

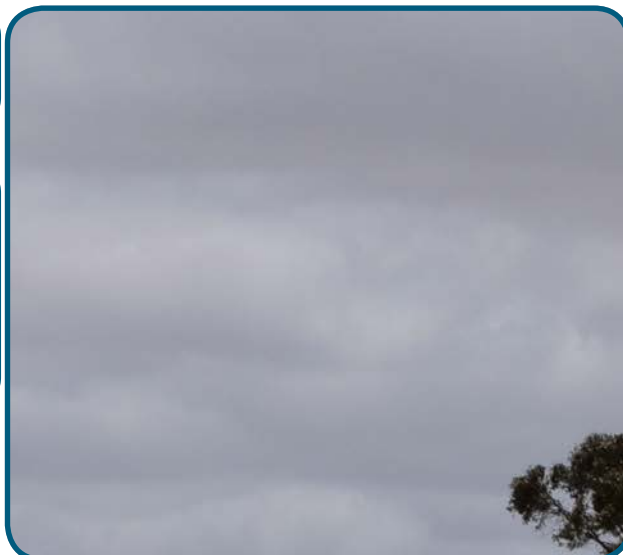
Statutory Budget



2022-2023

Contents:

- Statutory Budget
- Management Budget
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LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

The Shire of Esperance exists to meet the needs of current and future generations through an integration of environmental protection, social advancement and economic prosperity.

"Esperance, together we make it happen."

The Community helped shape the Council Plan, our Plan for the Future.

This budget reflects the first year of the Shire's recently adopted Long Term Financial Plan. This plan incorporates priority projects described in our Council Plan to meet our local needs and objectives, taking into consideration a range of comprehensive supporting strategies and community suggestions.

Shire of Esperance Statutory Budget

For the year ending 30th June 2023

Statement of Comprehensive Income by Nature & Type

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	23,543,676	22,115,030	22,076,294
Operating grants, subsidies and contributions	11	8,765,402	16,821,517	8,627,838
Fees and charges	17	10,486,823	10,262,139	9,445,366
Interest earnings	12(a)	237,000	193,602	241,550
Other revenue	12(b)	879,972	883,255	786,456
		43,912,873	50,275,543	41,177,504
Expenses				
Employee costs		(19,584,300)	(18,432,247)	(18,163,351)
Materials and contracts		(14,742,175)	(10,894,439)	(12,096,536)
Utility charges		(1,216,094)	(1,356,927)	(1,127,822)
Depreciation on non-current assets	6	(20,738,656)	(19,333,077)	(17,625,921)
Interest expenses	12(d)	(96,961)	(96,367)	(85,614)
Insurance expenses		(838,596)	(745,776)	(779,697)
Other expenditure		(710,254)	(607,075)	(635,956)
		(57,927,036)	(51,465,908)	(50,514,897)
		(14,014,163)	(1,190,365)	(9,337,393)
Non-operating grants, subsidies and contributions	11	14,754,952	10,643,977	16,557,813
Profit on asset disposals	5(b)	553,536	383,421	292,496
Loss on asset disposals	5(b)	(290,637)	(202,380)	(588,643)
		15,017,851	10,825,018	16,261,666
Net result for the period		1,003,688	9,634,653	6,924,273
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		1,003,688	9,634,653	6,924,273

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

Shire of Esperance

Statutory Budget

For the year ending 30th June 2023

Statement of Cash Flows

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		23,548,676	22,205,298	22,086,294
Operating grants, subsidies and contributions		8,865,402	15,473,087	7,969,838
Fees and charges		10,486,823	10,262,139	9,445,366
Interest received		237,000	193,602	241,550
Goods and services tax received		2,026,787	1,870,325	125,000
Other revenue		879,972	883,255	786,456
		46,044,660	50,887,706	40,654,504
Payments				
Employee costs		(19,364,300)	(18,294,346)	(18,193,351)
Materials and contracts		(14,157,175)	(11,371,494)	(11,898,036)
Utility charges		(1,216,094)	(1,356,927)	(1,127,822)
Interest expenses		(97,961)	(93,809)	(86,114)
Insurance paid		(838,596)	(745,776)	(779,697)
Goods and services tax paid		(2,006,787)	(1,912,760)	(125,000)
Other expenditure		(710,254)	(607,075)	(635,956)
		(38,391,167)	(34,382,187)	(32,845,976)
Net cash provided by (used in) operating activities	4	7,653,493	16,505,519	7,808,528
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans	7	0	(750,000)	(800,000)
Payments for development of land held for resale	5(a)	(3,260,839)	(142,115)	(970,954)
Payments for purchase of property, plant & equipment	5(a)	(8,903,808)	(6,385,274)	(10,471,160)
Payments for construction of infrastructure	5(a)	(24,569,743)	(19,414,423)	(26,544,827)
Non-operating grants, subsidies and contributions		14,754,952	10,643,977	16,557,813
Proceeds from sale of land held for resale	5(b)	980,000	461,351	500,000
Proceeds from sale of property, plant and equipment	5(b)	1,299,550	1,074,946	983,500
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	198,227	179,794	169,328
Net cash provided by (used in) investing activities		(19,501,661)	(14,331,744)	(20,576,300)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(250,646)	(229,920)	(219,454)
Principal elements of lease payments	8	(23,105)	(26,736)	(22,310)
Proceeds on disposal of financial assets at amortised cost - term deposits		0	9,200,000	0
Proceeds from new borrowings	7(a)	0	750,000	800,000
Net cash provided by (used in) financing activities		(273,751)	9,693,344	558,236
Net increase (decrease) in cash held		(12,121,919)	11,867,119	(12,209,536)
Cash at beginning of year		41,857,599	29,990,480	39,190,481
Cash and cash equivalents at the end of the year	4	29,735,680	41,857,599	26,980,945

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

Shire of Esperance

Statutory Budget

For the year ending 30th June 2023

Rate Setting Statement

	NOTE	2022/23 Budget \$	2021/22 Actual \$	2021/22 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)				
	3	3,919,201	3,959,285	4,469,126
		3,919,201	3,959,285	4,469,126
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	11	8,765,402	16,821,517	8,627,838
Fees and charges	17	10,486,823	10,262,139	9,445,366
Interest earnings	12(a)	237,000	193,602	241,550
Other revenue	12(b)	879,972	883,255	786,456
Profit on asset disposals	5(b)	553,536	383,421	292,496
		20,922,733	28,543,934	19,393,706
Expenditure from operating activities				
Employee costs		(19,584,300)	(18,432,247)	(18,163,351)
Materials and contracts		(14,742,175)	(10,894,439)	(12,096,536)
Utility charges		(1,216,094)	(1,356,927)	(1,127,822)
Depreciation on non-current assets	6	(20,738,656)	(19,333,077)	(17,625,921)
Interest expenses	12(d)	(96,961)	(96,367)	(85,614)
Insurance expenses		(838,596)	(745,776)	(779,697)
Other expenditure		(710,254)	(607,076)	(635,956)
Loss on asset disposals	5(b)	(290,637)	(202,380)	(588,643)
		(58,217,673)	(51,668,289)	(51,103,540)
Non-cash amounts excluded from operating activities	3(b)	20,757,154	19,192,176	18,212,755
Amount attributable to operating activities		(12,618,585)	27,106	(9,027,953)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	11	14,754,952	10,643,977	16,557,813
Payments for land held for resale	5(a)	(3,260,839)	(142,115)	(970,954)
Payments for property, plant and equipment	5(a)	(8,903,808)	(6,385,274)	(10,471,160)
Payments for construction of infrastructure	5(a)	(24,569,743)	(19,414,423)	(26,544,827)
Payments for financial assets at amortised cost - self supporting loans	7(a)	0	(750,000)	(800,000)
Proceeds from disposal of assets	5(b)	2,279,550	1,536,297	1,483,500
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	198,227	179,794	169,328
Amount attributable to investing activities		(19,501,661)	(14,331,744)	(20,576,300)
Non-cash amounts excluded from investing activities	3(c)	0	385,484	0
Amount attributable to investing activities		(19,501,661)	(13,946,260)	(20,576,300)
FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(250,646)	(229,920)	(219,454)
Principal elements of finance lease payments	8	23,105	26,736	22,310
Proceeds from new borrowings	7(b)	0	750,000	800,000
Transfers to cash backed reserves (restricted assets)	9(a)	(3,825,950)	(10,437,319)	(2,476,424)
Transfers from cash backed reserves (restricted assets)	9(a)	12,693,586	5,708,087	9,501,524
Amount attributable to financing activities		8,640,095	(4,182,416)	7,627,956
Budgeted deficiency before general rates		(23,480,151)	(18,101,570)	(21,976,294)
Estimated amount to be raised from general rates	2(a)	23,443,676	22,020,771	21,976,294
Net current assets at end of financial year - surplus/(deficit)	3	(36,475)	3,919,201	0

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

Shire of Esperance Statutory Budget

For the year ending 30th June 2023

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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 Esperance 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 16 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.

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

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

Governance

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

General purpose funding

To collect revenue to allow for the provision of services.

Law, order, public safety

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

Health

To provide an operational framework for good community health.

Education and welfare

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

Community amenities

To provide services required by the community.

Recreation and culture

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

Transport

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

Economic services

To help promote the Shire and its economic well being.

Other property and services

To monitor and control Council's overheads operating accounts.

ACTIVITIES

Includes the activities of members of Council (Councillors) and the administrative support services available to the Council for the provision of governance of the district. Other costs relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific services.

Rates, general purpose government grants and interest revenue.

Supervision and enforcement of various local laws relating to fire prevention, animal control and protection of the environment and other aspects of public safety including beaches and emergency services.

Inspection of food outlets and their control as well as provision of meat inspection services, noise control and waste disposal compliance.

Maintenance of child minding centre, playgroup centre, senior citizens centre and aged care centre. Provision and maintenance of home and community care programs and youth support services.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

Maintenance of public halls, civic centre, aquatic centre, beaches, recreation centre and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operations of library, museum and other cultural facilities.

Construction and maintenance of roads, streets, footpaths, depots, cycleways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc. Provision and operation of airport. Provision of licensing facilities.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control.

Private works, plant repair and operation costs and engineering operation costs.

Shire of Esperance Statutory Budget

For the year ending 30th June 2023

Notes to and forming part of the budget

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) Differential general rates or general rates										
GRV - Residential		0.10780	3,933	66,109,900	7,126,779	34,389	0	7,161,168	6,699,104	6,684,953
GRV - Commercial/Industrial		0.10780	413	27,264,356	2,939,152	0	0	2,939,152	2,764,766	2,755,500
GRV - Vacant		0.10780	83	1,585,235	170,892	0	0	170,892	163,064	169,485
UV- Rural		0.00571	1,024	1,742,375,000	9,944,605	0	0	9,944,605	9,398,856	9,398,470
Sub-Total			5,453	1,837,334,491	20,181,428	34,389	0	20,215,817	19,025,790	19,008,408
Minimum										
Minimum payment										
		\$								
GRV - Residential		1,273	1,374	13,236,291	1,749,102	0	0	1,749,102	1,648,678	1,651,375
GRV - Commercial/Industrial		1,273	63	427,175	80,199	0	0	80,199	75,663	75,663
GRV - Vacant		1,273	537	2,671,174	683,601	0	0	683,601	658,173	673,761
UV- Rural		1,273	158	21,813,900	201,134	0	0	201,134	168,542	168,140
UV- Commercial/Industrial		1,273	3	172,100	3,819	0	0	3,819	3,603	3,603
UV - Mining		1,273	137	2,695,704	174,401	0	0	174,401	133,266	88,874
Sub-Total			2,272	41,016,344	2,892,256	0	0	2,892,256	2,687,925	2,661,416
			7,725	1,878,350,835	23,073,684	34,389	0	23,108,073	21,713,715	21,669,824
Concessions on general rates (Refer note 2(e))								(17,199)	(16,214)	(16,800)
Total amount raised from general rates								23,090,874	21,697,501	21,653,024
(ii) Specified area and ex gratia rates										
Ex-gratia rates										
CBH Storage Facilities										
								352,802	323,270	323,270
Total specified area and ex gratia rates								352,802	323,270	323,270
Total rates								23,443,676	22,020,771	21,976,294
Prepaid Rates								100,000	94,259	100,000
Total Rates								23,543,676	22,115,030	22,076,294

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

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.

Shire of Esperance Statutory Budget

For the year ending 30th June 2023

Notes to and forming part of the budget

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	28/09/2022	0	0.0%	7.0%
Option two				
First instalment	28/09/2022	0	2.0%	7.0%
Second instalment	23/11/2022			
Third instalment	18/01/2023			
Fourth instalment	15/03/2023			

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan interest earned	35,000	32,043	35,000
Unpaid rates and service charge interest earned	16,000	14,798	16,000
	51,000	46,841	51,000

Shire of Esperance
Statutory Budget

For the year ending 30th June 2023

Notes to and forming part of the budget

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2023.

(d) Service Charges

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

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Note	Type	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Unserviced Development Area 3 Lots		Concession			\$ 16,562	\$ 15,613	\$ 16,199	Lots have no roads or services available to them.	
Unserviced Israelite Bay Lot		Concession			637	601	601	Lot has no services available to it and it is very remote.	
					17,199	16,214	16,800		

Shire of Esperance Statutory Budget

For the year ending 30th June 2023

Notes to and forming part of the budget

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	3,032,682	5,686,965	2,810,936
Cash and cash equivalents - restricted	4	26,702,998	36,170,634	24,170,009
Financial assets - unrestricted		190,736	198,228	155,748
Financial assets - restricted	4	0	0	123,946
Receivables		1,267,773	1,497,773	1,427,423
Contract assets		374,193	874,193	120,969
Inventories		526,956	528,956	1,062,612
		32,095,338	44,956,749	29,871,643
Less: current liabilities				
Trade and other payables		(3,888,086)	(3,105,086)	(3,874,617)
Contract liabilities		(1,611,302)	(2,211,302)	(1,181,702)
Lease liabilities	8	(8,784)	(29,736)	(15,000)
Long term borrowings	7	(245,548)	(244,014)	(838,837)
Employee provisions		(2,959,856)	(3,126,337)	(3,034,416)
		(8,713,576)	(8,716,475)	(8,944,572)
Net current assets		23,381,762	36,240,274	20,927,071
Less: Total adjustments to net current assets	3.(d)	(23,418,237)	(32,321,073)	(20,927,071)
Net current assets used in the Rate Setting Statement		(36,475)	3,919,201	0

Shire of Esperance Statutory Budget

For the year ending 30th June 2023

Notes to and forming part of the budget

3. NET CURRENT ASSETS (CONTINUED)

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

Less: Profit on asset disposals	5(b)	(553,536)	(383,421)	(292,496)
Add: Loss on disposal of assets	5(b)	290,637	202,380	588,643
Add: Depreciation on assets	6	20,738,656	19,333,077	17,625,921
Movement in non-current pensioner deferred rates		5,000	5,667	10,000
Movement in non-current employee provisions		10,000	(71,007)	(50,000)
Movement in non-current lease liability		(17,133)	(17,133)	(15,000)
Movement of non-current inventory		236,404	(119,277)	0
Movement in current employee provisions associated with restricted cash		47,126	241,890	345,687

Non cash amounts excluded from operating activities

20,757,154 19,192,176 18,212,755

(c) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

Movement in non-current other provisions

0 385,484 0

Non cash amounts excluded from investing activities

0 385,484 0

(d) 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	(25,091,696)	(33,959,332)	(23,112,251)
Less: Current assets not expected to be received at end of year				
- Current portion of self supporting loans receivable		(190,736)	(198,228)	(155,748)
- Land held for resale		(176,057)	(176,057)	(229,634)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		245,548	244,014	838,837
- Current portion of lease liabilities		8,784	29,736	15,000
- Current portion of employee benefit provisions held in reserve		1,785,920	1,738,794	1,716,725

Total adjustments to net current assets

(23,418,237) (32,321,073) (20,927,071)

3 (e) 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 Esperance 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 Esperance contributes to a number of superannuation funds on behalf of employees.

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

LAND HELD FOR RESALE

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

CONTRACT LIABILITIES

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

CONTRACT ASSETS

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

4. RECONCILIATION OF CASH

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

Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cash at bank and on hand	20,735,680	12,857,599	26,980,945
Term deposits	9,000,000	29,000,000	0
Total cash and cash equivalents	29,735,680	41,857,599	26,980,945
Held as			
- Unrestricted cash and cash equivalents	3(a) 3,032,682	5,686,965	2,810,936
- Restricted cash and cash equivalents	3(a) 26,702,998	36,170,634	24,170,009
	29,735,680	41,857,599	26,980,945
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	26,702,998	36,170,634	24,170,009
- Restricted financial assets at amortised cost - operating lease	3(a) 0	0	123,946
	26,702,998	36,170,634	24,293,955
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Financially backed reserves	9 25,091,696	33,959,332	23,112,251
Contract liabilities	1,611,302	2,211,302	1,181,704
	26,702,998	36,170,634	24,293,955
Reconciliation of net cash provided by operating activities to net result			
Net result	1,003,688	9,634,654	6,924,273
Depreciation	6 20,738,656	19,333,077	17,625,921
(Profit)/loss on sale of asset	5(b) (262,899)	(181,041)	296,147
Share of profit or (loss) of associates accounted for using the equity method	0	0	0
(Increase)/decrease in receivables	224,000	(189,338)	(141,000)
(Increase)/decrease in contract assets	500,000	(761,224)	(8,000)
(Increase)/decrease in inventories	2,000	(124,799)	(12,500)
Increase/(decrease) in payables	783,000	(707,566)	111,500
Increase/(decrease) in contract liabilities	(600,000)	(377,652)	(500,000)
Increase/(decrease) in other provision	0	385,484	0
Increase/(decrease) in employee provisions	20,000	137,901	70,000
Non-operating grants, subsidies and contributions	(14,754,952)	(10,643,977)	(16,557,813)
Net cash from operating activities	7,653,493	16,505,519	7,808,528

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

Shire of Esperance
Statutory Budget
For the year ending 30th June 2023

Notes to and forming part of the budget

5. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>														
Buildings	0	0	820,000	0	944,146	0	389,858	1,911,899	0	0	0	4,065,903	1,668,214	5,039,103
Furniture and equipment	94,000	0	0	0	0	0	0	60,000	50,000	0	0	204,000	226,259	237,500
Plant and equipment	0	0	0	0	0	0	0	0	191,572	0	0	191,572	80,625	161,600
Motor vehicles - non specialised	110,000	0	48,000	37,000	107,000	0	50,000	195,500	381,000	84,000	259,000	1,271,500	433,985	1,064,500
Motor vehicles - specialised	0	0	321,376	0	0	0	0	0	0	0	0	321,376	2,009,780	700,000
Road Making Plant - major	0	0	0	0	0	0	100,000	0	2,749,457	0	0	2,849,457	1,966,411	3,268,457
	204,000	0	1,189,376	37,000	1,051,146	0	539,858	2,167,399	3,372,029	84,000	259,000	8,903,808	6,385,274	10,471,160
<u>Infrastructure</u>														
Infrastructure - roads	0	0	0	0	0	0	0	0	18,461,453	0	0	18,461,453	15,676,536	19,351,062
Infrastructure - footpaths	0	0	0	0	0	0	0	0	967,407	0	0	967,407	930,003	1,667,198
Infrastructure - drainage	0	0	0	0	0	0	0	0	45,000	0	0	45,000	41,763	240,617
Infrastructure - Other infrastructure	586,744	0	32,752	0	195,146	0	725,857	3,330,384	0	0	0	4,870,883	2,730,543	5,252,950
Infrastructure - Esperance Airport	0	0	0	0	0	0	0	0	225,000	0	0	225,000	35,578	33,000
	586,744	0	32,752	0	195,146	0	725,857	3,330,384	19,698,860	0	0	24,569,743	19,414,423	26,544,827
<u>Land Held for Resale</u>														
Land held for resale	0	0	0	0	0	0	0	0	0	0	3,260,839	3,260,839	142,115	970,954
Total acquisitions	790,744	0	1,222,128	37,000	1,246,292	0	1,265,715	5,497,783	23,070,889	84,000	3,519,839	36,734,390	25,941,812	37,986,941

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Shire of Esperance Statutory Budget

For the year ending 30th June 2023

Notes to and forming part of the budget

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												
Governance	36,000	36,500	2,500	(2,000)	62,495	58,937	85,420	(88,978)	57,000	59,500	2,500	0
Law, order, public safety	18,000	14,000	0	(4,000)	49,153	69,545	20,392	0	0	0	0	0
Health	12,000	11,000	0	(1,000)	0	0	0	0	0	0	0	0
Education and welfare	10,000	33,000	26,000	(3,000)	30,918	60,000	29,082	0	59,139	67,000	10,861	(3,000)
Community amenities	126,000	115,000	0	(11,000)	164,427	95,273	0	(69,154)	284,703	30,000	0	(254,703)
Recreation and culture	75,000	59,500	0	(15,500)	0	0	0	0	34,000	29,000	0	(5,000)
Transport	865,651	666,550	33,536	(232,637)	383,926	388,246	48,568	(44,248)	823,305	540,000	27,635	(310,940)
Economic services	25,000	26,500	1,500	0	0	0	0	0	32,000	26,500	1,500	(7,000)
Other property and services	849,000	1,317,500	490,000	(21,500)	664,337	864,296	199,959	0	489,500	731,500	250,000	(8,000)
	2,016,651	2,279,550	553,536	(290,637)	1,355,256	1,536,297	383,421	(202,380)	1,779,647	1,483,500	292,496	(588,643)
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment	1,526,651	1,299,550	63,536	(290,637)	1,093,864	1,074,946	183,462	(202,380)	1,454,647	983,500	117,496	(588,643)
<u>Land Held for Resale</u>												
Land held for resale	490,000	980,000	490,000	0	261,392	461,351	199,959	0	325,000	500,000	175,000	0
	2,016,651	2,279,550	553,536	(290,637)	1,355,256	1,536,297	383,421	(202,380)	1,779,647	1,483,500	292,496	(588,643)

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

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

Shire of Esperance

Statutory Budget

For the year ending 30th June 2023

Notes to and forming part of the budget

6. ASSET DEPRECIATION

By Program

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

By Class

Buildings
Furniture and equipment
Plant and equipment
Motor vehicles - non specialised
Road Making Plant - major
Infrastructure - roads
Infrastructure - Other infrastructure

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
254,122	256,271	257,328
474,923	496,511	423,237
305,349	304,800	303,618
290,745	277,650	273,954
3,286,252	3,379,957	3,039,516
14,710,252	13,192,814	11,857,347
24,047	24,047	24,046
1,392,966	1,401,027	1,446,875
20,738,656	19,333,077	17,625,921
2,238,118	2,240,883	2,224,531
84,400	86,713	81,813
490,994	504,339	421,272
258,801	276,970	315,407
1,303,618	1,277,892	1,284,785
14,233,732	12,714,653	11,386,242
2,128,993	2,231,627	1,911,871
20,738,656	19,333,077	17,625,921

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings	30 to 75 years
Furniture and equipment	5 to 20 years
Plant and equipment	3 to 15 years
Motor vehicles - non specialised	5 to 8 years
Road Making Plant - major	5 to 10 years
Infrastructure - roads	15 to 60 years
Infrastructure - Other infrastructure	10 to 50 years

AMORTISATION

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

The assets residual value of intangible assets is considered to be zero and useful 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 Esperance

Statutory Budget

For the year ending 30th June 2023

Notes to and forming part of the budget

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	Institution	Interest Rate	Budget	2022/23	2022/23	Budget	2022/23	Actual	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		Principal 1 July 2021	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
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Other property and services																			
Shark Lake Industrial Park	296	WATC	4.5%	728,206	0	(52,417)	675,789	(37,254)	778,332	0	(50,126)	728,206	(39,845)	778,332	0	(50,126)	728,206	(39,850)	
				728,206	0	(52,417)	675,789	(37,254)	778,332	0	(50,126)	728,206	(39,845)	778,332	0	(50,126)	728,206	(39,850)	
Self Supporting Loans																			
Recreation and culture																			
Pink Lake Country Club	261	WATC	6.55%	6,184	0	(6,184)	0	74	29,918	0	(23,734)	6,184	(1,066)	29,918	0	(23,735)	6,183	(1,156)	
Recherche Aged Welfare	291	WATC	6.36%	202,663	0	(18,598)	184,065	(13,814)	220,124	0	(17,461)	202,663	(15,025)	220,124	0	(17,460)	202,664	(15,056)	
Esperance Squash Club	292	WATC	6.05%	0	0	0	0	0	0	0	0	0	(89)	0	0	0	0	0	
Esperance Bay Yacht Club	295	WATC	5.01%	276,263	0	(18,281)	257,982	(15,052)	293,662	0	(17,399)	276,263	(16,134)	293,662	0	(17,399)	276,263	(16,166)	
Newtown Condingup Football Club	299	WATC	2.33%	38,153	0	(5,888)	32,265	(1,246)	43,865	0	(5,712)	38,153	(1,590)	43,865	0	(5,712)	38,153	(1,443)	
Esperance Bay Yacht Club	300	WATC	2.63%	18,833	0	(12,473)	6,360	(444)	30,983	0	(12,150)	18,833	(852)	30,983	0	(12,149)	18,834	(850)	
Gibson Football Club	301	WATC	2.47%	82,940	0	(40,962)	41,976	(2,069)	122,916	0	(39,976)	82,940	(3,345)	122,916	0	(39,977)	82,939	(3,353)	
Condingup District Recreation Association	302	WATC	1.80%	404,546	0	(48,376)	356,170	(6,255)	452,488	0	(47,942)	404,546	(7,005)	452,488	0	(47,942)	404,546	(7,020)	
Esperance Tennis Club	303	WATC	0.61%	15,046	0	(4,985)	10,061	(186)	20,000	0	(4,954)	15,046	(252)	20,000	0	(4,954)	15,046	(252)	
Esperance Bay Yacht Club	304	WATC	2.34%	739,534	0	(42,480)	697,054	(20,420)	0	750,000	(10,466)	739,534	(10,579)	0	800,000	0	800,000	0	
				1,784,162	0	(198,227)	1,585,933	(59,412)	1,213,956	750,000	(179,794)	1,784,162	(55,937)	1,213,956	800,000	(169,328)	1,844,628	(45,296)	
				2,512,368	0	(250,646)	2,261,722	(96,666)	1,992,288	750,000	(229,920)	2,512,368	(95,782)	1,992,288	800,000	(219,454)	2,572,834	(85,146)	

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

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Flinders Subdivision Stage 3	WATC	Debenture		%	\$ 3,500,000	\$ N/A	\$ 3,500,000	\$ 0
					3,500,000	0	3,500,000	0

(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

	2022/23 Budget	2021/22 Actual	2021/22 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	0	0	0
Credit card limit	80,000	80,000	80,000
Credit card balance at balance date	0	5,640	0
Total amount of credit unused	280,000	285,640	280,000
Loan facilities			
Loan facilities in use at balance date	2,261,722	2,512,368	2,572,834

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 Esperance
Statutory Budget**

For the year ending 30th June 2023

Notes to and forming part of the budget

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2022/23 Budget Lease New Leases	2022/23 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2023	2022/23 Budget Lease Interest Repayments	Actual Principal 1 July 2021	2021/22 Actual Lease New Leases	2021/22 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2022	2021/22 Actual Lease Interest repayments	Budget Principal 1 July 2021	2021/22 Budget Lease New Leases	2021/22 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2022	2021/22 Budget Lease Interest repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety																			
Motor vehicle		Toyota	1.4%	36 months	0	0	0	0	0	5,413	0	(5,413)	0	(21)	5,413	0	(5,413)	0	(21)
Motor vehicle		Toyota	1.4%	27 months	9,202	0	(5,972)	3,230	(85)	0	13,628	(4,426)	9,202	(117)	0	0	0	0	0
Recreation and culture																			
Gym equipment		Maia Financial	1.4%	60 months	22,900	0	(17,133)	5,767	(210)	39,797	0	(16,897)	22,900	(447)	39,798	0	(16,897)	22,901	(447)
					32,102	0	(23,105)	8,997	(295)	45,210	13,628	(26,736)	32,102	(585)	45,211	0	(22,310)	22,901	(468)

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 Esperance Statutory Budget

For the year ending 30th June 2023

Notes to and forming part of the budget

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 council												
(a) Employee Entitlements LSL	1,204,562	5,533	0	1,210,095	1,188,504	16,058	0	1,204,562	1,188,505	7,142	0	1,195,647
(b) Land Purchase and Development	4,159,764	1,254,689	(3,300,839)	2,113,614	3,432,268	874,534	(147,038)	4,159,764	3,432,267	717,577	(1,470,954)	2,678,890
(c) Eastern Suburbs Water Pipeline	38,139	194	0	38,333	38,026	113	0	38,139	38,025	251	0	38,276
(d) Jetty	173,244	140,806	0	314,050	7,064	166,180	0	173,244	7,064	140,045	0	147,109
(e) Aerodrome	6,542,318	271,918	(578,457)	6,235,779	6,155,610	623,337	(236,629)	6,542,318	6,155,610	210,433	(279,457)	6,086,586
(f) Off Street Parking	542,899	2,767	0	545,666	541,284	1,615	0	542,899	541,284	3,572	0	544,856
(g) Sanitation (Rubbish Removal)	9,976,260	1,618,386	(845,857)	10,748,789	8,566,604	1,409,656	0	9,976,260	8,566,604	1,174,910	(549,000)	9,192,514
(h) EHC Asset Replacement	1,198,613	2,788	(679,146)	522,255	983,664	214,949	0	1,198,613	983,664	4,616	(433,000)	555,280
(i) EHC Fundraising	357,890	1,408	0	359,298	275,432	82,458	0	357,890	275,432	2,915	0	278,347
(j) Unspent Grants and Contributions	6,220,287	0	(6,220,287)	0	4,151,016	6,220,287	(4,151,016)	6,220,287	5,058,268	0	(5,058,268)	0
(k) Plant Replacement	484,354	387,990	0	872,344	482,914	1,440	0	484,354	482,914	3,171	0	486,085
(l) Building Maintenance	1,644,549	1,560	(613,500)	1,032,609	1,878,253	662,349	(896,053)	1,644,549	1,878,254	10,969	(1,436,127)	453,096
(m) Governance & Workers Compensation	77,632	80,714	(116,000)	42,346	147,193	80,439	(150,000)	77,632	147,193	142,660	(150,000)	139,853
(n) IT System & Process Development	61,545	191	(30,000)	31,736	117,161	349	(55,965)	61,545	117,160	245	(80,000)	37,405
(o) EHC Annual Leave	296,438	1,956	0	298,394	276,491	19,947	0	296,438	276,491	1,680	0	278,171
(p) EHC Long Service Leave	252,848	1,234	0	254,082	241,469	11,379	0	252,848	241,469	1,440	0	242,909
(q) Priority Projects	727,990	53,816	(309,500)	472,306	747,147	52,229	(71,386)	727,990	747,147	54,798	(44,718)	757,227
	33,959,332	3,825,950	(12,693,586)	25,091,696	29,230,100	10,437,319	(5,708,087)	33,959,332	30,137,351	2,476,424	(9,501,524)	23,112,251

(b) Financially Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Employee Entitlements LSL	Ongoing	Established to fund a portion of future commitments for employee entitlements incurred as a result of employing staff and workers.
(b) Land Purchase and Development	Ongoing	Established to fund land improvements and sub-division development.
(c) Eastern Suburbs Water Pipeline	Ongoing	Established to provide funds to recycle waste water to recreation grounds. Funded by the proceeds from the sale of water to users.
(d) Jetty	Ongoing	Established to provide funds for maintenance and capital works of the main jetty at the foreshore headland. Funded from general purpose income and donations.
(e) Aerodrome	Ongoing	Established to fund future development and upgrades of the airport facility. Funded by the annual surplus derived from operation of the airport.
(f) Off Street Parking	Ongoing	Established to provide funds for the future development of central business car parking in order to make provisions for future business expansion of the CBD. Funded by general purpose income and contributions.
(g) Sanitation (Rubbish Removal)	Ongoing	Established to fund the purpose of major sanitation equipment and for the future development of waste disposal facilities. Funded from the annual surplus derived from property rubbish disposal collection fees after expenses.
(h) EHC Asset Replacement	Ongoing	Established for the purpose of Esperance Home Care to hold annual depreciation reserved and surplus cash for the replacement of HACC and other externally funded assets in accordance with HACC guidelines.
(i) EHC Fundraising	Ongoing	Established for the purpose of holding the net proceeds of volunteer fundraising activities relating to the operation of Esperance Home Care.
(j) Unspent Grants and Contributions	Ongoing	Established for the purpose of containing funds that are derived from unspent or prepaid grants and contributions from external parties.
(k) Plant Replacement	Ongoing	Established to minimise and if possible eliminate any need to rely upon loan finance or unreasonable rate increases to finance the acquisition of major plant items as per Council Policy. Funding is from general purpose income. Amounts allocated will be re-assessed annually in response to revisions of the five year plant replacement program and the associated forward cost estimates.
(l) Building Maintenance	Ongoing	Established to hold unexpended funds from the building maintenance program for the use of building maintenance and refurbishment of Council buildings.
(m) Governance & Workers Compensation	Ongoing	Established for the purpose of future workers compensation insurance costs under the performance based contribution scheme; or cyclical gross rental valuation cost for rating purposes; or unforeseen legal costs.
(n) IT System & Process Development	Ongoing	Established to finance the acquisition and enhancement of information technology across the Shire. Ongoing appropriations from the Municipal fund are provided as and when needed.
(o) EHC Annual Leave	Ongoing	Established to fund future commitments for annual leave entitlements as a result of employing staff. Funded from external grant funding.
(p) EHC Long Service Leave	Ongoing	Established to fund future commitments for long service leave entitlements as a result of employing staff. Funded from external grant funding.
(q) Priority Projects	Ongoing	Established to fund sufficient capacity to assist with the design, construction and operation of priority projects as determined by Council.

