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
Total cash and cash equivalents	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
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	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
Reconciliation of net cash provided by operating activities to net result			
Net result	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)
Net cash from operating activities	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.

Asset class	Reporting program					2022/23	2021/22	2021/22
	Health	Housing	Community amenities	Recreation and culture	Transport	Budget total	Actual total	Budget total
	\$	\$	\$	\$	\$	\$	\$	\$
<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
Total acquisitions	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
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023**

5. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
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
By Class												
<i>Property, Plant and Equipment</i>												
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
	3,675,000	3,649,561	3,666,000
	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
	3,675,000	3,649,561	3,666,000

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

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan 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	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing																			
	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
Community amenities																			
	81 - Rubbish Truck			0	0	0	0	0	85,975	0	(85,975)	0	(1,557)	85,975	0	(86,000)	(25)	(2,000)	
Recreation and culture																			
	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	3,000,000	0	3,000,000	0	0	
Other property and services																			
	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
Total amount of credit unused	425,000	420,000	424,000
Loan facilities			
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
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

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
Housing					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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
Transport																			
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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(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
Restricted by council												
(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:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

11. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
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
	12,797,000	12,093,455	12,918,500
Operating grants, subsidies and contributions			
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
	2,446,000	3,768,823	2,119,500
Non-operating grants, subsidies and contributions			
Recreation and culture	470,000	1,522,008	1,728,000
Transport	2,247,000	957,710	1,055,000
	2,717,000	2,479,718	2,783,000
Total Income	17,960,000	18,341,996	17,821,000
Expenses			
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)
Total expenses	(17,424,000)	(16,146,408)	(16,698,500)
Net result for the period	536,000	2,195,588	1,122,500

12. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
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
(a) Other revenue			
Reimbursements and recoveries	451,000	452,067	267,500
	451,000	452,067	267,500
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	55,000	44,700	60,000
Other services	27,000	27,550	3,500
	82,000	72,250	63,500
(c) Interest expenses (finance costs)			
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
	\$	\$	\$
Shire President			
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
Deputy President			
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
Elected member 3			
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
Elected member 4			
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
Elected member 5			
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
Elected member 6			
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
Total Elected Member Remuneration	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

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Revenue			
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
	5,407,000	5,494,309	5,693,500
Expenditure			
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)
	(3,198,500)	(2,825,111)	(3,016,000)
NET RESULT	2,208,500	2,669,198	2,677,500
TOTAL COMPREHENSIVE INCOME	2,208,500	2,669,198	2,677,500

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

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
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
	8,330,000	7,903,272	8,887,000

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



Fees and Charges - 2022/2023

Table of Contents

Community Notices	1
Venue Hire	1
Ningaloo Centre	1
Library	2
Swimming Pool	3
Public Jetties	3
Ranger Services	3
Dog Control	4
Cat Control	4
Law, Order, Public Safety and Infringements	4
Sanitation	5
Cemetery	6
Health	6
Building	7
Town Planning	8
Activites on LG property throughfares etc	9
Shire Depot, Traffic Management and Signs	9
Private Works	9
Learmonth Airport	10
Learmonth Heliport	10
Exmouth Aerodrome	11
Adminstration, including Rates & FOI	11
Staff Housing	11

