


Statutory Budget



2017 - 2018

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Management Budget
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Shire of Esperance Statutory Budget

For the year ending 30th June 2018

Statement of Comprehensive Income by Nature & Type

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue				
Rates	8	19,624,021	18,950,095	18,700,102
Operating grants, subsidies and contributions	13	6,851,557	13,834,954	9,281,197
Fees and charges	12	9,221,172	9,305,256	9,301,734
Interest earnings	2(a)	904,966	967,638	927,030
Other revenue	2(a)	662,984	956,683	594,538
		<u>37,264,700</u>	<u>44,014,626</u>	<u>38,804,601</u>
Expenses				
Employee costs		(14,870,256)	(14,677,707)	(14,832,982)
Materials and contracts		(15,112,544)	(10,856,329)	(14,258,148)
Utility charges		(1,158,676)	(1,116,166)	(1,185,017)
Depreciation on non-current assets	2(a)	(14,993,065)	(14,785,850)	(14,784,392)
Interest expenses	2(a)	(113,699)	(119,137)	(120,014)
Insurance expenses		(685,777)	(676,196)	(718,902)
Other expenditure		(1,218,080)	(512,259)	(1,285,756)
		<u>(48,152,097)</u>	<u>(42,743,644)</u>	<u>(47,185,211)</u>
		(10,887,397)	1,270,982	(8,380,610)
Non-operating grants, subsidies and contributions	13	10,155,772	5,998,676	5,979,757
Profit on asset disposals	6	185,488	118,425	396,609
Loss on asset disposals	6	(451,028)	(369,805)	(158,459)
Loss on revaluation of non current assets		0	0	0
Net result		<u>(997,165)</u>	<u>7,018,278</u>	<u>(2,162,703)</u>
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
Total comprehensive income		<u><u>(997,165)</u></u>	<u><u>7,018,278</u></u>	<u><u>(2,162,703)</u></u>

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

Shire of Esperance Statutory Budget

For the year ending 30th June 2018

Statement of Comprehensive Income by Statutory Program

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue (refer notes 1,2,8,10 to 13)				
Governance		297,675	282,769	195,941
General purpose funding		22,817,667	27,365,002	24,474,371
Law, order, public safety		1,002,708	1,635,526	1,000,356
Health		61,250	66,533	56,750
Education and welfare		3,112,071	3,241,556	3,229,104
Community amenities		4,456,718	4,529,064	4,454,938
Recreation and culture		1,878,669	1,802,278	1,827,024
Transport		1,468,957	2,682,677	1,370,957
Economic services		1,644,834	1,554,785	1,756,710
Other property and services		524,151	854,436	438,450
		<u>37,264,700</u>	<u>44,014,626</u>	<u>38,804,601</u>
Expenses excluding finance costs (refer notes 1, 2 & 14)				
Governance		(2,285,471)	(2,166,396)	(2,220,793)
General purpose funding		(392,460)	(497,171)	(562,168)
Law, order, public safety		(1,624,780)	(1,567,338)	(1,741,421)
Health		(402,334)	(373,817)	(380,181)
Education and welfare		(3,920,920)	(3,623,996)	(4,060,405)
Community amenities		(7,080,413)	(4,828,104)	(7,717,848)
Recreation and culture		(12,771,974)	(9,347,649)	(11,556,854)
Transport		(15,528,497)	(16,726,711)	(15,340,482)
Economic services		(3,070,181)	(2,352,007)	(2,674,868)
Other property and services		(961,368)	(1,141,318)	(810,177)
		<u>(48,038,398)</u>	<u>(42,624,507)</u>	<u>(47,065,197)</u>
Finance costs (refer notes 2 & 7)				
Governance		0	0	0
Law, order, public safety		0	0	0
Education and welfare		0	0	0
Community amenities		0	0	0
Recreation and culture		(49,297)	(54,914)	(53,780)
Transport		0	0	0
Economic services		0	0	0
Other property and services		(64,402)	(64,223)	(66,234)
		<u>(113,699)</u>	<u>(119,137)</u>	<u>(120,014)</u>
		<u>(10,887,397)</u>	<u>1,270,982</u>	<u>(8,380,610)</u>
Non-operating grants, subsidies and contributions	13	10,155,772	5,998,676	5,979,757
Profit on disposal of assets	6	185,488	118,425	396,609
(Loss) on disposal of assets	6	(451,028)	(369,805)	(158,459)
Loss on revaluation of non current assets		0	0	0
		<u>9,890,232</u>	<u>5,747,296</u>	<u>6,217,907</u>
Net result		(997,165)	7,018,278	(2,162,703)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(997,165)	7,018,278	(2,162,703)

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

Shire of Esperance Statutory Budget

Statement of Cash Flows

For the year ending 30th June 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		19,624,021	19,261,121	18,700,102
Operating grants, subsidies and contributions		6,851,557	12,585,863	9,875,735
Fees and charges		9,221,172	9,305,256	9,276,259
Interest earnings		904,966	991,440	927,030
Goods and services tax		0	(177,191)	3,400,000
Other revenue		662,984	956,683	0
		<u>37,264,700</u>	<u>42,923,172</u>	<u>42,179,126</u>
Payments				
Employee costs		(14,964,819)	(14,685,685)	(14,773,230)
Materials and contracts		(14,823,983)	(9,609,668)	(14,878,910)
Utility charges		(1,158,676)	(1,116,166)	(1,185,017)
Interest expenses		(108,699)	(112,322)	(120,014)
Insurance expenses		(685,777)	(676,196)	(718,902)
Goods and services tax		0	0	(3,400,000)
Other expenditure		(1,218,080)	(512,259)	(1,285,756)
		<u>(32,960,034)</u>	<u>(26,712,296)</u>	<u>(36,361,829)</u>
Net cash provided by (used in) operating activities	3(b)	<u>4,304,666</u>	<u>16,210,876</u>	<u>5,817,297</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	5	(860,000)	0	(860,000)
Payments for purchase of property, plant & equipment	5	(4,988,329)	(7,642,557)	(9,093,382)
Payments for construction of infrastructure	5	(23,102,582)	(13,187,630)	(16,688,264)
Non-operating grants, subsidies and contributions used for the development of assets		10,155,772	5,998,675	5,979,757
Proceeds from sale of plant & equipment	6	1,212,249	869,973	1,348,594
Net cash provided by (used in) investing activities		<u>(17,582,890)</u>	<u>(13,961,539)</u>	<u>(19,313,295)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7	(461,304)	(302,371)	(496,369)
Advances to community groups		0	0	0
Proceeds from self supporting loans		69,386	42,923	106,282
Proceeds from new borrowings	7	1,860,000	79,668	970,000
Net cash provided by (used in) financing activities		<u>1,468,082</u>	<u>(179,780)</u>	<u>579,913</u>
Net increase (decrease) in cash held		(11,810,142)	2,069,557	(12,916,085)
Cash at beginning of year		<u>32,252,487</u>	<u>30,182,931</u>	<u>30,182,931</u>
Cash and cash equivalents at the end of the year	3(a)	<u>20,442,345</u>	<u>32,252,487</u>	<u>17,266,846</u>

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

Shire of Esperance Statutory Budget

Rate Setting Statement

For the year ending 30th June 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	<u>3,931,592</u>	<u>3,858,730</u>	<u>3,858,730</u>
		3,931,592	3,858,730	3,858,730
Revenue from operating activities (excluding rates)				
Governance		300,538	282,769	195,941
General purpose funding		3,193,646	8,414,907	5,774,269
Law, order, public safety		1,002,708	1,642,061	1,001,836
Health		61,250	66,533	56,750
Education and welfare		3,112,071	3,251,805	3,263,709
Community amenities		4,457,593	4,529,064	4,454,938
Recreation and culture		1,878,669	1,802,278	1,827,024
Transport		1,468,957	2,718,319	1,539,831
Economic services		1,644,834	1,554,785	1,763,607
Other property and services		705,901	920,435	623,203
		<u>17,826,167</u>	<u>25,182,956</u>	<u>20,501,108</u>
Expenditure from operating activities				
Governance		(2,322,896)	(2,171,128)	(2,225,020)
General purpose funding		(392,460)	(497,171)	(562,168)
Law, order, public safety		(1,635,280)	(1,573,118)	(1,741,421)
Health		(414,809)	(373,817)	(380,181)
Education and welfare		(3,936,441)	(3,629,999)	(4,071,305)
Community amenities		(7,132,586)	(4,857,465)	(7,717,848)
Recreation and culture		(12,836,616)	(9,434,004)	(11,610,634)
Transport		(15,805,197)	(16,902,511)	(15,473,595)
Economic services		(3,070,181)	(2,363,322)	(2,676,598)
Other property and services		(1,056,659)	(1,310,914)	(884,900)
		<u>(48,603,125)</u>	<u>(43,113,449)</u>	<u>(47,343,670)</u>
Operating activities excluded from budget				
(Profit) on asset disposals	6	(185,488)	(118,425)	(396,609)
Loss on disposal of assets	6	451,028	369,805	158,459
Depreciation on assets	2(a)	14,993,065	14,785,850	14,784,392
Movement in employee benefit provisions (non-current)		199,000	23,481	244,100
Amount attributable to operating activities		(11,387,761)	988,948	(8,193,490)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	13	10,155,772	5,998,676	5,979,757
Purchase land held for resale	5	(860,000)	0	(860,000)
Purchase property, plant and equipment	5	(4,988,329)	(7,642,557)	(9,093,382)
Purchase and construction of infrastructure	5	(23,102,582)	(13,187,630)	(16,688,264)
Proceeds from disposal of assets	6	1,212,249	869,973	1,348,594
Amount attributable to investing activities		(17,582,890)	(13,961,538)	(19,313,295)
FINANCING ACTIVITIES				
Repayment of borrowings	7	(461,304)	(302,371)	(496,369)
Proceeds from new borrowings	7	1,860,000	79,668	970,000
Proceeds from self supporting loans		69,386	42,923	106,282
Advances to Community Groups		0	0	(110,000)
Transfers to cash backed reserves (restricted assets)	9	(1,405,476)	(7,451,206)	(1,813,070)
Transfers from cash backed reserves (restricted assets)	9	9,284,025	5,585,072	10,149,840
Amount attributable to financing activities		9,346,631	(2,045,914)	8,806,683
Budgeted deficiency before general rates		(19,624,020)	(15,018,504)	(18,700,102)
Estimated amount to be raised from general rates	8	19,624,021	18,950,095	18,700,102
Net current assets at end of financial year - surplus/(deficit)		0	3,931,592	0

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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation

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

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

Critical accounting estimates

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

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

The local government reporting entity

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

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

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

(b) 2016/17 actual balances

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

(c) Rounding off figures

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

(d) Comparative figures

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Budget comparative figures

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

(f) Forecast fair value adjustments

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

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

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

(g) Rates, grants, donations and other contributions

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

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

(h) Goods and services tax (GST)

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

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

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

(i) Superannuation

The 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.

(j) Cash and cash equivalents

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 4 - Net Current Assets.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Trade and other receivables

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

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

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

(l) Inventories

General

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

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

Land held for resale

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

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

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

(m) Fixed assets

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

Mandatory requirement to revalue non-current assets

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

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

Initial recognition and measurement between mandatory revaluation dates

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

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

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

Revaluation

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

Land under roads

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

Depreciation

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

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

Buildings	30 to 75 years
Furniture and Equipment	5 to 20 years
Motor Vehicles	5 to 8 years
Road Making Plant	5 to 10 years
Other Plant & Equipment	3 to 15 years
Infrastructure	
Roads & Streets - Pavements	15 to 60 years
Roads & Streets - Surfaces	8 to 40 years
Footpaths	30 to 60 years
Parking Facilities	15 to 20 years
Water Supply Piping & Drainage Systems	30 to 100 years
Parks & Gardens	10 to 30 years
Airport	10 to 50 years

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities

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

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

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

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

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

Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Valuation techniques

The Shire of Esperance selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured.

The valuation techniques selected by the Shire of Esperance are consistent with one or more of the following valuation approaches:

Market approach

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

Income approach

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

Cost approach

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

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

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

(o) Financial instruments

Initial recognition and measurement

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments (continued)

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

Classification and subsequent measurement

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

Amortised cost is calculated as:

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

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

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments (continued)

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

Impairment

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments (continued)

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

Derecognition

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

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

(p) Impairment of assets

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) 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.

(r) Employee benefits

Short-term employee benefits

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

Other long-term employee benefits

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Borrowing costs

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

(t) Provisions

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

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

(u) Leases

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(v) Investment in associates

An associate is an entity over which the Shire of Esperance has significant influence.

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

The carrying amount of the investment includes, where applicable, goodwill relating to the associate.

Any discount on acquisition, whereby the Shire of Esperance's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

(w) Investment in associates (continued)

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

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

(x) Interests in joint arrangements

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

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

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Esperance's interests, in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 18.

(y) Current and non-current classification

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

Shire of Esperance Statutory Budget

For the year ending 30th June 2018

Notes to and forming part of the budget

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
2. REVENUES AND EXPENSES			
(a) Net result			
The net result includes:			
Auditors remuneration			
Audit services	14,885	14,180	13,500
Other services	10,115	8,905	16,500
Depreciation by program			
Governance	220,025	216,476	210,646
General purpose funding	0	0	0
Law, order, public safety	513,892	481,904	476,084
Health	0	0	0
Education and welfare	301,085	306,296	276,206
Community amenities	267,632	255,115	253,698
Recreation and culture	2,745,438	2,618,043	2,543,896
Transport	9,918,014	9,918,088	10,062,563
Economic services	91,034	84,037	69,289
Other property and services	935,945	905,891	892,010
	<u>14,993,065</u>	<u>14,785,850</u>	<u>14,784,392</u>
Depreciation by asset class			
Land and buildings	1,956,261	1,936,591	1,925,010
Furniture and equipment	98,493	108,238	46,007
Plant and equipment	445,554	410,719	460,324
Motor Vehicles	523,556	480,254	412,813
Roadmaking Plant	765,275	771,148	802,936
Roads	9,453,544	9,453,545	9,549,255
Other	1,750,382	1,625,355	1,588,047
	<u>14,993,065</u>	<u>14,785,850</u>	<u>14,784,392</u>
Interest expenses (finance costs)			
- Borrowings (refer note 7(a))	113,699	119,137	120,014
Other	0	0	0
	<u>113,699</u>	<u>119,137</u>	<u>120,014</u>
Crediting as revenues:			
Interest earnings			
Investments			
- Reserve funds	535,666	596,454	529,830
- Other funds	192,300	226,050	220,000
Other interest revenue (refer note 10)	177,000	145,134	177,200
	<u>904,966</u>	<u>967,638</u>	<u>927,030</u>
Other revenue			
Reimbursements and recoveries	662,984	956,683	594,538
Other	0	0	0
	<u>662,984</u>	<u>956,683</u>	<u>594,538</u>

2. REVENUES AND EXPENSES (Continued)

(b) Statement of objective

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

COMMUNITY VISION

Esperance is spectacular. We have a vibrant, welcoming community that encourages new people to our region and gives a sense of belonging to those who live here.

We value our natural resources and accept the responsibility to manage them for future generations to enjoy. We aim to strengthen and diversify the regions economic base in a way that complements our social and environmental values.

We are strategically located as a diverse and dynamic region that is committed to a sustainable change and growth. Above all, we are a community that makes it happen.

GOVERNANCE

Objective:

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

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 council services.

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

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

Activities:

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.

HEALTH

Objective:

To provide an operational framework for good community health.

Activities:

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of objective (Continued)

EDUCATION AND WELFARE

Objective:

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

Activities:

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.

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

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.

RECREATION AND CULTURE

Objective:

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

Activities:

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

TRANSPORT

Objective:

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

Activities:

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

ECONOMIC SERVICES

Objective:

To help promote the Shire and its economic well being.

Activities:

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.

OTHER PROPERTY & SERVICES

Objective:

To monitor and control Council's overheads operating accounts.