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

Shire of Esperance Statutory Budget

For the year ending 30th June 2023

Notes to and forming part of the budget

11. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	217,000	320,721	215,400
General purpose funding	23,797,176	22,330,411	22,330,344
Law, order, public safety	79,900	135,480	84,650
Health	59,850	53,907	57,500
Education and welfare	813,871	867,741	1,057,771
Community amenities	5,665,800	5,381,237	4,774,000
Recreation and culture	2,178,562	2,027,943	1,909,396
Transport	1,689,286	1,636,609	1,473,851
Economic services	507,912	561,390	483,450
Other property and services	691,650	522,009	455,800
	35,701,007	33,837,448	32,842,162
Operating grants, subsidies and contributions			
Governance	35,360	40,314	13,260
General purpose funding	1,165,300	8,899,414	2,633,396
Law, order, public safety	1,074,742	2,313,065	984,565
Health	59,034	44,829	2,000
Education and welfare	5,257,032	4,005,457	3,983,367
Community amenities	323,255	124,988	86,625
Recreation and culture	477,719	609,287	300,145
Transport	16,000	490,999	151,000
Economic services	160,000	89,547	225,000
Other property and services	196,960	203,617	248,480
	8,765,402	16,821,517	8,627,838
Non-operating grants, subsidies and contributions			
Governance	586,744	25,132	221,876
Law, order, public safety	830,000	50,000	430,000
Education and welfare	534,146	4,854	539,000
Community amenities	299,858	142	300,000
Recreation and culture	2,804,914	2,048,281	3,389,697
Transport	9,574,290	8,434,039	11,552,240
Economic services	125,000	81,529	125,000
	14,754,952	10,643,977	16,557,813
Total Income	59,221,361	61,302,942	58,027,813
Expenses			
Governance	(2,404,650)	(2,137,373)	(2,254,744)
General purpose funding	(437,537)	(409,421)	(413,849)
Law, order, public safety	(2,410,666)	(2,039,811)	(1,875,500)
Health	(505,141)	(317,865)	(427,143)
Education and welfare	(6,695,280)	(4,991,719)	(5,727,252)
Community amenities	(6,639,077)	(5,774,954)	(5,913,856)
Recreation and culture	(13,886,796)	(13,380,721)	(12,782,424)
Transport	(22,004,732)	(19,709,651)	(18,596,044)
Economic services	(2,314,294)	(1,829,012)	(2,156,756)
Other property and services	(919,500)	(1,077,761)	(955,972)
Total expenses	(58,217,673)	(51,668,288)	(51,103,540)
Net result for the period	1,003,688	9,634,654	6,924,273

Shire of Esperance Statutory Budget

For the year ending 30th June 2023

Notes to and forming part of the budget

12. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Investments			
- Reserve funds	120,000	86,266	140,971
- Other funds	60,000	51,228	44,579
Late payment of fees and charges *	6,000	9,267	5,000
Other interest revenue (refer note 1b)	51,000	46,841	51,000
	237,000	193,602	241,550

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.

(b) Other revenue

Reimbursements and recoveries	879,972	883,255	786,456
	879,972	883,255	786,456

The net result includes as expenses

(c) Auditors remuneration

Audit services	55,000	56,000	40,000
Other services	15,000	4,400	16,000
	70,000	60,400	56,000

(d) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	96,666	95,782	85,146
Interest expense on lease liabilities	295	585	468
	96,961	96,367	85,614

(e) Write offs

General rate	5,000	0	5,000
Fees and charges	0	336	0
	5,000	336	5,000

(f) Low Value lease expenses

Light vehicles	6,057	12,993	5,434
Gymnasium equipment	17,343	17,343	17,343
	23,400	30,336	22,777

Shire of Esperance Statutory Budget

For the year ending 30th June 2023

Notes to and forming part of the budget

13. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cr Ian Mickel			
President's allowance	35,880	34,500	34,500
Meeting attendance fees	22,880	22,000	22,000
Annual allowance for ICT expenses	1,560	1,500	2,000
	60,320	58,000	58,500
Cr Ron Chambers			
Deputy President's allowance	8,970	8,625	8,625
Meeting attendance fees	18,720	18,000	18,000
Annual allowance for ICT expenses	1,560	1,500	2,000
	29,250	28,125	28,625
Cr Steve McMullen			
Meeting attendance fees	18,720	18,000	18,000
Annual allowance for ICT expenses	1,560	1,500	2,000
	20,280	19,500	20,000
Cr Jennifer Obourne			
Meeting attendance fees	18,720	18,000	18,000
Annual allowance for ICT expenses	1,560	1,500	2,000
	20,280	19,500	20,000
Cr Jo-Anne O'Donnell			
Meeting attendance fees	18,720	18,000	18,000
Annual allowance for ICT expenses	1,560	1,500	2,000
	20,280	19,500	20,000
Cr Wes Graham			
Meeting attendance fees	18,720	18,000	18,000
Annual allowance for ICT expenses	1,560	1,500	2,000
	20,280	19,500	20,000
Cr Rob Horan			
Meeting attendance fees	18,720	12,717	0
Annual allowance for ICT expenses	1,560	1,060	0
	20,280	13,777	0
Cr Leoni De Haas			
Meeting attendance fees	18,720	12,717	0
Annual allowance for ICT expenses	1,560	1,060	0
	20,280	13,777	0
Cr Shayne Flanagan			
Meeting attendance fees	18,720	12,717	0
Annual allowance for ICT expenses	1,560	1,060	0
	20,280	13,777	0
Cr Basil Parker			
Meeting attendance fees	0	5,283	18,000
Annual allowance for ICT expenses	0	440	2,000
	0	5,723	20,000
Cr Dale Piercey			
Meeting attendance fees	0	5,283	18,000
Annual allowance for ICT expenses	0	440	2,000
	0	5,723	20,000
Cr Shelley Payne			
Meeting attendance fees	0	0	18,000
Annual allowance for ICT expenses	0	0	2,000
	0	0	20,000
Total Elected Member Remuneration	231,530	216,902	227,125
President's allowance	35,880	34,500	34,500
Deputy President's allowance	8,970	8,625	8,625
Meeting attendance fees	172,640	160,717	166,000
Annual allowance for ICT expenses	14,040	13,060	18,000
	231,530	216,902	227,125

14. MAJOR LAND TRANSACTIONS

Flinders Residential Subdivision

(a) Details

The Council owns, freehold, East Location 18, Lot 3 which is bounded by Ormonde Street and Goldfields Road Esperance. During the 2022/23 financial year the Council intends to continue a major land transaction as defined under the Local Government Act, 1995.

90 blocks have been developed with the first sales occurring in May 2010. As at 30 June 2022, 85 lots had sold. Additional auctions or tenders will be considered for 2022/23 with blocks released subject to market demand.

All future sales proceeds will be applied to debt reduction. Development is completely funded by short term borrowings and cash reserves.

(b) Current year transactions

Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Operating revenue			
Profit on Disposal	390,000	145,231	175,000
Operating expenditure			
Advertising and promotions	(2,000)	(2,532)	(2,000)
Sundry supplies and expenses	(2,000)	(18)	(2,000)
Overhead allocation	(5,864)	(5,239)	(5,482)
Capital revenue			
Sale Proceeds	780,000	326,159	350,000
Capital expenditure			
Infrastructure	5(a) (2,378,823)	(24,131)	(970,954)
Transfer from Land Development Reserve	2,378,823	24,131	970,954
	1,160,136	463,601	515,518

The above capital expenditure is included in land held for resale.

(c) Expected future cash flows

	2022/23	2023/24	2024/25	2025/26	2026/27	Total
	\$	\$	\$	\$	\$	\$
Cash outflows						
Development Costs	(2,378,823)	(3,825,372)	0	0	0	(6,204,195)
Printing, stationery & marketing	(4,000)	(38,300)	(96,650)	(64,450)	(64,450)	(267,850)
Loan repayments	0	(416,328)	(416,329)	(416,330)	(416,329)	(1,665,316)
Land Development Reserve	(780,000)	0	(1,677,021)	(989,220)	(989,221)	(4,435,462)
	(3,162,823)	(4,280,000)	(2,190,000)	(1,470,000)	(1,470,000)	(12,572,823)
Cash Inflows						
Proceeds from new borrowings	0	3,500,000	0	0	0	3,500,000
Proceeds on sale of land held for resale	780,000	780,000	2,190,000	1,470,000	1,470,000	6,690,000
Land Development Reserve	2,378,823	0	0	0	0	2,378,823
	3,158,823	4,280,000	2,190,000	1,470,000	1,470,000	12,568,823
Net cash flows	(4,000)	0	0	0	0	(4,000)

Shire of Esperance Statutory Budget

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Notes to and forming part of the budget

Shark Lake Industrial Park (SLIP) - Shire Subdivision

(a) Details

During the 2022/23 financial year the Council intends to continue to undertake a major land transaction as defined under the Local Government Act, 1995.

28 lots out of a possible 90 general industry lots of varying sizes have been fully developed and are now available for sale. One property sold during 2015/16 and another one sold in 2021/22. The remaining 26 lots are currently for sale.

This development is funded by municipal and reserve funds together with borrowings. During 2012/13 the portion of debt that was contained within the short term borrowings was converted to a principal and interest loan to be repaid over 20 years.

(b) Current year transactions

Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Lease income	10,500	10,500	10,500
SLIP rate income	10,000	10,000	10,000
Profit on disposal	100,000	54,728	75,000
Operating expenditure			
Sundry supplies & expenses	(2,000)	0	(2,000)
Interest expense	(37,254)	(39,845)	(39,850)
Overhead allocation	(9,099)	(11,759)	(8,765)
Capital revenue			
Sale proceeds	200,000	135,192	150,000
Capital expenditure			
Loan repayments	7(a) (52,417)	(50,126)	(50,126)
	219,730	108,690	144,759

The above capital expenditure is included in land held for resale.

The only liability in relation to this land transaction as at 30 June 2022 is Loan 296.

(c) Expected future cash flows

	2022/23	2023/24	2024/25	2025/26	2026/27	Total
	\$	\$	\$	\$	\$	\$
Cash outflows						
Interest expense	(37,254)	(34,712)	(31,895)	(28,923)	(25,826)	(158,610)
Loan repayments	(52,417)	(54,813)	(57,319)	(59,939)	(62,679)	(287,167)
Sundry supplies & expenditure	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(10,000)
Land Development Reserve	0	(128,975)	(129,286)	(129,638)	(129,995)	(517,894)
	(91,671)	(220,500)	(220,500)	(220,500)	(220,500)	(973,671)
Cash Inflows						
Lease income	10,500	10,500	10,500	10,500	10,500	52,500
SLIP rate income	10,000	10,000	10,000	10,000	10,000	50,000
Sale proceeds	200,000	200,000	200,000	200,000	200,000	1,000,000
	220,500	220,500	220,500	220,500	220,500	1,102,500
Net cash flows	128,829	0	0	0	0	128,829

15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Esperance Aerodrome

Council's objective is to maintain a safe landing airstrip and functional airport amenities conducive to the promotion of the district as a tourist and business destination.

Operating costs are met by landing fees charged. Annual surpluses are transferred to a cash reserve to finance future improvements to the facility.

(b) Statement of Comprehensive Income

	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	Actual	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
	\$	\$	\$	\$	\$	\$	\$
Revenue							
Landing fees	1,046,624	1,180,000	1,215,400	1,251,862	1,289,418	1,328,100	1,367,943
Property rental	39,809	50,000	51,500	51,500	51,500	51,500	51,500
Air BP refuelling	142,024	145,000	149,350	153,831	158,445	163,199	168,095
Reimbursements	9,154	7,500	7,725	7,957	8,195	8,441	8,695
Sundry income	4,182	10,000	10,300	10,609	10,927	11,255	11,593
Profit on asset disposal	0	33,500	0	0	0	0	0
	1,241,793	1,426,000	1,434,275	1,475,758	1,518,486	1,562,496	1,607,825
Expenditure							
Employee costs	(255,035)	(378,371)	(389,722)	(401,414)	(413,456)	(425,860)	(438,636)
Administration expenses	(25,680)	(47,900)	(49,337)	(50,817)	(52,342)	(53,912)	(55,529)
Grounds and strip maintenance	(26,522)	(71,500)	(73,645)	(75,854)	(78,130)	(80,474)	(82,888)
Building maintenance	(63,361)	(286,950)	(295,559)	(304,425)	(313,558)	(322,965)	(332,654)
Operational expenses	(158,679)	(188,038)	(193,679)	(199,490)	(205,474)	(211,638)	(217,988)
Special projects	0	(91,200)	0	0	0	0	0
Administration overheads	(107,541)	(121,311)	(124,950)	(128,699)	(132,560)	(136,537)	(140,633)
Depreciation	(320,442)	(320,673)	(330,293)	(340,202)	(350,408)	(360,920)	(371,748)
Loss on asset disposal	0	(24,245)	0	0	0	0	0
	(957,260)	(1,530,188)	(1,457,185)	(1,500,901)	(1,545,928)	(1,592,306)	(1,640,075)
NET RESULT	284,533	(104,188)	(22,910)	(25,143)	(27,442)	(29,810)	(32,249)
TOTAL COMPREHENSIVE INCOME	284,533	(104,188)	(22,910)	(25,143)	(27,442)	(29,810)	(32,249)

16. 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
	\$	\$	\$	\$
Contribution of Public Open Space	197,590	5,000	0	202,590
Other General Bonds	51,913	10,000	(4,000)	57,913
	249,503	15,000	(4,000)	260,503

Shire of Esperance Statutory Budget

For the year ending 30th June 2023

Notes to and forming part of the budget

17. FEES AND CHARGES

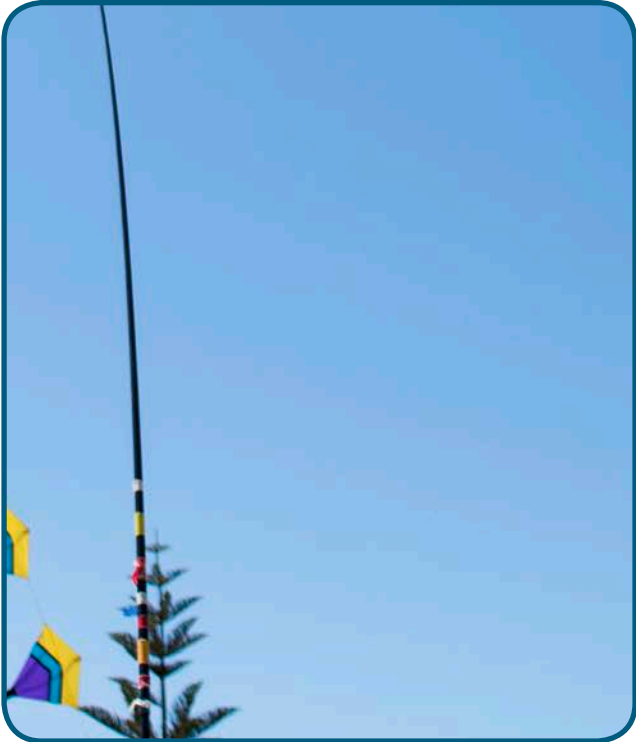
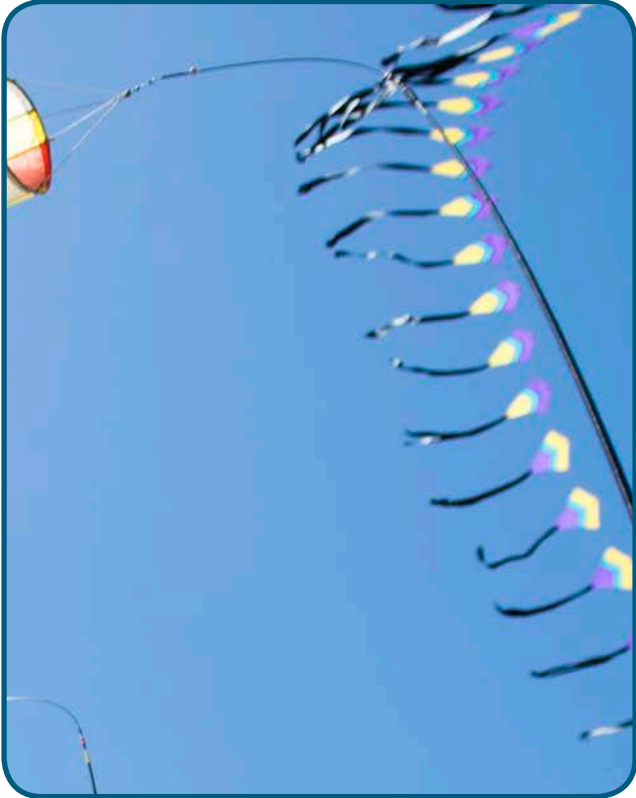
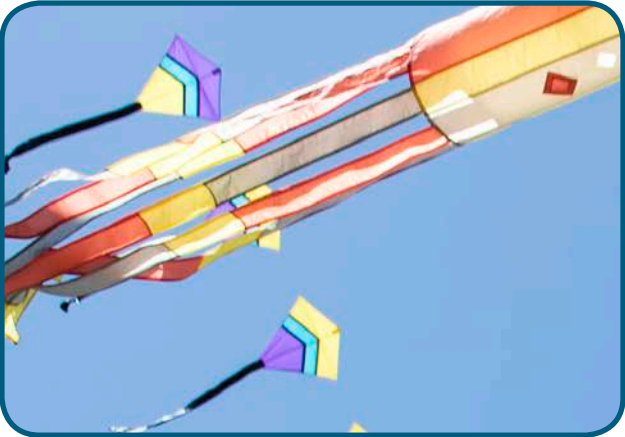
	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
Governance	8,500	9,367	8,900
Law, order, public safety	64,900	74,991	64,250
Health	59,850	53,907	57,500
Education and welfare	485,161	571,817	776,400
Community amenities	5,662,100	5,376,313	4,771,300
Recreation and culture	1,956,750	1,880,551	1,758,800
Transport	1,645,000	1,561,936	1,423,966
Economic services	502,412	521,730	477,950
Other property and services	102,150	211,527	106,300
	10,486,823	10,262,139	9,445,366

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

Management Budget



2022-2023



Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Draft Budget 2022/23
Operating Section				
Income				
General Purpose Funding	(28,011,917)	(28,721,182)	(34,278,002)	(30,511,520)
Governance	(378,660)	(416,603)	(511,035)	(408,360)
Law, Order & Public Safety	(1,140,880)	(1,302,827)	(2,520,210)	(1,154,642)
Health	(59,500)	(159,863)	(98,736)	(118,884)
Education & Welfare	(5,197,226)	(5,618,647)	(4,900,360)	(6,216,799)
Community Amenities	(4,880,343)	(5,690,011)	(5,532,611)	(6,169,055)
Recreation & Culture	(2,499,852)	(2,922,838)	(2,734,974)	(2,924,776)
Transport	(1,791,851)	(2,245,773)	(2,294,609)	(1,872,061)
Economic Services	(1,152,830)	(1,149,321)	(1,115,318)	(1,071,184)
Other Property & Services	(704,280)	(756,558)	(725,626)	(888,610)
Income Total	(45,817,339)	(48,983,623)	(54,711,481)	(51,335,891)
Expenditure				
General Purpose Funding	413,849	429,321	409,421	437,537
Governance	2,254,744	2,225,376	2,137,373	2,415,463
Law, Order & Public Safety	1,875,500	2,129,523	2,039,811	2,410,666
Health	427,143	464,685	317,865	505,141
Education & Welfare	5,727,252	6,085,931	4,991,719	6,695,280
Community Amenities	5,913,856	6,136,198	5,774,953	6,639,077
Recreation & Culture	12,782,424	13,888,817	13,380,721	13,888,721
Transport	18,596,044	20,352,424	19,709,651	21,991,994
Economic Services	2,156,756	2,237,485	1,829,012	2,314,294
Other Property & Services	955,972	1,002,868	1,077,761	919,500
Expenditure Total	51,103,540	54,952,628	51,668,287	58,217,673
Operating Total	5,286,201	5,969,005	(3,043,194)	6,881,782
Non Operating Section				
Income				
Governance	(361,376)	(751,376)	(140,034)	(623,244)
Law, Order & Public Safety	(695,527)	(797,738)	(487,283)	(868,252)
Health	0	0	0	(11,000)
Education & Welfare	(1,039,000)	(1,305,725)	(64,854)	(1,246,292)
Community Amenities	(809,000)	(1,319,000)	(95,415)	(1,190,715)
Recreation & Culture	(5,722,235)	(6,961,588)	(3,978,778)	(3,743,196)
Transport	(12,302,204)	(11,754,782)	(8,906,414)	(10,644,297)
Economic Services	(233,029)	(233,029)	(81,529)	(151,500)
Other Property & Services	(2,202,454)	(2,407,763)	(1,011,334)	(4,578,339)
Income Total	(23,364,825)	(25,531,001)	(14,765,641)	(23,056,835)
Expenditure				
Governance	385,376	750,749	119,229	790,744
Law, Order & Public Safety	1,474,027	1,576,238	2,427,909	1,222,128
Health	0	0	0	37,000
Education & Welfare	994,000	1,260,725	44,284	1,246,292
Community Amenities	779,000	1,319,000	54,899	1,265,715
Recreation & Culture	7,256,510	8,825,039	4,733,901	5,696,012
Transport	25,238,934	24,191,512	19,013,169	23,070,889
Economic Services	461,467	461,467	331,177	84,000
Other Property & Services	1,617,080	1,622,003	197,164	3,572,256
Transfer to Reserves	2,476,424	3,176,256	10,437,320	3,825,950
Expenditure Total	40,682,818	43,182,989	37,359,052	40,810,986
Non Operating Total	17,317,993	17,651,988	22,593,411	17,754,151
Total Operating + Non Operating	22,604,194	23,620,993	19,550,217	24,635,933
Adjustments to Rate Setting				
Non Cash Write Back				
a) Depreciation	(17,625,921)	(19,236,798)	(19,333,077)	(20,738,656)
b) Gain on Asset Disposal	292,496	310,717	383,422	553,536
c) Loss of Asset Disposal	(588,643)	(588,643)	(202,379)	(290,637)
d) Movement in Accruals	(213,000)	(140,400)	(358,099)	(204,500)
Period Balance				
(Surplus)/ Deficit B'fwd	(4,469,126)	(3,959,285)	(3,959,285)	(3,919,201)
(Surplus)/ Deficit	0	6,584	(3,919,201)	36,475

Shire of Esperance Budget

For the year ending 30th June 2023

Management Budget By Nature and Type

Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Draft Budget 2022/23
Operating Section				
Income				
Contributions & Donations Operating	(1,644,975)	(2,233,710)	(3,192,989)	(1,448,017)
Fees & Charges	(9,445,366)	(10,177,862)	(10,262,139)	(10,486,823)
Interest Earnings	(241,550)	(176,157)	(193,602)	(237,000)
Operating Grants & Subsidies	(6,982,863)	(8,840,068)	(13,628,529)	(7,317,385)
Profit on Asset Disposals	(292,496)	(310,717)	(383,422)	(553,536)
Rates	(22,076,294)	(22,134,979)	(22,115,030)	(23,543,676)
Reimbursements	(786,456)	(843,160)	(883,255)	(879,972)
Reserve Transfers into Muni	(4,347,339)	(4,266,970)	(4,052,513)	(6,869,482)
Income Total	(45,817,339)	(48,983,623)	(54,711,479)	(51,335,891)
Expenditure				
Depreciation	17,625,921	19,236,798	19,333,077	20,738,656
Employment Expenses	18,163,351	18,074,060	18,432,247	19,584,300
Insurance	779,697	745,335	745,776	838,596
Interest Expense	85,146	89,545	95,780	96,961
Loss on Asset Disposals	588,643	588,643	202,379	290,637
Material & Contracts	12,097,004	14,458,017	10,895,026	14,742,175
Other Expenditure	635,956	632,374	607,075	710,254
Utility Charges	1,127,822	1,127,856	1,356,927	1,216,094
Expenditure Total	51,103,540	54,952,628	51,668,287	58,217,673
Operating Total	5,286,201	5,969,005	(3,043,192)	6,881,782
Non Operating Section				
Income				
Non-Operating Grants & Subsidies	(16,557,813)	(17,612,497)	(10,643,977)	(14,754,952)
Proceeds from Disposals	(1,483,500)	(1,688,809)	(1,536,297)	(2,279,550)
Proceeds from New Debentures	0	(750,000)	(750,000)	0
Reserve Transfers into Muni	(5,154,185)	(5,299,902)	(1,655,574)	(5,824,104)
Self Supporting Loan Principle Received	(169,327)	(179,793)	(179,794)	(198,229)
Income Total	(23,364,825)	(25,531,001)	(14,765,642)	(23,056,835)
Expenditure				
Advances to Community Groups	0	750,000	750,000	0
Employment Expenses	4,011,126	4,011,453	3,512,472	5,856,085
Material & Contracts	28,543,758	29,585,248	17,712,281	26,040,400
Purchase of Assets	5,432,057	5,430,113	4,717,059	4,837,905
Repayment of Debentures	219,453	229,919	229,920	250,646
Reserve Transfers from Muni	2,476,424	3,176,256	10,437,320	3,825,950
Expenditure Total	40,682,818	43,182,989	37,359,052	40,810,986
Non Operating Total	17,317,993	17,651,988	22,593,410	17,754,151
Total Operating + Non Operating	22,604,194	23,620,993	19,550,217	24,635,933
Adjustments to Rate Setting				
Non Cash Write Back				
a) Depreciation	(17,625,921)	(19,236,798)	(19,333,077)	(20,738,656)
b) Gain on Asset Disposal	292,496	310,717	383,422	553,536
c) Loss of Asset Disposal	(588,643)	(588,643)	(202,379)	(290,637)
d) Movement in Accruals	(213,000)	(140,400)	(358,099)	(204,500)
Period Balance				
(Surplus)/ Deficit B'fwd	(4,469,126)	(3,959,285)	(3,959,285)	(3,919,201)
(Surplus)/ Deficit	0	6,584	(3,919,201)	36,475

Shire of Esperance Budget

For the year ending 30th June 2023

Management Budget

Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
03 - General Purpose Funding				
Other Revenue				
3115 - Other Revenue - Operating				
115 - Grants, Subsidies & Contributions	(2,633,396)	(3,350,369)	(8,899,414)	(1,165,300)
120 - Interest Earnings	(185,550)	(119,157)	(137,495)	(180,000)
960 - Transfer from Unspent Grant Reserves	(3,048,177)	(3,048,177)	(3,048,177)	(5,549,044)
3115 - Other Revenue - Operating Total	(5,867,123)	(6,517,703)	(12,085,086)	(6,894,344)
Other Revenue Total	(5,867,123)	(6,517,703)	(12,085,086)	(6,894,344)
Rates				
3110 - Rates - Operating				
100 - Rates & Charges	(22,076,294)	(22,134,979)	(22,115,030)	(23,543,676)
120 - Interest Earnings	(53,500)	(53,500)	(51,536)	(53,500)
125 - Reimbursements	(15,000)	(15,000)	(26,350)	(20,000)
350 - Administration Expenses	24,000	24,000	13,358	17,002
365 - Legal & Debt Recovery Costs	20,000	20,000	27,785	25,000
415 - Rates Expenditure	42,750	52,750	55,561	42,820
980 - Overhead Allocation	327,099	332,571	312,717	352,715
3110 - Rates - Operating Total	(21,730,945)	(21,774,158)	(21,783,495)	(23,179,639)
Rates Total	(21,730,945)	(21,774,158)	(21,783,495)	(23,179,639)
03 - General Purpose Funding Total	(27,598,068)	(28,291,861)	(33,868,581)	(30,073,983)

Shire of Esperance Budget

For the year ending 30th June 2023

Management Budget

Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
04 - Governance				
Administration				
3170 - Corporate Support - Operating				
105 - Fees & Charges	(1,400)	(2,065)	(2,665)	(2,000)
300 - Employee Costs	323,565	586,943	491,476	282,200
350 - Administration Expenses	16,150	17,720	17,776	7,720
370 - Special Projects	30,000	30,000	48,736	10,000
410 - Insurance	277,400	269,402	269,317	302,982
955 - Transfer from Reserves	(150,000)	(150,000)	(150,000)	(116,000)
980 - Overhead Allocation	(495,715)	(752,000)	(816,410)	(484,902)
3170 - Corporate Support - Operating Total	0	0	(141,770)	0
Administration Total	0	0	(141,770)	0
Community Support				
3700 - Community Support - Operating				
115 - Grants, Subsidies & Contributions	0	0	(1,786)	0
125 - Reimbursements	0	0	(3,129)	0
300 - Employee Costs	131,462	147,479	139,275	139,850
350 - Administration Expenses	10,700	8,740	6,692	9,710
940 - Non Cash Expense	4,922	4,922	4,922	4,922
980 - Overhead Allocation	(147,084)	(161,141)	(145,217)	(154,482)
3700 - Community Support - Operating Total	0	0	757	0
Community Support Total	0	0	757	0
Marketing & Communications				
3010 - Marketing & Communications - Operating				
300 - Employee Costs	278,281	215,745	199,193	276,150
350 - Administration Expenses	7,500	14,858	13,699	6,000
375 - Media & Communications	56,000	57,000	49,949	62,000
940 - Non Cash Expense	8,000	0	0	0
980 - Overhead Allocation	(300,112)	(246,763)	(254,703)	(295,281)
3010 - Marketing & Communications - Operating Total	49,669	40,840	8,138	48,869
Marketing & Communications Total	49,669	40,840	8,138	48,869
Corporate Resources				
3100 - Corporate Resources - Operating				
115 - Grants, Subsidies & Contributions	(13,260)	(19,260)	(19,260)	(19,760)
125 - Reimbursements	(200,000)	(200,000)	(203,206)	(200,000)
300 - Employee Costs	219,000	262,061	302,274	356,140
350 - Administration Expenses	54,500	62,221	73,071	53,500
360 - Professional Services	19,400	9,400	0	10,000
460 - Building Operations	122,200	134,564	133,570	130,800
500 - Building Maintenance	216,089	196,089	77,237	230,152
550 - Grounds Maintenance	45,654	44,613	42,053	47,936
940 - Non Cash Expense	224,054	228,848	235,500	228,848
980 - Overhead Allocation	(563,957)	(589,298)	(510,845)	(686,960)
3100 - Corporate Resources - Operating Total	123,680	129,238	130,394	150,656
7100 - Corporate Resources - Capital				
190 - Proceeds on Sale of Assets	(45,000)	(45,000)	(58,937)	0
7100 - Corporate Resources - Capital Total	(45,000)	(45,000)	(58,937)	0
Corporate Resources Total	78,680	84,238	71,457	150,656

Shire of Esperance Budget

For the year ending 30th June 2023

Management Budget

Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
Executive Services				
3000 - Executive Services - Operating				
115 - Grants, Subsidies & Contributions	0	(9,018)	(9,018)	0
125 - Reimbursements	(1,000)	(14,000)	(13,787)	(3,000)
300 - Employee Costs	453,165	439,555	445,960	462,361
350 - Administration Expenses	74,500	79,250	85,920	109,500
360 - Professional Services	15,000	5,000	1,500	25,000
365 - Legal & Debt Recovery Costs	20,000	10,000	7,904	25,000
370 - Special Projects	12,844	12,844	4,379	8,465
940 - Non Cash Expense	7,643	7,643	7,643	7,643
955 - Transfer from Reserves	0	0	0	(10,000)
980 - Overhead Allocation	(484,642)	(442,286)	(433,286)	(520,287)
3000 - Executive Services - Operating Total	97,510	88,988	97,215	104,682
Executive Services Total	97,510	88,988	97,215	104,682
External Services				
3050 - External Services				
125 - Reimbursements	0	0	(47)	0
300 - Employee Costs	295,585	253,362	278,240	296,233
350 - Administration Expenses	16,200	15,300	13,555	17,400
360 - Professional Services	0	0	0	10,000
940 - Non Cash Expense	6,690	6,690	6,690	6,690
980 - Overhead Allocation	(286,628)	(247,817)	(280,183)	(297,291)
3050 - External Services Total	31,847	27,535	18,255	33,032
External Services Total	31,847	27,535	18,255	33,032
Financial Services				
3120 - Financial Services - Operating				
105 - Fees & Charges	(7,500)	(6,702)	(6,702)	(6,500)
125 - Reimbursements	0	0	(136)	0
300 - Employee Costs	698,412	697,170	702,972	744,733
350 - Administration Expenses	3,900	4,498	4,952	3,900
360 - Professional Services	69,000	71,000	60,400	83,300
380 - Bank Charges	78,000	78,000	74,048	78,000
940 - Non Cash Expense	0	0	0	1,000
980 - Overhead Allocation	(660,252)	(661,760)	(641,359)	(714,420)
3120 - Financial Services - Operating Total	181,560	182,206	194,175	190,013
7120 - Financial Services - Capital				
190 - Proceeds on Sale of Assets	0	0	0	(11,000)
705 - Purchases	0	0	0	37,000
7120 - Financial Services - Capital Total	0	0	0	26,000
Financial Services Total	181,560	182,206	194,175	216,013
Human Services				
3160 - Human Services - Operating				
115 - Grants, Subsidies & Contributions	0	(10,025)	(10,250)	(15,600)
125 - Reimbursements	(2,000)	(2,000)	(1,247)	(2,000)
300 - Employee Costs	345,390	404,152	400,247	456,622
320 - Occupational Health & Safety & Risk	22,000	15,000	12,628	15,000
325 - Recruitment	35,000	50,000	63,890	50,000
350 - Administration Expenses	22,950	28,073	31,471	38,200
360 - Professional Services	0	0	0	5,000
370 - Special Projects	0	0	0	20,000
940 - Non Cash Expense	0	0	0	1,000
980 - Overhead Allocation	(329,542)	(377,696)	(419,531)	(442,323)
3160 - Human Services - Operating Total	93,798	107,504	77,208	125,899
7160 - Human Services - Capital				
190 - Proceeds on Sale of Assets	0	0	0	(11,000)
705 - Purchases	0	0	0	37,000
7160 - Human Services - Capital Total	0	0	0	26,000
Human Services Total	93,798	107,504	77,208	151,899

Shire of Esperance Budget

For the year ending 30th June 2023

Management Budget

Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
Information Mgmt Services				
3150 - Information Management - Operating				
125 - Reimbursements	0	0	(3,374)	0
300 - Employee Costs	236,335	245,110	258,533	263,150
350 - Administration Expenses	24,900	25,059	19,609	24,500
360 - Professional Services	16,000	8,000	8,000	8,000
370 - Special Projects	15,200	15,200	0	15,200
980 - Overhead Allocation	(271,163)	(272,029)	(252,039)	(288,238)
3150 - Information Management - Operating Total	21,272	21,340	30,729	22,612
Information Mgmt Services Total	21,272	21,340	30,729	22,612
IT Services				
3140 - Information Technology - Operating				
130 - Non Cash Income	(2,500)	(2,500)	0	(2,500)
300 - Employee Costs	358,224	315,825	333,996	396,994
350 - Administration Expenses	2,400	2,400	2,263	2,400
355 - Computer/IT Costs	338,000	363,000	393,662	430,000
360 - Professional Services	25,000	25,000	6,400	55,000
370 - Special Projects	0	0	0	50,000
385 - IT Purchases	88,000	88,000	75,801	82,500
955 - Transfer from Reserves	0	0	0	(30,000)
980 - Overhead Allocation	(600,115)	(587,211)	(594,270)	(730,111)
3140 - Information Technology - Operating Total	209,009	204,514	217,852	254,283
7140 - Information Technology - Capital				
150 - Capital Grants Received	(221,876)	(611,876)	(25,132)	(586,744)
190 - Proceeds on Sale of Assets	(14,500)	(14,500)	0	(14,500)
705 - Purchases	163,500	138,500	93,725	130,000
715 - Infrastructure Project	221,876	612,249	25,504	586,744
955 - Transfer from Reserves	(80,000)	(80,000)	(55,965)	0
7140 - Information Technology - Capital Total	69,000	44,373	38,132	115,500
IT Services Total	278,009	248,887	255,984	369,783
Members of Council				
3020 - Members of Council - Operating				
125 - Reimbursements	(1,000)	(1,033)	(1,006)	(1,000)
130 - Non Cash Income	0	0	(85,420)	0
315 - Elected Member Training	15,000	18,982	30,725	20,000
330 - Elected Member Expenditure	300,625	285,902	284,599	291,030
335 - Election Expenses	47,000	43,257	43,257	0
340 - Civic Function & Receptions	4,000	2,000	473	2,000
410 - Insurance	1,290	1,175	1,175	1,320
940 - Non Cash Expense	6,019	6,019	90,493	6,019
980 - Overhead Allocation	694,805	650,306	629,089	757,688
3020 - Members of Council - Operating Total	1,067,739	1,006,608	993,385	1,077,057
Members of Council Total	1,067,739	1,006,608	993,385	1,077,057
04 - Governance Total	1,900,084	1,808,146	1,605,533	2,174,603