2022/23 Schedule of Fees and Charges

Effective - 1 July 2022

2022/23

\$



	Notes	Fee Charge	GST	Statutory/Council
Community Notices				
Community Noticeboard				
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
Venue Hire				
Bonds (not applicable to Ningaloo Centre)				
Bond - Without Alcohol		\$ 200.00		Council
Bond - With Alcohol		\$ 500.00		Council
Equipment Bond		\$ 100.00		Council
Key Bond		\$ 50.00		Council
24 Maidstone Crescent				
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		
Community Centre				
<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				
Shire Hall				
<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				
Recreation Centre				
<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				
Venue staff				
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
Oval Hire				
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
Exmouth District High School Hard Courts				
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
Ningaloo Centre				
Shire Overflow Caravan Park & Camping Facility				
Unpowered Site				
Adults (up to 2)	per night	\$ 55.00	Y	Council
Additional Person (Children under 4 years Free)	per night	\$ 12.00	Y	Council
Powered Site				
Adults (up to 2)	per night	\$ 65.00	Y	Council
Additional Person (Children under 4 years Free)	per night	\$ 16.00	Y	Council
Water from public dispensers				
Purchase of water from public dispensers (min 100L)	per litre	\$ 0.05	Y	Council
Bonds				
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>				
Mandu Mandu Function Centre				
<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
Mandu Mandu Function centre (part of)				
<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
Meeting rooms				
<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>				

2022/23 Schedule of Fees and Charges

Effective - 1 July 2022

2022/23

\$



	Notes	Fee Charge	GST	Statutory/Council
Ningaloo Centre				
Tantabiddi Art Gallery				
<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
Other Venue Hire				
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
Venue staff				
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
Other				
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
Wi-Fi Charges				
Individual User	30 minutes	\$ 4.25	Y	Council
Individual User	per hour	\$ 5.25	Y	Council
20-50 Users				
Set up fee	per event	\$ 157.00	Y	Council
Access fee	per user, per day	\$ 2.50	Y	Council
50-99 Users				
Set up fee	per event	\$ 261.00	Y	Council
Access fee	per user, per day	\$ 2.50	Y	Council
100+ Users				
Set up fee	per event	\$ 261.00	Y	Council
Access fee	per user, per event	\$ 2.50	Y	Council
Cabled Internet				
Per day	per day	\$ 230.00	Y	Council
for each additional day	per day	\$ 136.00	Y	Council
Ningaloo Aquarium & Discovery Centre				
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>				
Ningaloo Visitor Centre				
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
Advertising				
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>				
Library				
Library Services				
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

2022/23 Schedule of Fees and Charges

Effective - 1 July 2022

2022/23

\$



	Notes	Fee Charge	GST	Statutory/Council
Library				
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
Swimming Pool				
General Entry				
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>				
10 Entry Pool Pass				
Adults & Working Youths		\$ 52.00	Y	Council
Concession - Child/Seniors		\$ 37.00	Y	Council
Season Tickets				
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>				
Entry Fees for 'Dive-In Movies'				
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
Hire Rates				
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>				
Local Govt Property Local Laws - Group Instruction Paltridge Memorial Swimming Pool				
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
Public Jetties (Lot 72 Marlin Terrace)				
Hire Rates				
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
Ranger Services				
Stock Control Fee (Cattle, Horses, Goats etc)				
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
Impounding and Sustenance Fee				
All stock	per head, per day	\$ 9.00		Council
Sustenance Fee				
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