Activities:

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

Shire of Esperance Statutory Budget

For the year ending 30th June 2018

Notes to and forming part of the budget

3. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of cash

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

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Cash - unrestricted	951,145	4,882,737	100,000
Cash - restricted	19,491,200	27,369,750	17,166,846
	<u>20,442,345</u>	<u>32,252,487</u>	<u>17,266,846</u>

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

Land Purchase & Development Reserve	460,055	519,179	491,530
Eastern Suburbs Water Pipeline Reserve	177,454	180,492	175,377
Jetty Reserve	89,655	1,874,765	1,191,589
Aerodrome Reserve	6,005,520	5,431,055	5,536,209
Off Street Parking Reserve	515,776	504,432	501,931
Sanitation (Rubbish Removal) Reserve	3,164,428	4,418,144	324,943
HACC Asset Replacement Reserve	520,134	608,004	348,309
Esperance Home Care Fundraising Reserve	92,177	89,185	58,216
Unspent Grants & Contributions Reserve	0	3,550,618	0
Plant Replacement Reserve	963,544	942,351	935,340
Employee Entitlements - Long Service Leave Rese	853,719	834,942	884,339
Building Maintenance Reserve	3,732,565	4,486,758	3,895,201
Governance & Workers Compensation Reserve	202,769	322,516	261,829
IT System & Process Development Reserve	295,286	288,791	286,723
Esperance Home Care Annual Leave Reserve	153,252	149,881	165,995
Esperance Home Care Long Service Leave Reserv	195,546	191,245	220,897
Priority Projects Reserve	2,069,322	2,977,393	1,888,419
	<u>19,491,201</u>	<u>27,369,750</u>	<u>17,166,847</u>

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

Net result	(997,165)	7,018,278	(2,162,703)
Depreciation	14,993,065	14,785,850	14,784,392
(Profit)/loss on sale of asset	265,540	251,380	(238,150)
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	0	(1,091,454)	(25,475)
(Increase)/decrease in inventories	165,000	(9,339)	(36,510)
Increase/(decrease) in payables	131,496	1,262,815	(584,252)
Increase/(decrease) in employee provisions	(97,498)	(7,978)	59,752
Grants/contributions for the development of assets	(10,155,772)	(5,998,676)	(5,979,757)
Net cash from operating activities	<u>4,304,666</u>	<u>16,210,876</u>	<u>5,817,297</u>

Shire of Esperance Statutory Budget

For the year ending 30th June 2018

Notes to and forming part of the budget

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

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
(c) Undrawn borrowing facilities			
Credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	80,000	80,000	80,000
Credit card balance at balance date	25,000	24,232	15,000
Total amount of credit unused	<u>105,000</u>	<u>104,232</u>	<u>95,000</u>
Loan facilities			
Loan facilities in use at balance date	<u>3,575,338</u>	<u>2,176,642</u>	<u>2,872,976</u>
Unused loan facilities at balance date	<u>6,350,639</u>	<u>6,121,150</u>	<u>5,471,458</u>

	Note	2017/18 Budget \$	2016/17 Actual \$
4. NET CURRENT ASSETS			
Current assets			
Cash - unrestricted	3(a)	951,145	4,882,737
Cash - restricted reserves	3(a)	19,491,200	27,369,750
Receivables		3,047,188	3,044,317
Inventories		1,268,887	398,887
		<u>24,758,420</u>	<u>35,695,691</u>
Less: current liabilities			
Trade and other payables		(3,359,793)	(3,228,297)
Short term borrowings		0	0
Long term borrowings		(560,001)	(461,305)
Provisions		(5,070,421)	(5,039,734)
		<u>(8,990,215)</u>	<u>(8,729,336)</u>

Unadjusted net current assets **15,768,205** **26,966,355**

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

Adjustments

Less: Cash - restricted reserves	3(a)	(19,491,200)	(27,369,750)
Less: Land held for resale		(1,036,057)	(176,057)
Less: Current loans - clubs / institutions		72,257	(69,386)
Add: Current portion of borrowings		560,001	461,305
Add: Current liabilities not expected to be cleared at end of year		4,126,795	4,119,125
Adjusted net current assets - surplus/(deficit)		<u>(0)</u>	<u>3,931,592</u>

Shire of Esperance Statutory Budget

For the year ending 30th June 2018

Notes to and forming part of the budget

5. ACQUISITION OF ASSETS

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

Asset class	Reporting program										2017/18 Budget total \$	2016/17 Actual total \$	
	Governance \$	General purpose funding \$	Law, order, public safety \$	Health \$	Education and welfare \$	Housing \$	Community amenities \$	Recreation and culture \$	Transport \$	Economic services \$			Other property and services \$
<u>Property, Plant and Equipment</u>													
Land and buildings			121,631					473,000			188,518	783,149	2,972,114
Furniture and equipment					74,489			89,603	15,000			179,092	311,707
Plant and equipment			16,000				5,000		193,100			214,100	1,196,004
Motor Vehicles	132,462		42,000	33,216	142,375		97,476	74,198	88,452		152,256	762,435	954,512
Roadmaking Plant			700,000				337,653		2,011,900			3,049,553	2,208,220
	132,462	0	879,631	33,216	216,864	0	440,129	636,801	2,308,452	0	340,774	4,988,329	7,642,557
<u>Infrastructure</u>													
Roads									13,880,280			13,880,280	10,013,211
Footpaths									686,350			686,350	246,670
Drainage									250,535			250,535	583,713
Parks and ovals								1,976,053				1,976,053	1,387,813
Other							92,500	6,000,000	98,050	118,814		6,309,364	956,223
	0	0	0	0	0	0	92,500	7,976,053	14,915,215	118,814	0	23,102,582	13,187,630
<u>Land Held for Resale</u>													
Land held for resale											860,000	860,000	0
Total acquisitions	132,462	0	879,631	33,216	216,864	0	532,629	8,612,854	17,223,667	118,814	1,200,774	28,950,911	20,830,187

Shire of Esperance Statutory Budget

For the year ending 30th June 2018

Notes to and forming part of the budget

6. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net book	Sale	2017/18 Budget		2016/17 Actual		2016/17 Budget	
	value	proceeds	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Governance	85,225	50,663	2,863	(37,425)	0	(4,732)	0	(4,227)
General Purpose Funding	0	0	0	0	0	0	0	0
Law, order, public safety	22,500	12,000	0	(10,500)	6,535	(5,780)	1,480	0
Health	20,475	8,000	0	(12,475)	0	0	0	0
Education and welfare	57,339	41,818	0	(15,521)	10,249	(6,003)	34,605	(10,900)
Community amenities	180,409	129,111	875	(52,173)	0	(29,361)	0	0
Recreation and culture	41,690	26,345	0	(15,345)	0	(31,441)	0	0
Transport	811,131	534,431	0	(276,700)	35,642	(175,800)	168,874	(133,113)
Economic services	0	0	0	0	0	(11,315)	6,897	(1,730)
Other property and services	259,020	409,881	181,750	(30,889)	65,999	(105,373)	184,753	(8,489)
	1,477,789	1,212,249	185,488	(451,028)	118,425	(369,805)	396,609	(158,459)

<u>By Class</u>	Net book	Sale	2017/18 Budget		2016/17 Actual		2016/17 Budget	
	value	proceeds	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Land held for Resale	175,000	350,000	175,000	0	61,103	0	175,000	0
Land and Buildings	0	0	0	0	0	(131,296)	0	0
Furniture and equipment	0	0	0	0	25,400	(1,160)	0	0
Plant and equipment	1,302,789	862,249	10,488	(451,028)	31,922	(237,349)	221,609	(158,459)
	1,477,789	1,212,249	185,488	(451,028)	118,425	(369,805)	396,609	(158,459)

Shire of Esperance Statutory Budget

For the year ending 30th June 2018

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	Principal 1-Jul-17	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$
Other property and services								
Loan 288 - Flinders	378,850	860,000	350,000	149,361	888,850	378,850	15,000	13,004
Loan 296 - SLIP	957,862		41,919	40,087	915,943	957,862	49,402	51,219
Jetty Replacement		1,000,000			1,000,000	0		
	1,336,712	1,860,000	391,919	189,448	2,804,793	1,336,712	64,402	64,223
Self Supporting Loans								
Recreation and Culture								
Loan 261 - Pink Lake Country Club	110,642		18,230	17,067	92,412	110,642	7,242	8,529
Loan 285 - Esp Speedway	0		0	3,195	0	0		92
Loan 286 - Esp Bowling Club	0		0	34,933	0	0		2,023
Loan 287 - Esp Seafarers Centre	5,560		3,134	3,023	2,426	5,560	167	298
Loan 291 - Recherche Aged Welfare	279,924		13,566	12,736	266,358	279,924	19,301	20,211
Loan 292 - Esp Squash Club	25,192		6,666	6,278	18,526	25,192	1,526	1,954
Loan 294 - Scaddan Country Club	0		0	15,465	0	0	0	93
Loan 295 - Esperance Bay Yacht Club	355,253		14,274	13,585	340,979	355,253	19,647	20,462
Loan 298 - Cascade Town Rec	63,359		13,515	6,641	49,844	63,359	1,414	1,252
	839,930	0	69,385	112,923	770,545	839,930	49,297	54,914
	2,176,642	1,860,000	461,304	302,371	3,575,338	2,176,642	113,699	119,137

Self Supporting loans are financed by payments from third parties.
All other borrowing repayments will be financed by general purpose revenue.

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For the year ending 30th June 2018

Notes to and forming part of the budget

7. INFORMATION ON BORROWINGS (Continued)

(b) New borrowings - 2017/18

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate %	Amount borrowed budget \$	Total interest & charges \$	Amount used budget \$	Balance unspent \$
Loan 288 - Flinders Estate	WATC	Debenture	Short Term	Variable	860,000	0	860,000	
Jetty Replacement	WATC	Debenture	20	3.65	1,000,000	0	1,000,000	0
					<u>1,860,000</u>	<u>0</u>	<u>1,860,000</u>	<u>0</u>

(c) Unspent borrowings

Council has a \$6.5 million Short Term Loan Facility with Western Australian Treasury Corporation (WATC).

At the 30th June 2017 this facility was drawn to \$0.379 million leaving an available balance of \$6.12 million.

At the 30th June 2018 this facility is forecast to be further paid out commiserate with the sale of properties at Flinders Estate.

The facility with WATC expires on 30th June 2019. At this time a full review will be completed to determine ongoing facility requirement.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$200,000 with the Commonwealth Bank does exist. It is not anticipated that this facility will be required to be utilised during 2017/18.

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8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2017/18 Budgeted rate revenue \$	2017/18 Budgeted interim rates \$	2017/18 Budgeted back rates \$	2017/18 Budgeted total revenue \$	2016/17 Actual \$
Differential general rate or general rate								
GRV - Residential	0.093041	3,873	64,481,036	5,999,380	39,623	0	6,039,003	5,728,690
GRV - Commercial	0.094902	401	24,131,538	2,290,131	0	0	2,290,131	2,233,985
GRV - Vacant	0.093041	113	2,194,450	204,174	0	0	204,174	189,517
UV - Rural	0.009048	1,116	938,345,000	8,490,146	0	0	8,490,146	8,130,561
UV - Mining	0.089546	42	1,832,999	164,138	0	0	164,138	151,766
UV - Commercial/Industrial	0.009048	1	150,000	1,357	0	0	1,357	1,342
Sub-Totals		5,546	1,030,985,023	17,149,326	39,623	0	17,188,949	16,435,861
Minimum								
Minimum payment	\$							
GRV - Residential	1076	1,281	12,134,385	1,378,356	0	0	1,378,356	1,298,830
GRV - Commercial	1076	61	406,588	65,636	0	0	65,636	59,740
GRV - Vacant	1076	614	3,036,649	660,664	0	0	660,664	633,450
UV - Rural	1076	80	4,985,800	86,080	0	0	86,080	76,735
UV - Mining	538	22	48,711	11,836	0	0	11,836	12,875
UV - Commercial/Industrial	1076	2	70,100	2,152	0	0	2,152	2,060
Sub-Totals		2,058	20,682,233	2,204,724	0	0	2,204,724	2,083,690
		7,604	1,051,667,256	19,354,050	39,623	0	19,393,673	18,519,551
Discounts/concessions (<i>Refer note 11</i>)							(29,052)	0
Total amount raised from general rates							19,364,621	18,519,551
Specified area rates							0	0
Prepaid rates							0	187,675
Ex Gratia Rates							259,400	242,869
Total rates							19,624,021	18,950,095

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For the year ending 30th June 2018

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8(a). RATING INFORMATION

All land except 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 above for the 2017/18 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 the Local Government services/facilities.

Objectives and reasons for differential rating

The purpose of the levying of rates is to meet Councils budget requirements in each financial year in order to deliver services and community infrastructure. Property valuations provided by the Valuer General are used as the basis for the calculation of rates each year. Section 6.33 of the Local Government Act 1995 provides the ability to differentially rate properties based on zoning and/or land use as determined by the Shire of Esperance. The application of differential rating maintains equity in the rating of properties across the Shire, enabling the Council to provide facilities, infrastructure and services to the entire community and visitors.

Differential general rate

Gross Rental Value (GRV)

The Local Government Act 1995 determines that properties of a non-rural purpose be rated using Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer General determines the GRV for all properties within the Shire of Esperance every three to five years and assigns a GRV. The current valuation is effective from 1 July 2014. Interim valuations are provided monthly to Council by the Valuer General for properties where changes have occurred. In these instances, Council recalculates the rates for the affected properties and issues interim rate notices.

GRV Residential

This rating category consists of properties which have a predominate residential use. The object of the rate for this category is to be the base by which all other GRV rated properties are assessed. The reason is to ensure that all ratepayers make a reasonable contribution towards works services and facilities within the Shire. The proposed rate in the dollar for this category is 9.3041 cents, with a minimum payment of \$1,076

8(a). RATING INFORMATION

GRV Commercial

This rating category consists of properties used predominately for Commercial or Industrial purposes that are located within townsites. The object of the rate for this category is to raise additional revenue to fund the costs associated with the higher level of service provided to properties in this category. The reason is that the Shire incurs higher costs to service these areas including car parking, landscaping and other amenities. In addition, extra costs are also associated with tourism and economic development activities that have a benefit to these ratepayers. The proposed rate in the dollar for this category is 9.4902 cents, with a minimum payment of \$1,076.

GRV - Vacant

This rating category consists of vacant properties located within the townsites. The object of the rate for this category is to promote the development of vacant land within the Shire's townsites. The reason is to encourage land owners to develop vacant residential land within the Shire's townsites. The proposed rate in the dollar for this category is 9.3041 cents, with a minimum payment of \$1,076.

Unimproved Value (UV)

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

UV - Rural

This rating category consists of properties that are exclusively for rural use. The object of the rate for this category is to be the base rate by which all other UV rated properties are assessed. The reason is that some other UV rating categories have a higher demand on Shire services and resources. The proposed rate in the dollar for this category is 0.9048 cents, with a minimum payment of \$1,076.

UV - Mining

This rating category consists of properties that are used for mining, exploration or prospecting purposes. The object of the rate for this category is to raise additional revenue to fund the additional cost impacts to the Shire. The reason this category is rated higher than UV - Rural is to reflect the higher road infrastructure maintenance cost to the Shire as a result of frequent heavy vehicle use over extensive lengths of Shire roads throughout the year. The proposed rate in the dollar for this category is 8.9546 cents, with a minimum payment of \$538.

UV - Commercial

This rating category consists of properties that are for Commercial use. The object of the rate for this category is to be consistent with the UV - Rural category and therefore rated accordingly. The reason is that the properties in this category have similar characteristic and demand for shire services as the UV - Rural category. The proposed rate in the dollar for this category is 0.9048 cents, with a minimum payment of \$1,076.