Shire of Esperance Budget

For the year ending 30th June 2023

Management Budget

Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
05 - Law, Order & Public Safety				
Community Emergency Services				
4070 - Community Emergency Services - Operating				
115 - Grants, Subsidies & Contributions	(66,230)	(75,194)	(87,662)	(65,216)
300 - Employee Costs	112,760	121,346	133,726	111,032
350 - Administration Expenses	19,700	18,600	2,022	19,400
390 - Interest Paid	0	0	137	0
940 - Non Cash Expense	0	0	9,823	0
4070 - Community Emergency Services - Operating Total	66,230	64,752	58,046	65,216
Community Emergency Services Total	66,230	64,752	58,046	65,216
Emergency Management				
4090 - Emergency Management - Operating				
115 - Grants, Subsidies & Contributions	(700,000)	(734,500)	(1,957,485)	(711,376)
125 - Reimbursements	(5,400)	(32,000)	(32,907)	0
350 - Administration Expenses	55,400	47,742	41,462	47,455
370 - Special Projects	12,917	40,000	5,404	34,596
480 - ELEMC	1,500	1,500	1,005	1,500
481 - Fire Fighting Equipment	5,000	5,000	0	5,000
482 - Fire Fighting Expenses	80,000	60,000	52,214	80,000
530 - Fire Mitigation Works	100,000	165,953	140,373	455,000
940 - Non Cash Expense	1,200	1,200	1,200	1,200
980 - Overhead Allocation	85,561	90,060	88,208	88,928
4090 - Emergency Management - Operating Total	(363,822)	(355,045)	(1,660,526)	2,303
8090 - Emergency Management - Capital				
190 - Proceeds on Sale of Assets	0	0	(69,545)	0
705 - Purchases	700,000	700,000	2,009,780	321,376
8090 - Emergency Management - Capital Total	700,000	700,000	1,940,235	321,376
Emergency Management Total	336,178	344,955	279,709	323,679
Fire Prevention - DFES				
4100 - Fire Prevention - DFES - Operating				
125 - Reimbursements	(200,569)	(293,311)	(234,305)	(273,740)
130 - Non Cash Income	0	0	(20,393)	0
350 - Administration Expenses	59,000	116,671	107,528	100,000
410 - Insurance	42,750	44,977	44,977	50,598
483 - Brigade Operation Expenses	2,200	2,200	1,377	2,200
484 - Brigade Fund	161,050	171,894	129,425	120,942
500 - Building Maintenance	0	22,000	15,429	0
940 - Non Cash Expense	404,050	394,853	401,553	394,853
960 - Transfer from Unspent Grant Reserves	(64,431)	(64,431)	(64,431)	0
980 - Overhead Allocation	72,284	79,658	77,109	77,483
4100 - Fire Prevention - DFES - Operating Total	476,334	474,511	458,269	472,336
8100 - Fire Prevention - DFES - Capital				
150 - Capital Grants Received	(380,000)	(380,000)	0	(780,000)
710 - Building Project	445,000	445,000	1,560	820,000
715 - Infrastructure Project	32,752	32,752	0	32,752
960 - Transfer from Unspent Grant Reserves	(24,252)	(24,252)	(24,252)	(24,252)
8100 - Fire Prevention - DFES - Capital Total	73,500	73,500	(22,692)	48,500
Fire Prevention - DFES Total	549,834	548,011	435,577	520,836

Shire of Esperance Budget

For the year ending 30th June 2023

Management Budget

Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
Other Law, Order & Public Safety				
4050 - Other Law, Order & Public Safety - Operating				
420 - Operations	1,780	1,775	1,640	1,785
540 - Maintenance	31,600	31,600	5,983	40,000
940 - Non Cash Expense	12,036	75,252	75,468	75,252
980 - Overhead Allocation	10,347	10,383	9,781	11,211
4050 - Other Law, Order & Public Safety - Operating Total	55,763	119,010	92,872	128,248
8050 - Other Law, Order & Public Safety - Capital				
150 - Capital Grants Received	(50,000)	(50,000)	(50,000)	(50,000)
8050 - Other Law, Order & Public Safety - Capital Total	(50,000)	(50,000)	(50,000)	(50,000)
Other Law, Order & Public Safety Total	5,763	69,010	42,872	78,248
Ranger Services				
4040 - Ranger Services - Operating				
105 - Fees & Charges	(64,250)	(64,750)	(74,991)	(64,900)
125 - Reimbursements	(15,000)	(5,000)	(7,190)	(15,000)
300 - Employee Costs	415,917	427,890	490,470	494,269
350 - Administration Expenses	34,350	38,194	34,627	35,950
459 - Animal Control	8,000	8,500	6,936	7,500
460 - Building Operations	580	280	0	0
500 - Building Maintenance	8,000	8,543	7,439	0
940 - Non Cash Expense	5,951	5,951	8,466	7,618
980 - Overhead Allocation	106,567	103,860	105,179	122,484
4040 - Ranger Services - Operating Total	500,115	523,468	570,936	587,921
8040 - Ranger Services - Capital				
190 - Proceeds on Sale of Assets	0	0	0	(14,000)
705 - Purchases	55,000	55,000	73,083	48,000
710 - Building Project	241,275	343,486	343,486	0
955 - Transfer from Reserves	(241,275)	(343,486)	(343,486)	0
8040 - Ranger Services - Capital Total	55,000	55,000	73,083	34,000
Ranger Services Total	555,115	578,468	644,019	621,921
State Emergency Services				
4080 - State Emergency Service - Operating				
115 - Grants, Subsidies & Contributions	(17,766)	(26,407)	(33,614)	(24,410)
350 - Administration Expenses	0	0	13,183	2,000
405 - Grants/Donations Paid	25,000	33,641	27,665	22,410
960 - Transfer from Unspent Grant Reserves	(7,234)	(7,234)	(7,234)	0
4080 - State Emergency Service - Operating Total	0	0	0	0
State Emergency Services Total	0	0	0	0
05 - Law, Order & Public Safety Total	1,513,120	1,605,196	1,460,223	1,609,900

Shire of Esperance Budget

For the year ending 30th June 2023

Management Budget

Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
07 - Health				
Environmental Health Services				
4200 - Environmental Health Services - Operating				
105 - Fees & Charges	(57,500)	(58,000)	(53,907)	(59,850)
115 - Grants, Subsidies & Contributions	(2,000)	(101,863)	(44,829)	(59,034)
300 - Employee Costs	316,651	255,948	177,726	301,037
350 - Administration Expenses	31,850	29,987	15,979	30,100
360 - Professional Services	0	0	0	25,500
370 - Special Projects	2,000	103,357	47,543	59,034
940 - Non Cash Expense	0	0	0	1,000
980 - Overhead Allocation	76,642	75,393	76,618	88,470
4200 - Environmental Health Services - Operating Total	367,643	304,822	219,130	386,257
8200 - Environmental Health Services - Capital				
190 - Proceeds on Sale of Assets	0	0	0	(11,000)
705 - Purchases	0	0	0	37,000
8200 - Environmental Health Services - Capital Total	0	0	0	26,000
Environmental Health Services Total	367,643	304,822	219,130	412,257
07 - Health Total	367,643	304,822	219,130	412,257

Shire of Esperance Budget

For the year ending 30th June 2023

Management Budget

Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
08 - Education & Welfare				
Home Care				
3810 - Home Care - Operating				
115 - Grants, Subsidies & Contributions	(43,600)	(3,600)	(1,234)	(3,600)
125 - Reimbursements	(20,400)	(20,400)	(24,125)	(20,400)
130 - Non Cash Income	(10,861)	(29,082)	(29,082)	(26,000)
140 - Home Care Program Income	(4,917,364)	(5,269,067)	(4,677,051)	(5,967,076)
300 - Employee Costs	3,755,345	3,386,871	3,331,903	4,050,183
350 - Administration Expenses	531,861	1,220,794	325,531	524,791
380 - Bank Charges	2,000	1,000	707	1,000
400 - Volunteer Support	12,500	12,500	1,525	12,500
425 - Home Care Program Expenses	4,059,625	3,961,605	4,366,205	4,890,029
460 - Building Operations	38,730	37,019	32,891	40,349
500 - Building Maintenance	101,350	100,350	34,755	84,150
550 - Grounds Maintenance	1,000	1,000	0	1,000
940 - Non Cash Expense	142,197	144,414	140,379	143,928
980 - Overhead Allocation	(3,476,047)	(3,383,072)	(3,664,189)	(3,612,926)
3810 - Home Care - Operating Total	176,336	160,332	(161,785)	117,928
7810 - Home Care - Capital				
150 - Capital Grants Received	(539,000)	(539,000)	(4,854)	(534,146)
190 - Proceeds on Sale of Assets	(67,000)	(67,000)	(60,000)	(33,000)
705 - Purchases	105,000	111,725	39,430	107,000
710 - Building Project	689,000	1,149,000	4,854	944,146
715 - Infrastructure Project	200,000	0	0	195,146
955 - Transfer from Reserves	(433,000)	(699,725)	0	(679,146)
7810 - Home Care - Capital Total	(45,000)	(45,000)	(20,570)	0
Home Care Total	131,336	115,332	(182,355)	117,928
Senior Citizens Centre				
3840 - Senior Citizens Centre - Operating				
105 - Fees & Charges	(100)	(100)	(100)	(100)
350 - Administration Expenses	20,000	20,000	20,000	10,000
460 - Building Operations	5,200	4,852	4,644	5,371
500 - Building Maintenance	28,200	18,700	5,055	38,800
550 - Grounds Maintenance	5,550	5,550	3,218	6,300
940 - Non Cash Expense	49,400	49,400	49,400	49,400
980 - Overhead Allocation	52,637	59,485	58,518	56,437
3840 - Senior Citizens Centre - Operating Total	160,887	157,887	140,735	166,208
Senior Citizens Centre Total	160,887	157,887	140,735	166,208

Shire of Esperance Budget

For the year ending 30th June 2023

Management Budget

Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
Seniors, Youth & Children				
3860 - Seniors, Youth & Children - Operating				
105 - Fees & Charges	(4,300)	(9,989)	(13,015)	(6,000)
125 - Reimbursements	(3,800)	(5,700)	(5,662)	(6,000)
350 - Administration Expenses	8,300	2,529	2,279	500
370 - Special Projects	135,084	133,084	4,158	130,926
460 - Building Operations	5,460	4,768	4,359	5,601
500 - Building Maintenance	14,300	19,300	18,154	22,800
550 - Grounds Maintenance	1,180	1,180	0	1,180
940 - Non Cash Expense	115,021	115,021	115,021	115,021
955 - Transfer from Reserves	(133,084)	(133,084)	(4,158)	(128,926)
980 - Overhead Allocation	8,642	8,705	8,242	9,444
3860 - Seniors, Youth & Children - Operating Total	146,803	135,814	129,378	144,546
Seniors, Youth & Children Total	146,803	135,814	129,378	144,546
Volunteer Resource Centre				
3850 - Volunteer Resource Centre - Operating				
105 - Fees & Charges	(250)	(250)	(70)	0
115 - Grants, Subsidies & Contributions	(40,463)	(124,344)	(122,832)	(41,727)
125 - Reimbursements	0	(27)	(27)	0
300 - Employee Costs	89,739	103,890	113,139	97,596
350 - Administration Expenses	8,278	44,136	8,688	7,700
455 - Programs and Events	9,350	12,850	7,136	3,200
500 - Building Maintenance	2,350	0	0	0
960 - Transfer from Unspent Grant Reserves	(23,004)	(23,004)	(23,004)	(16,970)
3850 - Volunteer Resource Centre - Operating Total	46,000	13,251	(16,970)	49,799
Volunteer Resource Centre Total	46,000	13,251	(16,970)	49,799
08 - Education & Welfare Total	485,026	422,284	70,788	478,481

Shire of Esperance Budget

For the year ending 30th June 2023

Management Budget

Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
10 - Community Amenities				
Cemeteries				
3530 - Cemeteries - Operating				
105 - Fees & Charges	(137,800)	(177,800)	(174,352)	(152,800)
125 - Reimbursements	0	0	(353)	0
350 - Administration Expenses	500	500	125	500
370 - Special Projects	0	0	0	20,000
420 - Operations	8,296	5,786	5,371	9,314
460 - Building Operations	260	242	242	272
500 - Building Maintenance	4,850	4,350	3,551	3,950
525 - Burial & Grounds Expenses	75,000	101,000	107,261	96,000
550 - Grounds Maintenance	118,670	118,670	95,413	123,850
940 - Non Cash Expense	30,148	31,935	31,935	31,935
955 - Transfer from Reserves	0	0	0	(20,000)
980 - Overhead Allocation	29,798	35,045	35,128	32,752
3530 - Cemeteries - Operating Total	129,722	119,728	104,321	145,773
7530 - Cemeteries - Capital				
715 - Infrastructure Project	0	0	0	40,000
7530 - Cemeteries - Capital Total	0	0	0	40,000
Cemeteries Total	129,722	119,728	104,321	185,773
Environmental Services				
4060 - Environmental Services - Operating				
115 - Grants, Subsidies & Contributions	0	(66,050)	(75,154)	(236,195)
300 - Employee Costs	151,749	176,496	191,306	189,098
350 - Administration Expenses	11,800	13,200	10,366	13,000
360 - Professional Services	0	0	0	17,500
370 - Special Projects	8,032	58,032	59,915	228,117
940 - Non Cash Expense	4,091	4,091	4,091	4,091
980 - Overhead Allocation	31,922	32,524	31,134	35,785
4060 - Environmental Services - Operating Total	207,594	218,293	221,658	251,396
Environmental Services Total	207,594	218,293	221,658	251,396
Planning Services				
4010 - Planning Services - Operating				
105 - Fees & Charges	(268,500)	(281,120)	(332,969)	(280,000)
115 - Grants, Subsidies & Contributions	0	0	0	(40,000)
300 - Employee Costs	371,710	320,411	321,092	345,614
350 - Administration Expenses	3,000	3,483	2,863	3,000
360 - Professional Services	30,000	0	0	30,000
370 - Special Projects	19,718	25,610	26,386	200,000
955 - Transfer from Reserves	(19,718)	(25,610)	(26,386)	(160,000)
980 - Overhead Allocation	102,220	106,815	108,331	112,602
4010 - Planning Services - Operating Total	238,430	149,589	99,317	211,216
Planning Services Total	238,430	149,589	99,317	211,216
Public Toilets & BBQ`s				
3520 - Public Toilets & BBQ`s - Operating				
460 - Building Operations	268,062	262,384	278,297	297,745
500 - Building Maintenance	287,940	256,390	81,290	329,620
940 - Non Cash Expense	53,474	53,474	53,473	53,474
980 - Overhead Allocation	19,377	24,652	25,452	20,055
3520 - Public Toilets & BBQ`s - Operating Total	628,853	596,900	438,512	700,894
7520 - Public Toilets & BBQ`s - Capital				
150 - Capital Grants Received	(300,000)	(300,000)	(142)	(299,858)
710 - Building Project	390,000	390,000	142	389,858
955 - Transfer from Reserves	(90,000)	(90,000)	0	(90,000)
7520 - Public Toilets & BBQ`s - Capital Total	0	0	0	0

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Management Budget

Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
Public Toilets & BBQ's Total	628,853	596,900	438,512	700,894
Strategic Planning & Land Projects				
4000 - Strategic Planning & Land Projects - Operating				
105 - Fees & Charges	(2,000)	(2,000)	(955)	(2,000)
115 - Grants, Subsidies & Contributions	(86,325)	(53,049)	(49,834)	(47,060)
300 - Employee Costs	202,479	216,452	198,915	207,624
350 - Administration Expenses	11,500	11,100	5,729	9,650
370 - Special Projects	80,365	25,000	54	37,000
940 - Non Cash Expense	15,732	8,232	8,232	18,232
980 - Overhead Allocation	176,941	178,879	188,639	193,615
4000 - Strategic Planning & Land Projects - Operating Total	398,692	384,614	350,780	417,061
8000 - Strategic Planning & Land Projects - Capital				
190 - Proceeds on Sale of Assets	0	0	0	(15,000)
705 - Purchases	0	0	0	50,000
8000 - Strategic Planning & Land Projects - Capital Total	0	0	0	35,000
Strategic Planning & Land Projects Total	398,692	384,614	350,780	452,061
Waste Management				
3420 - Waste Management - Operating				
105 - Fees & Charges	(3,755,000)	(4,469,500)	(4,257,155)	(4,617,300)
110 - Levy	(608,000)	(610,882)	(610,882)	(610,000)
115 - Grants, Subsidies & Contributions	(300)	(300)	0	0
120 - Interest Earnings	(2,500)	(3,500)	(4,571)	(3,500)
125 - Reimbursements	(200)	(200)	0	(200)
300 - Employee Costs	791,815	868,296	922,555	857,170
350 - Administration Expenses	369,200	358,780	363,052	231,500
370 - Special Projects	320,000	514,125	137,182	536,673
420 - Operations	80,473	115,098	112,214	115,370
450 - Refuse	538,625	540,250	575,731	594,000
451 - Recycling	429,950	478,900	496,756	485,000
452 - Other Sanitation	70,748	71,748	66,990	79,368
500 - Building Maintenance	242,850	232,850	67,880	228,850
540 - Maintenance	363,000	285,664	737,971	464,992
940 - Non Cash Expense	425,212	426,887	249,072	194,013
980 - Overhead Allocation	164,349	168,847	170,957	187,746
3420 - Waste Management - Operating Total	(569,778)	(1,022,937)	(972,248)	(1,256,318)
7420 - Waste Management - Capital				
190 - Proceeds on Sale of Assets	(30,000)	(30,000)	(95,273)	(100,000)
705 - Purchases	295,000	295,000	45,943	100,000
715 - Infrastructure Project	94,000	634,000	8,814	685,857
955 - Transfer from Reserves	(389,000)	(899,000)	0	(685,857)
7420 - Waste Management - Capital Total	(30,000)	0	(40,516)	0
Waste Management Total	(599,778)	(1,022,937)	(1,012,764)	(1,256,318)
10 - Community Amenities Total	1,003,513	446,187	201,824	545,022

Shire of Esperance Budget

For the year ending 30th June 2023

Management Budget

Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
11 - Recreation & Culture				
Bay of Isles Leisure Centre				
3730 - BOILC - Admin - Operating				
105 - Fees & Charges	(184,400)	(184,050)	(172,636)	(191,650)
115 - Grants, Subsidies & Contributions	(2,500)	(4,500)	(4,091)	0
125 - Reimbursements	0	(5,000)	(4,690)	(2,500)
300 - Employee Costs	594,416	628,792	680,720	629,103
350 - Administration Expenses	135,100	143,507	135,738	97,800
360 - Professional Services	13,250	13,250	8,985	13,250
460 - Building Operations	465,419	451,957	515,563	423,350
470 - Kiosk	41,000	50,600	59,584	51,000
471 - Pro Shop	12,000	12,000	11,650	13,000
500 - Building Maintenance	224,650	229,650	202,749	266,350
550 - Grounds Maintenance	8,528	8,528	4,433	8,950
940 - Non Cash Expense	284,761	276,091	292,651	276,092
980 - Overhead Allocation	189,496	194,264	196,871	225,536
3730 - BOILC - Admin - Operating Total	1,781,720	1,815,089	1,927,527	1,810,281
3740 - BOILC - Pool - Operating				
105 - Fees & Charges	(560,000)	(580,000)	(593,315)	(620,000)
115 - Grants, Subsidies & Contributions	0	(2,500)	(2,500)	0
125 - Reimbursements	0	0	(2,338)	0
472 - Pool Operations	530,517	522,085	543,877	538,700
473 - Swim School	91,884	118,709	149,938	103,500
3740 - BOILC - Pool - Operating Total	62,401	58,294	95,662	22,200
3750 - BOILC - Dry - Operating				
105 - Fees & Charges	(195,000)	(210,000)	(218,166)	(220,000)
390 - Interest Paid	0	447	447	0
474 - Dry Operations	183,694	193,545	197,874	195,116
3750 - BOILC - Dry - Operating Total	(11,306)	(16,008)	(19,845)	(24,884)
7730 - BOILC - Admin - Capital				
150 - Capital Grants Received	0	(550,000)	(275,000)	(275,000)
710 - Building Project	740,715	1,315,768	779,466	529,406
955 - Transfer from Reserves	(740,715)	(740,715)	(479,413)	0
7730 - BOILC - Admin - Capital Total	0	25,053	25,053	254,406
Bay of Isles Leisure Centre Total	1,832,815	1,882,428	2,028,397	2,062,003

Shire of Esperance Budget

For the year ending 30th June 2023

Management Budget

Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
Civic Centre				
3910 - Civic Centre - Operating				
105 - Fees & Charges	(108,000)	(86,000)	(110,407)	(111,000)
115 - Grants, Subsidies & Contributions	(68,000)	(65,150)	(60,076)	(103,074)
125 - Reimbursements	(2,500)	(3,000)	(3,055)	(2,500)
135 - Show Income	(110,000)	(75,000)	(102,998)	(120,000)
300 - Employee Costs	177,185	220,199	212,695	203,900
350 - Administration Expenses	33,420	45,146	41,173	35,430
380 - Bank Charges	600	600	604	600
460 - Building Operations	73,354	78,346	75,991	83,630
465 - Show Expenses	150,000	145,000	174,423	165,074
470 - Kiosk	14,000	10,000	10,915	15,000
500 - Building Maintenance	145,472	299,472	264,524	186,800
550 - Grounds Maintenance	39,216	39,216	37,008	41,170
940 - Non Cash Expense	260,178	249,672	249,679	250,049
955 - Transfer from Reserves	0	(61,307)	0	0
980 - Overhead Allocation	60,264	64,638	64,989	67,951
3910 - Civic Centre - Operating Total	665,189	861,832	855,465	713,030
7910 - Civic Centre - Capital				
150 - Capital Grants Received	(396,000)	(491,989)	(201,703)	(290,286)
705 - Purchases	10,000	10,000	9,478	50,000
710 - Building Project	671,989	689,736	389,497	289,420
955 - Transfer from Reserves	0	0	0	(104,630)
960 - Transfer from Unspent Grant Reserves	(95,989)	0	0	0
7910 - Civic Centre - Capital Total	190,000	207,747	197,272	(55,496)
Civic Centre Total	855,189	1,069,579	1,052,737	657,534
Coastal Infrastructure				
3220 - Coastal Infrastructure - Operating				
105 - Fees & Charges	(60,000)	(66,000)	(69,309)	(70,000)
115 - Grants, Subsidies & Contributions	0	(310,000)	(310,000)	(150,000)
125 - Reimbursements	(36,000)	(7,000)	(11,312)	(14,000)
300 - Employee Costs	23,000	764	764	0
350 - Administration Expenses	10,000	450	450	0
370 - Special Projects	460,000	832,000	776,422	78,290
420 - Operations	38,209	42,287	45,899	45,420
540 - Maintenance	447,505	384,905	395,251	861,332
565 - Coastal Roads Maintenance	32,000	32,000	1,148	34,000
940 - Non Cash Expense	676,899	805,517	809,940	731,009
955 - Transfer from Reserves	0	0	0	(22,000)
980 - Overhead Allocation	62,397	68,340	67,025	69,048
3220 - Coastal Infrastructure - Operating Total	1,654,010	1,783,263	1,706,278	1,563,099
7220 - Coastal Infrastructure- Capital				
150 - Capital Grants Received	(1,183,697)	(1,397,680)	(1,181,402)	(1,010,778)
705 - Purchases	100,000	111,408	111,408	0
715 - Infrastructure Project	1,104,716	1,303,473	1,195,135	1,714,022
960 - Transfer from Unspent Grant Reserves	(416,278)	(202,295)	(202,295)	(2,479)
7220 - Coastal Infrastructure- Capital Total	(395,259)	(185,094)	(77,154)	700,765
Coastal Infrastructure Total	1,258,751	1,598,169	1,629,124	2,263,864
Community Grants Program				
3780 - Community Development				
115 - Grants, Subsidies & Contributions	(13,955)	(17,835)	(22,380)	(13,955)
125 - Reimbursements	0	0	(1,546)	0
300 - Employee Costs	207,088	194,188	188,450	253,900
405 - Grants/Donations Paid	399,939	389,939	309,065	472,898
455 - Programs and Events	91,327	90,635	94,110	121,600
960 - Transfer from Unspent Grant Reserves	(70,403)	(70,403)	(70,403)	(88,949)
980 - Overhead Allocation	24,095	22,869	22,036	25,520
3780 - Community Development Total	638,091	609,393	519,332	771,014
Community Grants Program Total	638,091	609,393	519,332	771,014

Shire of Esperance Budget

For the year ending 30th June 2023

Management Budget

Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
Culture				
3720 - Culture - Operating				
350 - Administration Expenses	200	200	0	200
460 - Building Operations	5,137	3,408	3,408	3,834
500 - Building Maintenance	76,650	60,250	44,877	69,500
550 - Grounds Maintenance	0	1,409	1,409	0
940 - Non Cash Expense	62,880	62,008	62,008	62,008
980 - Overhead Allocation	29,023	30,056	28,196	30,948
3720 - Culture - Operating Total	173,890	157,331	139,898	166,490
7720 - Culture - Capital				
710 - Building Project	80,929	80,215	80,215	0
7720 - Culture - Capital Total	80,929	80,215	80,215	0
Culture Total	254,819	237,546	220,113	166,490
Esperance Museum				
3870 - Esperance Museum - Operating				
105 - Fees & Charges	(45,000)	(45,000)	(49,043)	(48,500)
115 - Grants, Subsidies & Contributions	(10,000)	(10,000)	(2,100)	0
300 - Employee Costs	2,000	2,000	2,197	2,000
350 - Administration Expenses	14,300	17,743	14,654	17,800
370 - Special Projects	20,000	20,000	2,100	10,000
455 - Programs and Events	16,500	12,500	12,079	19,000
460 - Building Operations	56,971	58,286	56,731	59,681
500 - Building Maintenance	124,460	94,460	34,614	112,450
940 - Non Cash Expense	97,286	97,286	97,286	97,286
980 - Overhead Allocation	72,050	76,668	76,196	79,182
3870 - Esperance Museum - Operating Total	348,567	323,943	244,714	348,899
Esperance Museum Total	348,567	323,943	244,714	348,899
Esperance Period Village				
3790 - Esperance Period Village - Operating				
105 - Fees & Charges	(90,900)	(90,900)	(101,082)	(103,000)
125 - Reimbursements	(10,000)	(10,000)	(11,256)	(11,000)
460 - Building Operations	35,415	38,197	37,028	39,213
500 - Building Maintenance	66,400	53,700	44,951	128,470
940 - Non Cash Expense	49,904	49,904	49,904	49,904
980 - Overhead Allocation	86,991	120,790	127,466	89,870
3790 - Esperance Period Village - Operating Total	137,810	161,691	147,011	193,457
7790 - Esperance Period Village - Capital				
710 - Building Project	101,264	101,264	60,320	40,944
955 - Transfer from Reserves	(101,264)	(101,264)	(60,320)	(40,944)
7790 - Esperance Period Village - Capital Total	0	0	0	0
Esperance Period Village Total	137,810	161,691	147,011	193,457

Shire of Esperance Budget

For the year ending 30th June 2023

Management Budget

Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
Library				
3710 - Library - Operating				
105 - Fees & Charges	(12,700)	(12,600)	(13,032)	(8,200)
115 - Grants, Subsidies & Contributions	(5,690)	(11,690)	(12,350)	(5,690)
125 - Reimbursements	(100)	(100)	0	(100)
300 - Employee Costs	436,668	423,079	452,850	461,000
350 - Administration Expenses	61,580	63,461	53,816	56,300
370 - Special Projects	5,690	11,690	3,544	10,646
460 - Building Operations	41,199	38,625	36,976	41,863
500 - Building Maintenance	52,700	42,700	22,953	61,300
550 - Grounds Maintenance	13,190	13,190	11,236	13,840
940 - Non Cash Expense	73,575	73,575	73,575	73,576
960 - Transfer from Unspent Grant Reserves	(2,340)	(2,340)	(2,340)	(8,546)
980 - Overhead Allocation	152,571	159,128	158,479	176,151
3710 - Library - Operating Total	816,343	798,718	785,707	872,140
Library Total	816,343	798,718	785,707	872,140
Parks				
3210 - Parks - Operating				
105 - Fees & Charges	(1,500)	(1,000)	(623)	(1,000)
125 - Reimbursements	(2,000)	(2,000)	(15,120)	(2,000)
350 - Administration Expenses	8,800	27,886	14,780	19,300
420 - Operations	115,385	105,661	112,733	128,813
460 - Building Operations	2,195	2,102	1,839	3,330
500 - Building Maintenance	6,000	4,000	2,431	6,000
540 - Maintenance	1,310,743	1,347,639	1,299,247	1,417,789
940 - Non Cash Expense	930,577	1,095,000	1,088,777	1,105,500
980 - Overhead Allocation	29,435	34,760	34,838	31,130
3210 - Parks - Operating Total	2,399,635	2,614,048	2,538,902	2,708,862
7210 - Parks - Capital				
150 - Capital Grants Received	(995,000)	(1,235,176)	(390,176)	(863,850)
190 - Proceeds on Sale of Assets	(29,000)	(29,000)	0	(59,500)
705 - Purchases	126,500	126,500	0	205,500
715 - Infrastructure Project	1,851,517	1,847,375	804,494	1,126,362
960 - Transfer from Unspent Grant Reserves	(240,176)	0	0	0
7210 - Parks - Capital Total	713,841	709,699	414,318	408,512
Parks Total	3,113,476	3,323,747	2,953,220	3,117,374
Public Halls				
3290 - Public Halls - Operating				
125 - Reimbursements	(15,500)	(9,500)	(8,821)	(11,000)
460 - Building Operations	33,218	24,174	24,081	32,888
500 - Building Maintenance	209,600	256,800	103,068	284,448
940 - Non Cash Expense	250,506	250,506	250,507	250,512
980 - Overhead Allocation	72,070	98,164	103,048	74,472
3290 - Public Halls - Operating Total	549,894	620,144	471,883	631,320
7290 - Public Halls - Capital				
710 - Building Project	100,000	100,000	0	100,000
955 - Transfer from Reserves	(100,000)	(100,000)	0	(100,000)
7290 - Public Halls - Capital Total	0	0	0	0
Public Halls Total	549,894	620,144	471,883	631,320

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Management Budget

Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
Self Supporting Loans				
4900 - Self Supporting Loans - Operating				
125 - Reimbursements	(45,296)	(49,695)	(51,774)	(59,412)
390 - Interest Paid	45,296	49,695	55,935	59,412
4900 - Self Supporting Loans - Operating Total	0	0	4,161	0
8900 - Self Supporting Loans - Capital				
195 - Borrowings	0	(750,000)	(750,000)	0
196 - Loan Repayments	(169,327)	(179,793)	(179,794)	(198,229)
790 - Principal Repayments	169,327	179,793	179,794	198,229
791 - Loans Issued	0	750,000	750,000	0
8900 - Self Supporting Loans - Capital Total	0	0	0	0
Self Supporting Loans Total	0	0	4,161	0
Sport and Recreation Management				
3260 - Sport and Recreation Management - Operating				
105 - Fees & Charges	(1,300)	(1,500)	(1,718)	(1,400)
125 - Reimbursements	(2,300)	(1,100)	(1,009)	(2,300)
460 - Building Operations	2,050	1,550	1,968	2,150
500 - Building Maintenance	1,250	750	571	1,800
980 - Overhead Allocation	9,300	9,382	8,857	10,032
3260 - Sport and Recreation Management - Operating Total	9,000	9,082	8,669	10,282
Sport and Recreation Management Total	9,000	9,082	8,669	10,282
Sporting Complexes				
3240 - Sporting Complexes - Operating				
105 - Fees & Charges	(105,000)	(103,000)	(139,433)	(137,000)
115 - Grants, Subsidies & Contributions	(150,000)	(292,568)	(142,568)	(150,000)
125 - Reimbursements	(3,000)	(3,000)	(1,414)	(76,500)
300 - Employee Costs	71,283	90,118	94,535	77,250
350 - Administration Expenses	4,500	4,000	3,231	6,000
370 - Special Projects	292,568	292,568	32,173	260,395
460 - Building Operations	118,920	182,403	191,435	187,000
500 - Building Maintenance	105,200	100,200	76,891	262,150
940 - Non Cash Expense	357,950	405,819	405,629	405,816
955 - Transfer from Reserves	0	0	0	(149,000)
960 - Transfer from Unspent Grant Reserves	(142,568)	0	0	0
980 - Overhead Allocation	29,262	37,150	38,174	30,865
3240 - Sporting Complexes - Operating Total	579,115	713,690	558,653	716,976
7240 - Sporting Complexes - Capital				
150 - Capital Grants Received	(765,000)	(765,000)	0	(365,000)
710 - Building Project	1,578,931	1,557,818	8,676	952,129
955 - Transfer from Reserves	(29,789)	(8,676)	(8,676)	0
960 - Transfer from Unspent Grant Reserves	(250,000)	(250,000)	(250,000)	(250,000)
7240 - Sporting Complexes - Capital Total	534,142	534,142	(250,000)	337,129
Sporting Complexes Total	1,113,257	1,247,832	308,653	1,054,105

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Management Budget

Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
Sporting Grounds				
3230 - Sporting Grounds - Operating				
105 - Fees & Charges	(185,000)	(250,000)	(250,302)	(225,000)
115 - Grants, Subsidies & Contributions	(50,000)	(100,000)	(50,000)	(50,000)
125 - Reimbursements	(33,900)	(33,100)	(35,059)	(40,500)
370 - Special Projects	183,851	205,000	277,028	85,000
420 - Operations	77,752	62,084	69,774	77,287
460 - Building Operations	17,212	12,173	13,791	18,462
540 - Maintenance	410,050	460,251	431,521	446,255
955 - Transfer from Reserves	0	(25,000)	(25,000)	0
960 - Transfer from Unspent Grant Reserves	(50,000)	0	0	0
980 - Overhead Allocation	25,940	31,265	31,577	28,022
3230 - Sporting Grounds - Operating Total	395,905	362,673	463,330	339,526
7230 - Sporting Grounds - Capital				
715 - Infrastructure Project	285,622	285,622	113,179	330,000
955 - Transfer from Reserves	0	0	0	(22,500)
7230 - Sporting Grounds - Capital Total	285,622	285,622	113,179	307,500
Sporting Grounds Total	681,527	648,295	576,509	647,026
Television & Radio				
3270 - Television & Radio - Operating				
350 - Administration Expenses	25,000	25,000	0	0
420 - Operations	12,378	11,764	12,511	12,390
540 - Maintenance	5,335	5,335	4,740	5,335
955 - Transfer from Reserves	(25,000)	(25,000)	0	0
980 - Overhead Allocation	2,878	2,922	2,831	3,083
3270 - Television & Radio - Operating Total	20,591	20,021	20,082	20,808
7270 - Television & Radio - Capital				
705 - Purchases	160,000	160,000	0	160,000
955 - Transfer from Reserves	(160,000)	(160,000)	0	(160,000)
7270 - Television & Radio - Capital Total	0	0	0	0
Television & Radio Total	20,591	20,021	20,082	20,808
Water Supply				
3250 - Water Supply - Operating				
105 - Fees & Charges	(100,000)	(96,000)	(58,487)	(100,000)
420 - Operations	18,668	12,612	15,124	19,330
540 - Maintenance	127,000	140,000	206,444	162,930
980 - Overhead Allocation	16,049	16,163	15,237	18,185
3250 - Water Supply - Operating Total	61,717	72,775	178,318	100,445
7250 - Water Supply - Capital				
150 - Capital Grants Received	(50,000)	0	0	0
715 - Infrastructure Project	175,000	206,067	252,240	0
7250 - Water Supply - Capital Total	125,000	206,067	252,240	0
Water Supply Total	186,717	278,842	430,558	100,445
11 - Recreation & Culture Total	11,816,847	12,829,430	11,400,870	12,916,761