Effective - 1 July 2022

2022/23

\$



Notes	Fee Charge	GST	Statutory/Council
Ranger Services - Dog Control			
Impounding Fees			
Impounding Fee	\$ 101.00		Council
After Hours Release Fee	\$ 82.00	Y	Council
Daily Sustenance Fee	\$ 28.00	Y	Council
Application Fees			
Dangerous Dog Annual Inspection	\$ 250.00		Statutory
Third Dog Application Fee	\$ 107.00		Council
Annual Registration			
Sterilised Dog	\$ 20.00		Statutory
Unsterilised Dog	\$ 50.00		Statutory
Dangerous Dog	\$ 50.00		Statutory
Three Year Registration			
Sterilised Dog	\$ 42.50		Statutory
Unsterilised Dog	\$ 120.00		Statutory
Lifetime Registration			
Sterilised Dog	\$ 100.00		Statutory
Unsterilised Dog	\$ 250.00		Statutory
Dog Registration - Concessions			
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
Surrender of Dog			
Sterilised Dog Surrender	\$ 165.00	Y	Council
Unsterilised Dog Surrender	\$ 342.00	Y	Council
Dog Infringements			
Refer to Shire of Exmouth Dogs Local Law and Dog Act 1976			Statutory
Ranger Services			
Ranger Services	per hour \$ 80.00	Y	Council
Ranger Services - Cat Control			
Impounding Fees			
Impounding Fee	\$ 97.00		Council
Daily Sustenance Fee	per day \$ 29.00	Y	Council
Cat Registrations			
Annual Registration	\$ 20.00		Statutory
Three Year Registration	\$ 42.50		Statutory
Lifetime Registration	\$ 100.00		Statutory
Cat Registration - Concessions			
Annual Registration	\$ 10.00		Statutory
Three Year Registration	\$ 21.25		Statutory
Lifetime Registration	\$ 50.00		Statutory
Registration after 31st May	50% of Fee		Statutory
Cat Breeder			
Application (per annum)	\$ 100.00		Statutory
Cat Infringements			
Refer to: Cat Act 2011			Statutory
Cat Trap Hire			
Trap Hire	per week \$ 14.50	Y	Council
Bond Required	\$ 200.00		Council
Ranger Services			
Ranger Services	per hour \$ 80.00	Y	Council
Law, Order, Public Safety			
Impounded Items			
Vehicles			
Abandoned Vehicles Towing Fee	At Cost		Council
Initial Impounding Fee	\$ 101.00		Council
plus: Daily Impounded Fee	\$ 16.50		Council
All other items			
Initial Impounding Fee	\$ 51.00		Council
plus: Daily Impounded Fee	\$ 16.50		Council
Use of Council Facilities for Emergency Exercises (Emergency Services Organisations)			
Use of Council Facilities for holding of Emergency Exercises (At discretion of CEO)	per day \$ 47.00	Y	Council
Parking Infringements			
Refer to Shire of Exmouth Local Law Relating to Parking			
Sanitation			
Bin Services - Rateable Properties			
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
Refuse Bins			
Purchase 120Lt Bin	\$ 152.00	Y	Council
Purchase 240Lt Bin	\$ 156.00	Y	Council
Replacement Parts:			
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
Refuse Contracts			
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>			
Definitions			
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>			
Residential/Domestic, Non-Commercial:			
Domestic			
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

2022/23 Schedule of Fees and Charges

Effective - 1 July 2022

2022/23

\$



Notes	Fee Charge	GST	Statutory/Council
Sanitation			
Non-Domestic, Contractors and Commercial:			
Commercial			
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
Non Rateable Properties			
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>			
Uncovered/Unsecured Trailer Load			
Uncovered/Unsecured Trailer Load (In addition to waste fee)	\$ 41.00	Y	Council
Clean Fill			
Sand/soil free of any rubble, waste or construction/demolition material	FREE		Council
Construction/Demolition Waste: (per m3)			
<i>*Clean inert waste: sand, bricks & 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 > 1.0m2 or blocks > 0.5m x 0.5m x 0.5m. Increased fee due to additional processing requirements</i>			
Green Waste/Cardboard			
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>			
Waste Oil: (per Litre) Maximum 20 Litres			
Domestic	per litre \$ 2.00	Y	Council
Commercial	per litre \$ 3.00	Y	Council
Non Rateable Properties	per litre \$ 4.00	Y	Council
Liquid Waste: (per Kilolitre) - Minimum Fee \$21.65 (incl GST)			
Liquid Waste (residential, industrial & commercial)	per kilolitre \$ 91.00	Y	Council
Non Rateable Properties	per kilolitre \$ 98.00	Y	Council
Scrap Metal General \$ per m3 - including Car Bodies, Trailers, Heavy Gauge Steel ('Stack Size') etc.			
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
General - \$ per m3			
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>			
Steel Drums not cleaned and/or lids not removed (e.g. 44Gal)			
Rateable Properties - Domestic, Contractors and Commercial	\$ 57.00	Y	Council
Non Rateable Properties	\$ 78.00	Y	Council
Tyres: (per Tyre)			
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>			
Special Burials/Document Disposal			
<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
Batteries:			
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
Refrigerators, Freezers & Air Conditioners (where gas to be reclaimed)			
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>			
Sanitation Account Card			
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