Shire of Esperance
Statutory Budget

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budget

9. CASH BACKED RESERVES

	2017/18 Budget Opening balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing balance	2016/17 Actual Opening balance	2016/17 Actual Transfer to	2016/17 Actual Transfer (from)	2016/17 Actual Closing balance	2016/17 Budget Opening balance	2016/17 Budget Transfer to	2016/17 Budget Transfer (from)	2016/17 Budget Closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land Purchase & Development Reserve	519,179	11,676	(70,800)	460,055	553,099	15,263	(49,183)	519,179	553,099	12,445	(74,014)	491,530
Eastern Suburbs Water Pipeline Reserve	180,492	4,059	(7,097)	177,454	175,645	4,847	0	180,492	175,645	6,829	(7,097)	175,377
Jetty Reserve	1,874,765	182,362	(1,967,472)	89,655	1,906,566	194,331	(226,132)	1,874,765	1,906,566	183,897	(898,874)	1,191,589
Aerodrome Reserve	5,431,055	742,716	(168,251)	6,005,520	4,771,054	735,001	(75,000)	5,431,055	4,771,054	875,155	(110,000)	5,536,209
Off Street Parking Reserve	504,432	11,344	0	515,776	490,886	13,546	0	504,432	490,886	11,045	0	501,931
Sanitation (Rubbish Removal) Reserve	4,418,144	99,360	(1,353,076)	3,164,428	4,241,718	1,724,121	(1,547,695)	4,418,144	4,241,718	95,439	(4,012,214)	324,943
HACC Asset Replacement Reserve	608,004	12,687	(100,557)	520,134	666,327	62,245	(120,568)	608,004	666,327	14,992	(333,010)	348,309
Esperance Home Care Fundraising Reserve	89,185	2,992	0	92,177	56,935	32,250	0	89,185	56,935	1,281	0	58,216
Unspent Grants & Contributions Reserve	3,550,618	0	(3,550,618)	0	1,955,595	3,550,618	(1,955,595)	3,550,618	1,955,595	0	(1,955,595)	0
Plant Replacement Reserve	942,351	21,193	0	963,544	953,878	26,006	(37,533)	942,351	953,878	21,462	(40,000)	935,340
Employee Entitlements - Long Service Leave Reserve	834,942	18,777	0	853,719	864,879	16,086	(46,023)	834,942	864,879	19,460	0	884,339
Building Maintenance Reserve	4,486,758	104,961	(859,154)	3,732,565	4,968,206	774,307	(1,255,754)	4,486,758	4,968,206	483,341	(1,556,346)	3,895,201
Governance & Workers Compensation Reserve	322,516	37,253	(157,000)	202,769	459,365	28,252	(165,101)	322,516	459,365	10,336	(207,872)	261,829
IT System & Process Development Reserve	288,791	6,495	0	295,286	299,974	8,199	(19,382)	288,791	299,974	6,749	(20,000)	286,723
Esperance Home Care Annual Leave Reserve	149,881	3,371	0	153,252	162,342	9,500	(21,961)	149,881	162,342	3,653	0	165,995
Esperance Home Care Long Service Leave Reserve	191,245	4,301	0	195,546	216,036	13,354	(38,145)	191,245	216,036	4,861	0	220,897
Priority Projects Reserve	2,977,393	141,929	(1,050,000)	2,069,322	2,761,112	243,281	(27,000)	2,977,393	2,761,112	62,125	(934,818)	1,888,419
	<u>27,369,750</u>	<u>1,405,476</u>	<u>(9,284,025)</u>	<u>19,491,200</u>	<u>25,503,616</u>	<u>7,451,206</u>	<u>(5,585,072)</u>	<u>27,369,750</u>	<u>25,503,617</u>	<u>1,813,070</u>	<u>(10,149,840)</u>	<u>17,166,847</u>

9. CASH BACKED RESERVES (Continued)

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

Reserve name	Purpose of the reserve
Land Purchase & Development Reserve	Established to fund land improvements and sub-division development.
Eastern Suburbs Water Pipeline Reserve	Established to provide funds to recycle waste water to recreation grounds. Funded by the proceeds from the sale of water to users.
Jetty Reserve	Established to provide funds for maintenance and capital works of the main jetty at the Foreshore Headland. Funded from General Purpose Income and donations.
Aerodrome Reserve	Established to fund future development and upgrades of the airport facility. Funded by the annual surplus derived from operation of the airport.
Off Street Parking Reserve	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.
Sanitation (Rubbish Removal) Reserve	Established to fund the purchase 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.
HACC Asset Replacement Reserve	Established for the purpose of holding surplus cash from the operation of HACC activities by Esperance Home Care in accordance with HACC guidelines.
Esperance Home Care Fundraising Reserve	Established for the purpose of holding the net proceeds of volunteer fundraising activities relating to the operation of Esperance Home Care.
Unspent Grants & Contributions Reserve	Established for the purpose of containing funds that are derived from unspent or prepaid grants and contribution from external parties.
Plant Replacement Reserve	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 the 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.
Employee Entitlements - Long Service Leave Reserve	Established to fund a portion of future commitments for employee entitlements incurred as a result of employing staff and workers in relation to Long Service Leave. Home Care Long Service Leave Reserve specific to Esperance Home Care staff.
Building Maintenance Reserve	Established to hold unexpended funds from the Building Maintenance Program for the use of building maintenance and refurbishment of Council buildings.
Governance & Workers Compensation Reserve	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.
IT System & Process Development Reserve	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.
Esperance Home Care Annual Leave Reserve	Established to fund future commitments for annual leave entitlements as a result of employing staff. Funded from external grant funding.
Esperance Home Care Long Service Leave Reserve	Established to fund future commitments for long service leave entitlements as a result of employing staff. Funded from external grant funding.
Priority Projects Reserve	Established to fund sufficient capacity to assist with the design, construction and operation of priority projects as determined by Council.

10. 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	27/09/2017	0		11.00%
Option two				
First Instalment	27/09/2017	0	5.50%	11.00%
Second Instalment	29/11/2017			
Third Instalment	31/01/2018			
Fourth Instalment	4/04/2018			

	2017/18 Budget revenue \$	2016/17 Actual \$
Instalment plan admin charge revenue	0	0
Instalment plan interest earned	102,000	95,234
Unpaid rates interest earned	75,000	49,900
	<u>177,000</u>	<u>145,134</u>

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Notes to and forming part of the budget

11. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS

Rates discounts

Rate or fee to which discount is granted	Disc % or Amount (\$)	2017/18 Budget \$	2016/17 Actual \$	Circumstances in which discount is granted
Unserviced Development Area 3 Lots	\$ 538	27,438	0	0 Lots remain unserviced and unable to be developed.
Unserviced Israelite Bay Lot	\$ 538	538	0	0 Lot remains unserviced and extremely remote to Shire services.
Low Value Myrup Fly in Estate	\$ 538	1,076	0	0 Hanger lots remain under \$15,000 GRV valuation on Strata Plan 60076.
		29,052	0	

Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Disc % or Amount (\$)	2017/18 Budget \$	2016/17 Actual \$	Circumstances in which the waiver or concession is granted	Objects of the waiver or concession	Reasons for the waiver or concession
Rubbish Collection Services					Current valid pensioner concession card.		
Dog Registration Fees					Current valid pensioner concession card.		
Leisure Centre Membership/Admission Fees					Current valid pensioner concession card, student card, health care card.		To make the Bay of Isles Leisure Centre financially accessible to everyone in the community.
			0	0			

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	2017/18 Budget \$	2016/17 Actual \$
12. FEES & CHARGES REVENUE		
Governance	8,000	8,121
General purpose funding	0	0
Law, order, public safety	76,800	73,478
Health	61,000	63,434
Education and welfare	397,040	478,861
Housing	0	0
Community amenities	4,408,098	4,446,216
Recreation and culture	1,360,100	1,307,730
Transport	1,324,500	1,327,287
Economic services	1,425,184	1,268,192
Other property and services	160,450	331,936
	<u>9,221,172</u>	<u>9,305,256</u>
13. GRANT REVENUE		
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
By Program:		
Operating grants, subsidies and contributions		
Governance	123,050	106,938
General purpose funding	2,258,480	7,414,373
Law, order, public safety	920,908	1,533,341
Health	0	681
Education and welfare	2,583,317	2,619,179
Community amenities	43,720	59,322
Recreation and culture	310,205	255,262
Transport	132,457	1,345,266
Economic services	216,000	207,500
Other property and services	263,420	293,092
	<u>6,851,557</u>	<u>13,834,954</u>
Non-operating grants, subsidies and contributions		
Governance	0	0
General purpose funding	0	0
Law, order, public safety	62,918	81,059
Health	0	0
Education and welfare	0	0
Community amenities	0	15,710
Recreation and culture	0	773,450
Transport	4,558,922	5,107,525
Economic services	5,513,932	17,727
Other property and services	20,000	3,205
	<u>10,155,772</u>	<u>5,998,676</u>

Shire of Esperance Statutory Budget

For the year ending 30th June 2018

Notes to and forming part of the budget

	2017/18 Budget \$	2016/17 Actual \$
14. ELECTED MEMBERS REMUNERATION		
The following fees, expenses and allowances were paid to council members and the President.		
Meeting fees	166,000	166,000
Mayor/President's allowance	34,500	34,500
Deputy Mayor/President's allowance	8,625	8,625
Travelling expenses	12,500	11,317
Telecommunications allowance	18,000	18,000
	<u>239,625</u>	<u>238,442</u>

15. TRUST FUNDS

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

Detail	Balance 1-Jul-17 \$	Estimated amounts received \$	Estimated amounts paid (\$)	Estimated balance 30-Jun-18 \$
Town Planning Development Bonds	76,990	4,000	(5,000)	75,990
Commercial Building Bonds	1,452	0	0	1,452
Recreation Grounds Bonds	500	0	0	500
Home Care Bus Bonds	1,600	0	0	1,600
Dept Transport Licensing Agency	0	100,000	(100,000)	0
Air BP Fuel Agency	0	0	0	0
Builders Reinstatement Bonds	21,300	20,000	(25,000)	16,300
BCITF Levy	1,725	0	0	1,725
Staff Housing Bonds	12,498	5,000	(5,000)	12,498
TransWA for Visitors Centre	0	0	0	0
Council Nominations	0	1,000	(1,000)	0
Subdivision Bonds	2,297	0	0	2,297
Other	73,264	15,000	(20,000)	68,264
Engineering Subdivision Bonds	56,348	0	0	56,348
Public Open Space	189,702	0	0	189,702
General Deposits	131,106	5,000	(10,000)	126,106
	<u>568,783</u>	<u>150,000</u>	<u>(166,000)</u>	<u>552,783</u>

16. 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 2017/18 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. At 30 June 2017, 62 lots had sold. Additional auctions or tenders will be considered for 2017/18 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	2017/18 Budget \$	2016/17 Actual \$
Operating revenue		
Profit on Disposal	175,000	61,103
Operating expenditure		
Advertising & Promotions	(4,000)	(3,352)
Interest Expense	(15,000)	(13,004)
Overhead Allocation	(4,920)	0
Capital revenue		
Sale Proceeds	350,000	149,361
Borrowings	860,000	0
Capital expenditure		
Infrastructure	(860,000)	0
Loan Repayments	(350,000)	(149,361)
	<u>151,080</u>	<u>44,747</u>

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

The only liability in relation to this land transaction as at 30 June 2017 is Loan 288.

(c) Expected future cash flows

	2017/18 \$	2018/19 \$	2019/20 \$	2020/21 \$	2021/21 \$	Total \$
Cash outflows						
Development Costs	(860,000)	(2,188,388)				(3,048,388)
Printing, Stationary & Marketing	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(20,000)
Loan Repayments	(350,000)	(500,000)	(500,000)	(500,000)	(500,000)	(2,350,000)
	<u>(1,214,000)</u>	<u>(2,692,388)</u>	<u>(504,000)</u>	<u>(504,000)</u>	<u>(504,000)</u>	<u>(5,418,388)</u>
Cash Inflows						
Loan Proceeds	860,000	2,188,388				3,048,388
Sale Proceeds	350,000	500,000	500,000	500,000	500,000	2,350,000
	<u>1,210,000</u>	<u>2,688,388</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>5,398,388</u>
Net cash flows	<u>(4,000)</u>	<u>(4,000)</u>	<u>(4,000)</u>	<u>(4,000)</u>	<u>(4,000)</u>	<u>(20,000)</u>

16. MAJOR LAND TRANSACTIONS (Continued)

Shark Lake Industrial Park (SLIP) - Shire Subdivision

(a) Details

During the 2017/18 financial year the Council intends to continue to undertake a major land transaction as defined under the Local Government Act, 1985.

28 lots out of a possible 90 general industrial lots of varying sizes have been fully developed and are now available for sale. One property sold during 2015/16, the further remaining 27 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 principle and interest loan to be repaid over 20 years.

	2017/18 Budget \$	2016/17 Actual \$
(b) Current year transactions		
Operating revenue		
Lease income	2,750	2,630
SLIP rate income	10,000	10,000
Profit on disposal	0	0
Operating expenditure		
Advertising & Promotions	0	0
Interest Expense	(49,402)	(51,220)
Maintenance Expense	0	0
Administration Allocation	(10,356)	(5,371)
Capital revenue		
Sale Proceeds	0	0
Capital expenditure		
Loan Repayments	(41,919)	(40,087)
	<u>(88,927)</u>	<u>(84,048)</u>

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

The only liability in relation to this land transaction as at 30 June 2017 is Loan 296.

(c) Expected future cash flows

	2017/18 \$	2018/19 \$	2019/20 \$	2020/21 \$	2021/21 \$	Total \$
Cash outflows						
Interest Expense	(49,402)	(47,116)	(44,852)	(42,500)	(40,009)	(223,879)
Loan Repayments	(41,919)	(43,836)	(45,840)	(47,935)	(50,126)	(229,656)
	(91,321)	(90,952)	(90,692)	(90,435)	(90,135)	(453,535)
Cash Inflows						
Loan Proceeds	0	0	0	0	0	0
Sale Proceeds	0	0	0	0	0	0
	0	0	0	0	0	0
Net cash flows	<u>(91,321)</u>	<u>(90,952)</u>	<u>(90,692)</u>	<u>(90,435)</u>	<u>(90,135)</u>	<u>(453,535)</u>

17. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Esperance Aerodrome

(a) Details

Councils 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

	2016/17 Actual \$	2017/18 Budget \$	2018/19 Forecast \$	2019/20 Forecast \$	2020/21 Forecast \$	2021/22 Forecast \$	2022/23 Forecast \$
Revenue							
Landing Fees	1,073,589	1,050,000	1,081,500	1,113,945	1,147,363	1,181,784	1,217,238
Property Rental	22,425	19,000	19,570	20,157	20,762	21,385	22,026
Reimbursements	3,301	4,000	4,120	4,244	4,371	4,502	4,637
Sundry Income	405	500	500	500	500	500	500
Profit on Sale of Assets	25,400	0	0	0	0	0	0
	1,125,120	1,073,500	1,105,690	1,138,846	1,172,996	1,208,171	1,244,401
Expenditure							
Employee Expenses	(260,652)	(271,300)	(279,439)	(287,822)	(296,457)	(305,351)	(314,511)
Administration Expenses	(19,336)	(23,600)	(24,308)	(25,037)	(25,788)	(26,562)	(27,359)
Grounds & Strip Maintenance	(161,723)	(45,500)	(46,865)	(48,271)	(49,719)	(51,211)	(52,747)
Airport Security Screening	(47,485)	0	0	0	0	0	0
Building Maintenance	(79,359)	(9,125)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Operational Expenses	(63,456)	(70,425)	(72,538)	(74,714)	(76,955)	(79,264)	(81,642)
Administration Overheads	(36,321)	(96,635)	(99,534)	(102,520)	(105,596)	(108,764)	(112,026)
Loss on Sale of Assets	(63,671)	(7,825)	0	0	0	0	0
Depreciation	(315,659)	(294,267)	(303,095)	(312,188)	(321,553)	(331,200)	(341,136)
	(1,047,662)	(818,677)	(845,779)	(870,552)	(896,069)	(922,351)	(949,421)
NET RESULT	77,458	254,823	259,911	268,294	276,927	285,820	294,980
Other comprehensive income							
Changes on revaluation of non-current assets	0	0	0	0	0	0	0
Total other comprehensive income	0	0	0	0	0	0	0
TOTAL COMPREHENSIVE INCOME	77,458	254,823	259,911	268,294	276,927	285,820	294,980

The following estimated revenue and expenditure is not included in the income statement above but has been used in the pricing structure for goods and services.