Shire of Esperance Budget

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Management Budget

Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
12 - Transport				
Esperance Airport				
3510 - Esperance Airport - Operating				
105 - Fees & Charges	(1,203,966)	(1,211,466)	(1,232,639)	(1,385,000)
115 - Grants, Subsidies & Contributions	0	(1,545)	(1,545)	0
125 - Reimbursements	(15,000)	(7,500)	(7,609)	(7,500)
130 - Non Cash Income	(25,000)	(25,000)	0	(33,500)
300 - Employee Costs	284,474	278,151	255,035	378,371
350 - Administration Expenses	37,300	30,804	25,680	47,900
370 - Special Projects	71,200	71,200	0	91,200
420 - Operations	177,561	155,696	158,679	188,038
550 - Grounds Maintenance	0	0	15	0
575 - Airside Maintenance	37,500	38,500	13,040	37,500
576 - Landside Building Maintenance	306,971	295,658	63,361	286,950
577 - Landside Grounds Maintenance	30,500	18,500	13,467	34,000
940 - Non Cash Expense	329,338	320,673	320,442	344,918
955 - Transfer from Reserves	(165,000)	(165,000)	(165,000)	(165,000)
980 - Overhead Allocation	102,902	104,684	107,541	121,311
3510 - Esperance Airport - Operating Total	(31,220)	(96,645)	(449,533)	(60,812)
7510 - Esperance Airport - Capital				
190 - Proceeds on Sale of Assets	0	0	0	(46,500)
705 - Purchases	71,457	71,457	26,052	224,957
775 - Airside Projects	33,000	35,578	35,578	200,000
776 - Landside Projects	0	0	0	25,000
955 - Transfer from Reserves	(104,457)	(107,035)	(61,629)	(403,457)
7510 - Esperance Airport - Capital Total	0	0	1	0
Esperance Airport Total	(31,220)	(96,645)	(449,532)	(60,812)
Licensing Department				
3880 - Licensing Department - Operating				
105 - Fees & Charges	(220,000)	(260,000)	(265,716)	(260,000)
125 - Reimbursements	(2,000)	(4,800)	(7,913)	(2,000)
300 - Employee Costs	209,693	191,927	185,317	223,560
350 - Administration Expenses	5,580	8,180	8,566	5,030
980 - Overhead Allocation	72,436	74,256	71,608	80,472
3880 - Licensing Department - Operating Total	65,709	9,563	(8,138)	47,062
Licensing Department Total	65,709	9,563	(8,138)	47,062
Road Making Plant				
3540 - Road Making Plant - Operating				
115 - Grants, Subsidies & Contributions	(140,000)	(140,000)	(140,000)	(5,000)
125 - Reimbursements	(250)	(9,746)	(9,746)	(250)
130 - Non Cash Income	(2,635)	(2,635)	(48,568)	(36)
350 - Administration Expenses	24,500	24,500	35,080	28,000
940 - Non Cash Expense	395,381	400,629	144,640	306,913
3540 - Road Making Plant - Operating Total	276,996	272,748	(18,594)	329,627
7540 - Road Making Plant - Capital				
150 - Capital Grants Received	(250,000)	0	0	0
190 - Proceeds on Sale of Assets	(540,000)	(540,000)	(388,246)	(620,050)
705 - Purchases	3,625,600	3,625,600	2,303,237	3,147,072
715 - Infrastructure Project	250,000	0	0	0
7540 - Road Making Plant - Capital Total	3,085,600	3,085,600	1,914,991	2,527,022
Road Making Plant Total	3,362,596	3,358,348	1,896,397	2,856,649

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Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
Roads & Streets				
3930 - Road & Street - Operating				
105 - Fees & Charges	0	(63,581)	(63,581)	0
115 - Grants, Subsidies & Contributions	(11,000)	(351,000)	(349,455)	(11,000)
485 - Roadwise	3,000	3,000	225	4,775
486 - Community Assistance	10,000	10,000	3,309	12,000
555 - Town Roads	603,630	603,630	534,808	645,630
556 - Rural Roads	3,137,521	3,637,521	3,687,331	3,519,783
557 - Crossovers	18,500	18,500	6,974	18,500
558 - Drainage	123,193	124,693	89,286	128,193
559 - Car Parks	25,000	25,000	8,879	26,000
560 - Street Trees	253,400	253,400	268,857	272,600
561 - Footpaths	101,000	101,000	85,356	106,000
562 - Street Lights	365,000	365,000	409,931	353,000
563 - Gravel Pits	54,000	54,000	42,218	54,000
564 - Landscaping	20,000	20,000	14,136	24,530
566 - Flood Damage	0	0	629	0
567 - Town Road Verges	235,000	235,000	275,691	255,000
940 - Non Cash Expense	11,386,242	12,714,653	12,714,653	14,233,732
960 - Transfer from Unspent Grant Reserves	(2,000)	(2,000)	(2,000)	(1,775)
3930 - Road & Street - Operating Total	16,322,486	17,748,816	17,727,247	19,640,968
7930 - Road & Street - Capital				
150 - Capital Grants Received	(2,075,000)	(1,858,007)	(923,476)	(1,155,031)
151 - Roads to Recovery	(1,899,122)	(1,899,122)	(1,824,122)	(2,238,162)
152 - BlackSpot	(688,102)	(688,102)	(570,769)	(961,600)
153 - Main Roads	(5,866,328)	(5,866,328)	(4,341,984)	(4,445,809)
154 - Main Roads - Direct	(773,688)	(773,688)	(773,688)	(773,688)
755 - Town Roads - BlackSpot	1,005,588	1,005,588	1,365,333	1,220,000
757 - Town Roads - MainRoads	463,200	463,200	508,252	813,600
758 - Town Roads - Municipal Allocation	1,686,015	1,386,015	332,729	1,602,667
760 - Rural Roads - BlackSpot	83,650	83,650	53,948	432,775
761 - Rural Roads - Roads to Recovery	2,852,649	2,852,649	3,397,161	2,854,112
762 - Rural Roads - MainRoads	5,969,299	5,969,299	5,333,588	5,890,273
763 - Rural Roads - Municipal Allocation	6,981,578	6,481,578	4,423,773	5,368,026
766 - Drainage	240,617	240,617	41,763	45,000
767 - Car Park	309,083	309,083	261,753	280,000
769 - Footpaths	1,667,198	1,667,198	930,003	967,407
960 - Transfer from Unspent Grant Reserves	(105,507)	(22,500)	(22,500)	0
7930 - Road & Street - Capital Total	9,851,130	9,351,130	8,191,764	9,899,570
Roads & Streets Total	26,173,616	27,099,946	25,919,011	29,540,538
Rural Depots & Housing				
3570 - Rural Depots & Housing - Operating				
125 - Reimbursements	(5,000)	(1,500)	(837)	(1,000)
350 - Administration Expenses	2,300	2,300	2,294	2,300
460 - Building Operations	16,046	23,393	20,086	22,612
500 - Building Maintenance	97,350	86,950	82,528	79,650
550 - Grounds Maintenance	2,200	3,700	2,664	2,200
940 - Non Cash Expense	57,326	57,326	57,326	57,326
3570 - Rural Depots & Housing - Operating Total	170,222	172,169	164,061	163,088
Rural Depots & Housing Total	170,222	172,169	164,061	163,088
12 - Transport Total	29,740,923	30,543,381	27,521,799	32,546,525

Shire of Esperance Budget

For the year ending 30th June 2023

Management Budget

Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
13 - Economic Services				
Building Services				
4020 - Building Services - Operating				
105 - Fees & Charges	(92,950)	(83,402)	(80,002)	(92,412)
125 - Reimbursements	0	(2,412)	(2,482)	0
300 - Employee Costs	218,261	204,268	209,157	306,210
350 - Administration Expenses	15,400	13,781	9,605	14,700
360 - Professional Services	4,000	12,000	8,825	8,000
940 - Non Cash Expense	7,000	7,000	0	0
980 - Overhead Allocation	104,517	109,000	110,514	114,836
4020 - Building Services - Operating Total	256,228	260,235	255,617	351,334
8020 - Building Services - Capital				
190 - Proceeds on Sale of Assets	(13,000)	(13,000)	0	(13,000)
705 - Purchases	48,000	48,000	0	48,000
8020 - Building Services - Capital Total	35,000	35,000	0	35,000
Building Services Total	291,228	295,235	255,617	386,334
Caravan Park				
4210 - Shire Caravan Park - Operating				
105 - Fees & Charges	(180,000)	(200,432)	(200,432)	(200,000)
980 - Overhead Allocation	45,608	49,804	49,678	48,035
4210 - Shire Caravan Park - Operating Total	(134,392)	(150,628)	(150,754)	(151,965)
Caravan Park Total	(134,392)	(150,628)	(150,754)	(151,965)
Community & Economic Development				
4170 - Community & Economic Development - Operating				
115 - Grants, Subsidies & Contributions	(25,000)	(40,000)	(40,000)	(60,000)
125 - Reimbursements	0	(26)	(26)	0
130 - Non Cash Income	(1,500)	(1,500)	0	(1,500)
300 - Employee Costs	139,914	145,752	143,993	84,685
350 - Administration Expenses	7,700	9,625	9,603	11,750
370 - Special Projects	30,800	70,800	53,235	107,565
955 - Transfer from Reserves	0	(20,000)	(20,000)	(30,000)
960 - Transfer from Unspent Grant Reserves	(15,800)	(15,800)	(15,800)	(22,565)
980 - Overhead Allocation	105,017	95,115	101,636	112,561
4170 - Community & Economic Development - Operating Total	241,131	243,966	232,641	202,496
8170 - Community & Economic Development - Capital				
190 - Proceeds on Sale of Assets	(13,500)	(13,500)	0	(13,500)
705 - Purchases	36,000	36,000	0	36,000
8170 - Community & Economic Development - Capital Total	22,500	22,500	0	22,500
Community & Economic Development Total	263,631	266,466	232,641	224,996
Esperance Visitor Centre				
3920 - Esperance Visitor Centre - Operating				
105 - Fees & Charges	(180,000)	(147,000)	(170,070)	(185,000)
125 - Reimbursements	0	0	(7)	0
300 - Employee Costs	295,122	306,128	294,384	343,850
350 - Administration Expenses	29,950	36,464	32,103	32,650
370 - Special Projects	2,807	7,396	7,396	0
460 - Building Operations	13,331	13,792	13,858	13,630
469 - Resale	86,000	64,500	76,377	91,000
500 - Building Maintenance	12,300	8,800	17,480	21,600
940 - Non Cash Expense	4,928	4,928	4,929	4,929
980 - Overhead Allocation	68,924	73,665	74,275	78,355
3920 - Esperance Visitor Centre - Operating Total	333,362	368,673	350,725	401,014
Esperance Visitor Centre Total	333,362	368,673	350,725	401,014

Shire of Esperance Budget

For the year ending 30th June 2023

Management Budget

Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
Rural Services				
3350 - Rural Services - Operating				
115 - Grants, Subsidies & Contributions	(200,000)	(100,000)	(49,547)	(100,000)
420 - Operations	500	800	483	800
435 - Wild Dog Control	628,580	528,580	197,420	390,707
545 - Water Supply Maintenance	17,000	17,000	1,264	17,000
960 - Transfer from Unspent Grant Reserves	(418,580)	(418,580)	(418,580)	(280,707)
980 - Overhead Allocation	26,687	27,012	25,504	30,060
3350 - Rural Services - Operating Total	54,187	54,812	(243,456)	57,860
7350 - Rural Services - Capital				
150 - Capital Grants Received	(125,000)	(206,529)	(81,529)	(125,000)
705 - Purchases	175,938	175,938	66,836	0
715 - Infrastructure Project	201,529	201,529	264,341	0
960 - Transfer from Unspent Grant Reserves	(81,529)	0	0	0
7350 - Rural Services - Capital Total	170,938	170,938	249,648	(125,000)
Rural Services Total	225,125	225,750	6,192	(67,140)
Shire Building Management				
4030 - Shire Building Management - Operating				
125 - Reimbursements	0	(46,096)	(32,926)	0
300 - Employee Costs	80,942	169,104	147,401	72,262
350 - Administration Expenses	11,550	11,300	12,530	13,300
985 - Overhead Recovered	(92,492)	(80,000)	(85,524)	(85,562)
4030 - Shire Building Management - Operating Total	0	54,308	41,481	0
Shire Building Management Total	0	54,308	41,481	0
Tourism & Area Promotion				
3900 - Tourism & Area Promotion - Operating				
105 - Fees & Charges	(25,000)	(60,073)	(71,227)	(25,000)
125 - Reimbursements	(4,000)	(4,000)	(4,220)	(4,000)
370 - Special Projects	90,000	90,000	90,000	214,800
376 - Marketing	27,000	27,000	27,000	50,000
420 - Operations	2,600	2,700	2,606	2,600
460 - Building Operations	31,015	71,431	71,724	49,680
500 - Building Maintenance	26,550	20,750	7,856	36,200
540 - Maintenance	68,763	73,763	68,452	80,893
550 - Grounds Maintenance	0	1,900	1,889	0
940 - Non Cash Expense	19,118	19,118	19,118	19,118
955 - Transfer from Reserves	(10,000)	(10,000)	(10,000)	(70,000)
980 - Overhead Allocation	27,364	24,209	24,240	28,080
3900 - Tourism & Area Promotion - Operating Total	253,410	256,798	227,438	382,371
Tourism & Area Promotion Total	253,410	256,798	227,438	382,371
13 - Economic Services Total	1,232,364	1,316,602	963,340	1,175,610

Shire of Esperance Budget

For the year ending 30th June 2023

Management Budget

Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
14 - Other Property & Services				
Asset Management				
3200 - Asset Management - Operating				
115 - Grants, Subsidies & Contributions	(22,360)	(22,360)	(21,863)	(11,960)
125 - Reimbursements	(1,500)	(1,500)	(1,868)	(1,500)
300 - Employee Costs	1,259,858	1,274,829	1,262,911	1,360,490
350 - Administration Expenses	178,000	183,500	199,984	193,500
940 - Non Cash Expense	58,570	48,577	37,613	45,986
980 - Overhead Allocation	287,737	290,243	293,700	338,221
3200 - Asset Management - Operating Total	1,760,305	1,773,289	1,770,477	1,924,737
7200 - Asset Management - Capital				
190 - Proceeds on Sale of Assets	(15,000)	(15,000)	0	(64,500)
705 - Purchases	48,000	48,000	0	211,000
7200 - Asset Management - Capital Total	33,000	33,000	0	146,500
Asset Management Total	1,793,305	1,806,289	1,770,477	2,071,237
Asset Management Planning				
3470 - Asset Management Planning - Operating				
115 - Grants, Subsidies & Contributions	(16,120)	(1,683)	(1,683)	0
125 - Reimbursements	0	(2,387)	(2,497)	0
300 - Employee Costs	311,220	312,557	328,915	325,613
350 - Administration Expenses	13,900	14,900	17,444	18,200
360 - Professional Services	4,000	0	0	0
370 - Special Projects	0	5,880	5,880	10,000
940 - Non Cash Expense	13,672	5,015	5,015	0
980 - Overhead Allocation	79,254	92,525	94,832	89,447
3470 - Asset Management Planning - Operating Total	405,926	426,807	447,906	443,260
Asset Management Planning Total	405,926	426,807	447,906	443,260
Depot, Store & Office				
3580 - Depot, Store & Office - Operating				
105 - Fees & Charges	(13,500)	(29,800)	(33,606)	(9,150)
300 - Employee Costs	241,613	279,158	322,546	270,000
350 - Administration Expenses	50,350	53,000	28,822	53,000
460 - Building Operations	83,892	83,539	81,626	87,272
487 - Stock Purchased	2,000	2,000	1,167	2,000
500 - Building Maintenance	140,450	153,065	109,212	149,950
550 - Grounds Maintenance	47,000	69,000	51,119	61,500
940 - Non Cash Expense	88,917	89,292	89,374	89,292
3580 - Depot, Store & Office - Operating Total	640,722	699,254	650,260	703,864
7580 - Depot, Store & Office - Capital				
190 - Proceeds on Sale of Assets	(3,500)	(3,500)	0	0
7580 - Depot, Store & Office - Capital Total	(3,500)	(3,500)	0	0
Depot, Store & Office Total	637,222	695,754	650,260	703,864
Flinders Development				
4180 - Flinders Development - Operating				
130 - Non Cash Income	(175,000)	(175,000)	(145,231)	(390,000)
350 - Administration Expenses	4,000	2,100	2,550	4,000
980 - Overhead Allocation	5,482	5,566	5,239	5,864
4180 - Flinders Development - Operating Total	(165,518)	(167,334)	(137,442)	(380,136)
8180 - Flinders Development - Capital				
190 - Proceeds on Sale of Assets	(350,000)	(350,000)	(326,159)	(780,000)
715 - Infrastructure Project	970,954	970,954	24,131	2,378,823
955 - Transfer from Reserves	(970,954)	(970,954)	(24,131)	(2,378,823)
8180 - Flinders Development - Capital Total	(350,000)	(350,000)	(326,159)	(780,000)

Shire of Esperance Budget

For the year ending 30th June 2023

Management Budget

Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
Flinders Development Total	(515,518)	(517,334)	(463,601)	(1,160,136)
Industrial Park Development				
4190 - Shark Lake Industrial Park Development - Operating				
105 - Fees & Charges	(10,500)	(10,500)	(10,500)	(10,500)
115 - Grants, Subsidies & Contributions	(10,000)	(10,000)	(10,000)	(10,000)
130 - Non Cash Income	(75,000)	(75,000)	(54,728)	(100,000)
350 - Administration Expenses	2,000	500	0	2,000
390 - Interest Paid	39,850	39,850	39,845	37,254
980 - Overhead Allocation	8,765	11,402	11,759	9,099
4190 - Shark Lake Industrial Park Development - Operating Total	(44,885)	(43,748)	(23,624)	(72,147)
8190 - Shark Lake Industrial Park Development - Capital				
190 - Proceeds on Sale of Assets	(150,000)	(150,000)	(135,192)	(200,000)
790 - Principal Repayments	50,126	50,126	50,126	52,417
8190 - Shark Lake Industrial Park Development - Capital Total	(99,874)	(99,874)	(85,066)	(147,583)
Industrial Park Development Total	(144,759)	(143,622)	(108,690)	(219,730)
Other Properties & Services				
3490 - Other Properties & Services - Operating				
105 - Fees & Charges	(12,300)	(12,300)	(13,552)	(12,500)
350 - Administration Expenses	9,000	3,000	5,800	6,000
460 - Building Operations	10,954	10,363	10,363	11,700
550 - Grounds Maintenance	1,500	1,500	1,639	1,575
980 - Overhead Allocation	40,015	53,022	55,153	41,444
3490 - Other Properties & Services - Operating Total	49,169	55,585	59,403	48,219
7490 - Other Properties & Services - Capital				
190 - Proceeds on Sale of Assets	(200,000)	(405,309)	(402,945)	(260,000)
705 - Purchases	0	4,923	4,923	0
715 - Infrastructure Project	500,000	500,000	117,984	882,016
955 - Transfer from Reserves	(500,000)	(500,000)	(122,907)	(882,016)
7490 - Other Properties & Services - Capital Total	(200,000)	(400,386)	(402,945)	(260,000)
Other Properties & Services Total	(150,831)	(344,801)	(343,542)	(211,781)
Outside Works				
3590 - Outside Works - Operating				
115 - Grants, Subsidies & Contributions	0	0	(1,834)	0
125 - Reimbursements	(80,000)	(100,000)	(96,911)	(80,000)
300 - Employee Costs	1,763,655	1,743,992	1,845,752	2,092,615
350 - Administration Expenses	284,000	331,721	390,473	338,000
980 - Overhead Allocation	225,853	248,751	259,037	282,767
985 - Overhead Recovered	(4,572,535)	(4,697,007)	(4,817,431)	(5,261,983)
3590 - Outside Works - Operating Total	(2,379,027)	(2,472,543)	(2,420,914)	(2,628,601)
Outside Works Total	(2,379,027)	(2,472,543)	(2,420,914)	(2,628,601)
Plant & Vehicle Operations				
3550 - Plant & Vehicles - Operating				
115 - Grants, Subsidies & Contributions	(200,000)	(200,000)	(168,238)	(175,000)
125 - Reimbursements	(18,000)	(18,000)	(9,219)	(18,000)
300 - Employee Costs	365,332	428,363	448,431	394,013
350 - Administration Expenses	38,700	42,281	53,619	46,000
395 - Vehicle Costs	1,836,300	1,925,761	2,211,958	2,329,013
410 - Insurance	205,000	180,820	182,628	205,000
940 - Non Cash Expense	27,780	21,913	22,539	23,016
980 - Overhead Allocation	(501,463)	(556,695)	(589,248)	(593,769)
985 - Overhead Recovered	(1,753,649)	(1,824,443)	(2,152,469)	(2,201,579)

Shire of Esperance Budget

Management Budget

For the year ending 30th June 2023

Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
3550 - Plant & Vehicles - Operating Total	0	0	1	8,694
Plant & Vehicle Operations Total	0	0	1	8,694
Plant Depreciation				
3560 - Plant Depreciation - Operating				
940 - Non Cash Expense	1,260,936	1,203,107	1,246,487	1,253,172
985 - Overhead Recovered	(1,260,936)	(1,203,107)	(1,246,487)	(1,253,172)
3560 - Plant Depreciation - Operating Total	0	0	0	0
Plant Depreciation Total	0	0	0	0
Private Works				
3600 - Private Works - Operating				
146 - Private Works Income Work Orders	(70,000)	(98,000)	(153,870)	(70,000)
490 - Private Works Expenses	50,000	70,000	111,557	50,000
3600 - Private Works - Operating Total	(20,000)	(28,000)	(42,313)	(20,000)
Private Works Total	(20,000)	(28,000)	(42,313)	(20,000)
Project Management				
3460 - Project Management - Operating				
125 - Reimbursements	0	(28)	(28)	0
300 - Employee Costs	149,244	147,744	119,505	156,550
350 - Administration Expenses	7,000	6,134	5,928	6,900
940 - Non Cash Expense	5,000	3,000	0	3,000
980 - Overhead Allocation	(156,244)	(153,850)	(77,025)	(163,450)
3460 - Project Management - Operating Total	5,000	3,000	48,380	3,000
7460 - Project Management - Capital				
190 - Proceeds on Sale of Assets	(13,000)	(13,000)	0	(13,000)
705 - Purchases	48,000	48,000	0	48,000
7460 - Project Management - Capital Total	35,000	35,000	0	35,000
Project Management Total	40,000	38,000	48,380	38,000
14 - Other Property & Services Total	(333,682)	(539,450)	(462,036)	(975,193)

Shire of Esperance Budget

For the year ending 30th June 2023

Management Budget

Account Description	Original Budget 2021/22	Current Budget 2021/22	Actuals to 30 June 2022	Budget 2022/23
15 - Funds Transfer				
Funds Transfer				
8700 - Funds Transfer - Capital				
956 - Transfer to Reserves	2,476,424	3,176,256	10,437,320	3,825,950
8700 - Funds Transfer - Capital Total	2,476,424	3,176,256	10,437,320	3,825,950
Funds Transfer Total	2,476,424	3,176,256	10,437,320	3,825,950
15 - Funds Transfer Total	2,476,424	3,176,256	10,437,320	3,825,950
Total	22,604,194	23,620,993	19,550,210	24,635,933

Shire of Esperance Budget

For the year ending 30th June 2023

Management Budget Movements in Cash Reserves

Reserve Name	1-Jul-2022	Transfers In			Transfers Out			30-Jun-2023	Budget Year	
	Opening Balance	Interest	Sum	Total	Operating	Carryovers	Capital			Total
Land Purchase & Development Reserve	4,159,764	17,997	1,240,000	1,257,997	(40,000)	(1,328,839)	(1,932,000)	(3,300,839)	2,116,922	(2,042,842)
Eastern Suburbs Water Pipeline Reserve	38,139	165	-	165	-	-	-	-	38,304	165
Jetty Reserve	173,244	750	140,000	140,750	-	-	-	-	313,994	140,750
Aerodrome Reserve	6,542,318	28,305	240,730	269,035	(175,000)	(37,457)	(366,000)	(578,457)	6,232,896	(309,422)
Off Street Parking (CBD) Reserve	542,899	2,349	-	2,349	-	-	-	-	545,248	2,349
Sanitation Reserve	9,976,260	43,150	1,569,699	1,612,849	-	(845,857)	-	(845,857)	10,743,252	766,992
Esperance Homecare Fundraising Reserve	357,890	1,548	-	1,548	-	-	(679,146)	(679,146)	-319,708	(677,598)
Plant Replacement Reserve	484,354	2,096	385,521	387,617	-	-	-	-	871,971	387,617
Building Maintenance & Renewal Reserve	1,644,549	7,115	0	7,115	(253,630)	(359,870)	-	(613,500)	1,038,164	(606,385)
Employee Entitlements - Long Service Leave Reserve	1,204,562	5,211	-	5,211	-	-	-	-	1,209,773	5,211
Governance & Workers Compensation Reserve	77,632	336	80,000	80,336	(116,000)	-	-	(116,000)	41,968	(35,664)
EHC Asset Replacement Reserve	1,198,613	5,186	-	5,186	-	-	-	-	1,203,799	5,186
IT System & Process Development Reserve	61,545	266	-	266	(30,000)	-	-	(30,000)	31,811	(29,734)
Esperance Homecare Annual Leave Reserve	296,438	1,283	-	1,283	-	-	-	-	297,721	1,283
Esperance Homecare Long Service Leave Reserve	252,848	1,094	-	1,094	-	-	-	-	253,942	1,094
Priority Projects Reserve	727,990	3,150	50,000	53,150	(284,500)	(25,000)	-	(309,500)	471,640	(256,350)
Unspent Grants Reserve	6,220,287	-	-	2,752,743	-	(6,220,287)	-	(6,220,287)	2,752,743	(3,467,544)
	33,959,332	120,000	3,705,950	3,825,950	(899,130)	(8,817,310)	(2,977,146)	(12,693,586)	25,091,696	(6,114,893)

Line Item	Description	Account	Rev. \$	Exp. \$	Net \$
<u>Governance & Administration</u>					
1	RAP (Reconciliation Action Plan)/ILUA Initiatives	W3243	-	8,465	8,465
2	IT Capital purchases	01-7140-705-660 01-7140-955-950	-	15,000	15,000
3	CCTV Stage 2 and 4	W4055	(220,350)	220,350	-
4	Zipform E-rates set-up	01-3110-350-500	-	2,002	2,002
5	Clock Tower remedial works	W2129 01-3780-960-956	(25,000)	25,000	-
6	CM9.4 Upgrade	W3903	-	15,200	15,200
<u>Law Order & Public Safety</u>					
7	Rural House Numbering	W2242	-	30,000	30,000
8	Pioneer Water Tanks - Salmon Gums, Condy, Mt Beau, Cascade	W3739	-	8,500	8,500
9	Condongup Fire Brigade Shed	W3913 01-8100-150-760	(190,000)	230,000	40,000
10	Coastal Safety Campaign	W3908	-	4,596	4,596
11	Esperance Emergency Services Unit - sale of trailer	01-4090-350-500	-	1,455	1,455
<u>Education & Welfare</u>					
12	Fire Hydrant	W2838 01-3860-955-900	(128,926)	128,926	-
13	Home Care building refurbishment	W3251	(1,144,146)	1,144,146	-
<u>Community Amenities</u>					
14	Truckwash Facility Pump Shed and Equipment	W3477 01-7420-955-912	(51,857)	51,857	-
15	Construction Waste Crushing	W2219 Transfer recalc	(150,000)	150,000	-
16	Maintenance - Truck Wash Bay - Desludging	W2154 Transfer recalc	(116,492)	116,492	-
17	Installation of Dump Point for Trade Waste at Sheldon Road	W3742 01-7420-955-912	(24,000)	24,000	-
18	Sea container - Coomalbidgeup Recycling Service	W3731 01-7420-955-912	(10,000)	10,000	-
19	Myrup Waste Transfer Station	W4102 01-7420-955-912	(600,000)	600,000	-
20	Lot 12 Kirwan Road - Site Rehabilitation	W4101 Transfer recalc	(150,000)	150,000	-
21	Sale of Blue Gum trees	01-3420-105-036 Transfer recalc	(325,000)	325,000	-
22	Townsite Bushfire Attack Level BAL Contour Mapping	W3905	-	25,000	25,000
23	Strategic Waste Initiatives	W2189 Transfer recalc	(22,673)	22,673	-
<u>Recreation & Culture</u>					
24	Active Carrot software - BOILC- investigate another software pr	01-3730-360-405	-	13,250	13,250
25	Les Mills Training	01-3750-474-390	-	7,838	7,838
26	Community Grant - Grass Patch Yabby Classic	W2129-514-624	-	2,000	2,000
27	Community Grant - Condongup Community Fair	W2129-514-624	-	2,000	2,000
28	Community Grant - Harmony Day - Esp Comm Arts	W4099-514-624	-	1,000	1,000
29	Community Grant - NBL1 Game - Esp Basketball Assoc	W4099-514-624	-	1,000	1,000
30	Community Grant - Esp Netball Assoc	W4099-514-624	-	1,000	1,000
31	Park Maintenance - Esp Town POS Lands	W1923-219-511	-	21,793	21,793
32	Gibson Park Upgrade	W3917-351-511	-	48,882	48,882
33	Digital Health Literacy	W3985	-	1,690	1,690
34	Science Week	W2167	-	910	910
35	Museum Interpretation Plan Outcomes	W3907	-	10,000	10,000
36	Dempster Head Radio Tower	W3970	(160,000)	160,000	-
37	Coastal Management Plan Review	W3727-501-511	-	56,290	56,290

Line Item	Description	Account	Rev. \$	Exp. \$	Net \$
38	Shoresands Park Upgrade	W3916	-	119,406	119,406
39	Dixon Park Upgrade	W3733	-	115,928	115,928
40	Cascades Town Playground	W3734	-	55,059	55,059
41	Wharton Beach & Duke Coastal Upgrade	W3735	-	29,020	29,020
42	Twilight Beach All Abilities Access Ramp	W3736	-	58,769	58,769
43	Outdoor Netball Court Development GSG	W3732	-	150,000	150,000
44	Fourth Beach Foredune	W3334	-	4,254	4,254
45	Twilight Beach Upgrade	W3969	-	50,000	50,000
46	Dempster Head Reserve Maintenance	W3235	-	2,062	2,062
47	Scaddan Public Hall	W3461 01-7240-150-762	(365,000)	702,129	337,129
48	Public Open Space Implementation (Reduce W4149 W4150)	W2249	-	22,848	22,848
49	Lake Monjingup Management Plan Review	W3247	-	7,522	7,522
50	POS Fencing W2843 budget to W3968 GSG Masterplan	W3968	-	22,500	22,500
Transport					
51	Balance of Roads Program	See Attached	(1,595,010)	3,380,004	1,784,994
52	Runway 11/29 overlay and edge lighting detailed design	W3910 Transfer recalc	(30,000)	30,000	-
53	Runway 11/29 friction testing	W3911 Transfer recalc	(25,000)	25,000	-
54	Genset installation - Airport	01-7510-705-665 01-7510-955-910	(6,457)	6,457	-
Economic Services					
55	Building Maintenance Program	See Attached	(897,894)	897,894	-
56	Event Based Banners	W3245	-	6,008	6,008
Other Property & Services					
57	Flinders Development - Stage 4	W2463 01-8180-955-902	(746,823)	746,823	-
58	Flinders Development - Stage 3	W3914 01-8180-955-902	(200,000)	200,000	-
59	Ocean Street Development	W3915 01- 7490-955-902	(382,016)	382,016	-
LRCI Funds					
60	LRCI - Rd 1 - Myrup Bore Standpipe	W3740 01-7350-150-761	(50,000)	-	(50,000)
61	LRCI - Rd 1 - Salmon Gums Water Tank refurbishment	W3741 01- 7350-150-761	(75,000)	-	(75,000)
62	LRCI - Rd 1 - River Road	W3835 01-7930-150-761	(206,228)	-	(206,228)
63	LRCI - Rd 2 - Esperance Golf Club Irrigation	W3832 01-3230-115-175	(50,000)	-	(50,000)
64	LRCI - Rd 2 - Lap Pontoon	W3837 01-7220-150-761	(216,278)	-	(216,278)
65	LRCI - Rd 2 - CCTV Underground Infrastructure	W3838 01-8050-150-761	(50,000)	-	(50,000)
66	LRCI - Rd 2 - Pump Track	W3839 01-7210-150-761	(245,000)	-	(245,000)
67	LRCI - Rd 2 - Surf Club Building	W3840 01-3240-115-175	(150,000)	260,395	110,395
68	LRCI - Rd 2 - Civic Centre Rigging Upgrade	W3841 01-7910-150-761	(866)	-	(866)
69	LRCI - Rd 3 - Homecare Building Improvements	W2911 01- 7810-150-762	(100,000)	100,000	-
70	LRCI - Rd 3 - BOILC Plant Room and Heating Upgrade	W3136 01-7730-150-762	(275,000)	529,406	254,406
71	LRCI - Rd 3 - Seal Cascade Road	W3973 01-7930-150-762	(700,000)	837,841	137,841