2022/23

\$



Notes	Fee Charge	GST	Statutory/Council
Cemetery			
Cemetery Charges (in accordance with Cemeteries Act 1986 Section 53)			
Grant of Right of Burial			
Applies to Gravesites and Niche Wall Memorials			
Grant of Right of Burial	\$ 168.00		Council
Renewal of Right of Burial	\$ 168.00		Council
Gravesite Burial Charges			
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
Memorial Charges			
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
Family Graves (under existing Grant of Right of Burial)			
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
Licences/Late Fees & Additional Fees			
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
Health Administration and Inspections			
Other Health Fees and Charges			
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
Application for Registration/ Notification of a Food Business			
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>			
Food Business Annual Inspection Fees According to Risk Rating Pro Rata @ 30 September			
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>			
Seasonal/Temporary Food Business Inspection Fees			
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>			
Offensive Trades Licence Statutory Fees			
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
Water Sampling:			
<i>*Fees below are for reimbursement of sampling & freight costs only. Any analytical fees will be on-charged with an additional 20% admin fee</i>			
Within Townsite:			
Statutory, Private/Public/Commercial (per sample):	\$ 26.00	Y	Council
Within 50 km's of Townsite			
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
Over 50km's but under 100km's from Townsite			
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
Over 100km's from Townsite but under 200km's			
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

2022/23

\$



Notes	Fee Charge	GST	Statutory/Council
Health Administration and Inspections			
Aquatic Facilities			
Application for Approval of Aquatic Facility (Max 2 inspections)	\$ 249.00		Council
<i>> 2 inspections, a re-inspection fee is applicable as per "Inspection Fee" as detailed above (Other Health Fees and Charges)</i>			
Licensed Caravan Parks & Camping Grounds Statutory Fees			
Application for grant or renewal of licence: (minimum fee \$200)			
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
Sewage, Effluent and Liquid Waste			
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>> 2 inspections, a re-inspection fee is as per "Inspection Fee" as detailed above (Other Health Fees and Charges)</i>			
Building Control			
Applications for Building & Demolition Permit			
Certified application for a building permits (s.16(1))			
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
Uncertified application for a building permit (s.16(1))			
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
Application for a Demolition Permit (s.16(1))			
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
Application for occupancy permits and building approval certificates			
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
BCITF			
BCITF (all construction over \$20,000)	0.2% of the estimated cost of proposed construction.		Statutory
BUILDING SERVICES LEVY (BSL)			
BSL (value \$45,000 or less)			
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
BSL (value over \$45,000)			
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
Swimming Pools			
Private Swimming Pool Inspections (Building Reg. 2012 reg53 [2]):	per inspection \$ 58.45		Statutory
Statutory Fees:- Not set by the Council, may be amended by the State			
Non Statutory Fees			
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

2022/23

\$



Notes	Fee Charge	GST	Statutory/Council
Building Control			
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
Town Planning			
FIXED FEES			
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
Developer Contribution Fee (per lot or strata lot upon clearance of development conditions)			
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.		
Adoption/Amendment of Local Planning Scheme, Structure Plan, Activity Centre Plan or Local Development Plan			
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.			
Hourly rates for fee for service as follows:			
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
Additional costs and expenses payable by applicants (e.g. advertising)			
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
Holiday Accommodation			
Application for Renewal of Development Approval for Holiday Accommodation	\$ 250.00	Y	Council
LIQUOR LICENCE			
Liquor Licence Applications (Section 40 Town Planning Certificate)	\$ 154.00		Council
INSPECTION FEES			
Inspection hourly rate (Minimum Charge):	\$ 110.00	Y	Council