Revenue

Operating grants, subsidies and Contributions	12,065	11,527	0	0	0	0	0
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Expenditure

Utility charges	39,379	44,500	46,280	48,131	50,056	52,059	54,141
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18. INTERESTS IN JOINT ARRANGEMENTS

Provision of a Regional Records Service. The only asset is a building. Council's one-tenth share of this asset included in Land and Building is as follows:

	2017/18 Budget \$	2016/17 Budget \$
Non-Current Assets		
Land and buildings	68,000	68,000
Less: accumulated depreciation	(8,575)	(6,875)
	<u>59,425</u>	<u>61,125</u>

Management Budget



2017 - 2018

Description	Original Budget 2016/17	Current Budget 2016/17	YTD Actuals to 30 June 2017	Budget 2017/18
Operating Section				
Income				
General Purpose Funding	(24,474,371)	(24,469,508)	(27,365,003)	(25,419,675)
Governance	(423,813)	(539,918)	(490,436)	(457,538)
Law, Order & Public Safety	(1,058,889)	(1,164,866)	(1,699,114)	(1,034,653)
Health	(56,750)	(79,570)	(89,372)	(61,250)
Education & Welfare	(3,545,780)	(3,444,639)	(3,402,045)	(3,458,530)
Community Amenities	(6,001,313)	(4,518,472)	(4,657,225)	(5,473,339)
Recreation & Culture	(3,882,995)	(3,869,439)	(2,278,410)	(4,212,816)
Transport	(1,606,285)	(1,881,721)	(2,784,772)	(1,535,038)
Economic Services	(2,049,501)	(1,779,337)	(1,791,879)	(1,978,359)
Other Property & Services	(658,021)	(896,823)	(997,435)	(705,901)
Income Total	(43,757,718)	(42,644,293)	(45,555,691)	(44,337,099)
Expenditure				
General Purpose Funding	562,168	527,744	497,171	392,460
Governance	2,225,020	2,276,417	2,171,128	2,322,896
Law, Order & Public Safety	1,741,421	1,673,981	1,573,119	1,635,280
Health	380,181	385,792	373,817	414,809
Education & Welfare	4,071,305	4,010,364	3,630,000	3,936,441
Community Amenities	7,717,848	4,749,167	4,857,465	7,132,586
Recreation & Culture	11,610,634	11,766,498	9,434,004	12,836,616
Transport	15,473,595	15,977,593	16,902,510	15,805,197
Economic Services	2,676,598	2,627,075	2,363,322	3,070,181
Other Property & Services	884,900	1,061,123	1,310,914	1,056,659
Expenditure Total	47,343,670	45,055,754	43,113,450	48,603,125
Operating Total	3,585,952	2,411,461	(2,442,241)	4,266,026
Non Operating Section				
Income				
Governance	(6,190)	(6,818)	(6,818)	(50,663)
Law, Order & Public Safety	(120,507)	(175,457)	(110,427)	(103,631)
Health	0	0	0	(8,000)
Education & Welfare	(591,667)	(638,968)	(397,539)	(216,864)
Community Amenities	(2,594,000)	(1,659,710)	(1,563,405)	(470,153)
Recreation & Culture	(1,403,394)	(1,611,786)	(1,553,579)	(7,225,196)
Transport	(6,494,891)	(6,720,531)	(6,080,024)	(6,141,614)
Economic Services	(25,750)	(32,273)	(32,273)	(20,000)
Other Property & Services	(2,761,566)	(2,746,166)	(1,469,939)	(1,458,399)
Income Total	(13,997,965)	(13,591,709)	(11,214,004)	(15,694,520)
Expenditure				
Governance	45,424	59,601	59,600	132,462
Law, Order & Public Safety	874,027	952,085	1,175,598	879,631
Health	0	0	0	33,216
Education & Welfare	591,667	638,968	397,540	216,864
Community Amenities	2,594,000	1,660,360	1,564,328	532,629
Recreation & Culture	3,309,442	3,582,288	2,764,309	8,682,239
Transport	16,608,081	16,379,480	13,353,083	17,223,667
Economic Services	301,328	343,481	314,111	118,814
Other Property & Services	2,924,046	2,895,646	1,573,990	1,592,693
Transfer to Reserves	1,813,070	3,019,981	7,451,206	1,405,476
Expenditure Total	29,061,085	29,531,890	28,653,765	30,817,691
Non Operating Total	15,063,120	15,940,181	17,439,761	15,123,171
Total Operating + Non Operating	18,649,072	18,351,642	14,997,520	19,389,197
Adjustments to Rate Setting				
Non Cash Write Back				
a) Depreciation	(14,784,392)	(14,585,423)	(14,785,850)	(14,993,065)
b) Gain on Asset Disposal	396,609	396,609	118,425	185,488
c) Loss of Asset Disposal	(158,459)	(161,957)	(369,805)	(451,028)
d) Movement in Accruals	(244,100)	(129,550)	(33,152)	(199,000)
Period Balance				
(Surplus)/ Deficit B'fwd	(3,858,730)	(3,858,730)	(3,858,730)	(3,931,592)
(Surplus)/ Deficit	0	12,591	(3,931,592)	0

Account Description	Original Budget 2016/17	Current Budget 2016/17	YTD Actuals to 30 June 2017	Budget 2017/18
03 - General Purpose Funding				
Other Revenue				
3115 - Other Revenue - Operating				
115 - Grants, Subsidies & Contributions	(4,816,939)	(4,812,364)	(7,414,373)	(2,258,480)
120 - Interest Earnings	(749,830)	(713,830)	(814,970)	(720,666)
960 - Transfer from Unspent Grant Reserves	0	0	0	(2,602,008)
3115 - Other Revenue - Operating Total	(5,566,769)	(5,526,194)	(8,229,343)	(5,581,154)
Other Revenue Total	(5,566,769)	(5,526,194)	(8,229,343)	(5,581,154)
Rates				
3110 - Rates - Operating				
100 - Rates & Charges	(18,700,102)	(18,735,587)	(18,950,095)	(19,624,021)
120 - Interest Earnings	(172,500)	(172,727)	(147,735)	(179,500)
125 - Reimbursements	(35,000)	(35,000)	(37,829)	(35,000)
365 - Legal & Debt Recovery Costs	40,000	40,000	33,324	40,000
415 - Rates Expenditure	81,924	47,500	49,863	46,500
980 - Overhead Allocation	440,244	440,244	413,983	305,960
3110 - Rates - Operating Total	(18,345,434)	(18,415,570)	(18,638,489)	(19,446,061)
Rates Total	(18,345,434)	(18,415,570)	(18,638,489)	(19,446,061)
03 - General Purpose Funding Total	(23,912,203)	(23,941,764)	(26,867,832)	(25,027,215)
04 - Governance				
Administration				
3170 - Corporate Support - Operating				
105 - Fees & Charges	(2,500)	(600)	(571)	(1,000)
125 - Reimbursements	(200)	0	(1,367)	0
300 - Employee Costs	171,410	170,610	162,420	162,716
350 - Administration Expenses	15,900	14,776	13,655	15,600
410 - Insurance	405,866	397,060	354,289	359,995
940 - Non Cash Expense	3,421	3,900	3,900	16,375
955 - Transfer from Reserves	(207,872)	(207,872)	(165,101)	(157,000)
980 - Overhead Allocation	(314,014)	(314,014)	(419,637)	(396,686)
3170 - Corporate Support - Operating Total	72,011	63,860	(52,412)	0
7170 - Corporate Support - Capital				
190 - Proceeds on Sale of Assets	0	0	0	(8,000)
7170 - Corporate Support - Capital Total	0	0	0	(8,000)
Administration Total	72,011	63,860	(52,412)	(8,000)
Community Support				
3700 - Community Support - Operating				
115 - Grants, Subsidies & Contributions	(3,000)	(78,712)	(61,138)	(63,881)
125 - Reimbursements	0	0	(3,153)	(14,625)
300 - Employee Costs	121,758	130,924	95,684	77,131
350 - Administration Expenses	6,350	8,616	7,193	9,250
370 - Special Projects	0	75,736	59,070	17,447
455 - Programs and Events	31,000	27,064	26,180	104,125
940 - Non Cash Expense	5,714	5,780	5,780	5,780
955 - Transfer from Reserves	0	(23,184)	(23,184)	0
980 - Overhead Allocation	(127,058)	(127,058)	(80,404)	(135,227)
3700 - Community Support - Operating Total	34,764	19,166	26,028	0
Community Support Total	34,764	19,166	26,028	0
Corporate Performance				
3010 - Corporate Performance - Operating				
300 - Employee Costs	276,039	274,539	233,641	269,465
350 - Administration Expenses	3,500	3,500	396	3,500
370 - Special Projects	30,000	25,588	16,770	38,818
375 - Media & Communications	65,000	55,000	36,924	55,000
980 - Overhead Allocation	(283,631)	(283,631)	(222,973)	(314,700)
3010 - Corporate Performance - Operating Total	90,908	74,996	64,759	52,083
Corporate Performance Total	90,908	74,996	64,759	52,083

Budget

For the year ending 30th June 2018

Account Description	Original Budget 2016/17	Current Budget 2016/17	YTD Actuals to 30 June 2017	Budget 2017/18
Corporate Resources				
3100 - Corporate Resources - Operating				
115 - Grants, Subsidies & Contributions	(3,502)	(359)	(586)	0
125 - Reimbursements	(150,000)	(150,000)	(135,059)	(145,000)
130 - Non Cash Income	0	0	0	(2,863)
300 - Employee Costs	208,749	208,775	204,705	208,373
350 - Administration Expenses	66,270	63,855	44,397	58,700
360 - Professional Services	50,000	54,200	56,013	45,000
460 - Building Operations	121,018	107,334	114,228	114,183
500 - Building Maintenance	77,025	77,025	30,294	88,875
550 - Grounds Maintenance	39,416	39,416	37,879	41,557
940 - Non Cash Expense	172,960	169,224	175,525	176,304
980 - Overhead Allocation	(464,027)	(464,027)	(369,756)	(482,091)
3100 - Corporate Resources - Operating Total	117,909	105,443	157,640	103,038
7100 - Corporate Resources - Capital				
190 - Proceeds on Sale of Assets	0	0	0	(26,663)
705 - Purchases	0	0	0	66,030
710 - Building Project	6,096	6,096	6,096	0
7100 - Corporate Resources - Capital Total	6,096	6,096	6,096	39,367
Corporate Resources Total	124,005	111,539	163,736	142,405
Executive Services				
3000 - Executive Services - Operating				
115 - Grants, Subsidies & Contributions	0	(1,669)	(1,669)	0
125 - Reimbursements	(4,000)	(2,000)	(12,346)	(4,000)
300 - Employee Costs	456,962	449,081	458,227	461,218
350 - Administration Expenses	83,000	82,250	82,780	98,900
360 - Professional Services	10,000	10,000	11,605	10,000
365 - Legal & Debt Recovery Costs	27,000	35,000	47,213	27,000
370 - Special Projects	40,000	20,000	0	20,000
940 - Non Cash Expense	8,736	8,850	8,850	8,850
980 - Overhead Allocation	(527,918)	(527,918)	(453,556)	(517,788)
3000 - Executive Services - Operating Total	93,780	73,594	141,105	104,180
Executive Services Total	93,780	73,594	141,105	104,180
External Services				
3050 - External Services				
115 - Grants, Subsidies & Contributions	0	(10,730)	(10,730)	(19,240)
300 - Employee Costs	271,192	279,117	284,894	299,161
350 - Administration Expenses	8,100	10,500	11,111	14,100
940 - Non Cash Expense	8,806	9,750	9,750	9,750
980 - Overhead Allocation	(230,478)	(230,478)	(227,852)	(273,394)
3050 - External Services Total	57,620	58,159	67,173	30,377
External Services Total	57,620	58,159	67,173	30,377
Financial Services				
3120 - Financial Services - Operating				
105 - Fees & Charges	(8,450)	(7,550)	(7,550)	(7,000)
115 - Grants, Subsidies & Contributions	(10,329)	(10,329)	(10,329)	(10,329)
125 - Reimbursements	0	0	(6,418)	0
300 - Employee Costs	688,415	688,415	686,173	709,176
350 - Administration Expenses	4,300	4,300	2,000	3,400
360 - Professional Services	35,000	35,000	28,155	30,000
380 - Bank Charges	55,000	57,000	59,200	58,000
940 - Non Cash Expense	3,421	3,900	3,900	16,375
980 - Overhead Allocation	(613,886)	(613,886)	(598,346)	(602,108)
3120 - Financial Services - Operating Total	153,471	156,850	156,783	197,514
7120 - Financial Services - Capital				
190 - Proceeds on Sale of Assets	0	0	0	(8,000)
705 - Purchases	0	0	0	33,216
7120 - Financial Services - Capital Total	0	0	0	25,216
Financial Services Total	153,471	156,850	156,783	222,730

Account Description	Original Budget 2016/17	Current Budget 2016/17	YTD Actuals to 30 June 2017	Budget 2017/18
Human Services				
3160 - Human Services - Operating				
125 - Reimbursements	0	(2,697)	(3,467)	(2,000)
300 - Employee Costs	295,683	290,183	289,526	304,845
320 - Occupational Health & Safety & Risk	15,000	12,000	12,085	15,000
325 - Recruitment	40,000	40,000	33,414	35,000
350 - Administration Expenses	23,160	21,616	19,089	22,250
940 - Non Cash Expense	3,421	3,900	3,900	16,375
980 - Overhead Allocation	(301,811)	(301,811)	(280,231)	(305,213)
3160 - Human Services - Operating Total	75,453	63,191	74,316	86,257
7160 - Human Services - Capital				
190 - Proceeds on Sale of Assets	0	0	0	(8,000)
705 - Purchases	0	0	0	33,216
7160 - Human Services - Capital Total	0	0	0	25,216
Human Services Total	75,453	63,191	74,316	111,473
Information Mgmt Services				
3150 - Information Management - Operating				
115 - Grants, Subsidies & Contributions	(12,960)	(12,960)	(12,480)	(12,960)
300 - Employee Costs	238,913	242,923	239,169	244,440
350 - Administration Expenses	37,400	37,341	32,067	35,800
360 - Professional Services	10,000	10,000	9,383	4,500
955 - Transfer from Reserves	(10,000)	(10,000)	(9,382)	0
980 - Overhead Allocation	(210,682)	(210,682)	(204,255)	(252,010)
3150 - Information Management - Operating Total	52,671	56,622	54,502	19,770
7150 - Information Management - Capital				
705 - Purchases	5,000	0	0	0
7150 - Information Management - Capital Total	5,000	0	0	0
Information Mgmt Services Total	57,671	56,622	54,502	19,770
IT Services				
3140 - Information Technology - Operating				
115 - Grants, Subsidies & Contributions	0	(10,006)	(10,006)	(16,640)
125 - Reimbursements	0	(250)	(218)	0
300 - Employee Costs	254,263	259,269	242,716	282,497
350 - Administration Expenses	3,500	4,500	3,143	3,900
355 - Computer/IT Costs	309,500	318,280	316,916	351,100
360 - Professional Services	20,000	30,000	29,532	30,000
370 - Special Projects	5,455	5,455	5,455	0
385 - IT Purchases	80,000	80,000	72,114	50,000
940 - Non Cash Expense	8,394	7,377	9,342	7,641
955 - Transfer from Reserves	(10,000)	(10,000)	(10,000)	0
980 - Overhead Allocation	(529,144)	(529,144)	(530,735)	(524,713)
3140 - Information Technology - Operating Total	141,968	155,481	128,258	183,785
7140 - Information Technology - Capital				
190 - Proceeds on Sale of Assets	(6,190)	(6,818)	(6,818)	0
705 - Purchases	34,328	53,505	53,504	0
7140 - Information Technology - Capital Total	28,138	46,687	46,685	0
IT Services Total	170,106	202,168	174,943	183,785
Members of Council				
3020 - Members of Council - Operating				
125 - Reimbursements	(1,000)	(1,000)	(5,681)	(1,000)
315 - Elected Member Training	15,000	13,242	8,966	13,000
330 - Elected Member Expenditure	314,795	314,038	310,616	321,925
335 - Election Expenses	0	0	0	50,000
340 - Civic Function & Receptions	7,500	8,500	8,215	8,000
410 - Insurance	1,175	1,175	1,175	1,175
940 - Non Cash Expense	0	0	260	0
980 - Overhead Allocation	573,182	573,182	538,990	695,254
3020 - Members of Council - Operating Total	910,652	909,137	862,541	1,088,354
Members of Council Total	910,652	909,137	862,541	1,088,354
04 - Governance Total	1,840,441	1,789,282	1,733,473	1,947,157

Budget

For the year ending 30th June 2018

Account Description	Original Budget 2016/17	Current Budget 2016/17	YTD Actuals to 30 June 2017	Budget 2017/18
05 - Law, Order & Public Safety				
Community Emergency Services				
4070 - Community Emergency Services - Operating				
115 - Grants, Subsidies & Contributions	(53,698)	(51,011)	(51,145)	(52,705)
300 - Employee Costs	87,895	80,712	79,381	92,411
350 - Administration Expenses	20,350	13,996	15,671	13,650
4070 - Community Emergency Services - Operating Total	54,547	43,697	43,907	53,356
Community Emergency Services Total	54,547	43,697	43,907	53,356
Emergency Management				
4090 - Emergency Management - Operating				
105 - Fees & Charges	(2,000)	(250)	(750)	(2,000)
115 - Grants, Subsidies & Contributions	(700,000)	(723,108)	(1,260,737)	(700,000)
125 - Reimbursements	(1,000)	(1,328)	(1,328)	0
350 - Administration Expenses	19,000	19,920	21,106	19,500
370 - Special Projects	51,000	51,000	4,679	47,138
480 - ELEMCO	1,000	1,000	856	500
481 - Fire Fighting Equipment	2,000	2,000	412	2,000
482 - Fire Fighting Expenses	20,000	25,000	43,690	20,000
530 - Strategic Firebreak Program	70,000	70,000	70,745	70,000
940 - Non Cash Expense	2,250	1,666	1,667	1,667
980 - Overhead Allocation	94,029	94,029	88,420	76,064
4090 - Emergency Management - Operating Total	(443,721)	(460,071)	(1,031,240)	(465,131)
8090 - Emergency Management - Capital				
190 - Proceeds on Sale of Assets	0	(15,000)	(14,545)	0
705 - Purchases	700,000	738,108	1,086,248	700,000
8090 - Emergency Management - Capital Total	700,000	723,108	1,071,703	700,000
Emergency Management Total	256,279	263,037	40,462	234,869
Fire Prevention - DFES				
4100 - Fire Prevention - DFES - Operating				
125 - Reimbursements	(146,870)	(226,636)	(230,719)	(151,635)
130 - Non Cash Income	0	0	(4,545)	0
350 - Administration Expenses	35,500	48,433	50,101	51,000
410 - Insurance	31,776	33,280	33,280	34,780
483 - Brigade Operation Expenses	27,484	54,000	53,001	11,400
484 - Brigade Fund	105,000	143,813	116,907	84,775
940 - Non Cash Expense	437,064	427,810	447,640	480,087
960 - Transfer from Unspent Grant Reserves	(52,890)	(52,890)	(52,890)	(30,320)
980 - Overhead Allocation	30,262	30,262	28,457	61,327
4100 - Fire Prevention - DFES - Operating Total	467,326	458,072	441,232	541,414
8100 - Fire Prevention - DFES - Capital				
150 - Capital Grants Received	(104,027)	(143,977)	(81,059)	(62,918)
705 - Purchases	134,027	173,977	52,346	121,631
960 - Transfer from Unspent Grant Reserves	0	0	0	(28,713)
8100 - Fire Prevention - DFES - Capital Total	30,000	30,000	(28,713)	30,000
Fire Prevention - DFES Total	497,326	488,072	412,519	571,414
Other Law, Order & Public Safety				
4050 - Other Law, Order & Public Safety - Operating				
125 - Reimbursements	0	0	0	(5,000)
130 - Non Cash Income	0	0	(1,990)	0
420 - Operations	1,170	1,320	1,467	6,620
940 - Non Cash Expense	11,349	4,948	5,376	4,649
980 - Overhead Allocation	10,448	10,448	9,824	9,427
4050 - Other Law, Order & Public Safety - Operating Total	22,967	16,716	14,678	15,696
Other Law, Order & Public Safety Total	22,967	16,716	14,678	15,696