Line Item	Description	Account	Rev. \$	Exp. \$	Net \$
72	LRCI - Rd 3 - Lost at Sea Memorial	W3975 01-7210-150-762	(37,500)	37,500	-
73	LRCI - Rd 3 - Pet Cemetery	W3976 01-7210-150-762	(37,500)	37,500	-
74	LRCI - Rd 3 - Dog Park Wild Cherry Park	W3977 01-7210-150-762	(150,000)	49,489	(100,511)
75	LRCI - Rd 3 - Mountain Bike Piggery XC	W3978 01-7210-150-762	(150,000)	150,000	-
76	LRCI - Rd 3 - Youth Precinct Toilet	W3979 01-7520-150-762	(150,000)	150,000	-
77	LRCI - Rd 3 - Civic Centre Toilets Upgrade	W3980 01-7910-150-762	(150,000)	150,000	-
78	LRCI - Rd 3 - CCTV Stage 3	W3981 01-7140-150-762	(110,938)	110,938	-
Fleet Purchases					
79	LV625 Isuzu Dmax	01-7200-705-664	(15,000)	48,000	33,000
80	LV629 Hyundai i40	01-7140-705-664	(14,500)	36,000	21,500
81	LV630 Hyundai i40	01-8170-705-664	(13,500)	36,000	22,500
82	LV633 Isuzu Dmax	01-8020-705-664	(13,000)	48,000	35,000
83	LV637 Nissan Navara	01-7460-705-664	(13,000)	48,000	35,000
84	LV663 Isuzu Dmax	01-7210-705-664	(14,000)	43,500	29,500
85	LV665 Isuzu Dmax	01-7540-705-664	(14,000)	43,500	29,500
86	LV667 Toyota Bus	01-7540-705-664	(25,000)	95,500	70,500
87	LV609 Isuzu Dmax	01-7510-705-664	(45,000)	45,000	-
88	LV623 Hyundai i30	01-7810-705-664	(35,000)	35,000	-
89	LV624 Hyundai i40	01-7810-705-664	(35,000)	35,000	-
90	LV647 Isuzu Dmax sale	01-7540-190-972	(15,000)	-	(15,000)
91	LV662 Nissa Navara sale	01-7540-190-972	(14,000)	-	(14,000)
92	LV674 Isuzu Dmax sale	01-7540-190-972	(15,000)	-	(15,000)
93	Unleaded fuel delivery system for depot	01-7540-705-663	-	13,147	13,147
94	Fuel pumps with ID capability (Condingup, Cascades, Grass Pa	01-7540-705-663	-	6,925	6,925
95	Mobile fuel pumps update to FOB capability (depot fuel trailers	01-7540-705-663	-	15,000	15,000
96	T114 Tip Truck	01-7540-705-665	(35,000)	160,000	125,000
97	T116 63028 1EVA723 - 2015 Mitsubishi Fuso Truck	01-7540-705-665	(80,000)	285,000	205,000
98	T119 Tip Truck	01-7540-705-665	(35,000)	160,000	125,000
99	WC2 Water Tanker	01-7540-705-665	(20,000)	100,000	80,000
100	TR68 Plant trailer	01-7540-705-665	(500)	25,000	24,500
101	Jet Patching truck	01-7540-705-665	-	500,000	500,000
102	L61 Landfill compactor	01-7420-705-665	(100,000)	100,000	-
Total Carryovers			(11,022,454)	14,941,655	3,919,201

Roads Program Carryovers 2021/2022				
Road	Description	Work Order	Carryover	Income
Swan Road / Burnside Road	Black Spot - Road Stagger	W3354	36,775	(17,600)
Merivale Road	RRG - Reconstruction	W3919	812,063	(375,300)
Fisheries Road	RRSP - Shoulder Sealing	W3924	738,610	(738,610)
Mt Ridley Track	Resheet	W3314	24,051	-
Coolinup Road	Resheet	W3935	85,000	-
Plowman Road	Resheet	W3937	138,831	-
Lease Road - Fuel Depot Access	HVSFP - Construct	W3708	797,267	(349,500)
Trail Master Plan		W3519	14,464	-
Heritage Interp Trail		W3521	10,000	-
Castletown Quays Extension to Bandy Creek	WABN - Shared Path	W3714	411,980	-
Bandy Creek Road	WABN - Shared Path	W3956	310,963	(114,000)
			3,380,004	(1,595,010)
Building Maintenance Program Carryovers 2021/2022				
Building	Description	Account/Work Order	Carryover	Capital BM Reserve Transfer In
Period Village	Power to 3 lots	W3141 01-7790-955-900	22,944	(22,944)
Period Village	Water to 3 lots	W3142 01-7790-955-900	18,000	(18,000)
Observatory Beach toilet block	New toilet block	W3751 01-7520-955-900	90,000	(90,000)
Observatory Beach toilet block (old)	Decommission old structure	W1721	10,000	-
Grass Patch Community Hall - capital		W3729 01-7290-955-900	100,000	(100,000)
Admin Building	Network cabling, genset, window film	W1666	118,852	-
Cannery Arts Centre	Heritage conservation plan	W3539	5,000	-
Community Hall Salmon Gums (Old)	Restore old board house, heritage maintenance plan	W1759	53,948	-
Museum	CCTV upgrades, heritage conservation plan	W1840	25,000	-
Civic Centre	Disability access plan, window tint, LED uplights	W1773	17,000	-
Depot	Install oily water separator, genset	W1863	30,000	-
BOILC	CCTV upgrades	W1776	23,500	-
Grass Patch toilet block	Septic upgrades	W1683	61,000	-
Community Hall Grass Patch	Septic upgrades	W1757	61,000	-
Library	Air conditioner relocation	W1807	1,650	-
Airport	Switchboard, wiring and genset	W2021	235,000	(235,000)
Twilight Beach toilet block	Replace corroded and unsafe showers, benches and shade shelters	W1727	25,000	-
			897,894	(465,944)

Unspent Grants Contributions Reserve 2021/22

	Opening Balance \$ 1/07/2021	Recognised as Revenue \$	Spent or Used \$	Restricted Reserve 30/06/2022
General Purpose Funding				
Grant - FAGS	3,048,177	5,549,044	(3,048,177)	5,549,044
Governance				
Grant - Horizon Power - Edge of the Bay	4,000	-	(4,000)	-
Grant - Southern Ports - Edge of the Bay	4,545	4,545	(4,545)	4,545
Grant - CCTV Stage 2 and 4 Safer Communities	-	169,650	(25,132)	144,518
Law, Order & Public Safety				
FESA - Fire Prevention FESA	64,431	220,790	(285,221)	-
Grant - DFES - SES	7,234	-	(7,234)	-
Grant - DFES - Pioneer Tanks Condy, Mt Bea, Casc, S/Gums	24,252	-	-	24,252
Grant - DFES - Condingup Fire Brigade Shed	-	190,000	-	190,000
Health				
Grant - LGA Community Grant - Suicide Prevention	-	100,000	(42,966)	57,034
Education & Welfare				
Grant - CHSP Carers	428,603	359,754	(428,603)	359,754
Grant - Homecare 4	403,874	101,967	(403,874)	101,967
Grant - Homecare 2	114,534	53,664	(114,534)	53,664
Grant - Homecare 3	179,183	37,394	(179,183)	37,394
Grant - Homecare 1	10,785	1,197	(10,785)	1,197
Grant - HACC U65s - Operating	130,098	130,940	(130,098)	130,940
Grant - Community Visitor Scheme	-	-	-	-
Grant - Package Care Transition	36,975	-	(36,975)	-
Volunteer Resource Centre	23,004	122,929	(128,963)	16,970
Community Amenities				
Grant - DPIRD - Business Case James Street Precinct Develop	-	40,000	-	40,000
Grant - GVROC Climate change coordinator	-	140,000	(59,405)	80,595
Recreation & Culture				
Grant - BHP - Bushfire Donation Scaddan Community	250,000	-	-	250,000
Grant - Science Week Grow Esp Green Seed Library	2,340	-	(2,340)	-
Grant - Circuitwest - Audience Development	6,000	-	(926)	5,074
Grant - Lotterywest - Civic Centre shows	69,150	-	(69,150)	-
Grant - Alexander Bay Foredune - Dept of Planning	4,559	-	(2,080)	2,479
Grant - Culturally and Linguistically Diverse (CALD)	2,500	-	(2,500)	-
Grant - Dept Plans/Heritage - Wharton/Duke Upgrades	187	-	(187)	-
Grant - DPIRD - Beach Enclosure	197,549	-	(197,549)	-
Grant - Dept of Transport - Backpass Trial	300,000	-	(300,000)	-
Grant - IGO	61,858	-	(2,454)	59,404
Grant - ServiceWA App Assistance - Library	-	3,000	-	3,000
Grant - Be Connected - Good Things Foundation	-	6,000	(454)	5,546
Transport				
Grant - Roadwise	2,000	-	(225)	1,775
Grant - SCNRM - Dieback - Balladonia Track & Crisps Rd	22,500	-	(22,500)	-
Economic Services				
Contribution - Wild Dog Control	418,580	59,547	(197,420)	280,707
Supertown Economic Development	800	-	-	800
Grant - Every Club Grant	15,000	20,000	(13,235)	21,765
Grant - DPIRD - Esp Housing Land and Accommodation Proj	-	40,000	-	40,000

Unspent Grants Contributions Reserve 2021/22

	Opening Balance \$ 1/07/2021	Recognised as Revenue \$	Spent or Used \$	Restricted Reserve 30/06/2022
LRCI				
Grant - LRCI - Rd 1 - Myrup Bore Standpipe	50,000	-	(50,000)	-
Grant - LRCI - Rd 1 - Salmon Gums Tank Stand refurb	31,529	-	(31,529)	-
Grant - LRCI - Rd 1 - River Road	83,007	-	(83,007)	-
Grant - LRCI - Rd 2 - Esperance Golf Club	50,000	-	(50,000)	-
Grant - LRCI - Rd 2 - Lap Pontoon	213,983	-	(213,983)	-
Grant - LRCI - Rd 2 - Pump Track Youth Precinct	240,176	-	(240,176)	-
Grant - LRCI - Rd 2 - Surf Club Building	142,568	-	(142,568)	-
Grant - LRCI - Rd 2 - Civic Centre Rigging	95,989	-	(95,989)	-
Grant - LRCI - Rd 3 - Home Care Building Refurb	-	100,000	(4,854)	95,146
Grant - LRCI - Rd 3 - BOILC Plant Room Upgrade	-	275,000	(275,000)	-
Grant - LRCI - Rd 3 - Cascade Road Reseal	-	700,000	(451,197)	248,803
Grant - LRCI - Rd 3 - Lost at Sea Memorial	-	37,500	-	37,500
Grant - LRCI - Rd 3 - Pet Cemetery	-	37,500	-	37,500
Grant - LRCI - Rd 3 - Dog Park Wild Cherry Park	-	150,000	(150,000)	-
Grant - LRCI - Rd 3 - Mountain Bike Piggery	-	150,000	-	150,000
Grant - LRCI - Rd 3 - Youth Precinct boat ramp toilet	-	150,000	(142)	149,858
Grant - LRCI - Rd 3 - Civic Centre disabled toilet	-	150,000	(10,580)	139,420
Grant - LRCI - Rd 3 - CCTV Stage 3	-	110,938	-	110,938
Total Unspent Grants	6,739,970	9,212,859	(7,521,240)	8,431,589
	2,588,954	Contract Liabilities		2,211,302
	4,151,016	Unspent Grants		6,220,287

	Description	Account #	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Recurring Expenditure Item	Comments
INCLUDED IN THE BUDGET 2022/23								
Governance								
1	GVROC contribution	01-4060-360-405	-	17,500	17,500	<input checked="" type="checkbox"/>		Contribution towards carbon emissions audit, renewable energy audit, water security and waste strategic review.
2	Website upgrade	W2213	-	50,000	50,000	<input checked="" type="checkbox"/>		As per LTFP.
3	Public Bus Service Trial	W4106-505-511 01-3900-955-956	(60,000)	60,000	-	<input checked="" type="checkbox"/>		As per LTFP. Funded from Priority Projects.
4	Communication and Engagement Strategy	W3904	-	10,000	10,000	<input checked="" type="checkbox"/>		As per LTFP.
5	Monsido Platform auditing tool	01-3000-350-514	-	7,900	7,900	<input checked="" type="checkbox"/>	Yes	An auditing tool to be used for Shire and Visitor Centre websites. It will be cost effective as currently auditing and fixing issues is time consuming and heavily resource reliant.
6	MyMedia monitoring tool	01-3000-350-514	-	11,500	11,500	<input checked="" type="checkbox"/>	Yes	Tool monitors press, broadcast, onlinenews and social media for any stories or comments on the Shire of Esperance or its facilities. Allows for a more streamlined and accurate management of media monitoring. Save media officer approximately 1 hour per day in media monitoring.
7	IT Security Assessment	01-3140-360-405 01-3140-955-950	(30,000)	30,000	-	<input checked="" type="checkbox"/>		To test compliance against the Essential 8. Funded from IT Reserve. Testing against govt guidelines
8	O365 Licensing Upgrades	01-3140-355-514	-	30,000	30,000	<input checked="" type="checkbox"/>	Yes	To increase Essential 8 maturity level as per the Federal Governments blueprint.
9	Business Improvement Officer	01-3100-300-300 01-3100-300-303	-	115,000	115,000	<input checked="" type="checkbox"/>	Yes	To fund Business Improvement Officer
10	Safety Advisor	01-3160-300-300 01-3160-300-303	-	57,000	57,000	<input checked="" type="checkbox"/>	Yes	To fund a part time Safety Officer.
11	Civic Precinct Masterplan	01-3000-350-527 01-3000-955-902	(10,000)	10,000	-	<input checked="" type="checkbox"/>		Funded from Land and Development Reserve.
Community Amenities								
12	On-line building and planning applications	01-4010-360-405	-	30,000	30,000	<input checked="" type="checkbox"/>		As per LTFP.
13	Education Program - Statutory Services	01-3050-360-405	-	10,000	10,000	<input checked="" type="checkbox"/>		As per LTFP.
14	Cemetery Master Plan	W2225 01-3530-955-956	(20,000)	20,000	-	<input checked="" type="checkbox"/>		Funded from Priority Projects Reserve.
15	James Street Precinct	W3473 01-4010-955-956	(160,000)	160,000	-	<input checked="" type="checkbox"/>		Unspent grant from DPIRD. Detailed concept design, business case and costings for the cultural and tourism hub, goods shed redevelopment and village green. Funded \$40k USG DPIRD and Priority Projects Reserve.
16	FOGO Engagement	W3468 Reserve Recalc	(60,000)	60,000	-	<input checked="" type="checkbox"/>		Funded from Sanitation Reserve.

	Description	Account #	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Recurring Expenditure Item	Comments
Recreation & Culture								
17	Jetty Artificial Reef Proposal	W4108 01-3220-955-956	(22,000)	22,000	-	<input checked="" type="checkbox"/>		Feasibility study to deploy an artificial reef at the Esperance Jetty. Funded from Priority Projects Reserve.
18	Community Services Programs and Events General Expenses	W3986	-	18,000	18,000	<input checked="" type="checkbox"/>		Request an increase for ad hoc events as required.
Transport								
19	VHF unit and roof aerial - Airport Office	01-3510-350-504 Reserve Recalc	(2,500)	2,500	-	<input checked="" type="checkbox"/>		To improve communication, refer to Risk assessment A/1-21. Funded from Aerodrome Reserve.
Economic Services								
20	Tourism - Destination Marketing	01-3900-376-556	-	23,000	23,000	<input checked="" type="checkbox"/>	Yes	Currently \$27k marketing allocation to increase Tourism
21	Tourism - Partnership initiatives implemetation	W4145-500-511	-	30,000	30,000	<input checked="" type="checkbox"/>	Yes	This is operating expenditure required for Tourism Development manager.
22	Tourism - Aviation Route Marketing	W4146-500-511 Reserve Recalc	(20,000)	20,000	-	<input checked="" type="checkbox"/>		Funded from Aerodrome Reserve.
23	Worker and Tourism Accommodation Study Business Case	W4031 01-4170-955-902	(30,000)	30,000	-	<input checked="" type="checkbox"/>		Funded from Land and Development Reserve.
			(414,500)	824,400	409,900			Net amount reflected in a/c 01-3000-371-511

Work Order #	Asset Description	Reactive Maintenance	Preventative Maintenance	Planned Maintenance	Total	Comments
	<u>Municipal Buildings</u>					
	Muni Funded Buildings					
3653	Animal Management Facility	\$ 3,500	\$ 4,800	\$ 1,300		Change lock sets to secure type where unlocking from the inside doesn't unlock the external handle.
				\$ 950		Install heavy duty soft close door closers with 'lock open' function on laundry, kitchen and storeroom doors.
1749	BBQ's Maintenance	\$ 7,850	\$ 900	\$ 1,800	\$ 12,650	New steel fascias/doors on 4 BBQs.
				\$ 2,100		Demolish Musuem Park BBQ - unit is in disrepair and rarely used.
1776	Bay of Isles Lesuire Centre	\$ 33,500	\$ 29,000	\$ 3,500	\$ 147,850	Re-grout areas around pool where grout is coming loose.
				\$ 1,800		Re-silicone around edge of lap pool.
				\$ 2,200		Repair concrete semi-circular ends of seating areas and re-paint.
				\$ 5,700		Replace forward facing showers with overhead showers to mitigate ongoing damage and safety issues.
				\$ 1,200		Repaint ceiling in male changerooms.
				\$ 2,300		Treat rust at base of T beams near spa end of viewing platforms.
				\$ 2,300		External horizontal T beam, treat rust and re-paint.
				\$ 500		Gutters on Black St side - joint and seal.
				\$ 3,500		Replace failing staff entrance gate and reinforce fence.
				\$ 600		Replace corroded round site mirror in wet area.
				\$ 1,500		Install opening windows in Admin Supervisor office.
				\$ 26,000		Replace floor finishes in entrance and down corridor with commercial vinyl planks to remove slip hazzard.
				\$ 800		Creche TV Room - Modify door to be a split door.
				\$ 900		Creche TV Room - Install dimmable LED downlights.
				\$ 21,000		New floor finishes in creche - commercial vinyl planks.
				\$ 400		Widen gate in lock-up area to 1m wide.
				\$ 800		Remove failing high bay lights in reception and replace with LED.
				\$ 350		Paint straps on floor in bright fluro paint to mitigate trip hazzard.
				\$ 10,000		Revamp disabled change room - design only.
3016	Bay of Isles Lesuire Centre - Plant Room	\$ 25,000	\$ 70,000	\$ -	\$ 95,000	
3891	Blue Waters Lodge	\$ 17,000	\$ 4,500	\$ -	\$ 21,500	
3539	Cannery Arts Centre Gallery	\$ 9,150	\$ 5,000	\$ 600	\$ 21,750	Flat - Install security fly screens on side and bathroom windows.
				\$ 3,500		Regrade paving - current trip hazzard.
				\$ 2,500		Kitchen and art Room - patch and paint cracks and crumbling plaster in walls.
				\$ 300		Seal windows in art room.
				\$ 700		Replace corroded and failing fluro lights with LED or Gallery lighting.
3540	Cannery Arts Centre Pottery Room	\$ -	\$ 750	\$ 1,500	\$ 5,250	Replace rear double doors.
				\$ 1,400		Print Room - replace failing light fittings with LED.
				\$ 400		Shop - reverse back door so that it opens internally.
				\$ 1,200		Shop - replace old rusting lights with LED.
3541	Cannery Arts Centre Music Room	\$ -	\$ 750	\$ 2,800	\$ 3,550	Replace windows and water damaged wall and repaint.
3542	Cannery Arts Centre Innerspace	\$ -	\$ 750	\$ 9,000	\$ 31,950	Remove asbestos and re-clad front eastern wall.
				\$ 1,200		Replace failed window on southern side of building.
				\$ 300		Patch and paint wall in kitchen.
				\$ 1,200		Replace 2 x damaged doors and paint.
				\$ 9,000		Remove asbestos and re-sheet, fit new plumbing (taps and trough), new electrical and paint.
				\$ 10,500		Run power and comms from BBQ to outdoor stage area and terminate into weather proof box, including 32A 3 phase from pottery building.
3543	Cannery Arts Lookout & Stairs	\$ 1,500	\$ 500	\$ -	\$ 2,000	

Work Order #	Asset Description	Reactive Maintenance	Preventative Maintenance	Planned Maintenance	Total	Comments
1859	Cascade House 1	\$ 5,000	\$ 2,500	\$ 1,500	\$ 15,300	Re-tile shower.
				\$ 500		Fix down lifting carpet.
				\$ 300		Seal up holes in walls where bees are getting in.
				\$ 5,500		Install new 30,000 L water tank.
1861	Cascade House 2	\$ 4,300	\$ 2,500	\$ 3,600	\$ 10,750	New air conditioner required for second half of house.
				\$ 350		Stick down carpet where it is lifting on entrance to bedroom.
1679	Cemetery Caretakers House	\$ 2,300	\$ 1,000	\$ 650	\$ 3,950	Install ceiling fan with light in master bedroom.
1773	Civic & Culture Centre	\$ 17,000	\$ 18,500	\$ 17,000	\$ 147,800	Colour Changing LED uplights for bulk heads in reception.
				\$ 18,000		Replace outdoor lights around building and car park.
				\$ 6,000		Blue light solution for back stage.
				\$ 68,000		Dimmable LED house lights in auditorium and reception.
				\$ 3,300		Clean carpets in auditorium.
1753	Community Centre Cascade	\$ 6,000	\$ 4,500	\$ 350	\$ 12,700	Replace smoke detector with hard wired unit.
				\$ 1,600		Replace lights in hall with LED battons (12 x double fluros currently).
				\$ 250		Replace lights in kitchen with LED (2 x double fluros currently).
1767	Community Centre Condingup	\$ 6,000	\$ 7,600	\$ 14,000	\$ 44,200	Reclad high gable ends from timber to iron.
				\$ 8,000		Remove gable and carry verandah around side of building to match other side. Removal of play equipment and paving to be the responsibility and cost of the Community.
				\$ 200		Install a 'Not fit for drinking' sign on water tank.
				\$ 250		Replace broken downpipe.
				\$ 6,000		Sand and oil fascias.
				\$ 350		Install tamper proof taps.
				\$ 1,800		Replace warped/failed window shades.
1751	Community Hall Beaumont	\$ 3,000	\$ 3,000	\$ 500	\$ 32,200	Replace broken/damaged flywire.
				\$ 25,000		Replace failing ceiling with new foam backed ceiling tiles.
				\$ 700		Replace broken downpipes and fittings.
1755	Community Hall Dalyup	\$ 4,000	\$ 2,500	\$ 400	\$ 13,600	Install a floor trap to ascertain condition of the timber etc. for termites.
				\$ 700		Replace door seal under double doors.
				\$ 6,000		Paint barges, eaves, downpipes and external doors.
1757	Community Hall Grass Patch	\$ 4,000	\$ 2,500	\$ 1,500	\$ 11,300	Replace whirly gig.
				\$ 500		Replace missing and paint soakers.
				\$ 1,000		Fix hardiplank on corner.
				\$ 1,800		Blank off disused door.
3886	Community Hall Salmon Gums - New	\$ 1,500	\$ 4,000	\$ -	\$ 5,500	
1759	Community Hall Salmon Gums - Old	\$ -	\$ -	\$ 50,000	\$ 50,000	Demolish hall and rear shed.
1877	Community Sports House (EDRA)	\$ 1,800	\$ -	\$ -	\$ 1,800	Demolish EDRA House. Retain 3 phase power and water.
1847	Condingup House 2	\$ 2,500	\$ 2,400	\$ -	\$ 4,900	
1849	Condingup House 3	\$ 2,500	\$ 2,400	\$ -	\$ 4,900	Remove solar HWS and patch roof.
1857	Depot Cascade	\$ 900	\$ 1,500	\$ -	\$ 2,400	
1845	Depot Condingup	\$ 900	\$ 1,350	\$ 450	\$ 4,700	Fabricate and install cover for oily water separator motor (500H x 425W x 600D).
				\$ 750		Relocate pump from shed into area over fuel bund and place inside lockable tool box.
				\$ 1,250		Install angle railing on stairs over fuel tank to make it safe when filling and checking levels and fix existing railing properly.
1863	Depot Esperance Administration Building	\$ 14,500	\$ 15,850	\$ 900	\$ 31,250	Install half height door next to reception.
1865	Depot Esperance Gardeners Shed	\$ -	\$ -	\$ 800	\$ 33,700	Replace tin on roof with suitable second hand tin.
1866	Depot Esperance General Sheds 2,3,4	\$ -	\$ -	\$ 1,500		Demo old rangers shed.
1866	Depot Esperance Machinery Shed	\$ -	\$ -	\$ 4,000		Replace teks, southern gable end, gutter and downpipe. Install a soakwell.
1867	Depot Esperance Tyre Shed/Fire Shed	\$ -	\$ -	\$ 9,300		Replace teks, gutters, barges and tin on Harbour Rd side.
1868	Depot Esperance Fertiliser Shed	\$ -	\$ -	\$ 1,100		Replace teks, front gutter and single rusted sheet to LHS of roller door.

Work Order #	Asset Description	Reactive Maintenance	Preventative Maintenance	Planned Maintenance	Total	Comments
1870	Depot Esperance Cement Shed	\$ -	\$ -	\$ 17,000		Replace barges and roof.
1874	Depot Esperance Workshop	\$ 1,500	\$ 1,300	\$ 900	\$ 44,450	Replace window with vent.
				\$ 5,000		Install concrete pad in front of hoist.
				\$ 9,500		Increase length of current pit and install power and lights.
				\$ 500		Remove redundant roller door.
				\$ 750		Install fob reader onto filter storage area door.
				\$ 5,500		Transportable: fix down. Install power, security, fob system and ramp, so that it can securely store drones and survey gear.
				\$ 7,000		Install bollards for traffic management and to keep people working in the area safe.
				\$ 12,500		Remove ssbestos and enclose filter storage area and expand by removing office, install shelving to overcome lack of secure storage in workshop.
1851	Depot Grass Patch	\$ 1,200	\$ 1,000	\$ 5,500	\$ 11,900	Replace 3000 gallon (15,000L) water tank.
				\$ 4,200		Termite barrier.
3624	Esperance Indoor Sports Stadium	\$ 15,000	\$ 33,000	\$ 3,800	\$ 149,300	Bag storage unit.
				\$ 5,000		Add in additional CCTV cameras (match office x 1, kitchen x 2, foyer x 1).
				\$ 90,000		Automated ridge shutters.
				\$ 2,500		Install temperature sensors so that time clocks can show indoor temp of stadium.
1671	Esperance Kindergarten Black Street	\$ 3,500	\$ 1,500	\$ 12,000	\$ 17,000	New chain link fence, fix brickwork in two places, shadecloth on one side of fence.
1853	Grass Patch House 1	\$ 2,500	\$ 2,300	\$ 800	\$ 10,300	Seal/paint concrete driveway.
				\$ 2,700		Install reverse osmosis water filter on house.
				\$ 2,000		Termite barrier.
1855	Grass Patch House 2	\$ 2,500	\$ 2,300	\$ 350	\$ 14,500	Replace siezed water meter tap.
				\$ 400		Replace faulty rangehood.
				\$ 4,200		Termite barrier.
				\$ 1,900		Install freestanding cupboards for storage in spare bedroom.
				\$ 750		Install ceiling fans in two bedrooms.
				\$ 2,100		Install reverse osmosis water filter on house.
1783	Graham Mackenzie Stadium	\$ 20,000	\$ 17,500	\$ 1,700	\$ 42,550	Awning and LED sensor light for ablutions entry door.
				\$ 500		Install sensor lights in campers kitchen.
				\$ 500		Install screen door on campers kitchen.
				\$ 1,550		Install change tables in male and female ablutions near showers.
				\$ 800		Repaint ceiling in male changerooms/showers.
1675	Hicks St Hostel	\$ 2,800	\$ 1,200	\$ 1,800	\$ 5,800	Replace vinyl floor in kitchen.
1807	Library	\$ 27,000	\$ 26,500	\$ 1,800	\$ 58,150	Upgrade lighting in foyer.
				\$ 2,500		Replace the failing carpark lights with new LED fittings and switching.
				\$ 350		Replace foyer light sensors with switches.
1840	Museum Maritime/Goods Shed	\$ 30,000	\$ 19,000	\$ 24,000	\$ 87,450	Lift two dropping columns.
				\$ 3,800		Replace high bay lights in maritime section.
				\$ 8,000		Upgrade CCTV to fix blindspots and change to digital.
				\$ 450		Install new double GPO and move TV to new location in maritime area.
				\$ 2,200		Replace degraded failing double doors at the rear of railway shed.
1787	Noel White Centre	\$ 8,000	\$ 11,600	\$ 400	\$ 25,300	Add extra light switch next to second door in function room.
				\$ 3,200		Campers kitchen: remove gas hot plates, rearrange benches, install 2 x electric cookers with electric oven and hotplates.
				\$ 2,100		Add CCTV cameras to entry area - internal (analytic) and external.
1818	Old Chemist Shop	\$ 1,100	\$ 1,500		\$ 2,600	

Work Order #	Asset Description	Reactive Maintenance	Preventative Maintenance	Planned Maintenance	Total	Comments
1812	Old Court House	\$ 1,800	\$ 1,550	\$ 1,100	\$ 52,300	Repaint ballustrade.
				\$ 350		Replace rusting outside fluoro light to LED.
				\$ 700		Sand and varnish/paint front door and replace flyscreen.
				\$ 1,800		Patch, sand & blend front entry walls where panels have been removed.
				\$ 45,000		Remove unsafe asbestos from ceiling cavity. All work carried out by qualified and accredited unrestricted asbestos removal contractor Aarco.
1816	Old Doctors Surgery	\$ 1,100	\$ 1,600	\$ 1,800	\$ 5,200	External paint veranda and poles.
				\$ 700		Replace rusted gutter section
1826	Old Headmasters House	\$ 1,100	\$ 1,600	\$ 1,000	\$ 3,700	Replace 4 x small gutter sections on corners of house.
1814	Old Hospital	\$ 1,100	\$ 1,550	\$ 9,000	\$ 13,300	Replace rusting iron cladding and board up eaves.
				\$ 250		Install antivandal tap on exterior tap.
				\$ 1,400		Sand, prep and paint base boards on 4 sides.
1828	Old Matrons Quarters	\$ 3,100	\$ 1,600	\$ -	\$ 4,700	
1820	Old Methodist Church	\$ 3,100	\$ 1,550	\$ 1,700	\$ 10,650	Replace rusted light fittings with LED.
				\$ 1,400		Install 3 ceiling fans (2 in main area and 1 in rear area).
				\$ 350		Replace security screen/grill on back window.
				\$ 450		Clean exterior (3 yearly clean).
				\$ 2,100		Sand, patch, prep and paint ballustrade, stairs, ramp and baseboards on front of building.
1830	Old Police Sergeants Quarters	\$ 1,100	\$ 1,600	\$ 4,000	\$ 6,950	Replace rusted failing gutters.
				\$ 250		Replace external GPO.
1838	Old Railways/Ticketing Office	\$ 1,750	\$ 1,650	\$ 250	\$ 3,650	Install 'Blue' light in area between carriage and office to minimise shooting up, needles left lying around, needle stick injuries.
1824	Old Salmon Gums School	\$ 1,100	\$ 1,600	\$ 1,400	\$ 10,500	Replace/upgrade lighting.
				\$ 400		Replace corroding teks on 2 sides of building.
				\$ 6,000		Replace brick paving (current trip hazzard) with concrete path to improve gradient and disability access from carpark to shops.
1822	Old Sinclair House	\$ 1,100	\$ 1,550	\$ 2,400	\$ 5,050	Repaint verandah.
1669	Senior Citizens Centre	\$ 12,000	\$ 5,000	\$ 400	\$ 33,800	Install skylight in hallway near office.
				\$ 2,000		Install window shades/awnings over windows in bridge room.
				\$ 11,500		Replace half of the exterior windows that are failing and corroded.
				\$ 800		Paint external timber awning/patio along front of building.
				\$ 2,100		Replace asbestos eave and rusted gutter, re-run down pipe on front RHS of building and paint.
1666	Shire Administration Office/Chambers	\$ 37,000	\$ 33,000	\$ 3,500	\$ 111,300	Cut comms/cablng channel into floor between TV and meeting table in Cannock Chase.
				\$ 33,000		Admin meeting room.
				\$ 1,800		Relocate air conditioner and head unit to opposite wall in Council Meeting Room.
				\$ 3,000		Remove front counter raised step.
1779	Sound Shell Museum Park	\$ 4,500	\$ 1,500	\$ -	\$ 6,000	
1723	Toilet Block Alexander Bay	\$ 1,200	\$ -	\$ -	\$ 1,200	
1691	Toilet Block All Coastal	\$ 16,000	\$ 3,000	\$ -	\$ 19,000	
1747	Toilet Block Condngup	\$ 1,800	\$ 1,000	\$ 400	\$ 73,370	Paint barges.
				\$ 70,000		Septic upgrades.
				\$ 170		Change tap to security/tamper proof tap in male toilets.
1709	Toilet Block Duke Of Orleans	\$ 1,000	\$ -	\$ -	\$ 1,000	
1693	Toilet Block Castletown Quays	\$ 3,500	\$ 2,000	\$ -	\$ 5,500	
1729	Toilet Block Dempster (Bus Stop)	\$ 1,500	\$ 1,700	\$ 4,000	\$ 7,200	Paint exterior (walls and barges).
1703	Toilet Block Cemetery	\$ 1,000	\$ 750	\$ 500	\$ 2,250	Exterior pressure clean.
1697	Toilet Block James Street	\$ 6,000	\$ 5,000	\$ 500	\$ 11,500	Pressure clean ceiling.
1695	Toilet Block Tanker Jetty	\$ 6,000	\$ 5,000	\$ 500	\$ 11,500	Pressure clean ceiling.
1699	Toilet Block Taylor Street	\$ 4,500	\$ 3,500	\$ 800	\$ 8,800	Tiles in shower have been damaged and need to be replaced.