2022/23 Schedule of Fees and Charges

Effective - 1 July 2022

2022/23

\$



Notes	Fee Charge	GST	Statutory/Council
Temporary Advertising			
Temporary Banner Display Advertising			
Permit Fee (per week)			
Non-profit	\$ 16.00	Y	Council
Commercial/Community	\$ 48.00	Y	Council
Activities on Local Government Property, Thoroughfares and Public Places			
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>			
Itinerant Traders			
Permit Fee (standard hire space size = 10sqm)			
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)			
Miscellaneous			
Permit Fee			
Weddings	per permit \$ 126.00	Y	Council
Events / Functions	per permit \$ 133.00	Y	Council
BOND Event / Functions	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
Outdoor Eating Permits AND Town Centre Public Space Permits			
Application Fee			
3 year permit	\$ 113.00	Y	Council
Expired Permit	\$ 157.00	Y	Council
Permit Fee (Annual Usage Fee)			
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>			
Shire Depot, Traffic Management and Signs			
Traffic Management Signs			
Traffic Management Sign Hire	per sign, per day \$ 17.00	Y	Council
Traffic Cones	per cone, per day \$ 16.00	Y	Council
Signs			
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
Fencing			
Temporary Fencing	per fence, per day \$ 12.00	Y	Council
Private Works			
Mobile Ablution Caravan			
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
Plant Hire with Operators (per hour):			
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>			
In addition to the above, the following rates will apply:			
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 Saturday an additional 50% will be charged.			
For work on a Sunday 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
Learmonth Airport				
Passenger Head Fee (Regular Passenger Transport)				
Passenger Head Fee	per head	\$ 26.00	Y	Council
Security Levy				
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
Airport Landing Fees				
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
Aircraft Parking Fees				
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
Airside Environmental Charge				
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
Solar Lights				
Replacement Solar Lights - Exmouth Aerodrome		\$ 978.00	Y	Council
Electronic Access Keys				
Key Issue / Replacement key		\$ 176.00	Y	Council
Tenants Lease				
<i>*Subject to negotiation and Council Policy</i>				
Internet Access Fee per month		\$ 28.00	Y	Council
Temporary Airport Office Space				
Single office	per day	\$ 160.00	Y	Council
Meeting / Rest Room Hire (Non-Exclusive Use)				
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
Advertising Space				
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
Public Vehicle Parking Area				
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
Rental Vehicle Parking Area				
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
Ground Transport Parking Area				
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
Learmonth Heliport				
<i>*Learmonth Operating Deed Hours 0600 to 2200hrs</i>				
Monday to Friday				
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
Weekends & Public Holidays				
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
Heliport Passenger Levy				
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>				
(a) Less than 12 hours notice and the flight goes ahead - 30% surcharge on the applicable base departure or arrival fee (whichever applicable)				
(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				

2022/23 Schedule of Fees and Charges

Effective - 1 July 2022

2022/23

\$



Notes	Fee Charge	GST	Statutory/Council
Exmouth Aerodrome			
Aerodrome Landing Fees			
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
Aircraft Parking Fees			
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
Administration			
Rates			
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
Debtors			
Penalty Interest charges is calculated daily and imposed on invoices outstanding more than 35 days after issue.	7%		Council
Finance			
Dishonoured payments - cheque or direct debit payment	At Cost		Council
Photocopying			
Council Documents			
Agenda/Minutes	each \$ 23.00	Y	Council
Annual Report	each \$ 23.00	Y	Council
Miscellaneous			
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
Shire Special Series Number Plates			
Shire Special Series Number Plates	At Cost + \$70		Council
Freedom of Information			
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
Community Loan Application Fee			
Funded from Community Development Interest Free Loans Reserve Account	5% of Loan Amount		Council
Councillor Nomination Fee			
Councillor Nomination Fee	\$ 80.00		Council
Staff Housing			
Housing Residential			
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
Housing Commercial			
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
Projects Carried Forward							
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
New Projects							
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
			6,075,000	3,207,000	1,336,000	-	1,532,000