Budget

For the year ending 30th June 2018

Account Description	Original Budget 2016/17	Current Budget 2016/17	YTD Actuals to 30 June 2017	Budget 2017/18
Ranger Services				
4040 - Ranger Services - Operating				
105 - Fees & Charges	(80,400)	(82,000)	(72,728)	(74,800)
125 - Reimbursements	0	(150)	(91)	0
130 - Non Cash Income	(1,480)	(1,480)	0	0
300 - Employee Costs	461,992	343,242	298,653	329,576
350 - Administration Expenses	58,150	50,570	42,206	51,700
459 - Animal Control	13,700	9,000	7,581	10,500
500 - Building Maintenance	2,435	2,435	2,896	2,088
940 - Non Cash Expense	25,421	27,489	33,001	37,989
980 - Overhead Allocation	101,595	101,595	95,534	98,239
4040 - Ranger Services - Operating Total	581,413	450,701	407,053	455,292
8040 - Ranger Services - Capital				
190 - Proceeds on Sale of Assets	(16,480)	(16,480)	(14,822)	(12,000)
705 - Purchases	40,000	40,000	37,004	58,000
8040 - Ranger Services - Capital Total	23,520	23,520	22,181	46,000
Ranger Services Total	604,933	474,221	429,235	501,292
State Emergency Services				
4080 - State Emergency Service - Operating				
115 - Grants, Subsidies & Contributions	(16,388)	(21,850)	(18,027)	(16,568)
350 - Administration Expenses	0	0	16	0
405 - Grants/Donations Paid	20,551	26,013	20,549	18,193
960 - Transfer from Unspent Grant Reserves	(4,163)	(4,163)	(4,163)	(1,625)
4080 - State Emergency Service - Operating Total	0	0	(1,625)	0
State Emergency Services Total	0	0	(1,625)	0
05 - Law, Order & Public Safety Total	1,436,052	1,285,743	939,176	1,376,627

Budget

For the year ending 30th June 2018

Account Description	Original Budget 2016/17	Current Budget 2016/17	YTD Actuals to 30 June 2017	Budget 2017/18
07 - Health				
Environmental Health Services				
4200 - Environmental Health Services - Operating				
105 - Fees & Charges	(56,750)	(55,750)	(63,434)	(61,000)
115 - Grants, Subsidies & Contributions	0	(681)	(681)	0
125 - Reimbursements	0	(300)	(2,418)	(250)
300 - Employee Costs	327,799	337,770	328,950	302,786
350 - Administration Expenses	26,897	22,537	21,445	27,847
370 - Special Projects	0	0	0	10,000
940 - Non Cash Expense	0	0	0	12,475
955 - Transfer from Reserves	0	(22,839)	(22,839)	0
980 - Overhead Allocation	25,485	25,485	23,422	61,701
4200 - Environmental Health Services - Operating Total	323,431	306,222	284,445	353,559
8200 - Environmental Health Services - Capital				
190 - Proceeds on Sale of Assets	0	0	0	(8,000)
705 - Purchases	0	0	0	33,216
8200 - Environmental Health Services - Capital Total	0	0	0	25,216
Environmental Health Services Total	323,431	306,222	284,445	378,775
07 - Health Total	323,431	306,222	284,445	378,775

Budget

For the year ending 30th June 2018

Account Description	Original Budget 2016/17	Current Budget 2016/17	YTD Actuals to 30 June 2017	Budget 2017/18
08 - Education & Welfare				
Home Care				
3810 - Home Care - Operating				
115 - Grants, Subsidies & Contributions	(396)	(396)	(161)	(200)
125 - Reimbursements	(7,212)	(8,704)	(22,506)	(12,204)
130 - Non Cash Income	(34,605)	(34,605)	(10,249)	0
140 - Home Care Program Income	(3,087,696)	(3,026,164)	(3,087,137)	(3,006,917)
300 - Employee Costs	2,500,928	2,470,426	2,312,923	2,425,206
350 - Administration Expenses	273,042	300,420	223,267	224,383
400 - Volunteer Support	6,504	7,504	12,805	11,500
425 - Home Care Program Expenses	2,855,407	2,998,368	2,869,560	2,946,918
460 - Building Operations	27,807	33,363	26,494	36,163
500 - Building Maintenance	16,205	21,305	25,735	24,645
550 - Grounds Maintenance	2,000	2,000	167	2,000
940 - Non Cash Expense	126,264	158,645	158,290	162,597
955 - Transfer from Reserves	0	0	(60,106)	0
960 - Transfer from Unspent Grant Reserves	(59,082)	(11,781)	(11,781)	(13,240)
961 - Transfer from Unspent Grant - Work Order	(47,873)	(47,873)	(47,873)	(159,754)
962 - Transfer from Reserves - Work Order	0	(5,000)	0	0
980 - Overhead Allocation	(2,479,634)	(2,733,468)	(2,563,406)	(2,478,500)
3810 - Home Care - Operating Total	91,659	124,040	(173,979)	162,597
7810 - Home Care - Capital				
190 - Proceeds on Sale of Assets	(79,790)	(79,790)	(50,803)	(41,818)
705 - Purchases	583,667	583,667	357,060	216,864
710 - Building Project	8,000	8,000	3,321	0
715 - Infrastructure Project	0	47,301	37,159	0
955 - Transfer from Reserves	(333,010)	(333,010)	(120,568)	(100,557)
960 - Transfer from Unspent Grant Reserves	(178,867)	(226,168)	(226,168)	(74,489)
7810 - Home Care - Capital Total	0	0	0	0
Home Care Total	91,659	124,040	(173,979)	162,597
Senior Citizens Centre				
3840 - Senior Citizens Centre - Operating				
125 - Reimbursements	(6,000)	(6,000)	(5,085)	(6,000)
300 - Employee Costs	18,931	36,803	36,378	34,671
350 - Administration Expenses	2,390	1,875	1,657	1,950
460 - Building Operations	36,463	35,716	33,287	36,073
500 - Building Maintenance	57,670	57,670	58,013	24,620
550 - Grounds Maintenance	4,695	4,695	4,046	5,020
940 - Non Cash Expense	38,708	38,708	38,708	38,708
980 - Overhead Allocation	21,976	21,976	20,665	43,308
3840 - Senior Citizens Centre - Operating Total	174,833	191,443	187,670	178,350
Senior Citizens Centre Total	174,833	191,443	187,670	178,350
Seniors, Youth & Children				
3860 - Seniors, Youth & Children - Operating				
105 - Fees & Charges	(5,000)	(5,000)	(4,338)	(5,000)
115 - Grants, Subsidies & Contributions	(1,000)	(4,000)	(1,364)	(1,000)
125 - Reimbursements	(3,000)	(2,800)	(1,963)	(3,800)
350 - Administration Expenses	2,000	13,000	10,363	12,000
370 - Special Projects	147,636	150,636	6,260	147,636
460 - Building Operations	4,607	3,658	3,559	3,608
500 - Building Maintenance	15,650	3,440	2,943	2,820
550 - Grounds Maintenance	2,115	2,115	875	2,149
940 - Non Cash Expense	122,134	115,302	115,301	115,301
955 - Transfer from Reserves	(144,636)	(144,636)	0	(144,636)
980 - Overhead Allocation	118,527	118,527	111,457	7,886
3860 - Seniors, Youth & Children - Operating Total	259,033	250,242	243,094	136,964
Seniors, Youth & Children Total	259,033	250,242	243,094	136,964

Budget

For the year ending 30th June 2018

Account Description	Original Budget 2016/17	Current Budget 2016/17	YTD Actuals to 30 June 2017	Budget 2017/18
Volunteer Resource Centre				
3850 - Volunteer Resource Centre - Operating				
105 - Fees & Charges	(1,800)	(500)	(1,283)	(250)
115 - Grants, Subsidies & Contributions	(116,500)	(116,700)	(117,719)	(76,700)
125 - Reimbursements	(500)	0	0	0
300 - Employee Costs	92,770	92,170	84,023	82,289
350 - Administration Expenses	38,710	37,710	22,970	14,990
455 - Programs and Events	17,800	17,800	13,660	8,500
960 - Transfer from Unspent Grant Reserves	(30,480)	(30,480)	(30,480)	(28,829)
3850 - Volunteer Resource Centre - Operating Total	0	0	(28,829)	0
Volunteer Resource Centre Total	0	0	(28,829)	0
08 - Education & Welfare Total	525,525	565,725	227,955	477,911

Budget

For the year ending 30th June 2018

Account Description	Original Budget 2016/17	Current Budget 2016/17	YTD Actuals to 30 June 2017	Budget 2017/18
10 - Community Amenities				
Cemeteries				
3530 - Cemeteries - Operating				
105 - Fees & Charges	(162,900)	(107,900)	(95,240)	(108,000)
125 - Reimbursements	0	(2,200)	(2,180)	0
350 - Administration Expenses	19,000	19,000	20,795	0
370 - Special Projects	0	0	2,000	0
420 - Operations	11,300	14,800	13,714	13,000
460 - Building Operations	376	377	377	377
500 - Building Maintenance	1,650	2,550	3,209	890
525 - Burial & Grounds Expenses	123,007	75,000	70,172	75,100
550 - Grounds Maintenance	103,025	103,025	105,583	108,124
940 - Non Cash Expense	32,758	32,758	32,757	32,758
980 - Overhead Allocation	26,660	26,660	26,969	22,471
3530 - Cemeteries - Operating Total	154,876	164,070	178,156	144,720
Cemeteries Total	154,876	164,070	178,156	144,720
Environmental Services				
4060 - Environmental Services - Operating				
115 - Grants, Subsidies & Contributions	(10,000)	(10,000)	(10,000)	0
300 - Employee Costs	116,541	115,041	116,009	122,292
350 - Administration Expenses	4,000	8,500	8,385	11,500
370 - Special Projects	167,336	124,271	137,166	3,712
440 - Sustainability Initiatives	47,842	47,842	43,808	0
940 - Non Cash Expense	6,528	6,528	24,528	16,093
960 - Transfer from Unspent Grant Reserves	(128,161)	(128,161)	(128,161)	(3,712)
980 - Overhead Allocation	53,319	53,319	50,139	29,106
4060 - Environmental Services - Operating Total	257,405	217,340	241,873	178,991
8060 - Environmental Services - Capital				
190 - Proceeds on Sale of Assets	0	0	0	(15,000)
705 - Purchases	0	0	0	44,226
8060 - Environmental Services - Capital Total	0	0	0	29,226
Environmental Services Total	257,405	217,340	241,873	208,217
Planning Services				
4010 - Planning Services - Operating				
105 - Fees & Charges	(211,000)	(205,000)	(232,264)	(206,500)
125 - Reimbursements	0	(10,298)	(11,168)	0
300 - Employee Costs	293,401	336,372	299,949	298,115
350 - Administration Expenses	7,480	20,949	4,187	21,400
940 - Non Cash Expense	3,421	3,900	3,900	3,900
980 - Overhead Allocation	43,592	43,592	40,992	93,925
4010 - Planning Services - Operating Total	136,894	189,515	105,596	210,840
Planning Services Total	136,894	189,515	105,596	210,840
Public Toilets & BBQ's				
3520 - Public Toilets & BBQ's - Operating				
125 - Reimbursements	(2,000)	(2,000)	0	0
410 - Insurance	0	315	315	0
460 - Building Operations	182,534	182,971	176,290	202,493
500 - Building Maintenance	107,910	107,910	115,997	154,952
940 - Non Cash Expense	48,485	48,485	59,685	48,485
980 - Overhead Allocation	60,164	60,164	55,472	12,439
3520 - Public Toilets & BBQ's - Operating Total	397,093	397,845	407,759	418,369
7520 - Public Toilets & BBQ's - Capital				
155 - Capital Contributions	0	(15,710)	(15,710)	0
710 - Building Project	0	15,710	15,710	0
7520 - Public Toilets & BBQ's - Capital Total	0	0	0	0
Public Toilets & BBQ's Total	397,093	397,845	407,759	418,369

Budget

For the year ending 30th June 2018

Account Description	Original Budget 2016/17	Current Budget 2016/17	YTD Actuals to 30 June 2017	Budget 2017/18
Strategic Planning & Land Projects				
4000 - Strategic Planning & Land Projects - Operating				
105 - Fees & Charges	(3,250)	(1,100)	(445)	(1,600)
115 - Grants, Subsidies & Contributions	(78,734)	(65,000)	(48,972)	(43,420)
125 - Reimbursements	0	(6,485)	(4,086)	0
130 - Non Cash Income	0	0	0	(875)
300 - Employee Costs	289,223	252,646	222,821	211,657
350 - Administration Expenses	34,800	23,792	17,348	26,100
360 - Professional Services	2,000	4,605	4,605	2,000
370 - Special Projects	0	3,000	0	13,000
940 - Non Cash Expense	22,027	22,310	24,636	29,185
980 - Overhead Allocation	220,482	220,482	207,330	163,156
4000 - Strategic Planning & Land Projects - Operating Total	486,548	454,250	423,237	399,203
8000 - Strategic Planning & Land Projects - Capital				
190 - Proceeds on Sale of Assets	0	0	0	(20,000)
705 - Purchases	0	650	923	53,250
8000 - Strategic Planning & Land Projects - Capital Total	0	650	923	33,250
Strategic Planning & Land Projects Total	486,548	454,900	424,161	432,453
Waste Management				
3420 - Waste Management - Operating				
105 - Fees & Charges	(3,374,954)	(3,368,178)	(3,511,345)	(3,484,998)
110 - Levy	(607,000)	(607,000)	(606,923)	(607,000)
115 - Grants, Subsidies & Contributions	(300)	(350)	(350)	(300)
120 - Interest Earnings	(4,700)	(4,700)	(4,933)	(4,800)
125 - Reimbursements	(100)	(100)	(1,158)	(100)
300 - Employee Costs	771,854	766,854	761,507	789,134
350 - Administration Expenses	167,900	150,205	160,752	182,400
370 - Special Projects	255,000	355,000	438,925	575,000
420 - Operations	26,112	26,015	28,654	32,115
450 - Refuse	595,000	550,000	599,528	555,000
451 - Recycling	425,500	366,110	397,570	395,000
452 - Other Sanitation	83,240	77,240	60,074	77,740
500 - Building Maintenance	10,200	28,755	33,475	20,195
540 - Maintenance	3,017,500	143,000	173,197	2,450,062
940 - Non Cash Expense	140,479	128,622	138,971	189,384
955 - Transfer from Reserves	(1,418,214)	0	0	(1,012,034)
980 - Overhead Allocation	196,202	196,202	175,676	150,326
3420 - Waste Management - Operating Total	283,719	(1,192,325)	(1,156,381)	307,124
7420 - Waste Management - Capital				
190 - Proceeds on Sale of Assets	0	0	0	(94,111)
705 - Purchases	2,594,000	1,644,000	1,547,695	342,653
715 - Infrastructure Project	0	0	0	92,500
955 - Transfer from Reserves	(2,594,000)	(1,644,000)	(1,547,695)	(341,042)
7420 - Waste Management - Capital Total	0	0	0	0
Waste Management Total	283,719	(1,192,325)	(1,156,381)	307,124
10 - Community Amenities Total	1,716,535	231,345	201,164	1,721,723