Work Order #	Asset Description	Reactive Maintenance	Preventative Maintenance	Planned Maintenance	Total	Comments
1701	Toilet Block Emily Street	\$ 3,000	\$ 3,000	\$ -	\$ 6,000	
1739	Toilet Block GSG Soccer	\$ 1,500	\$ 400	\$ 3,000	\$ 4,900	Repaint roof structure, doors and frames incl anti graffiti paint.
1737	Toilet Block GSG Oval	\$ 2,000	\$ 400	\$ -	\$ 2,400	
1681	Toilet Block Gibson	\$ 750	\$ 1,200	\$ 500	\$ 2,450	Repaint barge boards.
1834	Toilet Block Kemp Street	\$ 3,800	\$ 3,000	\$ 1,000	\$ 7,800	6 montly pressure clean of exterior.
1836	Toilet Block Museum Village Staff	\$ 750	\$ 1,000	\$ 320	\$ 2,070	Move light switch from tenancy to inside toilet.
1733	Toilet Block Lions Park	\$ 1,250	\$ 1,000	\$ -	\$ 2,250	
1721	Toilet Block Observatory Beach - Old	\$ 750	\$ 1,000	\$ 5,000	\$ 6,750	Decommission & demolish old units and structure.
1731	Toilet Block RSL	\$ 7,000	\$ 3,800	\$ 2,000	\$ 12,800	Paint Exterior - Gable ends and barges.
1685	Toilet Block Salmon Gums	\$ 2,800	\$ 1,700	\$ -	\$ 4,500	
1879	Toilet Block Salmon Gums C/Park Ablutions	\$ 1,500	\$ 1,200	\$ 2,800	\$ 14,700	Run underground power from mushroom head to campers kitchen. Install LED lights and 3 double GPOs.
				\$ 8,700		Ablutions - re-sheet walls and paint floors.
				\$ 500		Change sensor lights to LED.
1743	Toilet Block Scaddan Pioneer Park	\$ 2,500	\$ 2,000	\$ 1,200	\$ 5,700	Replace stolen and vandalised 12V lights.
1683	Toilet Block Grass Patch Ablutions	\$ 1,000	\$ 1,400	\$ 900	\$ 4,150	Replace 3x gazebo walls with half corrugated tin, half lattice.
				\$ 300		Treat steel in gazebo.
				\$ 550		Install switched light at rear of ablutions and new LED on front.
1727	Toilet Block Twilight Beach	\$ 4,000	\$ 2,700	\$ 3,000	\$ 9,700	Paint exterior and roof structure and supports.
1711	Toilet Block Table Island	\$ 1,700	\$ -	\$ -	\$ 1,700	
1717	Toilet Block Munglinup	\$ 1,000	\$ -	\$ -	\$ 1,000	
1713	Toilet Block Quagi	\$ 1,000	\$ -	\$ -	\$ 1,000	
1707	Toilet Block Little Wharton	\$ 900	\$ -	\$ -	\$ 900	
1705	Toilet Block Wharton Beach	\$ 800	\$ -	\$ -	\$ 800	
1689	Toilet Block West Beach	\$ 5,000	\$ 5,500	\$ 300	\$ 12,300	Paint/oil barges.
				\$ 1,500		Treat rust on top of front poles.
1843	Visitors Centre	\$ 7,000	\$ 5,600	\$ 9,000	\$ 21,600	Install CCTV (5 fixed, 1 analytic, NVR, cabinet and all cabling).
		Reactive	Preventative	Planned	Sub Total	
	Totals	\$ 451,150	\$ 419,950	\$ 915,090	\$ 1,786,190	
Costs to convert facilities with LNG appliances to LPG - to be offset by income from Horizon Power						
1773	Civic Centre				\$ 7,000	Convert LNG gas appliances to LPG where possible.
1773	Civic Centre				\$ 15,000	New oven in kitchen 2 (not able to covert to LPG) new electric hot cupboard.
3624	Esperance Indoor Stadium				\$ 35,000	Convert LNG gas appliances to LPG (canteen and HWS).
1783	Graham Mackenzie Stadium				\$ 5,000	Convert LNG hot water systems to LPG.
1807	Library				\$ 1,500	Replace LNG gas HWU with underbench electric HWU.
1787	Noel White Centre				\$ 5,000	Convert LNG gas appliances to LPG (camp kitchen).
1669	Senior Citizens				\$ 5,000	Set up building to take LPG gas cylinders.
			Total		\$ 73,500	To be recoved via income from Horizon Power
					\$ 1,859,690	As per Building Maintenance Muni Funded BIS Report

Work Order #	Asset Description	Reactive Maintenance	Preventative Maintenance	Planned Maintenance	Total	Comments
	Business Units Buildings					
	Business Units Funded Buildings					
2049	Wylie Bay Recycling Facility	\$ 10,000	\$ 7,100	\$ 18,000	\$ 35,100	Industrial fan to improve poor air circulation especially during summer.
2050	Wylie Bay Tip Shed	\$ 5,000	\$ -	\$ -	\$ 5,000	
3654	Wylie Bay Fixed Plant	\$ 15,000	\$ 10,000	\$ 10,000	\$ 35,000	Baler floor replacement.
2023	Airport House	\$ 3,800	\$ 2,600	\$ 3,400	\$ 12,100	Replace window blinds and curtains.
				\$ 500		Install galvanised farm gate in fence opening.
				\$ 1,800		RegROUT tiles in bathroom.
2022	Airport Ambulance transfer	\$ 750	\$ 1,200		\$ 1,950	
2021	Airport Terminal	\$ 5,000	\$ 11,200	\$ 3,000	\$ 26,400	Installation of smoke alarms above electrical control panel.
				\$ 4,200		Removal of tank and stand.
				\$ 2,000		Plaster both sides of ceiling joint to arrest cracks and paint.
				\$ 700		Install exhaust fans in entry rooms to toilets.
				\$ 300		Pressure clean between roof lines at front entry.
1677	Homecare Day Care Centre	\$ 17,850	\$ 15,100	\$ 4,200	\$ 84,150	Convert LNG systems in kitchen to LPG.
				\$ 15,000		Demolish old sheds.
				\$ 32,000		6 x 9 shed for garden machinery and trailers.
		Reactive	Preventative	Planned	Sub Total	
	Total Business Units Funded Buildings	\$ 57,400	\$ 47,200	\$ 95,100	\$ 199,700	
	Total Building Maintenance Program	\$ 508,550	\$ 467,150	\$ 1,010,190	\$ 2,059,390	As per Building Maintenance Full BIS Report
	Add Carryovers				\$ 666,950	
	Total Building Maintenance Program				\$ 2,726,340	

	Description	Account #	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
INCLUDED IN THE BUDGET 2022/23							As per LTFP \$0 net (2022/23)
Law, Order & Public Safety							
1	Grass Patch Fire Brigade Shed	W4147-402-511 01-8100-150-760	(400,000)	400,000	-	<input checked="" type="checkbox"/>	Funded by DFES grant.
2	Flinders Stage 4 Development	W2463 01-8180-955-902	(1,432,000)	1,432,000	-	<input checked="" type="checkbox"/>	Funded from Land and Development Reserve.
3	Ocean Street Development	W3915 01-7490-955-902	(500,000)	500,000	-	<input checked="" type="checkbox"/>	Funded from Land and Development Reserve.
			(2,332,000)	2,332,000	-		Net amount reflected in a/c 01-7000-781-511

Line Item	Description	Account #	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
INCLUDED IN THE BUDGET 2022/23							As per LTFP \$151,635 (2022/23)
Governance							
1	AV /Audio /Lighting equipment Civic Centre	01-7910-705-660	-	80,000	80,000	<input checked="" type="checkbox"/>	To update ageing equipment at the Civic Centre.
2	IT Equipment	01-7140-705-660	-	71,000	71,000	<input checked="" type="checkbox"/>	Annual allowance for IT replacements.
3	Storage Server for offsite backups	01-7140-705-660	(12,000)	20,000	8,000	<input checked="" type="checkbox"/>	Will replace current service costing approx \$24k p/a. Capital cost to set up will be approximately \$20k and should last for 5 years with only minor maintenance expenditure. Current service provider is expensive and there have been ongoing issues and unreliability. Would achieve approximately \$96k total savings over 5 years. Offset by savings in service provider costs if completed within 6 months of the year.
Transport							
4	Screens for advertising - Airport Terminal	01-7510-705-660 01-7510-955-910	(50,000)	50,000	-	<input checked="" type="checkbox"/>	2 screens for advertising purposes. Funded from Aerodrome Reserve.
5	CCTV and lighting - Airport	W4148-402-511 01-7510-955-910	(25,000)	25,000	-	<input checked="" type="checkbox"/>	CCTV and lighting over GA parking bays, light tower and increased quality of CCTV. Funded from Aerodrome Reserve.
			(87,000)	246,000	159,000		Net amount reflected in a/c 01-7000-780-511

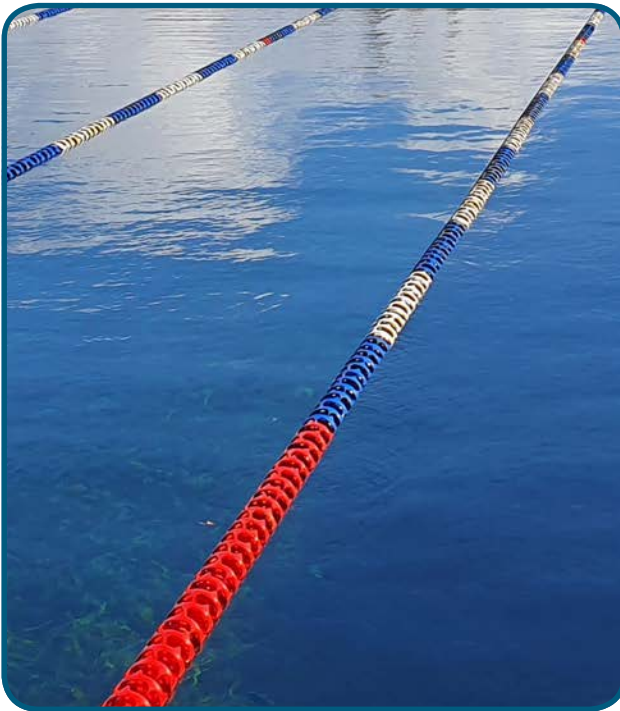
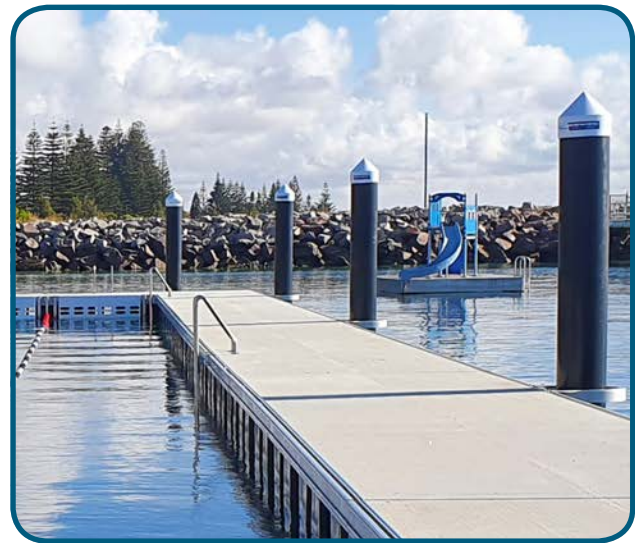
Line Item		Account		Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
INCLUDED IN THE BUDGET 2022/23								As per LTFP \$553,400 net (2022/23)
	Current		Department					
1	LV628 - 48179 - E45410 - 2016 Isuzu D-Max S/C T/T DSL	01-7210-705-664	Parks and Reserves	(13,500)	45,000	31,500	<input checked="" type="checkbox"/>	Replacement.
2	LV633 - 48184 - E45528 - 2016 Isuzu D-Max D/C W/B DS	01-7200-705-664	Asset Management	(16,000)	53,000	37,000	<input checked="" type="checkbox"/>	Replacement - LV633 retained - traded LV664 (poor condition) in its place 2021/22.
3	LV634 - 48185 - E45621 - 2017 Toyota Hilux S/C T/T DSL	01-7540-705-664	Town Construction	(13,500)	45,000	31,500	<input checked="" type="checkbox"/>	Replacement.
4	LV642 - 48193 - E45883 - 2017 Toyota Hilux S/C Cstm B	01-8040-705-664	Rangers - Transfer body	(14,000)	48,000	34,000	<input checked="" type="checkbox"/>	Replacement - swap custom body to new vehicle.
5	LV643 - 48194 - E45751 - 2017 Isuzu D-Max D/C W/B DS	01-7540-705-664	Traffic Control	(16,050)	45,000	28,950	<input checked="" type="checkbox"/>	Replacement - change to single cab.
6	LV644 2017 Toyota Prado GXL SUV DSL Auto 4x4	01-7200-705-664	Asset Management	(20,000)	60,000	40,000	<input checked="" type="checkbox"/>	Replacement.
7	LV645 2017 Isuzu D-Max D/C T/T DSL Auto 4x4	01-7210-705-664	Parks and Reserves - Enviro	(16,000)	53,500	37,500	<input checked="" type="checkbox"/>	Replacement.
8	LV646 2017 Isuzu D-Max D/C T/T DSL Auto 4x4	01-7210-705-664	Parks and Reserves	(16,000)	53,500	37,500	<input checked="" type="checkbox"/>	Replacement.
9	LV650 2017 Toyota Hilux S/C T/T DSL Auto 4x4	01-7200-705-664	Workshop - Mechanics	(13,500)	50,000	36,500	<input checked="" type="checkbox"/>	Replacement - GVM upgrade & wooden floor in tray.
10	LV652 2018 Hyundai Active I40 Sedan DSL Auto	01-7120-705-664	Financial Services	(11,000)	37,000	26,000	<input checked="" type="checkbox"/>	Replacement.
11	LV653 2018 Hyundai Active I40 Sedan DSL Auto	01-7160-705-664	Human Resources	(11,000)	37,000	26,000	<input checked="" type="checkbox"/>	Replacement.
12	LV654 2018 Hyundai Active I40 Sedan DSL Auto	01-8200-705-664	Environmental Health	(11,000)	37,000	26,000	<input checked="" type="checkbox"/>	Replacement.
13	LV656 2018 Isuzu MUX DSL Auto 4x4	01-8000-705-664	Strategic Planning	(15,000)	50,000	35,000	<input checked="" type="checkbox"/>	Replacement.
14	LV693 2019 Isuzu Dmax Dual Cab T/T Dsl Auto 4x4	01-7540-705-664	Town Construction - Supervisor	(16,000)	53,500	37,500	<input checked="" type="checkbox"/>	Replacement.
15	LV648 2017 Isuzu D-Max D/C T/T DSL Auto 4x4 - Airpor	01-7510-705-664	Airport	(53,500)	53,500	-	<input checked="" type="checkbox"/>	Replacement - (Sale proceeds \$16,500).
16	LV636 2017 Hyundai i40 Active S/W DSL Auto	01-7810-705-664	Homecare	(37,000)	37,000	-	<input checked="" type="checkbox"/>	Replacement - (Sale proceeds \$11,000).
17	Fire Fighting vehicles	01-8090-705-660	DFES	(321,376)	321,376	-	<input checked="" type="checkbox"/>	If received from DFES
	Reserve transfer to Plant Reserve			-	8,450	8,450		
				(614,426)	1,087,826	473,400		Net amount reflected in a/c 01-7540-705-664

Line Item	Description	Account		Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
INCLUDED IN THE BUDGET 2022/23								As per LTFFP \$1,296,600 net (2022/23)
Major Plant			Department					
1	Grader - replaces - G46 -90028-1GAL506 - 2016 CAT 12M Grader	01-7540-705-665	Rural Construction	(114,000)	\$390,000	276,000	<input checked="" type="checkbox"/>	Replacement grader - (*Change out Licea GPS System from G50 to G53).
2	8 Wheeler tip truck - replaces - T121 2017 Volvo FMX13 8-Wheel Tip Truck	01-7540-705-665	Rural Construction	(85,000)	\$310,000	225,000	<input checked="" type="checkbox"/>	Replacement.
3	Truck light / medium - replaces T122 - 60012- 1GGB154 2017 Isuzu NPR 75-190 Tip Truck	01-7540-705-665	Parks and Reserves	(25,000)	\$100,000	75,000	<input checked="" type="checkbox"/>	Replacement.
4	TC41 2019 John Deere 5100M iT4 Tractor - *Transfer to Airport	01-7540-705-665	Parks and Reserves	(45,000)	\$85,000	40,000	<input checked="" type="checkbox"/>	Replacement - Parks and Reserves - Transfer TC35 to Airport.
5	TR83 2013 3 to 4 ton mower trailer dual axle	01-7540-705-665	Parks and Reserves	(1,500)	\$18,000	16,500	<input checked="" type="checkbox"/>	Replacement - lower and wider specification.
6	Automated truck spreaders - (8x4 tip trucks) 3 heavy - Bitutek	01-7540-705-665	Rural Construction	(3,000)	\$120,000	117,000	<input checked="" type="checkbox"/>	Replacement - automated spreaders - proceeds from sale of old spreader boxes.
7	Grader attachment for skid steer	01-7540-705-665	Town Construction	-	\$30,000	30,000	<input checked="" type="checkbox"/>	New attachment.
8	Mulcher head for excavator	01-7540-705-665	Rural & Town Construction	-	\$35,000	35,000	<input checked="" type="checkbox"/>	New attachment.
9	Day/crib van - tandem caravan style - (Meeting room & amenities) Rural Construction	01-7540-705-665	Rural Construction	(20,000)	\$85,000	65,000	<input checked="" type="checkbox"/>	Replacement (Sale of five caravans proceeds \$20,000) (Caravans C23,24,25,28 & 31).
10	Stop light trailer (Set of 2 - Master & Slave)	01-7540-705-665	Traffic Control	(2,500)	\$30,000	27,500	<input checked="" type="checkbox"/>	Replacement.
11	B9 2016 Bonne SE6T towed road broom - *Transfer to Airport	01-7540-705-665	Rural Construction	(25,000)	\$40,000	15,000	<input checked="" type="checkbox"/>	Replacement. Transfer B9 to Airport.
12	B7 Sewell B200 PTO road broom	01-7510-705-665	Airport	(25,000)	\$25,000	-	<input checked="" type="checkbox"/>	Replacement with tow behind (Sale proceeds \$1,000).
13	TC35 - 2014 - New Holland TD5 - 100	01-7510-705-665	Airport	(45,000)	\$45,000	-	<input checked="" type="checkbox"/>	Replacement (TC35 sale proceeds estimated at \$15,000).
14	Attenuator truck for traffic control - Mobile Crash Barrier (3 Mas-Certified -100 Kph)	01-7540-705-665	Rural Construction	-	\$200,000	200,000	<input checked="" type="checkbox"/>	Funded from Capital Road Program
	Reserve transfer to Plant Reserve			-	\$374,600	374,600		
	Subtotal			(391,000)	1,887,600	1,496,600		Net amount reflected in a/c 01-7540-705-665

Line Item	Description	Account		Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
Sundry Equipment - Works								As per LTFP \$189,821 net (2022/23)
15	General plant and equipment account > \$5000 - Whipper snippers / chainsaws / etc	01-3540-350-504 01-3580-105-108	Outdoor Works	(1,000)	\$20,000	19,000	<input checked="" type="checkbox"/>	Replacement general equipment account for under items \$5,000.
16	Mobile toilet trailers	01-7540-705-663	Rural Construction	-	\$19,500	19,500	<input checked="" type="checkbox"/>	New equipment.
17	Vehicle scissor lift - portable 240V - (ATV - mowers - vehicles)	01-7540-705-663	Workshop	-	\$6,000	6,000	<input checked="" type="checkbox"/>	New equipment.
18	Electric bikes / scooters	01-3540-350-504 01-3580-105-108	Admin & Depot	(400)	\$8,000	7,600	<input checked="" type="checkbox"/>	Replacements.
19	Multi spectral camera and RTK drone combination	01-7210-705-660	Enviromental / Parks and Reserves	-	\$10,000	10,000	<input checked="" type="checkbox"/>	New equipment.
20	Digital message boards - traffic control (40cm)	01-7540-705-663	Traffic Control	-	\$10,000	10,000	<input checked="" type="checkbox"/>	New equipment.
21	Portable stop light - tripod (2 x Sets)	01-7540-705-663	Traffic Control	-	\$25,000	25,000	<input checked="" type="checkbox"/>	New equipment.
22	Grab attachment for mini excavator (five finger, bucket style or rake)	01-7540-705-663	Rural Construction	-	\$5,000	5,000	<input checked="" type="checkbox"/>	New attachment.
23	Mulch vacuum transfer system	01-7540-705-663	Parks and Reserves	-	\$15,000	15,000	<input checked="" type="checkbox"/>	New equipment.
24	TR66 - 152024 - 1THC488 - 2006 Paint trailer single axle - paint trailer	01-7540-705-663 01-3580-105-108	Town Construction	(500)	\$10,000	9,500	<input checked="" type="checkbox"/>	Replacement.
25	TR27 2008 Custom 8x5 boxtop trailer dual axle	01-7540-705-663 01-3580-105-108	Town Construction	(250)	\$6,000	5,750	<input checked="" type="checkbox"/>	Replacement.
26	Depot fuel and ad blue system	01-7540-705-663	Depot	-	\$20,000	20,000	<input checked="" type="checkbox"/>	Upgrade.
27	Ward depot fuel monitoring system - Grass Patch and Cascades Depot	01-7540-705-663	Rural Maintenance	-	\$30,000	30,000	<input checked="" type="checkbox"/>	New equipment.
28	Ride on mower TC38 - *Transfer to Airport	01-7540-705-663 01-3540-115-175	Parks and Reserves	(5,000)	\$10,000	5,000	<input checked="" type="checkbox"/>	Replacement.
29	Ride on Mower - Airport - *Transfer from Parks and Reserves	01-3510-350-504 Recalc reserve	Airport	(5,000)	\$5,000	-	<input checked="" type="checkbox"/>	For maintenance around the ground markers, lights and buildings. Funded from Aerodrome Reserve.
	Reserve transfer to Plant Reserve			-	\$2,471	2,471		
	Subtotal			(12,150)	201,971	189,821		Net amount reflected in a/c 01-7540-705-663
	Net Items Included in Budget Bottom Line			(403,150)	2,089,571	1,686,421		

Line Item	Description		Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
INCLUDED IN THE BUDGET 2022/23							As per LTFP \$9,214,400 net (2022/23)
Roads Capital Works Program							
Municipal Allocation							
1	Ordinary Municipal Allocation - Town		-	449,777	449,777	<input checked="" type="checkbox"/>	As per LTFP. Annual allocation.
2	Ordinary Municipal Allocation - Rural		-	5,217,734	5,217,734	<input checked="" type="checkbox"/>	As per LTFP. Annual allocation.
3	MRWA Direct Grant - Rural Roads		(773,688)	773,688	-	<input checked="" type="checkbox"/>	As per LTFP.
Blackspot Funding							
4	State Black Spot Projects		(944,000)	1,416,000	472,000	<input checked="" type="checkbox"/>	As per LTFP. Fisheries/Bandy Creek Rd (Urban), Bandy Creek Rd (Rural).
MRWA Funding							
5	MRWA RRG Project Expenditure		(2,320,399)	3,480,599	1,160,200	<input checked="" type="checkbox"/>	As per LTFP.
Roads To Recover (R2R)							
6	Roads To Recovery - Rural		(1,276,885)	1,276,885	-	<input checked="" type="checkbox"/>	As per LTFP.
7	Roads To Recovery - Urban		(547,237)	547,237	-	<input checked="" type="checkbox"/>	As per LTFP.
Other Road Works							
8	Street Drainage		-	300,000	300,000	<input checked="" type="checkbox"/>	As per LTFP.
9	Dual use Paths		-	300,000	300,000	<input checked="" type="checkbox"/>	As per LTFP.
10	State Commodity Route Funding		(275,000)	455,280	180,280	<input checked="" type="checkbox"/>	Griggs Road.
11	Remote Roads Upgrade Pilot Program		(414,040)	517,550	103,510	<input checked="" type="checkbox"/>	
Total Roads Capital Works Program			(6,551,249)	14,734,750	8,183,501		
Other Capital Works							
12	Playground replacement	W4149 W4150	-	180,900	180,900	<input checked="" type="checkbox"/>	As per LTFP.
13	Public Open Space (POS)	W3745; W4151; W4152; W4153; W4154	(44,500)	294,500	250,000	<input checked="" type="checkbox"/>	As per LTFP. GSG Switchboard Upgrade (W3968) \$70k; Youth Precinct Pump Track Irrigation (W4151) \$65k; Esp Cemetery Niche Wall (W4152) \$40k; Coastal Stairs Renewal (W4154) \$55k; Tjaltjraak Boodja Park (W4153) \$64.5k Coastwest grant \$44.5k
14	Marine infrastructure	W4157 01 7220-150-762	(750,000)	1,450,000	700,000	<input checked="" type="checkbox"/>	As per LTFP. Sand back pass pipe line.
15	Resurfacing options for Runway 11/29	W4155 01-7510-955-910	(200,000)	200,000	-	<input checked="" type="checkbox"/>	Options to be defined after heavy weight deflectometer works. Funded from Aerodrome Reserve.
16	Adventureland Park Maze	W4156 01-7210-155-774	(18,850)	18,850	-	<input checked="" type="checkbox"/>	Funded from Activ Funding held in Trust.
17	Truckwash Maintenance	W2154 Reserve Recalc	(150,000)	150,000	-	<input checked="" type="checkbox"/>	Funded from Sanitation Reserve.
Total Other Capital Works Program			(1,163,350)	2,294,250	1,130,900		
Total Infrastructure			(7,714,599)	17,029,000	9,314,401		Net amount reflected in a/c 01-7930-705-660

Schedule of Fees & Charges



2022 - 2023

Pricing Principles

The following pricing principles have been used by Council as a guide in setting charges.

Pricing Principles and Bases Used by Council

Pricing Principles	Pricing Basis
1. Public Benefit – service provides a broad community benefit and therefore full cost recovery should not apply. Partial cost recovery could apply in some circumstances.	Zero to partial cost recovery
2. Private Benefit – service benefits particular users making a contribution to their individual income, welfare or profits generally without any broader benefits to the community.	Full Cost Recovery
3. Shared Benefit – service provides both community benefits and a private benefit.	Partial cost recovery
4. Regulatory – fee or charge fixed by legislation	Regulatory

Application of Pricing Principles to Good and Services

Service	Principle	Basis of Cost
Rates Enquiries	Private Benefit	100%
Photocopying	Private Benefit	100%
Sale of List of Owner/Occupiers and Council Minutes	Private Benefit	100%
Senior Citizens Christmas Dinner	Shared Benefit	Partial
Dog Pound	Shared Benefit	Partial
Dog Registration	Regulatory	Regulatory
Impoundage Fees	Private Benefit	100%
Gate Permits	Private Benefit	100%
Inspection Fees	Private Benefit	100%
Registration, License and Permit Fees	Regulatory	Regulatory
Caravan Parks & Camping Grounds License	Regulatory	Regulatory

Service	Principle	Basis of Cost
Contract Work	Private Benefit	100%
Senior Citizens Centre	Shared Benefit	Partial cost except in cases with full private benefit where 100% applies
Home & Community Care	Shared Benefit	Partial
Rubbish Charges	Shared Benefit	Partial
Development Applications	Regulatory	Regulatory
Subdivision Applications	Regulatory	Regulatory
Cemetery Fees	Shared Benefit	Partial
Civic Centre	Shared Benefit	Zero to full cost recovery depending on usage
Wildflower Picking Rights	Private Benefit	100%
Trading in Thoroughfares and Public Places	Private Benefit	100%
Sport Association Ground Hire	Shared Benefit	Partial
Casual Gound Hire	Shared Benefit	Partial
Water Charges	Shared Benefit	Partial
Bay of Isles Leisure Centre	Shared Benefit	Partial
Library	Shared Benefit	Partial
Lake Monjingup	Shared Benefit	Partial
Museum	Shared Benefit	Partial
Aerodrome	Private Benefit	100% (Except RFDS)
Hire of Signs	Shared Benefit	Partial
Sale of Gravel	Private Benefit	100%
Internal Plant Hire Charges	Private Benefit	100%
Visitor Centre	Shared Benefit	Partial
Building Control	Regulatory	Regulatory

Service	Principle	Basis of Cost
Bonds	Private Benefit	100%
Sale of Books	Private Benefit	100%
Camping Fees	Regulatory	Regulatory

GST Disclaimer

A goods and services tax (GST) applies to a number of goods and/or services supplied by the Shire. Those goods and/or services that are subject to GST have been identified in the attached Schedule of Fees and Charges as GST applying. In accordance with the new tax legislation the prices shown for those goods and/or services are the GST inclusive price.

Some goods and/or services supplied by the Shire have been declared "GST free" or excluded under Division 81 of the legislation. Those goods and /or services which are "GST free" or excluded from GST are indicated in the Schedule of Fees and Charges as GST not applying.

The attached Schedule of Fees and Charges has been prepared using the best available information in relation to the GST impact on the fees and charges at the time of publication.

Accordingly if a fee that is shown as being subject to GST is subsequently proven not to be subject to GST, then that fee will be amended by reducing the GST to nil. Conversely if the Shire is advised that a fee which is shown as being not subjected to GST becomes subject to GST then the fee will be increased but only to the extent of the GST.

Shire of Esperance
Schedule of Fees & Charges 2022/2023

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Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
General Purpose Funding						
General Enquiry						
Rates, Order & Requisition Fee	No	No	\$175.00	\$175.00	\$175.00	
Freedom of Information (FOI) Application	Yes	No	\$30.00	\$30.00	\$30.00	
Staff time dealing with FOI application (per hour)	No	Yes			\$30.00	◆
Governance & Administration						
Fee for use of Council Photocopiers, Printers, Scanners and Faxes -						
A4 single side B&W	No	Yes	\$0.70	\$0.50	\$0.50	
A4 double side B&W	No	Yes	\$0.90	\$0.70	\$0.70	
A3 single side B&W	No	Yes	\$0.90	\$0.70	\$0.70	
A3 double side B&W	No	Yes	\$1.20	\$0.90	\$0.90	
A2 Plan Printer	No	Yes	\$5.00	\$5.00	\$5.00	
A1 Plan Printer	No	Yes	\$9.00	\$9.00	\$9.00	
A0 Plan Printer	No	Yes	\$16.00	\$16.00	\$16.00	
A4 single Part Colour	No	Yes	\$1.20	\$1.00	\$1.00	
A4 double Part Colour	No	Yes	\$2.20	\$2.00	\$2.00	
A4 single side Colour	No	Yes	\$2.20	\$2.00	\$2.00	
A4 double side Colour	No	Yes	\$4.40	\$4.00	\$4.00	
A3 single Part Colour	No	Yes	\$2.10	\$2.00	\$2.00	
A3 single side Colour	No	Yes	\$4.40	\$4.00	\$4.00	
Scanning per page	No	Yes	\$0.50	\$0.50	\$0.50	
Faxing per page - sending and receiving	No	Yes	\$1.00	\$1.00	\$1.00	
Property Agreement Administration						
Agreement Preparation Fee - Not For Profit (Any legal fees will be charged in addition at cost)	No	Yes	\$130.00	\$132.00	\$140.00	◆
Agreement Preparation Fee - Commercial (Any legal fees will be charged in addition at cost)	No	Yes	\$570.00	\$575.00	\$600.00	◆
Deed of Sub-Licence/Variation/Extension/Surrender/Assignment (Any legal fees will be charged in addition at cost)	No	Yes	\$215.00	\$220.00	\$230.00	◆
Advertising costs for Lease/Licenses/Agreements	No	Yes	\$160.00	\$162.00	\$170.00	◆
CONTRACT WORK (Rangers and Professional Staff)						
Contract work (Non Local Government) per hour	No	Yes	\$175.00	\$175.00	\$185.00	◆
Contract work (Other Local Government) per hour	No	Yes	\$105.00	\$105.00	\$110.00	◆
Travelling expenses additional	No	Yes	\$1.11/km	1.11/km	1.11/km	

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Law, Order & Public Safety						
ANIMAL REGISTRATION & CONTROL						
Dog Impounding Charges						
Dog Poundage Fee each	No	No	\$128.00	\$128.00	\$130.00	◆
Dog Poundage Fee (Registered & Microchipped) each	No	No	\$64.00	\$64.00	\$65.00	◆
Cost of sustenance additional /day	No	No	\$5.00	\$5.00	\$6.00	◆
Storm Dog Poundage Fee (Return of fully compliant dog to owner after storm or fireworks)	No	No	\$0.00	\$0.00	\$0.00	
Final Demand Letter	Yes	No	Fees set by <i>Fines, Penalties and Infringement Notices Enforcement Regulations 1994</i>	Fees set by <i>Fines, Penalties and Infringement Notices Enforcement Regulations 1994</i>	Fees set by <i>Fines, Penalties and Infringement Notices Enforcement Regulations 1994</i>	
Enforcement Certification	Yes	No				
Fines Enforcement Registry Lodgement Fee	Yes	No				
Fees are set under Dog Act (1976) Regulations.						
Dog Registration Fees						
1 year period:						
Pet - dog or bitch - each						
Sterilised (Pensioners half price)	Yes	No	\$20.00	\$20.00	\$20.00	
Unsterilised (Pensioners half price)	Yes	No	\$50.00	\$50.00	\$50.00	
Dangerous - dog or bitch - each	Yes	No	\$50.00	\$50.00	\$50.00	
Work dog - dog or bitch (25% of set fee)						
Sterilised	Yes	No	\$5.00	\$5.00	\$5.00	
Unsterilised	Yes	No	\$12.50	\$12.50	\$12.50	
3 year period:						
Pet - dog or bitch						
Sterilised (Pensioners half price)	Yes	No	\$42.50	\$42.50	\$42.50	
Unsterilised (Pensioners half price)	Yes	No	\$120.00	\$120.00	\$120.00	
Work dog - dog or bitch						
Sterilised	Yes	No	\$10.60	\$10.60	\$10.60	
Unsterilised	Yes	No	\$30.00	\$30.00	\$30.00	
Life:						
Pet - dog or bitch						
Sterilised (Pensioners half price)	Yes	No	\$100.00	\$100.00	\$100.00	
Unsterilised (Pensioners half price)	Yes	No	\$250.00	\$250.00	\$250.00	
Work dog - dog or bitch						
Sterilised	Yes	No	\$25.00	\$25.00	\$25.00	
Unsterilised	Yes	No	\$62.50	\$62.50	\$62.50	
Dog Surrender Fee	No	Yes	\$72.00	\$72.00	\$75.00	◆
Registration of a dog kept in an approved kennel establishment (per establishment)	Yes	No	\$200.00	\$200.00	\$200.00	
Exemption for more than Two Animals (Dog or Cat) per townsite premises						
Application Fee	No	No	\$50.00	\$50.00	Nil	◆
Cat Impounding Charges						
Cat Poundage fee each	No	No	\$128.00	\$128.00	\$130.00	◆
Cat Poundage Fee (Registered & Microchipped) each	No	No	\$64.00	\$64.00	\$65.00	◆
Cost of sustenance additional day	No	No	\$5.00	\$5.00	\$6.00	◆
Cat Surrender Fee	No	Yes	\$72.00	\$72.00	\$75.00	◆
Bond for hire of cat trap (refundable)	No	No	\$50.00	\$50.00	\$50.00	

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Law, Order & Public Safety....continued						
Cat Registration Fees						
Pet - cat fees - each						
1 year period - sterilised (Pensioners half price)	Yes	No	\$20.00	\$20.00	\$20.00	
3 year period - sterilised (Pensioners half price)	Yes	No	\$42.50	\$42.50	\$42.50	
Lifetime registration period - sterilised (Pensioners half price)	Yes	No	\$100.00	\$100.00	\$100.00	
Application for grant or renewal of approval to breed cats (male or female per cat)	Yes	No	\$100.00	\$100.00	\$100.00	
Please note half price concession applies from 31 May to 31 Oct for the first time and 1 year registrations only (cats and dogs).						
GATE PERMIT FEES						
Gate Permit Fees	No	No	\$100.00	\$100.00	\$100.00	
IMPOUNDAGE FEES						
Vehicle Impounding Fees -						
Charges based on cost recovery basis	No	No	\$103 + Cost Recovery	\$103 + Cost Recovery	\$110 + Cost Recovery	◆
Sign Impounding Fees						
Charge for return of signs	No	No	\$103.00	\$103.00	\$110.00	◆
Shopping Trolley Impounding Fees						
Charged for return of trolleys (per trolley)	No	No	\$103.00	\$103.00	\$110.00	◆
Health						
HEALTH CHARGES						
Lodging Houses						
Application Fee	No	No	\$283.00	\$283.00	\$283.00	
Registration Fee (Annual)	No	No	\$252.50	\$252.50	\$252.50	
Transfer of Lodging House Licence	No	No	\$57.00	\$57.00	\$57.00	
Food Premises						
Fees set by Council based on <i>Food Act 2008 maximum fees</i>						
Notification Fee	Yes*	No	Maximum fees applicable as per <i>Food Regulations 2009</i> as amended	Maximum fees applicable as per <i>Food Regulations 2009</i> as amended	\$75.00	◆
Registration Fee	Yes*	No	Maximum fees applicable as per <i>Food Regulations 2009</i> as amended	Maximum fees applicable as per <i>Food Regulations 2009</i> as amended	\$228.00	◆
Food Business Surveillance Category (including pet and animal food) - calculated on a monthly basis, or part thereof, for any period prior to December 31st of each year						
1 - Exempt	No	No	Nil	Nil	Nil	
2 - Low	No	No	Nil	\$98.00	\$104.00	◆
3 - Medium	No	No	Nil	\$228.00	\$241.00	◆
4 - High	No	No	Nil	\$365.00	\$386.00	◆
5 - Recurrent	No	No	Nil	\$520.00	\$550.00	◆