Budget

For the year ending 30th June 2018

Account Description	Original Budget 2016/17	Current Budget 2016/17	YTD Actuals to 30 June 2017	Budget 2017/18
11 - Recreation & Culture				
Bay of Isles Leisure Centre				
3730 - BOILC - Admin - Operating				
105 - Fees & Charges	(135,300)	(148,000)	(136,696)	(140,000)
115 - Grants, Subsidies & Contributions	(15,328)	(17,004)	(17,004)	(17,005)
125 - Reimbursements	0	0	(2,549)	0
300 - Employee Costs	556,357	564,741	596,873	580,383
350 - Administration Expenses	93,100	99,591	92,695	98,377
460 - Building Operations	327,162	316,479	333,241	330,972
470 - Kiosk	47,000	46,000	39,469	40,000
471 - Pro Shop	9,000	10,000	7,427	10,300
500 - Building Maintenance	341,350	341,350	342,684	331,880
550 - Grounds Maintenance	6,000	10,000	7,718	10,000
940 - Non Cash Expense	198,469	196,124	205,493	206,494
980 - Overhead Allocation	107,359	107,359	100,955	160,132
3730 - BOILC - Admin - Operating Total	1,535,169	1,526,640	1,570,306	1,611,533
3740 - BOILC - Pool - Operating				
105 - Fees & Charges	(460,000)	(480,000)	(452,695)	(480,000)
115 - Grants, Subsidies & Contributions	0	0	0	(32,000)
472 - Pool Operations	274,257	273,257	257,428	289,486
473 - Swim School	121,288	121,288	125,825	144,949
3740 - BOILC - Pool - Operating Total	(64,455)	(85,455)	(69,442)	(77,565)
3750 - BOILC - Dry - Operating				
105 - Fees & Charges	(190,000)	(205,000)	(215,449)	(205,000)
474 - Dry Operations	137,711	139,711	129,545	137,852
3750 - BOILC - Dry - Operating Total	(52,289)	(65,289)	(85,903)	(67,148)
7730 - BOILC - Admin - Capital				
150 - Capital Grants Received	(32,000)	(32,000)	(32,000)	0
190 - Proceeds on Sale of Assets	0	0	0	(2,000)
705 - Purchases	39,500	24,000	12,857	5,000
710 - Building Project	0	0	0	330,000
955 - Transfer from Reserves	0	0	0	(335,000)
7730 - BOILC - Admin - Capital Total	7,500	(8,000)	(19,143)	(2,000)
Bay of Isles Leisure Centre Total	1,425,925	1,367,896	1,395,817	1,464,820
Civic Centre				
3910 - Civic Centre - Operating				
105 - Fees & Charges	(95,800)	(95,000)	(92,410)	(100,000)
115 - Grants, Subsidies & Contributions	(64,000)	(64,000)	(78,000)	(78,000)
125 - Reimbursements	(500)	(500)	(1,778)	(500)
135 - Show Income	(112,000)	(90,000)	(103,791)	(112,000)
300 - Employee Costs	102,560	102,560	104,477	113,793
350 - Administration Expenses	24,550	20,218	26,963	23,650
380 - Bank Charges	200	200	321	200
460 - Building Operations	68,864	77,044	72,984	67,408
465 - Show Expenses	150,000	120,000	145,278	150,000
470 - Kiosk	10,000	10,000	7,604	10,000
500 - Building Maintenance	134,070	134,070	42,535	341,395
550 - Grounds Maintenance	35,781	35,781	34,631	35,781
940 - Non Cash Expense	161,548	169,779	187,909	188,094
980 - Overhead Allocation	97,632	97,632	91,808	50,555
3910 - Civic Centre - Operating Total	512,905	517,784	438,530	690,376
7910 - Civic Centre - Capital				
150 - Capital Grants Received	(15,000)	(138,292)	(138,292)	0
705 - Purchases	30,000	168,292	149,964	34,603
7910 - Civic Centre - Capital Total	15,000	30,000	11,672	34,603
Civic Centre Total	527,905	547,784	450,202	724,979

Budget

For the year ending 30th June 2018

Account Description	Original Budget 2016/17	Current Budget 2016/17	YTD Actuals to 30 June 2017	Budget 2017/18
Club Development				
3760 - Club Development - Operating				
115 - Grants, Subsidies & Contributions	(86,670)	(124,221)	(124,221)	(85,000)
300 - Employee Costs	84,406	84,406	83,461	86,427
350 - Administration Expenses	1,800	1,465	1,464	1,600
476 - Kidsport	41,670	79,221	45,343	73,878
960 - Transfer from Unspent Grant Reserves	0	0	0	(33,878)
980 - Overhead Allocation	0	0	0	19,587
3760 - Club Development - Operating Total	41,206	40,871	6,047	62,614
Club Development Total	41,206	40,871	6,047	62,614
Coastal Infrastructure				
3220 - Coastal Infrastructure - Operating				
105 - Fees & Charges	(55,000)	(55,000)	(47,299)	(55,000)
115 - Grants, Subsidies & Contributions	(113,500)	(25,900)	(26,036)	(85,200)
125 - Reimbursements	(50,347)	(79,621)	(93,722)	(58,417)
300 - Employee Costs	37,705	51,851	61,231	43,775
350 - Administration Expenses	12,642	24,770	17,259	12,642
370 - Special Projects	1,811,374	1,844,304	226,132	1,943,172
420 - Operations	19,594	19,002	17,824	19,002
540 - Maintenance	379,661	466,696	406,979	495,955
565 - Coastal Roads Maintenance	28,102	28,102	17,254	28,500
940 - Non Cash Expense	486,812	482,604	509,459	512,552
955 - Transfer from Reserves	(1,798,874)	(1,793,604)	(226,132)	(1,867,472)
960 - Transfer from Unspent Grant Reserves	0	0	0	(25,700)
980 - Overhead Allocation	58,723	58,723	62,613	51,819
3220 - Coastal Infrastructure - Operating Total	816,892	1,021,927	925,562	1,015,628
7220 - Coastal Infrastructure- Capital				
150 - Capital Grants Received	(111,336)	(115,391)	(91,336)	(4,021,000)
195 - Borrowings	0	0	0	(1,000,000)
705 - Purchases	0	0	0	50,000
715 - Infrastructure Project	678,232	692,114	430,727	6,545,474
955 - Transfer from Reserves	0	0	0	(1,050,000)
960 - Transfer from Unspent Grant Reserves	0	0	0	(26,430)
7220 - Coastal Infrastructure- Capital Total	566,896	576,723	339,391	498,044
Coastal Infrastructure Total	1,383,788	1,598,650	1,264,953	1,513,672
Community Grants Program				
3780 - Community Grants Program				
405 - Grants/Donations Paid	184,842	184,842	172,177	195,000
980 - Overhead Allocation	25,219	25,219	23,714	23,087
3780 - Community Grants Program Total	210,061	210,061	195,892	218,087
Community Grants Program Total	210,061	210,061	195,892	218,087
Culture				
3720 - Culture - Operating				
125 - Reimbursements	(3,000)	(1,635)	(1,635)	(1,650)
350 - Administration Expenses	500	200	0	200
460 - Building Operations	1,634	1,635	1,635	1,635
500 - Building Maintenance	11,550	11,550	2,588	12,875
550 - Grounds Maintenance	200	200	0	200
940 - Non Cash Expense	42,198	42,198	42,198	42,198
980 - Overhead Allocation	23,417	23,417	22,020	26,752
3720 - Culture - Operating Total	76,499	77,565	66,807	82,210
Culture Total	76,499	77,565	66,807	82,210

Budget

For the year ending 30th June 2018

Account Description	Original Budget 2016/17	Current Budget 2016/17	YTD Actuals to 30 June 2017	Budget 2017/18
Esperance Museum				
3870 - Esperance Museum - Operating				
105 - Fees & Charges	(50,000)	(50,000)	(52,712)	(50,000)
125 - Reimbursements	0	0	(1,227)	0
350 - Administration Expenses	9,550	9,343	8,277	19,350
455 - Programs and Events	19,000	16,000	16,649	23,000
460 - Building Operations	45,711	44,118	41,286	40,251
500 - Building Maintenance	32,750	32,750	30,630	27,425
940 - Non Cash Expense	76,378	75,245	75,244	75,245
980 - Overhead Allocation	23,417	23,417	22,020	60,888
3870 - Esperance Museum - Operating Total	156,806	150,873	140,168	196,159
Esperance Museum Total	156,806	150,873	140,168	196,159
Esperance Period Village				
3790 - Esperance Period Village - Operating				
105 - Fees & Charges	(60,000)	(60,000)	(60,729)	(60,000)
125 - Reimbursements	(14,000)	(7,000)	(6,818)	(8,000)
460 - Building Operations	28,929	26,285	29,364	28,997
500 - Building Maintenance	108,840	107,510	81,325	63,591
550 - Grounds Maintenance	0	0	480	0
940 - Non Cash Expense	46,389	46,389	46,389	46,389
955 - Transfer from Reserves	0	(10,000)	0	0
980 - Overhead Allocation	30,623	30,623	28,796	71,612
3790 - Esperance Period Village - Operating Total	140,781	133,807	118,807	142,589
7790 - Esperance Period Village - Capital				
710 - Building Project	0	0	0	143,000
955 - Transfer from Reserves	0	0	0	(143,000)
7790 - Esperance Period Village - Capital Total	0	0	0	0
Esperance Period Village Total	140,781	133,807	118,807	142,589
Library				
3710 - Library - Operating				
105 - Fees & Charges	(11,800)	(11,300)	(12,012)	(11,600)
115 - Grants, Subsidies & Contributions	(3,000)	0	0	(3,000)
125 - Reimbursements	(100)	(800)	(820)	(100)
300 - Employee Costs	402,713	398,213	382,021	382,949
350 - Administration Expenses	47,600	46,365	37,717	48,400
370 - Special Projects	3,000	0	0	3,000
460 - Building Operations	40,882	41,958	38,888	41,076
500 - Building Maintenance	24,145	13,000	6,112	17,675
550 - Grounds Maintenance	12,315	12,315	12,102	12,315
940 - Non Cash Expense	55,000	55,000	55,000	55,000
980 - Overhead Allocation	91,147	91,147	85,710	132,212
3710 - Library - Operating Total	661,902	645,898	604,719	677,927
Library Total	661,902	645,898	604,719	677,927

Budget

For the year ending 30th June 2018

Account Description	Original Budget 2016/17	Current Budget 2016/17	YTD Actuals to 30 June 2017	Budget 2017/18
Parks				
3210 - Parks - Operating				
105 - Fees & Charges	(2,000)	(1,261)	(2,888)	(2,500)
115 - Grants, Subsidies & Contributions	0	0	0	(10,000)
125 - Reimbursements	(5,000)	(500)	(2,880)	(5,000)
350 - Administration Expenses	13,000	3,000	574	3,000
420 - Operations	103,230	70,790	79,748	85,688
460 - Building Operations	1,326	1,279	1,184	1,229
500 - Building Maintenance	4,400	4,780	3,494	1,955
540 - Maintenance	960,894	998,607	1,152,028	1,036,111
940 - Non Cash Expense	828,852	832,374	877,606	984,135
980 - Overhead Allocation	46,114	46,114	43,363	21,631
3210 - Parks - Operating Total	1,950,816	1,955,183	2,152,230	2,116,249
7210 - Parks - Capital				
150 - Capital Grants Received	(376,018)	(431,018)	(402,418)	(28,600)
190 - Proceeds on Sale of Assets	0	0	(6,915)	(24,345)
705 - Purchases	0	55,127	55,127	74,198
715 - Infrastructure Project	1,495,795	1,550,795	1,193,710	536,221
955 - Transfer from Reserves	0	0	(37,533)	0
960 - Transfer from Unspent Grant Reserves	(552,758)	(552,758)	(552,758)	(16,114)
7210 - Parks - Capital Total	567,019	622,146	249,213	541,360
Parks Total	2,517,835	2,577,329	2,401,443	2,657,609
Public Halls				
3290 - Public Halls - Operating				
125 - Reimbursements	(16,000)	(14,000)	(12,540)	(14,000)
405 - Grants/Donations Paid	778,814	750,000	31,238	718,762
460 - Building Operations	22,004	23,919	22,542	21,949
500 - Building Maintenance	28,150	28,150	21,573	47,492
550 - Grounds Maintenance	1,657	1,657	0	0
940 - Non Cash Expense	221,334	221,334	221,489	221,980
960 - Transfer from Unspent Grant Reserves	(250,000)	(250,000)	(250,000)	(250,000)
980 - Overhead Allocation	23,417	23,417	22,020	59,577
3290 - Public Halls - Operating Total	809,376	784,477	56,321	805,760
7290 - Public Halls - Capital				
125 - Reimbursements	0	(19,404)	(19,404)	0
705 - Purchases	0	19,404	19,404	0
7290 - Public Halls - Capital Total	0	0	0	0
Public Halls Total	809,376	784,477	56,321	805,760
Self Supporting Loans				
4900 - Self Supporting Loans - Operating				
125 - Reimbursements	(53,780)	(54,596)	(52,797)	(49,297)
390 - Interest Paid	53,780	54,596	54,914	49,297
4900 - Self Supporting Loans - Operating Total	0	0	2,117	0
8900 - Self Supporting Loans - Capital				
195 - Borrowings	(110,000)	(110,000)	(70,000)	0
196 - Loan Repayments	(106,282)	(112,923)	(112,923)	(69,385)
790 - Principal Repayments	106,282	112,923	112,923	69,385
791 - Loans Issued	110,000	110,000	70,000	0
8900 - Self Supporting Loans - Capital Total	0	0	0	0
Self Supporting Loans Total	0	0	2,117	0

Budget

For the year ending 30th June 2018

Account Description	Original Budget 2016/17	Current Budget 2016/17	YTD Actuals to 30 June 2017	Budget 2017/18
Sport and Recreation Management				
3260 - Sport and Recreation Management - Operating				
105 - Fees & Charges	(100)	(100)	(100)	0
125 - Reimbursements	(1,000)	(1,700)	(1,578)	(1,900)
460 - Building Operations	1,260	1,280	1,323	1,350
500 - Building Maintenance	3,220	3,220	4,117	1,585
550 - Grounds Maintenance	0	0	3	0
980 - Overhead Allocation	19,815	19,815	18,633	8,451
3260 - Sport and Recreation Management - Operating Total	23,195	22,515	22,398	9,486
Sport and Recreation Management Total	23,195	22,515	22,398	9,486
Sporting Complexes				
3240 - Sporting Complexes - Operating				
115 - Grants, Subsidies & Contributions	(15,000)	(10,000)	(10,000)	0
125 - Reimbursements	(28,000)	(27,500)	(25,218)	(29,500)
370 - Special Projects	55,000	73,000	72,803	150,000
460 - Building Operations	19,000	20,000	19,563	17,950
500 - Building Maintenance	29,850	29,850	21,867	245,156
940 - Non Cash Expense	426,916	428,696	428,696	428,696
955 - Transfer from Reserves	0	0	0	(150,000)
980 - Overhead Allocation	21,976	21,976	20,665	24,914
3240 - Sporting Complexes - Operating Total	509,742	536,022	528,377	687,216
Sporting Complexes Total	509,742	536,022	528,377	687,216
Sporting Grounds				
3230 - Sporting Grounds - Operating				
105 - Fees & Charges	(41,000)	(41,000)	(40,078)	(41,000)
125 - Reimbursements	(44,499)	(40,100)	(35,723)	(40,000)
420 - Operations	58,580	40,228	60,911	63,608
460 - Building Operations	32,453	47,836	49,065	37,164
500 - Building Maintenance	100	100	73	0
540 - Maintenance	327,218	344,218	340,071	367,340
980 - Overhead Allocation	30,983	30,983	29,135	22,563
3230 - Sporting Grounds - Operating Total	363,835	382,265	403,452	409,675
7230 - Sporting Grounds - Capital				
715 - Infrastructure Project	240,074	240,074	193,499	46,575
7230 - Sporting Grounds - Capital Total	240,074	240,074	193,499	46,575
Sporting Grounds Total	603,909	622,339	596,951	456,250
Television & Radio				
3270 - Television & Radio - Operating				
420 - Operations	8,519	9,009	8,932	8,209
540 - Maintenance	4,300	7,727	7,727	4,517
980 - Overhead Allocation	11,168	11,168	10,502	2,584
3270 - Television & Radio - Operating Total	23,987	27,904	27,161	15,310
Television & Radio Total	23,987	27,904	27,161	15,310
Water Supply				
3250 - Water Supply - Operating				
105 - Fees & Charges	(100,300)	(103,000)	(90,872)	(103,000)
370 - Special Projects	7,097	7,097	26,800	7,097
420 - Operations	13,100	12,600	10,117	11,750
540 - Maintenance	84,243	90,243	92,501	101,096
955 - Transfer from Reserves	(7,097)	(7,097)	0	(7,097)
980 - Overhead Allocation	14,168	14,168	13,502	17,848
3250 - Water Supply - Operating Total	11,211	14,011	52,048	27,694
7250 - Water Supply - Capital				
150 - Capital Grants Received	(100,000)	(100,000)	(90,000)	(509,322)
715 - Infrastructure Project	609,559	609,559	526,098	847,783
7250 - Water Supply - Capital Total	509,559	509,559	436,098	338,461
Water Supply Total	520,770	523,570	488,146	366,155
11 - Recreation & Culture Total	9,633,687	9,867,561	8,366,324	10,080,843