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Health....continued						
Food Premises (Continued)						
Temporary Food Permit - Commercial (Notification)	Yes*	No	Maximum fees applicable as per <i>Food Regulations 2009</i> as amended	Maximum fees applicable as per <i>Food Regulations 2009</i> as amended	\$75.00	◆
Temporary Food Permit - Not for Profit community groups with low risk foods	Yes*	No			Nil	◆
Animal Food Processing Premises and Retail Pet Meat Shops						
Notification of a processing establishment	Yes*	No	\$165.00	\$165.00	\$165.00	
Caravan Parks and Camping Grounds Licence Fees						
Fees set under <i>Caravan Park and Camping Grounds Regulations 1997</i> as amended						
Minimum Fee (Application for grant or renewal licence fee only charged if greater than the final total of site type charges, listed below)	Yes	No	\$200.00	\$200.00	\$200.00	
Annual licence fee calculated by the number of:						
Long Stay Sites - per site	Yes	No	\$6.00	\$6.00	\$6.00	
Short stay and sites in transit	Yes	No	\$6.00	\$6.00	\$6.00	
Camp Site	Yes	No	\$3.00	\$3.00	\$3.00	
Overflow site	Yes	No	\$1.50	\$1.50	\$1.50	
Other Fees						
Penalty for renewal after expiry	Yes	No	\$20.00	\$20.00	\$20.00	
Transfer of Licence	Yes	No	\$100.00	\$100.00	\$100.00	
Temporary Licence Fee - pro rata as per licence fees above. Minimum Temporary Fee	Yes	No	\$100.00	\$100.00	\$100.00	
Application construct park homes, annexe or other buildings	No	No	\$118.50	\$118.50	\$126.00	◆
Application to camp in area other than caravan park or camping ground	No	No	\$118.50	\$118.50	\$126.00	◆
Offensive Trade Fees						
Registration and renewal fees set under <i>Health (Offensive Trade Fees) Regulations 1976</i> as amended						
Slaughter houses	Yes	No	\$298.00	\$298.00	\$298.00	
Piggeries	Yes	No	\$298.00	\$298.00	\$298.00	
Laundries	Yes	No	\$147.00	\$147.00	\$147.00	
Poultry processing	Yes	No	\$298.00	\$298.00	\$298.00	
Poultry farming	Yes	No	\$298.00	\$298.00	\$298.00	
Shellfish & crustacean processing	Yes	No	\$298.00	\$298.00	\$298.00	
Rabbit farming	Yes	No	\$298.00	\$298.00	\$298.00	
Manure works	Yes	No	\$211.00	\$211.00	\$211.00	
Skin drying shed	Yes	No	\$298.00	\$298.00	\$298.00	
Artificial manure depot	Yes	No	\$211.00	\$211.00	\$211.00	
Bone mills	Yes	No	\$171.00	\$171.00	\$171.00	
Places for storing, drying or preserving bones	Yes	No	\$171.00	\$171.00	\$171.00	
Fat melting, fat extracting or tallow melting establishment	Yes	No	\$171.00	\$171.00	\$171.00	
Butcher shops and similar	Yes	No	\$171.00	\$171.00	\$171.00	
Blood drying	Yes	No	\$171.00	\$171.00	\$171.00	
Gut scraping, preparation of sausage skins	Yes	No	\$171.00	\$171.00	\$171.00	
Fellmongeries	Yes	No	\$171.00	\$171.00	\$171.00	
Fishing curing establishment	Yes	No	\$211.00	\$211.00	\$211.00	
Bone merchant premises	Yes	No	\$171.00	\$171.00	\$171.00	
Flock factories	Yes	No	\$171.00	\$171.00	\$171.00	
Knackeries	Yes	No	\$298.00	\$298.00	\$298.00	
Fish processing establishments in which whole fish is cleaned and prepared	Yes	No	\$298.00	\$298.00	\$298.00	
Any other offensive trade not listed	Yes	No	\$298.00	\$298.00	\$298.00	

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Health....continued						
Application for Approval to Construct or Establish Premises (includes assessment and administration fee)						
Hotels/Motels	No	No	\$171.00	\$171.00	\$181.00	◆
Hairdressing establishments	No	No	\$85.50	\$85.50	\$91.00	◆
Mobile hairdressers	No	No	\$85.50	\$85.50	\$91.00	◆
Beauty therapy	No	No	\$85.50	\$85.50	\$91.00	◆
Skin piercing establishments	No	No	\$85.50	\$85.50	\$91.00	◆
Application for other services						
Liquor Licensing (Sec 39 Inspection Certificate)	No	No	\$144.00	\$144.00	\$200.00	◆
Gaming Act S55(3) Certification (1 year or one off event)	Yes	No	\$25.00	\$25.00	\$25.00	
Gaming Act S55(3) Certification (5 year)	Yes	No	\$105.00	\$105.00	\$105.00	
Onsite Effluent Disposal						
Fees are prescribed by the Health (Treatment and Sewage and Disposal of Liquid Waste) Regulation 1974 (as amended)						
Local Government Application Fee	Yes	No	\$118.00	\$118.00	\$118.00	
Insurance of "Permit to Use an Apparatus"	Yes	No	\$118.00	\$118.00	\$118.00	
Public Health Department under r4A						
With Local Government report	Yes	No	Maximum fees applicable as per Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974 as amended	Maximum fees applicable as per Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974 as amended	Fees applicable as per Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974 as amended	◆
Without Local Government report fee under r4A (4)	Yes	No	\$110.00	\$110.00		
Local Government Report fee	Yes	No	\$125.00	\$125.00	\$125.00	
Noise						
Noise Management Plan application for approval	No	No	\$118.50	\$118.50	\$126.00	◆
Regulation 18 non-complying event noise exemption	Yes	No	\$600.00	\$600.00	\$600.00	
Noise Monitoring - sound level meter - (per day)	No	Yes	\$355.50	\$355.50	\$355.50	
Microbiological Potable testing (private)						
One fixture only	No	Yes	\$98.00	\$98.00	\$98.00	
Each fixture after	No	Yes	\$46.50	\$46.50	\$46.50	
Swimming Pool testing (private)						
One fixture only	No	Yes	\$98.00	\$98.00	\$98.00	
Each fixture after	No	Yes	\$46.50	\$46.50	\$46.50	
Public Building Application Fee - Fee not to exceed \$871 as per Schedule 1, Health (Public Buildings) Regulations 1992	Yes*	No	\$110.00	\$110.00	\$117.00	◆
Temporary Public Building not for profit	Yes	No	Nil	Nil	Nil	

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Health....continued						
Administration Fees						
Copy of approval certificates per 30 minutes (minimum charge \$75)	No	No	\$72.00	\$72.00	\$75.00	◆
Change of ownership of Health approval	No	No	\$62.00	\$62.00	\$66.00	◆
Inspection Fees						
Re-inspection due to incomplete or unsatisfactory work	No	No	\$87.50	\$87.50	\$93.00	◆
Property inspection on request	No	No	\$87.50	\$87.50	\$93.00	◆
Other - Pet shops, workshops, liquid waste industry, light ventilation or bore hole fee or suitability for animal drinking water supply inspections, settlement agents, inspection of pest control operators	No	No	\$87.50	\$87.50	\$93.00	◆
Education & Welfare						
COMMONWEALTH HOME SUPPORT PROGRAM / HOME & COMMUNITY CARE						
Home Help Services - per hour	No	No	\$10.00	\$10.00	\$11.00	◆
Respite Care Services - per hour	No	No	\$6.00	\$6.00	\$6.50	◆
Overnight Respite - per service	No	No		\$20.00	\$22.00	◆
Personal Care - per hour	No	No	\$10.00	\$10.00	\$11.00	◆
Gardening Service - per hour	No	No	\$14.00	\$14.00	\$15.00	◆
Social Support (In Home) - per hour	No	No	\$5.00	\$5.00	\$5.50	◆
Social Support (Community Access) - per hour	No	No		\$10.00	\$11.00	◆
Handyman Services - per hour	No	No	\$14.00	\$14.00	\$15.00	◆
Window Cleaning - per hour	No	No		\$12.00	\$13.00	◆
Taking Loads to Tip - per load	No	No	\$15.00	\$15.00	\$16.00	◆
Day Centre Activities - 1/2 day	No	No	\$12.00	\$12.00	\$13.00	◆
- full day	No	No	\$16.00	\$16.00	\$17.00	◆
Other Group Activities	No	No		\$4 - \$16	\$5 - \$17	◆
Transport Community one way	No	No	\$3.50	\$3.50	\$4.00	◆
Transport to Airport (one way)	No	No		\$15.00	\$16.00	◆
Non Cancellation Fee (all CHSP services)	No	No	\$8.00	\$8.00	\$8.50	◆
Laundry - per load	No	No	\$10.00	\$10.00	\$11.00	◆
Ironing - per hour	No	No	\$10.00	\$10.00	\$11.00	◆
Meals on Wheels - per meal	No	No	\$12.00	\$12.00	\$13.00	◆
Maximum weekly cost for any number of services (excluding meals, podiatry, social activities and transport) - CHSP	No	No	No maximum	No maximum	No maximum	
Self - Funded retirees fees (DA, personal care, gardening) per hour	No	No	\$20.00	\$20.00	\$22.00	◆
Self - Funded retirees fees (Transport & Social Support) per hour	No	No		\$10.00	\$11.00	◆
Veterans Home Care Fees				As per DVA contract	As per DVA contract	
Home Care Package Fees (Level 1-4)						
Meals on Wheels (food only)	No	No	\$6.00	\$6.00	\$6.50	◆
Centre Meals (food only)	No	No	\$5.00	\$5.00	\$5.50	◆
Homecare Package Exit Amount	No	No	\$400 or the balance of the client's account whichever is the lesser amount	\$400 or the balance of the client's account whichever is the lesser amount	\$400 or the balance of the client's account whichever is the lesser amount	
Contracted Services (NDIS, brokered or private)			As per the applicable NDIS rate	As per the applicable NDIS rate	As per the applicable NDIS rate	

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Community Amenities						
REFUSE SHIRE FEES - per annum						
Waste Collection - Domestic						
Domestic Waste Collection Service Charge - per service (140 Litre bin) - Limit of 1	No	No	\$170.00	\$173.00	\$183.00	◆
Domestic Waste Collection Service Charge - per service (140 litre bin) - For the second and subsequent bins	No	No	\$350.00	\$357.00	\$377.00	◆
Domestic Waste Collection Service Charge - per service (240 litre bin) - Limit of 1	No	No	\$250.00	\$255.00	\$270.00	◆
Domestic Waste Collection Service Charge - per service (240 litre bin) - For the second and subsequent bins	No	No	\$545.00	\$555.00	\$586.00	◆
Waste Collection Service Charge - per service (360 Litre bin) (Only where Recycling not available)	No	No	\$350.00	\$357.00	\$377.00	◆
Additional Waste Bin Collection - 140 Litre bin	No	No	\$30.00	\$31.00	\$33.00	◆
Additional Waste Bin Collection - 240 Litre bin						
Additional Waste Bin Collection - 360 Litre bin						
Strata Units or Aged Accom sharing a bulk bin (min 15) - Waste	No	No	\$145.00	\$147.00	\$155.00	◆
Strata Units or Aged Accom sharing a bulk bin (min 15) - Recycle	No	No	\$100.00	\$102.00	\$108.00	◆
0-1 m ³ household rubbish for pass holders (Town & Country)	No	No	4 free passes	4 free passes	4 free passes	
Pensioner discount 25% on all Domestic Waste Services						
Waste collection - Commercial						
Commercial Waste Collection Service Charge - per service (140 Litre bin) - Limit of 2	No	No	\$170.00	\$173.00	\$183.00	◆
Commercial Waste Collection Service Charge - per service (140 litre bin) - For the third and subsequent bins	No	No	\$350.00	\$357.00	\$377.00	◆
Commercial Waste Collection Service Charge - per service (240 litre bin) - Limit of 2	No	No	\$250.00	\$255.00	\$270.00	◆
Commercial Waste Collection Service Charge - per service (240 litre bin) - For the third and subsequent bins	No	No	\$545.00	\$555.00	\$586.00	◆
Additional Waste Bin Collection - 140 Litre bin	No	No	\$30.00	\$31.00	\$33.00	◆
Additional Waste Bin Collection - 240 Litre bin						
Additional Waste Bin Collection - 360 Litre bin						

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Community Amenities....continued						
<u>REFUSE SHIRE FEES - per annum....continued</u>						
Recycling Collection - Domestic						
Domestic Recycling Collection Service Charge - per service (140 Litre bin)	No	No	\$130.00	\$132.50	\$140.00	◆
Domestic Recycling Collection Service Charge - per service (240 litre bin)	No	No	\$165.00	\$170.00	\$180.00	◆
Recycling Collection Service Charge - per service (360 Litre bin)	No	No	\$170.00	\$175.00	\$185.00	◆
Additional Recycling Bin Collection - 140 Litre bin	No	No	\$30.00	\$31.00	\$33.00	◆
Additional Recycling Bin Collection - 240 Litre bin						
Additional Recycling Bin Collection - 360 Litre bin						
Pensioner discount 25% on all Domestic Recycling Services						
Recycling Collection - Commercial						
Commercial Recycling Collection Service Charge - per fortnightly service (240 litre bin)	No	No	\$165.00	\$170.00	\$180.00	◆
Commercial Recycling Collection Service Charge - per weekly service (240 litre bin)	No	No	\$310.00	\$315.00	\$333.00	◆
Commercial Recycling Collection Service Charge - per fortnightly service (360 litre bin)	No	No	\$220.00	\$225.00	\$237.50	◆
Commercial Recycling Collection Service Charge - per weekly service (360 litre bin)	No	No	\$420.00	\$425.00	\$450.00	◆
Commercial Recycling Collection Service Charge - per weekly service (1.5m3 bin)	No	No	\$1,670.00	\$1,700.00	\$1,800.00	◆
Commercial Recycling Collection Service Charge - per fortnightly service (1.5m3 bin)	No	No	\$1,115.00	\$1,135.00	\$1,200.00	◆
Commercial Recycling Collection Service Charge - per weekly service (3m3 bin)	No	No	\$2,860.00	\$2,915.00	\$3,080.00	◆
Commercial Recycling Collection Service Charge - fortnightly service (3m3 bin)	No	No	\$1,700.00	\$1,735.00	\$1,830.00	◆
Commercial Recycling Collection Service Charge - per weekly service (4.5m3 bin)	No	No	\$4,000.00	\$4,080.00	\$4,310.00	◆
Commercial Recycling Collection Service Charge - fortnightly service (4.5m3 bin)	No	No	\$2,260.00	\$2,305.00	\$2,435.00	◆
Additional Recycling Bin Collection - 140 Litre bin	No	No	\$30.00	\$30.00	\$32.00	◆
Additional Recycling Bin Collection - 240 Litre bin						
Additional Recycling Bin Collection - 360 Litre bin						
Additional Recycling Bin Collection - 1100 Litre bin						
Additional Recycling Bin Collection - 1.5 - 4.5m3 bin	No	No	\$70.00	\$75.00	\$80.00	◆

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
WYLIE BAY WASTE FACILITY						
Household refuse for non-pass holders per m ³	No	Yes	\$47.00 m ³	\$48.00 m ³	\$51.00 m ³	◆
Bulk Commercial Waste Disposal per m ³						
Industrial/Commercial Waste per m ³ (Please note separated waste free of charge)						
Per car body	No	Yes	Nil	Nil	Nil	
Asbestos Disposal per m ³	No	Yes	\$100.00	\$102.00	\$108.00	◆
Asbestos Disposal domestic per sheet by arrangement	No	Yes	\$30.00	\$31.00	\$33.00	◆
Clinical Waste (per m ³)	No	Yes	\$210.00	\$215.00	\$225.00	◆
Tyre Disposal						
Car/Motorbike	No	Yes	\$9.00	\$10.00	\$11.00	◆
Light Truck & 4WD	No	Yes	\$11.00	\$11.00	\$12.00	◆
Heavy Truck & Trailer	No	Yes	\$30.00	\$30.00	\$32.00	◆
Rims Extra	No	Yes	\$7.00	\$8.00	\$9.00	◆
Waste Oil (per litre)	No	Yes	Nil	Nil	Nil	
Oil Filters (each)	No	Yes	\$10.00	\$10.00	\$11.00	◆
Household Hazardous Waste (eg paint) per litre/kg	No	Yes	\$5.00	\$5.00	\$6.00	◆
Waste Deliveries out of hours (Special Waste) per hour	No	Yes	\$100.00	\$105.00	\$110.00	◆
Gas Bottles (per bottle)	No	Yes	\$12.00	\$15.00	\$16.00	◆
Degassing fee	No	Yes	\$17.50	\$18.00	\$20.00	◆
Quarantine/Biosecurity Waste - per m ³ or part thereof	No	Yes	\$360.00	\$360.00	\$380.00	◆
Quarantine /Biosecurity Waste - per m ³ - weekend	No	Yes	\$450.00	\$450.00	\$475.00	◆
Animal Disposal Site Fees -						
Veterinary businesses permit to dispose of dead animals - Annual	No	Yes	\$560.00	\$570.00	\$600.00	◆
Animal Autopsy	No	Yes	\$260.00	\$265.00	\$280.00	◆
E-Waste - per Kg	No	Yes	Nil	Nil	Nil	
Flouro Globes (Commercial Quantity = 5 tubes/5 globes), less than 5 is free	No	Yes	\$0.35	\$0.35	\$0.40	◆
Mixed globes - per globe	No	Yes	\$0.50	\$0.50	\$0.60	◆
Household Batteries (more than 1kg) per kg	No	Yes	\$1.50	\$1.50	\$2.00	◆
Mattress for recycling	No	Yes	\$12.00	\$15.00	\$16.00	◆
Clean Green Waste (Mulchable) (per m ³)	No	Yes	Nil	Nil	Nil	
Green Waste large stumps (per m ³) larger than 500 mm x 500 mm	No	Yes	\$47.00	\$48.00	\$50.00	◆
Clean Fill (per m ³) as per waste classification	No	Yes	Nil	Nil	Nil	
Clean Fill (more than 200 m ³) (per m ³)	No	Yes	\$3.00	\$5.00	\$6.00	◆
Greater than 20% recyclables to Tipping Face (per m ³)	No	Yes	\$94.00	\$96.00	\$100.00	◆
Clean Construction & Demolition Waste	No	Yes	\$20.00	\$20.00	\$21.00	◆
Unsorted Recycling per m ³	No	Yes	\$23.50	\$24.00	\$25.00	◆
Sorted Recycling per m ³	No	No	Nil	Nil	Nil	
Short Term Bin Hire - per 240L or 360L bin (free for Community Events) (max term 8 weeks) per week	No	Yes	\$15.00	\$16.00	\$17.00	◆
Short Term Bin Hire - per 1.5m ³ bin	No	Yes	\$50.00	\$55.00	\$58.00	◆
Short Term Bin Hire - per 3.0m ³ bin	No	Yes	\$50.00	\$55.00	\$58.00	◆
Short Term Bin Hire - per 4.5m ³ bin	No	Yes	\$70.00	\$75.00	\$80.00	◆
Bin Swap - more than 1 per annum	No	No	\$25.00	\$30.00	\$32.00	◆
Re-Issue Waste Voucher (Excluding ownership change)	No	Yes	\$20.00	\$20.00	\$25.00	◆
Re-Issue Waste Voucher (Pensioner)	No	Yes	Nil	Nil	Nil	
Truck Wash Down Bay						
Fee for use of truck wash down bay - per minute	No	Yes	\$1.12	\$1.14	\$1.20	◆
AVDATA key	No	Yes	\$50.00	\$50.00	\$55.00	◆
Truckwash Clean-up Charge	No	Yes	\$180.00	\$180.00	\$190.00	◆
Sullage Water Disposal Fees - As per licence						
Fees charged per 1000 litres	No	No	\$74.00	\$75.00	\$80.00	◆

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Community Amenities....continued						
TOWN PLANNING						
Development Applications (where not specifically referenced below)						
Determination of application where the development has not commenced or been carried out and estimated cost of development is:						
#Not more than \$50,000	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
#More than \$50,000 but not more than \$500,000						
# More than \$500,000 but not more than \$2.5 million						
#More than 2.5 million but not more than 5 million						
# More than \$5 million but not more than \$21.5 million						
# More than \$21.5 million						
Determination of application where the development has commenced or been carried out	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	
Determination of application where the development has commenced or been carried out where the non-compliance is confirmed to be undertaken by a previous owner.	Yes*	No	Application fee as if development had not commenced	Application fee as if development had not commenced	Application fee as if development had not commenced	
A Development Assessment Panel application where the estimated cost of the development is:						
# Not less than \$3 million and less than \$7 million	Yes	No	Fee Stipulated in Schedule 1 - Planning and Development (Development Assessment Panels) Regulations 2011	Fee Stipulated in Schedule 1 - Planning and Development (Development Assessment Panels) Regulations 2011	Fee Stipulated in Schedule 1 - Planning and Development (Development Assessment Panels) Regulations 2011	
# Not less than \$7 million and less than \$10 million						
# Not less than \$10 million and less than \$12.5 million						
# Not less than \$12.5 million and less than \$15 million						
# Not less than \$15 million and less than \$17.5 million						
# Not less than \$17.5 million and less than \$20 million						
# 20 million or more						
An application under r. 17						
Note 1: In addition to any fees payable to the Local Government						
Note 2: Must remit fee to Department within 30 days of receipt of DAP application						

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Community Amenities....continued						
TOWN PLANNING....continued						
Change of Use Development Applications						
Determination of application where the development has not commenced or been carried out	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Determination of application where the development has commenced or been carried out	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	
Non-Conforming Use Development Applications						
Determination of application where the development has not commenced or been carried out	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Determination of application where the development has commenced or been carried out	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Community Amenities....continued						
TOWN PLANNING....continued						
Home Based Business Development Applications						
Determination of new application where has not commenced operating	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Determination of new application where has commenced operating	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	
Determination of renewal application where application is made before approval has expired or within one (1) month of expiry	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Determination of renewal application where application is made one (1) month after the approval has expired	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Community Amenities....continued						
TOWN PLANNING....continued						
Extractive Industries Development Applications						
Determination of application where an extractive industry has not commenced or been carried out	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Determination of application where an extractive industry has commenced or been carried out	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	
Extractive Industries Licence (Local Laws)						
Issuance of Local Law Licence	Yes	No	\$105.00	\$105.00	\$105.00	
Extractive Industries Security Bonds						
Sand, Limesand, Gravel, Gypsum	No	No	\$10,000/ha of excavation	\$10,000/ha of excavation	\$12,000/ha of excavation	◆
Limestone, Hard Rock, Granite	No	No	\$15,000/ha of excavation	\$15,000/ha of excavation	\$18,000/ha of excavation	◆
Miscellaneous Development Applications Where Estimated Cost of Development Criteria is Not Relevant (e.g. Bed & Breakfast; Cottage Industry; Family Day Care; Earthworks; Modifications to Building Envelope)						
Determination of application where the development has not commenced or been carried out	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Determination of application where the development has commenced or been carried out	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Community Amenities....continued						
TOWN PLANNING....continued						
Determination of renewal application where application is made before approval has expired or within one (1) month of expiry	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Determination of renewal application where application is made one (1) month after the approval has expired	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	
Advertising of Development Applications as Per Local Planning Scheme Provisions	No	No	\$170.00	\$170.00	\$200.00	◆
Amendment to Town Planning Approval (reflects work involved)						
Minor Amendment	No	No	\$125.00	\$125.00	\$150.00	◆
Major Amendment	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Preliminary Consideration of Development Plans	No	Yes	\$500.00	\$500.00	\$500.00	
Cancel development approval						
Determining an application to amend or cancel development approval	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Request for Extension of Time to Planning Approval						
- Basic Fee for Assessment (reflects work)	No	No	\$125.00	\$125.00	\$150.00	◆
Rezoning Applications						
- initial (non-refundable)	No	No	\$750.00	\$750.00	\$750.00	
Basic Amendment (as per regulations, reflects work.) Refund unexpended fees	No	No	\$4,000.00	\$4,000.00	\$4,500.00	◆
Standard Amendment (as per regulations, reflects work.) Refund unexpended fees	No	No	\$7,000.00	\$7,000.00	\$7,500.00	◆
Complex Amendment (as per regulations, reflects work.) Refund unexpended fees	No	No	\$10,000.00	\$10,000.00	\$10,500.00	◆

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Community Amenities....continued						
TOWN PLANNING....continued						
Proposed Structure Plans/Outline Development Plans & Detailed Area Plans						
- initial (non-refundable)	No	No	\$700.00	\$700.00	\$750.00	◆
-minor (as per regulations, reflects work.) Refund unexpended fees	No	No	\$5,000.00	\$5,000.00	\$5,000.00	
-major (as per regulations, reflects work.) Refund unexpended fees	No	No	\$9,000.00	\$9,000.00	\$9,000.00	
Local Planning Strategy Amendments						
Processing Fee, reflects work. Refund unexpended fees	No	No	\$6,000.00	\$6,000.00	\$6,500.00	◆
Road Closure Applications	No	No	\$800.00	\$800.00	\$600.00	◆
Liquor Licensing - Section 40	No	No	\$200.00	\$200.00	\$200.00	
Subdivision Clearances (incl Strata's)						
# not more than 5 lots	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
# more than 5 lots but not more than 195 lots						
# more than 195 lots						
Performance Bond for Second Hand Transportable Dwellings	No	No	\$10,000 per dwelling (minimum)	\$10,000 per dwelling (minimum)	\$12,500 per dwelling (minimum)	◆
Zoning Certificate (including settlement advice)	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Town Planning Enquiry (written response)						
Health, Building & Town Planning Requested Inspections outside of normal Council operations	No	Yes	\$165.00 per hour plus mileage allowance of \$1.10/km	\$165.00 per hour plus mileage allowance of \$1.10/km	\$175.00 per hour plus mileage allowance of \$1.11/km	◆
Cash in Lieu Car park Construction Costs (per bay)	No	No	\$2,500.00	\$2,500.00	\$2,500.00	

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Community Amenities....continued						
CEMETERY						
Grant of Right of Burial	No	No	\$1,450.00	\$1,480.00	\$1,570.00	◆
Child/Perinatal includes plaque	No	Yes	\$610.00	\$620.00	\$650.00	◆
Burial Fee						
Ordinary Interment	No	Yes	\$1,650.00	\$1,680.00	\$1,780.00	◆
Interment of stillborn and Perinatal child (Lawn Section)	No	Yes	\$170.00	\$175.00	\$190.00	◆
Interment of stillborn and Perinatal child (Antenatal Section includes plinth)	No	Yes	\$410.00	\$420.00	\$440.00	◆
Monument Fee						
New Monument Permit fee	No	No	\$175.00	\$180.00	\$190.00	◆
Renovation/Alteration Monument Permit Fee	No	No	\$40.00	\$40.00	\$50.00	◆
Annual Monumental Masons Licence	No	No	\$280.00	\$285.00	\$300.00	◆
Single Monumental Work Licence	No	No	\$40.00	\$40.00	\$50.00	◆
Reserving of a memorial plot within the Wall of Remembrance & Memorial Garden	No	Yes	\$105.00	\$110.00	\$120.00	◆
Exhumation Fee						
Re-opening of grave	No	Yes	\$2,030.00	\$2,070.00	\$2,200.00	◆
Re-interment in new grave	No	Yes	\$1,090.00	\$1,110.00	\$1,200.00	◆
Placement of Ashes Fee						
Placement in Burial area	No	Yes	\$185.00	\$190.00	\$200.00	◆
Placement in Cemetery Niche Wall or Memorial Garden	No	Yes	\$490.00	\$500.00	\$530.00	◆
Scattering to the winds within the Cemetery	No	Yes	\$60.00	\$60.00	\$60.00	
Miscellaneous Fees						
Undertakers Annual Licence Fee	No	No	\$280.00	\$285.00	\$300.00	◆
Additional fee for late arrival at Cemetery	No	Yes	\$280.00	\$285.00	\$300.00	◆
For interment of oblong or oversized caskets	No	Yes	\$280.00	\$285.00	\$300.00	◆
Additional fee for interment on a weekend or Public Holiday	No	Yes	\$900.00	\$920.00	\$970.00	◆
Copy of Grant of Right of Burial	No	No	\$150.00	\$150.00	\$160.00	◆
Removal and replacement of Ledger	No	Yes	\$410.00	\$420.00	\$450.00	◆

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Recreation & Culture						
CIVIC CENTRE						
Auditorium including Main Foyer						
Concert & Stage Plays						
Excluding Kitchen, Bar & Kiosk with theatre lighting						
Day & Evening	No	Yes	\$1,800.00	\$1,830.00	\$1,930.00	◆
Day or Evening	No	Yes	\$1,370.00	\$1,390.00	\$1,470.00	◆
Conventions, Meetings, Prize Nights etc						
Excluding Kitchen, including Bar & Kiosk and theatre lighting						
Day and Evening	No	Yes	\$1,080.00	\$1,100.00	\$1,160.00	◆
Day or Evening	No	Yes	\$770.00	\$785.00	\$830.00	◆
Catwalk/Stage Extension						
Kitchen (large) - Commercial catering	No	Yes	\$160.00	\$165.00	\$175.00	◆
Kitchen (large) - Non-commercial catering	No	Yes	\$80.00	\$80.00	\$85.00	◆
Stage Rehearsals						
Full lighting/hour	No	Yes	\$165.00	\$165.00	\$175.00	◆
Work lights/hour	No	Yes	\$85.00	\$85.00	\$90.00	◆
Piano Hire - Yamaha G2 Grand	No	Yes	\$180.00	\$180.00	\$190.00	◆
Reception Room including Kitchen and Bar						
Weddings/Dinners/Parties/Concerts						
Whole room, one booking per day	No	Yes	\$575.00	\$585.00	\$620.00	◆
Meeting, Seminars						
Whole room - booking under 3 hours	No	Yes	\$215.00	\$220.00	\$230.00	◆
Whole room - booking over 3 hours	No	Yes	\$300.00	\$305.00	\$320.00	◆
Main Foyer including Bar						
Half Day	No	Yes	\$215.00	\$220.00	\$230.00	◆
Full Day	No	Yes	\$290.00	\$295.00	\$310.00	◆
Whole Complex	No	Yes	10% discount on combined fees for auditorium and reception rooms	10% discount on combined fees for auditorium and reception rooms	10% discount on combined fees for auditorium and reception rooms	
Not For Profit Organisations and Funerals	No	Yes	20% discount on combined fees for auditorium and reception rooms	20% discount on combined fees for auditorium and reception rooms	20% discount on combined fees for auditorium and reception rooms	
Weekends & Public Holidays	No	Yes	10% surcharge on all fees and charges - calculated after all other discounts.	10% surcharge on all fees and charges - calculated after all other discounts.	10% surcharge on all fees and charges - calculated after all other discounts.	
Tech Labour cost (per hour)	No	Yes			\$70.00	◆
Non-technical labour cost (per hour)	No	Yes			\$50.00	◆

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Recreation & Culture....continued						
<u>CIVIC CENTRE.... continued</u>						
Commission on Ticket and Merchandise Sales						
Booking fee per ticket sale	No	Yes	\$4.95	\$4.95	\$4.95	
20% discount on Booking fee for Not For Profit groups						
Commission on merchandise sales	No	Yes	10%	10%	10%	
Bonds						
Venue/Equipment hire bond	No	No	\$500.00	\$500.00	\$500.00	
Liquor bond on sporting clubs and private functions	No	No	\$1,300.00	\$1,300.00	\$1,300.00	
Hire of Equipment and Services						
Stages, risers, partition boards, white boards, lecterns, & other small items (per day per item)	No	Yes	\$17.00	\$17.00	\$18.00	◆
Late return fee per item	No	Yes	\$23.00	\$23.00	\$24.00	◆
Medium items - projector and screen (per day per item)	No	Yes	\$33.00	\$33.00	\$35.00	◆
Advertising Poster Distribution per poster	No	Yes	\$2.50	\$3.00	\$3.00	
Flyer distribution	No	Yes	\$410.00	\$420.00	\$445.00	◆
PA system for function (2 x speakers, small mixer, mic and stand - including set up)	No	Yes	\$165.00	\$165.00	\$175.00	◆
<u>SOUND SHELL</u>						
Hire fee more than 3 hours	No	Yes	\$165.00	\$165.00	\$175.00	◆
Hire fee less than 3 hours	No	Yes	\$100.00	\$100.00	\$105.00	◆
Hire for a free community event	No	No			Nil	◆
Multiple Bookings by same organisation	No	Yes	5 for the price of 3	5 for the price of 3	5 for the price of 3	
Bond	No	No	\$100.00	\$100.00	\$100.00	
<u>WILD FLOWER PICKING RIGHTS</u>						
Annual fee payable by persons authorised to pick wildflowers. Maximum 10 per year.	No	No	\$149.50	\$149.50	\$160.00	◆
<u>SPORTING ASSOCIATION GROUND FEES (Summer 2021/22; Winter 2022)</u>						
Charge per 'Unit' -	No	Yes	\$405.00	\$460.00	\$550.00	◆
Esperance Agricultural Show (0.5% of previous years sporting ground maintenance cost budget)	No	Yes	\$1,760.00	\$1,970.00	\$2,300.00	◆
Casual Ground Hire Charges						
<i>Non Commercial/Not for Profit (incl schools) morning/afternoon or evening session (booking within school hours charged as 1 session)</i>						
Old Hockey Oval	No	Yes	\$50.00	\$55.00	\$65.00	◆
Little /Lords/10,000m2 of Multi-Sports/Overflow Camping-Circus	No	Yes	\$80.00	\$85.00	\$100.00	◆
Ovals (Ports, Esp, Newtown, Gibson)/20,000m2 of Multi-Sports	No	Yes	\$130.00	\$130.00	\$150.00	◆
Whole of Multi-Sports (40,000m2)	No	Yes	\$200.00	\$200.00	\$230.00	◆