Budget

For the year ending 30th June 2018

Account Description	Original Budget 2016/17	Current Budget 2016/17	YTD Actuals to 30 June 2017	Budget 2017/18
12 - Transport				
Esperance Airport				
3510 - Esperance Airport - Operating				
105 - Fees & Charges	(1,060,500)	(1,060,500)	(1,096,419)	(1,069,500)
115 - Grants, Subsidies & Contributions	(11,527)	(12,508)	(12,065)	(11,527)
125 - Reimbursements	(15,000)	(5,000)	(3,301)	(4,000)
130 - Non Cash Income	0	0	(25,400)	0
300 - Employee Costs	273,284	271,265	260,652	271,300
350 - Administration Expenses	41,120	27,901	19,336	23,600
420 - Operations	85,866	93,675	94,451	104,925
421 - Airport Security	0	47,485	47,485	0
575 - Airside Maintenance	21,000	141,000	126,517	29,500
576 - Landside Building Maintenance	90,450	90,450	79,359	9,125
577 - Landside Grounds Maintenance	7,500	51,500	43,645	26,000
940 - Non Cash Expense	382,935	296,271	379,330	302,092
955 - Transfer from Reserves	(65,000)	(65,000)	(65,000)	(65,000)
980 - Overhead Allocation	40,710	40,710	36,321	96,635
3510 - Esperance Airport - Operating Total	(209,162)	(82,751)	(115,089)	(286,850)
7510 - Esperance Airport - Capital				
150 - Capital Grants Received	0	(49,025)	0	(49,025)
190 - Proceeds on Sale of Assets	(200,000)	(163,636)	(163,636)	(15,000)
705 - Purchases	35,000	21,792	0	59,226
775 - Airside Projects	0	98,050	0	98,050
955 - Transfer from Reserves	(35,000)	(70,817)	0	(93,251)
7510 - Esperance Airport - Capital Total	(200,000)	(163,636)	(163,636)	0
Esperance Airport Total	(409,162)	(246,387)	(278,726)	(286,850)
Licensing Department				
3880 - Licensing Department - Operating				
105 - Fees & Charges	(255,000)	(230,000)	(230,868)	(255,000)
300 - Employee Costs	211,880	210,880	206,658	215,969
350 - Administration Expenses	6,060	4,180	4,024	4,480
980 - Overhead Allocation	37,107	37,107	34,894	94,495
3880 - Licensing Department - Operating Total	47	22,167	14,708	59,944
Licensing Department Total	47	22,167	14,708	59,944
Road Making Plant				
3540 - Road Making Plant - Operating				
130 - Non Cash Income	(168,874)	(168,874)	(10,242)	0
350 - Administration Expenses	0	0	63,827	0
940 - Non Cash Expense	211,758	217,811	209,261	387,350
3540 - Road Making Plant - Operating Total	42,884	48,937	262,845	387,350
7540 - Road Making Plant - Capital				
190 - Proceeds on Sale of Assets	(594,542)	(619,542)	(384,890)	(519,431)
705 - Purchases	3,008,477	2,947,699	2,509,488	2,249,226
7540 - Road Making Plant - Capital Total	2,413,935	2,328,157	2,124,599	1,729,795
Road Making Plant Total	2,456,819	2,377,094	2,387,444	2,117,145

Budget

For the year ending 30th June 2018

Account Description	Original Budget 2016/17	Current Budget 2016/17	YTD Actuals to 30 June 2017	Budget 2017/18
Roads & Streets				
3930 - Road & Street - Operating				
115 - Grants, Subsidies & Contributions	(20,930)	(330,385)	(1,333,202)	(120,930)
350 - Administration Expenses	0	250	124	0
360 - Professional Services	5,000	5,000	0	6,000
370 - Special Projects	18,432	18,432	0	18,432
485 - Roadwise	22,384	22,384	21,303	22,011
486 - Community Assistance	15,000	15,000	15,380	15,000
555 - Town Roads	743,333	783,333	733,830	814,323
556 - Rural Roads	2,839,220	2,799,220	2,791,725	2,865,680
557 - Crossovers	18,025	18,025	21,703	18,500
558 - Drainage	80,481	79,668	61,332	80,088
559 - Car Parks	22,097	22,097	43,465	23,000
560 - Street Trees	171,895	171,895	195,295	206,285
561 - Footpaths	94,844	94,844	44,014	94,000
562 - Street Lights	285,320	291,167	284,132	279,600
563 - Gravel Pits	52,522	52,522	18,110	50,500
564 - Landscaping	37,253	37,253	36,666	38,370
566 - Flood Damage	0	468,000	1,470,817	100,000
940 - Non Cash Expense	9,549,255	9,453,544	9,453,544	9,453,544
960 - Transfer from Unspent Grant Reserves	(1,454)	(1,454)	(1,454)	(1,081)
3930 - Road & Street - Operating Total	13,932,677	14,000,795	13,856,786	13,963,322
7930 - Road & Street - Capital				
150 - Capital Grants Received	(585,450)	(677,217)	(677,217)	(659,416)
151 - Roads to Recovery	(3,030,339)	(3,030,339)	(2,690,993)	(2,623,610)
152 - BlackSpot	(292,254)	(292,254)	(292,254)	(289,137)
153 - Main Roads	(1,333,333)	(1,333,333)	(1,386,666)	(1,892,744)
155 - Capital Contributions	0	(60,395)	(60,395)	0
756 - Town Roads - Roads to Recovery	630,068	630,068	533,493	0
758 - Town Roads - Municipal Allocation	952,095	1,012,490	907,808	1,380,293
760 - Rural Roads - BlackSpot	292,254	292,254	463,620	533,706
761 - Rural Roads - Roads to Recovery	2,624,244	2,624,244	2,532,170	2,623,610
762 - Rural Roads - MainRoads	2,000,000	2,000,000	2,023,716	2,839,886
763 - Rural Roads - Municipal Allocation	5,988,223	5,675,163	3,485,257	6,227,797
766 - Drainage	579,570	579,570	583,713	250,535
767 - Car Park	140,650	140,650	67,146	274,988
769 - Footpaths	357,500	357,500	246,670	686,350
960 - Transfer from Unspent Grant Reserves	(423,973)	(423,973)	(423,973)	0
7930 - Road & Street - Capital Total	7,899,255	7,494,428	5,312,097	9,352,258
Roads & Streets Total	21,831,932	21,495,223	19,168,882	23,315,580
Rural Depots & Housing				
3570 - Rural Depots & Housing - Operating				
125 - Reimbursements	(8,000)	(8,000)	(6,822)	(8,000)
350 - Administration Expenses	3,000	3,000	2,448	3,000
460 - Building Operations	15,136	15,996	13,063	14,265
500 - Building Maintenance	35,800	40,800	37,614	83,200
550 - Grounds Maintenance	3,200	3,200	433	2,200
940 - Non Cash Expense	51,728	51,728	51,754	51,728
3570 - Rural Depots & Housing - Operating Total	100,864	106,724	98,488	146,393
Rural Depots & Housing Total	100,864	106,724	98,488	146,393
12 - Transport Total	23,980,500	23,754,821	21,390,797	25,352,212

Budget

For the year ending 30th June 2018

Account Description	Original Budget 2016/17	Current Budget 2016/17	YTD Actuals to 30 June 2017	Budget 2017/18
13 - Economic Services				
Building Services				
4020 - Building Services - Operating				
105 - Fees & Charges	(103,810)	(96,917)	(81,997)	(94,984)
125 - Reimbursements	0	(29)	(29)	(250)
130 - Non Cash Income	(6,897)	(6,897)	0	0
300 - Employee Costs	263,576	197,145	198,492	220,112
350 - Administration Expenses	16,200	18,963	17,669	19,900
360 - Professional Services	10,000	3,400	48	5,000
940 - Non Cash Expense	3,833	4,000	8,727	6,875
980 - Overhead Allocation	43,592	43,592	40,992	95,735
4020 - Building Services - Operating Total	226,494	163,257	183,902	252,388
8020 - Building Services - Capital				
190 - Proceeds on Sale of Assets	(16,480)	(7,273)	(7,273)	0
705 - Purchases	40,000	35,782	35,782	0
8020 - Building Services - Capital Total	23,520	28,509	28,509	0
Building Services Total	250,014	191,766	212,411	252,388
Caravan Park				
4210 - Shire Caravan Park - Operating				
105 - Fees & Charges	(1,330,000)	(1,051,700)	(1,003,451)	(1,137,000)
125 - Reimbursements	0	0	(55,155)	0
350 - Administration Expenses	567,305	546,986	551,929	584,000
360 - Professional Services	25,000	25,000	8,974	50,000
460 - Building Operations	247,555	173,453	214,527	214,888
500 - Building Maintenance	116,540	113,485	119,435	94,114
550 - Grounds Maintenance	10,000	20,000	16,103	25,776
940 - Non Cash Expense	0	0	54,871	53,419
980 - Overhead Allocation	58,723	58,723	47,827	41,202
4210 - Shire Caravan Park - Operating Total	(304,877)	(114,053)	(44,939)	(73,601)
8210 - Shire Caravan Park - Capital				
705 - Purchases	127,000	132,000	129,979	0
8210 - Shire Caravan Park - Capital Total	127,000	132,000	129,979	0
Caravan Park Total	(177,877)	17,947	85,040	(73,601)
Community & Economic Development				
4170 - Community & Economic Development - Operating				
125 - Reimbursements	0	(600)	(600)	0
300 - Employee Costs	151,252	258,876	251,968	301,344
350 - Administration Expenses	7,050	5,981	3,958	6,800
370 - Special Projects	207,311	207,311	27,394	183,200
940 - Non Cash Expense	4,873	8,578	9,861	6,725
955 - Transfer from Reserves	(50,000)	(50,000)	(1,200)	(48,800)
960 - Transfer from Unspent Grant Reserves	(157,311)	(157,311)	(157,311)	(134,400)
980 - Overhead Allocation	16,572	16,572	15,584	100,426
4170 - Community & Economic Development - Operating Total	179,747	289,407	149,653	415,295
8170 - Community & Economic Development - Capital				
190 - Proceeds on Sale of Assets	(9,270)	(7,273)	(7,273)	0
705 - Purchases	34,328	26,900	26,900	0
8170 - Community & Economic Development - Capital Total	25,058	19,627	19,627	0
Community & Economic Development Total	204,805	309,034	169,281	415,295

Budget

For the year ending 30th June 2018

Account Description	Original Budget 2016/17	Current Budget 2016/17	YTD Actuals to 30 June 2017	Budget 2017/18
Esperance Visitor Centre				
3920 - Esperance Visitor Centre - Operating				
105 - Fees & Charges	(159,500)	(173,600)	(182,744)	(193,000)
125 - Reimbursements	0	0	(8)	0
300 - Employee Costs	277,030	261,530	234,999	265,225
350 - Administration Expenses	25,050	23,200	18,711	26,950
370 - Special Projects	0	0	0	20,000
460 - Building Operations	13,497	14,097	11,636	13,740
469 - Resale	54,000	79,000	86,518	90,000
500 - Building Maintenance	13,160	13,160	11,546	7,270
940 - Non Cash Expense	21,559	21,559	5,620	5,620
980 - Overhead Allocation	58,723	58,723	55,220	58,130
3920 - Esperance Visitor Centre - Operating Total	303,519	297,669	241,498	293,935
Esperance Visitor Centre Total	303,519	297,669	241,498	293,935
Rural Services				
3350 - Rural Services - Operating				
115 - Grants, Subsidies & Contributions	(140,000)	(140,000)	(207,500)	(216,000)
125 - Reimbursements	(20,000)	(20,000)	(20,000)	0
350 - Administration Expenses	20,000	20,000	10,000	10,000
370 - Special Projects	0	0	0	20,000
420 - Operations	350	300	277	500
435 - Wild Dog Control	218,583	218,583	165,758	346,325
545 - Water Supply Maintenance	11,000	11,000	780	10,900
955 - Transfer from Reserves	0	0	0	(20,000)
960 - Transfer from Unspent Grant Reserves	(68,583)	(68,583)	(68,583)	(120,325)
980 - Overhead Allocation	34,225	34,225	30,243	24,449
3350 - Rural Services - Operating Total	55,575	55,525	(89,025)	55,849
7350 - Rural Services - Capital				
150 - Capital Grants Received	0	0	0	(20,000)
705 - Purchases	0	28,814	0	28,814
715 - Infrastructure Project	0	0	0	30,000
7350 - Rural Services - Capital Total	0	28,814	0	38,814
Rural Services Total	55,575	84,339	(89,025)	94,663
Shire Building Management				
4030 - Shire Building Management - Operating				
300 - Employee Costs	59,632	59,632	69,004	66,556
350 - Administration Expenses	8,700	8,700	9,071	9,650
985 - Overhead Recovered	(68,332)	(68,332)	(56,151)	(76,206)
4030 - Shire Building Management - Operating Total	0	0	21,924	0
Shire Building Management Total	0	0	21,924	0
Tourism & Area Promotion				
3900 - Tourism & Area Promotion - Operating				
105 - Fees & Charges	(200)	(200)	0	(200)
125 - Reimbursements	(3,200)	(3,500)	(3,301)	(3,400)
350 - Administration Expenses	14,000	12,000	9,873	14,000
376 - Marketing	27,000	20,000	13,093	27,000
420 - Operations	2,110	2,050	1,047	1,260
460 - Building Operations	3,920	5,020	4,345	4,920
500 - Building Maintenance	6,150	6,150	514	17,770
540 - Maintenance	47,196	44,750	39,999	50,656
940 - Non Cash Expense	40,754	40,754	16,272	18,395
955 - Transfer from Reserves	(10,000)	(10,000)	(10,000)	(10,000)
980 - Overhead Allocation	38,909	38,909	36,588	27,555
3900 - Tourism & Area Promotion - Operating Total	166,639	155,933	108,428	147,956
7900 - Tourism & Area Promotion - Capital				
150 - Capital Grants Received	0	(17,727)	(17,727)	0
715 - Infrastructure Project	100,000	119,985	121,450	60,000
7900 - Tourism & Area Promotion - Capital Total	100,000	102,258	103,722	60,000
Tourism & Area Promotion Total	266,639	258,191	212,151	207,956
13 - Economic Services Total	902,675	1,158,946	853,280	1,190,636

Budget

For the year ending 30th June 2018

Account Description	Original Budget 2016/17	Current Budget 2016/17	YTD Actuals to 30 June 2017	Budget 2017/18
14 - Other Property & Services				
Asset Management				
3200 - Asset Management - Operating				
105 - Fees & Charges	(500)	(250)	0	(500)
115 - Grants, Subsidies & Contributions	(56,500)	(39,670)	(39,777)	(34,580)
125 - Reimbursements	(1,000)	(3,700)	(11,527)	(1,000)
130 - Non Cash Income	(9,753)	(9,753)	0	0
300 - Employee Costs	1,099,304	1,071,474	1,091,364	1,143,181
350 - Administration Expenses	139,000	141,500	144,652	164,400
370 - Special Projects	34,818	30,000	27,000	
940 - Non Cash Expense	41,865	52,712	76,405	92,033
955 - Transfer from Reserves	(34,818)	(30,000)	(27,000)	0
980 - Overhead Allocation	501,848	501,848	471,913	260,436
3200 - Asset Management - Operating Total	1,714,264	1,714,161	1,733,031	1,623,970
7200 - Asset Management - Capital				
190 - Proceeds on Sale of Assets	(75,842)	(75,842)	(63,636)	(59,881)
705 - Purchases	230,735	221,017	128,162	152,256
955 - Transfer from Reserves	(40,000)	(35,782)	0	0
7200 - Asset Management - Capital Total	114,893	109,393	64,526	92,375
Asset Management Total	1,829,157	1,823,554	1,797,556	1,716,345
Asset Management Planning				
3470 - Asset Management Planning - Operating				
115 - Grants, Subsidies & Contributions	0	0	(2,040)	(8,840)
125 - Reimbursements	(1,000)	(500)	(137)	(500)
300 - Employee Costs	272,495	241,220	233,475	280,113
350 - Administration Expenses	8,650	7,303	7,451	10,300
370 - Special Projects	42,800	42,800	34,428	8,372
940 - Non Cash Expense	8,645	10,742	10,742	10,742
980 - Overhead Allocation	36,747	36,747	43,420	67,330
3470 - Asset Management Planning - Operating Total	368,337	338,312	327,339	367,517
Asset Management Planning Total	368,337	338,312	327,339	367,517
Depot, Store & Office				
3580 - Depot, Store & Office - Operating				
105 - Fees & Charges	(16,000)	(16,000)	(19,620)	(16,000)
300 - Employee Costs	198,492	198,492	204,307	232,926
350 - Administration Expenses	29,050	52,875	65,816	32,850
460 - Building Operations	41,155	44,958	57,706	59,538
487 - Stock Purchased	5,000	5,000	8,200	5,000
500 - Building Maintenance	85,380	85,380	59,604	112,310
550 - Grounds Maintenance	30,000	55,000	48,609	30,000
940 - Non Cash Expense	32,023	42,529	49,308	68,749
955 - Transfer from Reserves	0	(50,000)	(50,000)	0
3580 - Depot, Store & Office - Operating Total	405,100	418,234	423,930	525,373
7580 - Depot, Store & Office - Capital				
705 - Purchases	7,500	0	0	0
710 - Building Project	1,411,710	1,361,710	1,205,192	166,518
955 - Transfer from Reserves	(1,411,710)	(1,361,710)	(1,205,754)	(166,518)
7580 - Depot, Store & Office - Capital Total	7,500	0	(562)	0
Depot, Store & Office Total	412,600	418,234	423,368	525,373