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Recreation & Culture....continued						
Casual Ground Hire Charges....continued						
Non Commercial/Not for Profit (incl schools) 2 or more sessions						
Old Hockey Oval	No	Yes	\$70.00	\$85.00	\$100.00	◆
Little /Lords/10,000m2 of Multi-Sports/Overflow Camping-Circus	No	Yes	\$110.00	\$130.00	\$150.00	◆
Ovals (Ports, Esp, Newtown, Gibson)/20,000m2 of Multi-Sports	No	Yes	\$170.00	\$190.00	\$230.00	◆
Whole of Multi-Sports (40,000m2)	No	Yes	\$280.00	\$290.00	\$345.00	◆
Commercial Rate - morning/afternoon or evening session						
Old Hockey Oval	No	Yes	\$190.00	\$230.00	\$275.00	◆
Little /Lords/10,000m2 of Multi-Sports/Overflow Camping-Circus	No	Yes	\$330.00	\$345.00	\$410.00	◆
Ovals (Ports, Esp, Newtown, Gibson)/20,000m2 of Multi-Sports	No	Yes	\$520.00	\$520.00	\$615.00	◆
Whole of Multi-Sports (40,000m2)	No	Yes	\$800.00	\$800.00	\$925.00	◆
Commercial Rate 2 or more sessions						
Old Hockey Oval	No	Yes	\$265.00	\$345.00	\$410.00	◆
Little /Lords/10,000m2 of Multi-Sports/Overflow Camping-Circus	No	Yes	\$420.00	\$515.00	\$615.00	◆
Ovals (Ports, Esp, Newtown, Gibson)/20,000m2 of Multi-Sports	No	Yes	\$650.00	\$775.00	\$925.00	◆
Whole of Multi-Sports (40,000m2)	No	Yes	\$1,025.00	\$1,160.00	\$1,390.00	◆
Equestrian Club	No	Yes	+20% Loading on above rates	+20% Loading on above rates	+20% Loading on above rates	
Oval Lighting Fees	No	Yes	Cost Recovery + \$2.50/hr commission	Cost Recovery + \$2.50/hr commission	Cost Recovery + \$2.50/hr commission	
Ground Hire Bonds						
Ground hire bond	No	No	\$500.00	\$500.00	\$500.00	
Liquor bond	No	No	\$1,300.00	\$1,300.00	\$1,300.00	
OVERFLOW CAMPING						
Powered Site per night (2 people)	No	Yes	\$35.00	\$45.00	\$45.00	
Unpowered Site per night (2 people)	No	Yes	\$30.00	\$35.00	\$35.00	
Extra person per site	No	Yes	\$5.00	\$10.00	\$10.00	
Overflow closed self contained extra large vehicle parking per night (maximum 7 nights)	No	Yes			\$15.00	◆
WATER CHARGES						
Eastern Suburbs Water Charges - consumption fee per kilolitre	No	No	\$0.75	\$0.77	\$0.81	◆
Southern Suburbs Water Charges - consumption fee per kilolitre	No	No	\$0.75	\$0.77	\$0.81	◆

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Recreation & Culture....continued						
SPORTING COMPLEXES (GSG)						
<i>(Fees effective from 1 September 2022)</i>						
Stadium Court Hire						
Seasonal User off peak unit rate	No	Yes	\$15.00	\$15.00	\$16.00	◆
Seasonal User peak unit rate	No	Yes		\$30.00	\$32.00	◆
Casual 'Peak' Hourly rate	No	Yes	\$40.00	\$40.00	\$42.00	◆
Casual 'Off Peak' Hourly rate	No	Yes	\$20.00	\$20.00	\$21.00	◆
Bonds						
Security Bond - Commercial	No	Yes	\$1,900.00	\$1,900.00	\$2,000.00	◆
Security Bond - Community	No	Yes	\$450.00	\$450.00	\$475.00	◆
Security Bond Commercial - Alcohol Permitted	No	Yes		\$2,500.00	\$2,650.00	◆
Security Bond Community - Alcohol Permitted	No	Yes		\$1,900.00	\$2,000.00	◆
Kitchen and Kiosk						
Kitchen and Kiosk Hire (per hour)	No	Yes	\$30.00	\$30.00	\$32.00	◆
Hire 1 month lease for sporting clubs only	No	Yes		\$25.00	\$26.00	◆
Advertising						
Commercial advertising (H1m x W1m)	No	Yes	\$150.00	\$150.00	\$160.00	◆
Commercial advertising (H1m x W1.5m)	No	Yes	\$200.00	\$200.00	\$215.00	◆
Commercial advertising (H1m x W2m)	No	Yes	\$250.00	\$250.00	\$265.00	◆
12 month court naming advertising (per court)	No	Yes	\$1,500.00	\$1,500.00	\$1,600.00	◆
Additional Charges						
Staff labour- per person (per hour)	No	Yes	\$50.00	\$50.00	\$53.00	◆
Staff labour- per person (per hour) - out of hours	No	Yes	\$80.00	\$80.00	\$85.00	◆
Key/Fob replacement	No	Yes	\$50.00	\$50.00	\$53.00	◆
Cleaning fee (per hour)	No	Yes	\$100.00	\$100.00	\$105.00	◆
Set up/pack down (per hour)	No	Yes	\$60.00	\$60.00	\$63.00	◆
ESPERANCE INDOOR STADIUM (EIS)						
Grandstand set up and removal fee, includes 2 days court hire	No	Yes		\$100.00	\$125.00	◆
Grandstand extra day left set up	No	Yes		\$30.00	\$32.00	◆
NOEL WHITE CENTRE						
<i>(Fees effective from 1 September 2022)</i>						
Meeting Room Commercial (per hour)	No	Yes	\$40.00	\$40.00	\$42.00	◆
Meeting Room Community (per hour)	No	Yes	\$20.00	\$20.00	\$21.00	◆
Meeting Room Commercial (per day at management discretion)	No	Yes	\$160.00	\$160.00	\$170.00	◆
Meeting Room Community (per day at management discretion)	No	Yes		\$80.00	\$85.00	◆
Function Room Hire Commercial (per hour)	No	Yes	\$70.00	\$70.00	\$74.00	◆
Function Room Hire Community (per hour)	No	Yes	\$38.00	\$38.00	\$40.00	◆
Function Room Commercial (per day at management discretion)	No	Yes	\$560.00	\$560.00	\$592.00	◆
Function Room Hire Community (per day at management discretion)	No	Yes		\$304.00	\$321.00	◆
Office Day Commercial (per hour)	No	Yes			\$42.00	◆
Office Day Community (per hour)	No	Yes			\$21.00	◆
Office Day Hire Commercial	No	Yes		\$200.00	\$170.00	◆
Office Day Hire Community	No	Yes		\$20.00	\$85.00	◆
Office Hire Community 12 months	No	Yes		\$110.00	\$110.00	
Storage Hire Community 12 months	No	Yes		\$110.00	\$110.00	

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Recreation & Culture....continued						
<u>BAY OF ISLES LEISURE CENTRE (BOILC) & SPORTING COMPLEXES COMBINED FEES</u>						
<i>(Fees effective from 1 September 2022)</i>						
School Holiday Programs						
School holiday program - per day	No	Yes	\$45.00	\$45.00	\$48.00	◆
School holiday program - 5 days	No	Yes	\$168.00	\$168.00	\$178.00	◆
School holiday program - 10 days	No	Yes	\$253.00	\$253.00	\$268.00	◆
Senior Programs						
Term program	No	Yes	\$50.00	\$50.00	\$53.00	◆
Single day program	No	Yes	\$6.00	\$6.00	\$7.00	◆
Companion card holders carer for above programs	No	No	Nil	Nil	Nil	
Classes at EIS charged at BOILC Fees	No	No				
<u>BAY OF ISLES LEISURE CENTRE</u>						
<i>(Fees effective from 1 September 2022)</i>						
Last Hour 50% discount - applies to gym and pool entries only for the last hour operation	No	Yes	50% Discount	50% Discount	50% Discount	
Spectator	No	Yes	\$1.00	\$1.00	\$1.00	
Companion card holders carer	No	No	Nil	Nil	Nil	
Front foyer Commercial advertising fee (yearly)	No	Yes	\$100.00	\$125.00	\$135.00	◆
Administration fee	No	Yes	\$20.00	\$20.00	\$25.00	◆
Aquatic						
Adult	No	Yes	\$7.50	\$7.50	\$8.00	◆
Under 5 supervisor 1:1 ratio Watch Around Water	No	No	Nil	Nil	Nil	
Child under 16 years	No	Yes	\$4.20	\$4.20	\$4.50	◆
Concession (Student, Health Care, Senior and Concession Card Holders)	No	Yes	\$5.00	\$5.00	\$5.50	◆
Family pass (2 adults + 2 children)	No	Yes	\$17.50	\$17.50	\$18.50	◆
Lane hire Commercial (per hr)	No	Yes	\$15.00	\$15.00	\$16.00	◆
Lane hire Community (per hr)	No	Yes	\$6.10	\$6.10	\$6.50	◆
Lane Hire Esperance Amateur Swimming Club per hr - Discount	No	Yes	40% of Lane Hire Non-Commercial	40% of Lane Hire Community	\$4.55	◆
Rehabilitation pool hire (per hr)	No	Yes	\$20.00	\$20.00	\$22.00	◆
Rehabilitation pool hire Community (per hr)	No	Yes	50% discount	50% discount	\$11.00	◆
Swimming carnival hire - Lap pool 8 lanes including entry *10:30am-2:30pm	No	Yes	\$1,250.00	\$1,250.00	\$1,325.00	◆
Exclusive pool hire outside operating hours (per hr), excluding entrance fee	No	Yes	\$150.00	\$155.00	\$165.00	◆
Additional lifeguard per hour	No	Yes	\$60.00	\$60.00	\$65.00	◆
Equipment hire (swimming aids max 3 pieces)	No	Yes	\$5.00	\$5.00	Nil	◆
Aquatic Run (group hire per hour)	No	Yes	\$80.00	\$80.00	\$80.00	
Aquatic run individual fee	No	Yes	\$2.00	\$2.00	\$2.50	◆
Catered birthday parties - per person	No	Yes	25% disc on entry	25% disc on entry	Host Child and Parents Free Entry and 25% disc on other entries	◆
Crèche						
Child (minimum fee up to 1.5 hours)	No	Yes	\$6.90	\$7.00	\$7.00	
Child (up to 3 hours)	No	Yes	\$11.60	\$11.70	\$12.00	◆
Late Fee charge (per child)	No	Yes			\$7.00	◆

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Recreation & Culture....continued						
<u>BAY OF ISLES LEISURE CENTRE....continued</u>						
Health And Fitness						
Child Under 16 Class (half hour)	No	Yes	\$5.00	\$5.00	\$5.50	◆
Child Under 16 Class (1 hour)	No	Yes			\$8.00	◆
Adult Class/Gym	No	Yes	\$15.00	\$15.00	\$16.00	◆
Concession (Student, Health Care, Senior and Concession Card Holders)	No	Yes	\$11.00	\$11.00	\$12.00	◆
Adult Class (half hour)	No	Yes	\$8.00	\$8.00	\$9.00	◆
Concession Class (half hour)	No	Yes	\$6.00	\$6.00	\$7.00	◆
Gym appraisal & visit (non-member)	No	Yes	\$63.00	\$63.00	\$67.00	◆
Gym program & visit (non-member)	No	Yes	\$63.00	\$63.00	\$67.00	◆
Gym induction	No	Yes	\$20.00	\$20.00	\$22.00	◆
Program group session (per person)	No	Yes	\$8.00	\$8.00	\$9.00	◆
Personal training (half hour) Dry/Full members	No	Yes		\$40.00	\$30.00	◆
Personal training (1 hour) Dry/Full members	No	Yes		\$60.00	\$50.00	◆
Group personal training (half hour) (per participant) - minimum 3 participants	No	Yes	\$120.00	\$120.00	\$25.00	◆
Group personal training (1 hour) (per participant) - minimum 3 participants	No	Yes	\$150.00	\$150.00	\$40.00	◆
External Physiotherapy, NDIS and Health Supporters/Carers not in conflict with BOILC services - Free entry to BOILC with MOU required.	No	Yes		Nil	Nil	
Swim School - Entry Included						
Swim lesson (half hour)	No	No	\$14.00	\$14.50	\$15.50	◆
Swim lesson 1 to 1 (half hour)	No	No	\$42.50	\$43.50	\$46.00	◆
Swim lesson 1 to 2 (half hour)	No	No	\$29.50	\$30.50	\$32.50	◆
Mini Squad	No	Yes			\$15.50	◆
Squad	No	Yes	\$16.00	\$16.50	\$17.50	◆
Junior Lifeguard Club	No	No	\$16.00	\$16.50	\$17.50	◆
Adult disability lesson					\$12.00	◆
Bronze Medallion- full course	No	No	\$180.00	\$185.00	\$195.00	◆
Bronze Medallion - requalification	No	No	\$85.00	\$90.00	\$95.00	◆
Resuscitation - full course	No	No	\$85.00	\$85.00	\$90.00	◆
Resuscitation - requalification	No	No	\$85.00	\$85.00	\$90.00	◆
Heartbeat Club/no certificate CPR Groups	No	No	\$25.00	\$25.00	\$27.00	◆
Discount for Participants Enrolled in 2nd Lesson	No	Yes			10.00%	◆
Week Passes						
Week pass Wet	No	Yes	\$21.00	\$23.00	\$25.00	◆
Week pass Dry	No	Yes	\$32.50	\$35.00	\$37.00	◆
Week pass Wet and Dry	No	Yes	\$45.00	\$48.00	\$51.00	◆

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Recreation & Culture....continued						
<u>BAY OF ISLES LEISURE CENTRE....continued</u>						
Memberships						
12 month prepaid membership						
Adult						
Wet	No	Yes	\$585.00	\$585.00	\$618.00	◆
Dry	No	Yes	\$853.00	\$853.00	\$902.00	◆
Full	No	Yes	\$1,078.00	\$1,078.00	\$1,139.00	◆
Concession (Student, Health Care, Senior and Concession Card Holders)						
Wet	No	Yes	25% disc	25% disc	\$464.00	◆
Dry	No	Yes	25% disc	25% disc	\$676.00	◆
Full	No	Yes	25% disc	25% disc	\$855.00	◆
Senior (70 Plus)						
Wet	No	Yes			\$309.00	◆
Dry	No	Yes			\$451.00	◆
Full	No	Yes			\$569.00	◆
Child (under 16 years)						
Wet	No	Yes	20% disc on concession	20% disc on concession	\$371.00	◆
Classes	No	Yes	20% disc on concession	20% disc on concession	\$541.00	◆
Wet and classes	No	Yes	20% disc on concession	20% disc on concession	\$684.00	◆
Family 2 Adults & 2 Children (under 16 yrs)						
Wet	No	Yes	\$1,220.00	\$1,220.00	\$1,290.00	◆
Full	No	Yes	\$2,180.00	\$2,180.00	\$2,304.00	◆
Additional child (under 16 years)	No	Yes	\$170.00	\$170.00	\$180.00	◆
Ongoing Memberships (fortnightly direct debit, minimum sign up 6 weeks)						
Direct debit default fee	No	Yes		At Cost	At Cost	
Adult						
Wet	No	Yes	\$24.50	\$24.50	\$25.90	◆
Dry	No	Yes	\$34.80	\$34.80	\$36.80	◆
Full	No	Yes	\$43.80	\$43.80	\$46.30	◆
Concessions (Student, Health Care, Senior and Concession Card Holders)						
Wet	No	Yes	25% disc	25% disc	\$19.40	◆
Dry	No	Yes	20% Disc	25%disc	\$27.60	◆
Full	No	Yes	20% Disc	25%disc	\$34.70	◆
Senior 70 Plus						
Wet	No	Yes			\$12.95	◆
Dry	No	Yes			\$18.40	◆
Full	No	Yes			\$23.15	◆
Child Under 16						
Wet	No	Yes			\$15.50	◆
Classes only	No	Yes			\$22.05	◆
Wet and classes	No	Yes			\$27.75	◆
Family 2 Adults & 2 Children (under 16 yrs)						
Wet	No	Yes	\$49.00	\$49.00	\$51.80	◆
Full	No	Yes	\$87.60	\$87.60	\$92.60	◆
Additional child (under 16 years)	No	Yes	\$8.50	\$8.50	\$9.00	◆
12 Week Insurance and Workers Compensation Memberships (rehabilitation)						
Wet	No	Yes	\$200.00	\$200.00	\$212.00	◆
Dry	No	Yes	\$257.00	\$257.00	\$272.00	◆
Full	No	Yes	\$310.00	\$310.00	\$328.00	◆

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Recreation & Culture....continued						
<u>BAY OF ISLES LEISURE CENTRE....continued</u>						
Membership Administration						
Option A: 10+ Employees Corporate Memberships as per work practice Emergency Services Discount as per BOILC work practice	No	Yes	15% discount off any membership excluding concession	15% discount off any membership excluding concession	15% discount off any membership excluding concession	
Fly In, Fly Out memberships - pre paid and direct debit memberships	No	Yes	Adult memberships receive a 50% discount	Adult memberships receive a 50% discount	Adult memberships receive a 50% discount	
Membership 12 month bonus	No	Yes	Pre paid Members who renew their membership (prior to expiry) receive 1 additional month. Direct Debit members on their anniversary date receive one direct debit payment free	Pre paid Members who renew their membership (prior to expiry) receive 1 additional month. Direct Debit members on their anniversary date receive one direct debit payment free	Pre paid Members who renew their membership (prior to expiry) receive 1 additional month. Direct Debit members if having been members for over a period 12 months receive one direct debit payment free allocated during the Christmas/New Year period.	◆
Membership referral bonus	No	Yes	Existing members pre paid who refer a new member receive 2 weeks additional membership. Direct Debit Memberships receive one payment cycle free.	Existing members pre paid who refer a new member receive 2 weeks additional membership. Direct Debit Memberships receive one payment cycle free.	Existing members pre paid who refer a new member receive 2 weeks additional membership. Direct Debit Memberships receive one payment cycle free.	

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Recreation & Culture....continued						
<u>BAY OF ISLES LEISURE CENTRE....continued</u>						
Promotional events H&F free entry - includes creche - (limited to 4 times a year)	No	No				
Gold Coin/Free Entry Days - includes creche - (maximum 4 per year)	No	No				
New service/changed service free promotional event (management discretion)	No	No				
Free community events in conjunction with other health services in town.	No	No				
Promotional members - Bring a Friend for Free (management discretion)	No	No				
Promotional discounting	No	Yes	7 day trial promotion event week pass	7 day trial promotion event week pass	7 day trial promotion week pass	◆
Member Free Coffee	No	Yes			1 free coffee per member on Sundays	◆
Promotional discounting	No	Yes	Up to 20% discount or time extension applied to specific scheduled membership promotions	Up to 20% discount or time extension applied to specific scheduled membership promotions	Up to 20% discount or time extension applied to specific scheduled membership promotions	
<u>LIBRARY</u>						
Overdue items (per item/week)	No	No	\$0.65	\$0.65	Nil	◆
Lost/Damaged item administration charge (plus full restoration cost)	No	No	\$15.00	\$15.00	\$20.00	◆
Public Internet Access						
Quarter hour	No	Yes	\$2.00	\$2.00	Nil	◆
Half hour	No	Yes	\$4.00	\$4.00	Nil	◆
One hour	No	Yes	\$6.00	\$6.00	Nil	◆
Temporary Visitor Bond 1 (TV1)	No	No	\$25.00	\$25.00	\$25.00	
Temporary Visitor Bond 2 (TV2)	No	No	\$60.00	\$60.00	\$60.00	
<u>ESPERANCE MUNICIPAL MUSEUM</u>						
Adults	No	Yes	\$8.50	\$8.50	\$9.00	◆
Children	No	Yes	\$3.50	\$3.50	\$4.00	◆
Pensioners/Seniors	No	Yes	\$6.50	\$6.50	\$7.00	◆
Group of 10 or more per person	No	Yes	\$6.00	\$6.00	\$7.00	◆
Family - 2 adults plus children	No	Yes	\$20.00	\$20.00	\$22.00	◆
Gold Coin/Free Entry Days (maximum 6 per year)	No	Yes				

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Transport						
<u>AERODROME</u>						
RPT and Charter Passenger Terminal Usage Fee (passengers under 2 years exempt. REX as per negotiated contract.)	No	Yes	\$27.00	\$27.00	\$28.50	◆
Landing Fees (collected by Avdata on Council's behalf)						
Aircraft 0 - 2000kg flat rate	No	Yes	\$13.50	\$14.00	\$15.00	◆
Aircraft 2001 - 15000kg per 1000 kg or part thereof	No	Yes	\$13.50	\$14.00	\$15.00	◆
Aircraft >15000kg per 1000kg or part thereof	No	Yes	\$38.50	\$39.00	\$41.00	◆
Annual fee for private aircraft less than 2000kg - per year per aircraft. (Optional)	No	Yes	\$135.00	\$140.00	\$147.50	◆
Annual fee for private aircraft greater than 2000kg - per year per aircraft. (Optional)	No	Yes	\$13.50 per 1,000kg x 10	\$14.00 per 1,000kg x 10	\$15.00 per 1,000kg x 10	◆
Annual fee for commercial aircraft less than 4000kg - per year per aircraft. (Optional)	No	Yes	\$1,400.00	\$1,450.00	\$1,525.00	◆
Landing Fee Concessions						
Aircraft <30000kg MTOW paying passenger service fee exempt						
Upon prior request & approved by CEO, aircraft used for charity and fund raising related service.	No	No	Nil	Nil	Nil	
Royal Flying Doctor Service	No	No	Nil	Nil	Nil	
Aircraft Parking Fee - per week or part thereof (3 days or less free) excluding RPT	No	Yes	\$62.00	\$64.00	\$67.50	◆
Terminal						
Hire of Meeting Room (excluding Shire of Esperance and Airport Contractors) - half day or part thereof	No	Yes	\$65.00	\$65.00	\$68.00	◆
Hire of Meeting Room (excluding Shire of Esperance and Airport Contractors) - full day or part thereof	No	Yes	\$130.00	\$130.00	\$137.50	◆
Advertising Signage in terminal per m2	No	Yes		\$275.00	\$290.00	◆
Security						
Security Swipe Card	No	Yes	\$62.00	\$64.00	\$67.50	◆
Replacement Security Swipe Card	No	Yes	\$62.00	\$64.00	\$67.50	◆
Reporting Officer (RFDS Exempt)						
Reporting Officer Callout	No	Yes	\$120.00	\$125.00	\$132.00	◆
Reporting Officer Callout Fee Per Hour or part thereof	No	Yes	\$80.00	\$85.00	\$90.00	◆
Economic Services						
<u>HIRE OF SIGNS</u>						
Identilite Street Signs						
Per annum fee rental	No	Yes	\$1,200.00	\$1,220.00	\$1,300.00	◆
<u>PRIVATE WORKS</u>						
Subject to availability of Shire resources	No	Yes	At Cost + 40%	At Cost + 40%	At Cost + 40%	
Private works for non profit community groups	No	Yes	At Cost	At Cost	At Cost	
<u>DRAINAGE HEADWORKS</u>						
Determined on site specific basis case by case	No	Yes	At Cost + 10%	At Cost + 10%	At Cost + 10%	
<u>ESPERANCE VISITOR CENTRE</u>						
Display per brochure for local businesses (excluding bookeasy clients)	No	Yes	\$100.00	\$105.00	\$110.00	◆
Display of brochure - Business outside Esperance Shire - Annual Fee	No	Yes	\$170.00	\$170.00	\$170.00	
Booking commissions	No	Yes	12%	12%	12%	
Staff assistance with Bookeasy/website	No	Yes	\$50/hr	\$50/hr	\$60/hr	◆
Consignment rate on souvenirs	No	Yes	20%	20%	20%	

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Economic Services....continued						
<u>BUILDING CONTROL</u>						
Applications for building permits, demolition permits						
Certified application for a building permit (s. 16(1)) -						
a) for building work for a Class 1 or Class 10 building or incidental structure	Yes	No	Fees applicable as per <i>Building Act 2011</i> and associated legislation	Fees applicable as per <i>Building Act 2011</i> and associated legislation	Fees applicable as per <i>Building Act 2011</i> and associated legislation	
(b) for building work for a Class 2 to Class 9 building or incidental structure	Yes	No				
Uncertified application for a building permit (s. 16(1))	Yes	No				
Application for a demolition permit (s. 16(1)) —						
(a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure	Yes	No				
(b) for demolition work in respect of a Class 2 to Class 9 building	Yes	No				
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	Yes	No				
Application for occupancy permits, building approval certificates						
Application for an occupancy permit for a completed building (s. 46)	Yes	No	Fees applicable as per <i>Building Act 2011</i> and associated legislation	Fees applicable as per <i>Building Act 2011</i> and associated legislation	Fees applicable as per <i>Building Act 2011</i> and associated legislation	
Application for a temporary occupancy permit for an incomplete building (s. 47)	Yes	No				
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	Yes	No				
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	Yes	No				
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) and (2))	Yes	No				
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2))	Yes	No				
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3))	Yes	No				
Application to replace an occupancy permit for an existing building (s. 52(1))	Yes	No				
Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	Yes	No				
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	Yes	No				
Other applications						
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	Yes	No	Fees applicable as per <i>Building Act 2011</i> and associated legislation	Fees applicable as per <i>Building Act 2011</i> and associated legislation	Fees applicable as per <i>Building Act 2011</i> and associated legislation	

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Economic Services....continued						
BUILDING CONTROL....continued						
All Building Applications (Mandatory)						
Building Services Levy						
Building Permit - \$45,000 or Less	Yes	No	Maximum fees applicable as per <i>Building Act 2011</i> and associated legislation	Maximum fees applicable as per <i>Building Act 2011</i> and associated legislation	Fees applicable as per <i>Building Act 2011</i> and associated legislation	
Building Permit - Over \$45,000	Yes	No				
Demolition Permit - \$45,000 or Less	Yes	No				
Demolition Permit - Over \$45,000	Yes	No				
Occupancy Permit for approved building work- \$45,000 or Less	Yes	No				
Occupancy Permit for approved building work - Over \$45,000	Yes	No				
Building Approval certificate for approved building work- \$45,000 or Less	Yes	No				
Building Approval certificate for approved building work- Over \$45,000	Yes	No				
Occupancy Permit for Unauthorised Building Work - \$45,000 or Less	Yes	No				
Occupancy Permit for Unauthorised Building Work - Over \$45,000	Yes	No				
Building Approval Certificate for Unauthorised Building Work - \$45,000 or Less	Yes	No				
Building Approval Certificate for Unauthorised Building Work - Over \$45,000	Yes	No				
Building Construction Industry Training Fund Levy						
B.C.I.T.F Levy (for work greater than \$20,000)	Yes	No				
BCITF Accounting Collection fee (Set by BCITF)	Yes	No				
Building Services Levy Administration Fee	Yes	No				
Other Building Department Charges						
Fees set at Council's discretion						
Inspection of pool barriers (regulation 53) not to exceed \$58.45	Yes*	No	\$26.00	\$26.00	\$28.00	◆
Re-Inspection of pool enclosure	No	Yes	\$87.50	\$89.00	\$94.00	◆
Pool Barrier Inspection Fee & Report - At request of Owner/Applicant	No	Yes			\$175.00	◆
Application for approval of battery powered smoke alarms (regulation 61)	Yes*	No	\$179.00	\$179.00	\$179.00	
Request for Certificate of Design Compliance Class 1 New Dwellings, Major Additions/Alterations	No	Yes	0.15% of construction value including GST but not less than \$500	0.15% of construction value including GST but not less than \$500	0.15% of construction value including GST but not less than \$550	◆

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Economic Services....continued						
BUILDING CONTROL....continued						
Fees set at Council's discretion....continued						
Request for Certificate of Design Compliance Class 1 Dwelling - Additions/Alterations (Minor Works Only)	No	Yes	0.15% of construction value including GST but not less than \$175	0.15% of construction value including GST but not less than \$180	0.15% of construction value including GST but not less than \$190	◆
Request for Certificate of Design Compliance Class 10 Building Only	No	Yes	0.25% of construction value including GST but not less than \$175	0.15% of construction value including GST but not less than \$180	0.15% of construction value including GST but not less than \$190	◆
Request for Certificate of Design Compliance Class 2-9	No	Yes	0.25% of construction value including GST but not less than \$450	0.25% of construction value including GST but not less than \$500	0.25% of construction value including GST but not less than \$550	◆
Request to amend a Building Permit - Minor (Where new Certificate of Design Compliance and Building Permit is not required)	No	No	\$62.00	\$65.00	\$68.00	◆
Request to provide a Certificate of Construction compliance	No	Yes	\$565 min including GST, Additional inspections @ \$165	\$565 min including GST, Additional inspections @ \$165	\$600 min including GST, Additional inspections @ \$170	◆
Request to provide a Certificate of Building compliance	No	Yes	\$565 min including GST, Additional inspections @ \$165	\$565 min including GST, Additional inspections @ \$165	\$600 min including GST, Additional inspections @ \$170	◆
Building/Planning/Health Records - Copies of Building Permits/Approvals, Planning Approvals, Effluent Disposal System Approvals	No	No	\$60 per 30 mins (Minimum \$60)	\$60.00	\$60.00	
Pre-Sale Property Report & Approved Plans	No	No	\$175.00	\$235.00	\$235.00	
Priority Pre-Sale Property Report & Approved Plans (48 hour turn around)	No	No	\$262.00	\$335.00	\$335.00	
Pre-Sale Property Report & Approved Plans (Seniors reduced rate)	No	No	\$82.50	\$145.00	\$145.00	
Building Inspection Fee	No	Yes	\$165.00	\$165.00	\$175.00	◆
Written advice from Building Surveyor	No	Yes	\$165.00	\$165.00	\$175.00	◆

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Economic Services....continued						
PROCEEDS SALE OF BOOKS						
"Esperance Yesterday & Today"	No	Yes	\$5.00	\$5.00	\$5.00	
CAMPING FEES						
All Council Managed Coastal Reserves - campsite fee per night per family	No	Yes	\$15.00	\$15.00	\$15.00	
BLUE WATERS LODGE AND 4 HICKS STREET						
Weekly room rate - one person	No	Yes		\$150.00	\$160.00	◆
Weekly room rate - extra person	No	Yes		\$50.00	\$50.00	
Weekly whole of 4 Hicks Street house rate	No	Yes		\$500.00	\$500.00	
Bond - 4 x weekly rate	No	No				
LOCAL LAWS						
Fencing Local Laws						
Application for a licence where no fees are applicable under the Planning and Development Act 2005 and/or Building Act 2011	No	No	\$108.00	\$108.00	\$108.00	
Private Property Local Law						
Application for a permit where no fees are applicable under the Planning and Development Act 2005 and/or Building Act 2011	No	No	\$108.00	\$108.00	\$108.00	
Local Government Property Local Law						
Event approvals						
Class 1 - The most complex use of the space/ the largest impact on the space. Commercial / large scale presence						
Class 2 - Moderate use of space / moderate impact on space. Commercial / moderate scale presence which easily						
Class 3 - Minimal use of space / minimal impact on space. Moderate scale use of space, moderate complexity, with low						
Class 4 - Minimal use of space / minimal impact on space. Small scale non-complex use of space with low impact on						
Class 5 - Minimal impact on space.						
The Shire determines the class of the activity based on factors, including but not limited to, the following:						
Number of participants / individuals / spectators involved in the activity						
Use of roads and car parking						
Approvals required by other agencies						
Structures						
Environmental impact						
Required Management Plans						
Class 1 Fee (per day)*	No	No	\$185.00	\$185.00	\$196.00	◆
Class 2 Fee (per day)*	No	No	\$144.00	\$144.00	\$153.00	◆
Class 3 Fee (per permit)*	No	No	\$108.00	\$108.00	\$115.00	◆
Class 4 Fee (per permit)*	No	No	\$51.00	\$51.00	\$54.00	◆
Class 5 Fee	No	No	Nil	Nil	Nil	
*CEO discretion for community events based around National Celebrations	No	No	Nil	Nil	Nil	

Shire of Esperance
Schedule of Fees and Charges 2022/2023

	Statutory Fee Indicator	GST	2020/21	2021/22	2022/23	Variation
Economic Services....continued						
Activities in Thoroughfares and Trading in Thoroughfares and Public Places Local Law						
Miscellaneous fees for Activities in Thoroughfares and Trading in Thoroughfares and Public Places Local Law, where no						
Class 1 - The most complex use of the space/the largest impact on the space. Commercial presence which minimises						
Class 2 - Moderate use of space / moderate impact on space. Commercial presence which easily allows for access and						
Class 3 - Minimal use of space / minimal impact on space. Small scale commercial use of space with low impact on						
Hire of Use - Shire Parks, Reserves, Beaches or Foreshore related activities.						
The Shire determines the class of the activity based on factors including but not limited to the following:						
Number of participants / individuals involved in the activity						
Required parking bays						
Signage						
Structures						
Environmental impact						
Proposed usage						
Commercial Activity – Class 1						
Per occasion	No	No	\$63.00	\$63.00	\$67.00	◆
Up to 1 month	No	No	\$98.00	\$98.00	\$104.00	◆
1-2 months	No	No	\$129.00	\$129.00	\$137.00	◆
6 months	No	No	\$386.00	\$386.00	\$408.00	◆
12 months	No	No	\$772.00	\$772.00	\$816.00	◆
Commercial Activity - Class 2						
Per occasion	No	No	\$51.00	\$51.00	\$54.00	◆
Up to 1 month	No	No	\$77.00	\$77.00	\$82.00	◆
1-2 months	No	No	\$103.00	\$103.00	\$109.00	◆
6 months	No	No	\$314.00	\$314.00	\$332.00	◆
12 months	No	No	\$623.00	\$623.00	\$659.00	◆
Commercial Activity – Class 3						
Per occasion	No	No	\$51.00	\$51.00	\$54.00	◆
Up to 1 month	No	No	\$62.00	\$62.00	\$66.00	◆
1-2 months	No	No	\$77.00	\$77.00	\$82.00	◆
6 months	No	No	\$237.00	\$237.00	\$251.00	◆
12 months	No	No	\$479.00	\$479.00	\$506.00	◆
High Impact Use Fee – Daily Fee	No	No	\$129.00	\$129.00	\$137.00	◆
Trader Fees						
Mobile Food Business – Annual Fee	No	No	Minimum Rate	Minimum Rate	Minimum Rate	
Mobile Food Business – Minimum Fee (per occasion)	No	No	\$51.00	\$51.00	\$54.00	◆
Stallholder / trader – Annual Fee	No	No	\$675.00	\$675.00	\$714.00	◆
Stallholder / trader – Daily Fee	No	No	\$57.00	\$57.00	\$61.00	◆
Stallholder / trader – Community Group / Charity Organisation*	No	No	\$11.00	\$11.00	\$12.00	◆
*charitable organisation means an institution, association, club, society or body whether incorporated or not, the objects of which are of a charitable, benevolent, religious, cultural, educational, recreational, sporting other like nature and from which any member does not receive any pecuniary profit except where the member is an employee or the profit is an honorarium						
Street Entertainers / Buskers – Monthly Fee	No	No	Nil	Nil	Nil	
Trader Power Usage – Half-Day Fee	No	No	\$11.00	\$11.00	\$12.00	◆
Trader Power Usage Full-Day Fee	No	No	\$21.00	\$21.00	\$23.00	◆
Permit to Erect Signs / Advertising – Annual Fee	No	No	\$61.00	\$61.00	\$65.00	◆
Application for an Alfresco Dining permit	No	No	\$103.00	\$103.00	\$109.00	◆