Budget

For the year ending 30th June 2018

Account Description	Original Budget 2016/17	Current Budget 2016/17	YTD Actuals to 30 June 2017	Budget 2017/18
Flinders Development				
4180 - Flinders Development - Operating				
130 - Non Cash Income	(175,000)	(175,000)	(61,103)	(175,000)
350 - Administration Expenses	2,500	2,700	3,352	4,000
390 - Interest Paid	15,000	15,000	13,004	15,000
980 - Overhead Allocation	0	0	0	4,920
4180 - Flinders Development - Operating Total	(157,500)	(157,300)	(44,747)	(151,080)
8180 - Flinders Development - Capital				
190 - Proceeds on Sale of Assets	(350,000)	(350,000)	(149,361)	(350,000)
195 - Borrowings	(860,000)	(860,000)	0	(860,000)
715 - Infrastructure Project	860,000	860,000	0	860,000
790 - Principal Repayments	350,000	350,000	149,361	350,000
8180 - Flinders Development - Capital Total	0	0	0	0
Flinders Development Total	(157,500)	(157,300)	(44,747)	(151,080)
Industrial Park Development				
4190 - Shark Lake Industrial Park Development - Operating				
105 - Fees & Charges	(2,750)	(2,750)	(2,630)	(2,750)
115 - Grants, Subsidies & Contributions	(10,000)	(10,000)	(10,000)	(10,000)
350 - Administration Expenses	1,000	0	0	0
390 - Interest Paid	51,234	51,234	51,220	49,402
540 - Maintenance	1,000	1,000	0	0
980 - Overhead Allocation	5,522	5,522	5,371	10,356
4190 - Shark Lake Industrial Park Development - Operating Total	46,006	45,006	43,961	47,008
8190 - Shark Lake Industrial Park Development - Capital				
790 - Principal Repayments	40,087	40,087	40,087	41,919
8190 - Shark Lake Industrial Park Development - Capital Total	40,087	40,087	40,087	41,919
Industrial Park Development Total	86,093	85,093	84,048	88,927
Other Properties & Services				
3490 - Other Properties & Services - Operating				
105 - Fees & Charges	(700)	(700)	(800)	(1,200)
125 - Reimbursements	0	(500)	(500)	(500)
350 - Administration Expenses	0	1,200	1,322	2,000
550 - Grounds Maintenance	0	800	1,158	1,000
980 - Overhead Allocation	6,125	6,125	7,495	33,518
3490 - Other Properties & Services - Operating Total	5,425	6,925	8,675	34,818
7490 - Other Properties & Services - Capital				
125 - Reimbursements	0	(3,205)	(3,205)	0
705 - Purchases	24,014	62,832	51,188	22,000
955 - Transfer from Reserves	(24,014)	(59,627)	(47,983)	(22,000)
7490 - Other Properties & Services - Capital Total	0	0	0	0
Other Properties & Services Total	5,425	6,925	8,675	34,818
Outside Works				
3590 - Outside Works - Operating				
125 - Reimbursements	(10,000)	(100,000)	(210,637)	(45,281)
300 - Employee Costs	1,259,974	1,269,154	1,500,137	1,400,170
350 - Administration Expenses	252,000	253,000	267,415	249,000
980 - Overhead Allocation	28,101	28,101	26,424	204,858
985 - Overhead Recovered	(3,659,192)	(3,592,403)	(3,619,258)	(3,873,516)
3590 - Outside Works - Operating Total	(2,129,117)	(2,142,148)	(2,035,918)	(2,064,769)
Outside Works Total	(2,129,117)	(2,142,148)	(2,035,918)	(2,064,769)

Budget

For the year ending 30th June 2018

Account Description	Original Budget 2016/17	Current Budget 2016/17	YTD Actuals to 30 June 2017	Budget 2017/18
Plant & Vehicle Operations				
3550 - Plant & Vehicles - Operating				
115 - Grants, Subsidies & Contributions	(195,000)	(200,000)	(241,275)	(210,000)
125 - Reimbursements	(5,000)	(8,000)	(6,607)	(53,000)
300 - Employee Costs	348,368	350,334	347,338	355,063
350 - Administration Expenses	37,390	39,375	40,272	43,050
395 - Vehicle Costs	1,738,476	1,738,893	1,602,214	1,752,640
410 - Insurance	123,424	123,424	119,590	130,000
940 - Non Cash Expense	33,602	34,234	106,716	36,153
980 - Overhead Allocation	(444,096)	(466,329)	(462,806)	(450,548)
985 - Overhead Recovered	(1,637,164)	(1,611,931)	(1,505,443)	(1,603,358)
3550 - Plant & Vehicles - Operating Total	0	0	(0)	0
Plant & Vehicle Operations Total	0	0	(0)	0
Plant Depreciation				
3560 - Plant Depreciation - Operating				
130 - Non Cash Income	0	0	(4,896)	(6,750)
940 - Non Cash Expense	770,000	720,784	761,974	751,236
985 - Overhead Recovered	(770,000)	(720,784)	(757,078)	(744,486)
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	(140,000)	(250,000)	(308,886)	(140,000)
490 - Private Works Expenses	100,000	178,571	158,929	100,000
3600 - Private Works - Operating Total	(40,000)	(71,429)	(149,957)	(40,000)
Private Works Total	(40,000)	(71,429)	(149,957)	(40,000)
Project Management				
3460 - Project Management - Operating				
300 - Employee Costs	166,031	168,531	169,099	171,475
350 - Administration Expenses	10,650	8,613	7,359	9,850
940 - Non Cash Expense	14,364	12,539	6,118	7,921
980 - Overhead Allocation	(176,681)	(177,144)	(175,410)	(181,325)
3460 - Project Management - Operating Total	14,364	12,539	7,166	7,921
Project Management Total	14,364	12,539	7,166	7,921
14 - Other Property & Services Total	389,359	313,780	417,530	485,052

Shire of Esperance Budget

Management Budget

For the year ending 30th June 2018

Account Description	Original Budget 2016/17	Current Budget 2016/17	YTD Actuals to 30 June 2017	Budget 2017/18
15 - Funds Transfer				
Funds Transfer				
8700 - Funds Transfer - Capital				
956 - Transfer to Reserves	1,813,070	3,019,981	7,451,206	1,405,476
8700 - Funds Transfer - Capital Total	1,813,070	3,019,981	7,451,206	1,405,476
Funds Transfer Total	1,813,070	3,019,981	7,451,206	1,405,476
15 - Funds Transfer Total	1,813,070	3,019,981	7,451,206	1,405,476
Total	18,649,072	18,351,642	14,997,519	19,389,197

Shire of Esperance Budget 2017-18

For the year ending 30th June 2018

Management Budget Movements in Cash Reserves

Reserve Name	1-Jul-2017	Transfers In Operating			Transfers Out			Total	30-Jun-2018	Budget Year
	Opening Blce.	Interest	Sum	Total	Operating	Carryovers	Capital		Closing Blce.	Net Change \$
Land Purchase & Development	519,179	11,676	-	11,676		(58,800)	(12,000)	(70,800)	460,055	(59,124)
Eastern Suburbs Water Pipeline	180,492	4,059	-	4,059		(7,097)		(7,097)	177,454	(3,038)
Jetty Reserve	1,874,765	42,162	140,200	182,362	(300,000)	(667,472)	(1,000,000)	(1,967,472)	89,655	(1,785,110)
Aerodrome Reserve	5,431,055	122,139	620,577	742,716	(75,000)	(49,025)	(44,226)	(168,251)	6,005,520	574,465
Off Street Parking (CBD)	504,432	11,344	-	11,344				-	515,776	11,344
Sanitation	4,418,144	99,360		99,360	(1,012,034)	(80,000)	(261,042)	(1,353,076)	3,164,428	(1,253,716)
Esperance Homecare Fundraising	89,185	2,006	-	2,006				-	91,191	2,006
Plant Replacement Reserve	942,350	21,193	-	21,193				-	963,543	21,193
Building Maintenance & Renewal Reserve	4,486,759	100,901	4,060	104,961	(20,000)	(301,154)	(538,000)	(859,154)	3,732,567	(754,193)
Employee Entitlements - Long Service	834,942	18,777	-	18,777				-	853,719	18,777
Governance & Workers Compensation	322,516	7,253	30,000	37,253	(157,000)			(157,000)	202,769	(119,747)
HACC Asset Replacement	608,004	13,673	-	13,674		(41,200)	(59,357)	(100,557)	521,121	(86,883)
IT System & Process Development Reserve	288,791	6,495	-	6,495				-	295,286	6,495
Esperance Homecare Annual Leave Reserve	149,881	3,371	-	3,371				-	153,251	3,370
Esperance Homecare Long Service Leave Reserve	191,244	4,301	-	4,301				-	195,544	4,300
Priority Projects	2,977,393	66,959	74,970	141,929	(150,000)	(900,000)		(1,050,000)	2,069,322	(908,072)
Unspent Grants Reserve	3,550,618	-	-	-	(3,550,618)			(3,550,618)	-	(3,550,618)
	27,369,750	535,666	869,807	1,405,476	(5,264,652)	(2,104,748)	(1,914,625)	(9,284,025)	19,491,200	(7,878,550)

Line Item	Description	Account	Rev. \$	Exp. \$	Net \$
<u>Governance & Administration</u>					
1	Strategic and Corporate Reporting	W2211	-	8,818	8,818
2	Organisational Review	W2209	-	20,000	20,000
3	Our Recovery Story - Esperance Fires 2015	W2853	(17,447)	17,447	-
<u>Law Order & Public Safety</u>					
4	Rural House Numbering	W2242	-	47,138	47,138
5	Coomalbidgup Fire Shed	01-8100-705-660	(62,918)	92,918	30,000
6	Ranger vehicle body	01-8040-705-660	-	4,000	4,000
<u>Education & Welfare</u>					
7	Fire Hydrant	W2838	(144,636)	144,636	-
8	LV565 Commuter Bus	01-7810-705-664	(61,800)	61,800	-
<u>Community Amenities</u>					
9	Tidy Towns Awards	W2056-116	-	7,740	7,740
10	Planning Services - Advertising & Promotions	01-4010-350-506	-	14,500	14,500
11	Land Project Survey Costs	W2912	-	3,000	3,000
12	Liquid Waste Drying Bed	W2847	(80,000)	80,000	-
<u>Recreation & Culture</u>					
13	Eastern Suburbs Water Re-Use Scheme	W2217	(7,097)	7,097	-
14	Eastern Suburbs Water Supply Upgrade	W2254	(10,000)	83,461	73,461
15	BOILC - Links Direct Debit Option	01-3730-350-504	-	4,500	4,500
16	BOILC - Advertising	01-3730-350-506	-	2,777	2,777
17	Coastal Reserve Upgrade	W2250	-	99,509	99,509
18	Sand Renourishment	W2046	-	41,972	41,972
19	Lake Monjingup Rebuild	W2633	-	214,469	214,469
20	Lake Monjingup Restoration	W2895	(28,600)	28,600	-
21	Scaddan Public Hall	01-3290-405-622	-	468,762	468,762
22	Public Open Space Implementation	W2249	-	97,903	97,903
23	Twilight Beach Restoration	W2251	-	68,403	68,403
24	Castletown Beach Restoration	W2252	-	43,250	43,250
25	Quagi Beach Protection	W2893	(21,000)	21,000	-
26	Dempster Head Management Plan	W2998	-	25,000	25,000
27	Civic Centre- Equipment	01-7910-705-660	-	9,603	9,603
28	Tanker Jetty Demolition	W2628	(1,523,472)	1,523,472	-
29	Tanker Jetty Consultation & Concept Designs	W2215	(44,000)	44,000	-
30	Esperance Oval Boundary Fence Replacement	W2843	-	46,575	46,575
<u>Transport</u>					
31	Airport Water Bomber	W2892	(98,050)	98,050	-
32	Balance of Roads Program	See Attached	-	2,215,891	2,215,891
33	Rural Road Modelling	W2574	-	18,432	18,432
34	Drainage Modelling	W2525	-	39,535	39,535
35	T101 Single Axle Tipper	01-7540-705-665	(47,056)	145,138	98,082
36	T107 Medium Tip Truck	01-7540-705-665	(20,914)	-	(20,914)
37	TR54 Plant Trailer	01-7540-705-665	(2,000)	40,000	38,000
38	MR1 M/W Roller	01-7540-190-972	(500)	-	(500)
39	MR2 M/W Roller	01-7540-190-972	(500)	-	(500)
40	MR8 M/W Roller	01-7540-190-972	(500)	-	(500)
41	Bitument Emulsion Storage Tank	01-7540-705-663	(4,500)	40,000	35,500
42	2 x 8 Wheel Tipper Body Conversion to side/e	01-7540-705-665	-	130,000	130,000
<u>Economic Services</u>					
43	Public Lands Strategy	W2462	(48,800)	48,800	-
44	Building Maintenance Program	See Attached	(237,100)	237,100	-
45	Scaddan Water Tanks	W3019	-	28,814	28,814
46	Merivale Fire Plans	01-3350-350-500	-	10,000	10,000
<u>Other Property & Services</u>					
47	GIS Upgrade	W2459	-	8,372	8,372
48	Development Area 3 Lots	01-7490-705-660	(10,000)	10,000	-
49	Flinders Stage 3	W2463	(860,000)	860,000	-
50	Depot Building	W2256	(131,518)	131,518	-
51	Depot Store Shed	W2842	(25,000)	25,000	-
Total Carryovers			(3,330,890)	6,392,482	3,931,592

Roads Program Carryovers 2016/17			
Road	Description	Account	Carryover
Cemetery Carpark	Incomplete Car Park Program	W2837	65,988
Norseman Road Footpath Upgrade	Incomplete Footpath Program	W2805	8,000
Easton Road Footpath Upgrade	Incomplete Footpath Program	W2806	20,000
Walnut Grove Footpath Upgrade	Incomplete Footpath Program	W2807	13,268
Lalor Park Footpath Upgrade	Incomplete Footpath Program	W2809	3,819
Pink Lake Rd Footpath Construction	Incomplete Footpath Program	W2811	56,803
Downes St Footpath Construction	Incomplete Footpath Program	W2809	22,222
Forrest St Footpath Construction	Incomplete Footpath Program	W2814	8,049
Rotary Lookout Footpath Construction	Incomplete Footpath Program	W2818	14,383
Goldfields Rd Footpath	Incomplete Footpath Program	W2822	2,806
Howick Rd Resheet	Incomplete Road Program	W2318	101,234
Dempster Road Resheet	Incomplete Road Program	W2323	101,589
Parmango Road Resheet	Incomplete Road Program	W2528	228,964
Meyer Road Resheet	Incomplete Road Program	W2540	57,556
Speddingup Road Resheet	Incomplete Road Program	W2551	25,173
Boydell Road Resheet	Incomplete Road Program	W2697	260,654
Dalyup Road Resheet	Incomplete Road Program	W2700	66,533
Gibson Rd Reconstruction	Incomplete Road Program	W2703	76,922
Jonegatup Road Resheet	Incomplete Road Program	W2706	90,264
Kau Rock Road Resheet	Incomplete Road Program	W2707	21,968
Moonanup Road Resheet	Incomplete Road Program	W2713	59,308
Oldfield Road Resheet	Incomplete Road Program	W2718	158,195
River Road Resheet	Incomplete Road Program	W2722	82,776
Shark Lake Road Reconstruct	Incomplete Road Program	W2723	74,659
Ashdale Road Reseal	Incomplete Road Program	W2769	53,360
Cascade Road Reseal	Incomplete Road Program	W2770	57,487
Clare Road Resheet	Incomplete Road Program	W3011	60,000
Speddingup Road Resheet	Incomplete Road Program	W3012	178,618
James/Windich St Roundabout	Incomplete Road Program	W2775	17,398
Footpath Lighting Upgrade	Incomplete Road Program	W2777	33,602
Elyisum Road Construction	Incomplete Road Program	W2781	31,908
Gladston St Reseal	Incomplete Road Program	W2797	25,656
Dempster St/ Brazier St Intersection	Incomplete Road Program	W2802	3,861
Chaplin St Reseal	Incomplete Road Program	W2803	15,762
McDonald/Flinders Rd Works	Incomplete Road Program	W2919	17,106
Grass Patch/ Swan Lagoon Construct	Incomplete Road Program	W2743	100,000
			2,215,891
Building Maintenance Program Carryovers 2016/17			
Building	Description	Account	Carryover
Cannery Arts Centre	Painting	W1810	8,900
Civic & Culture Centre	Re- varnish timberwork, ceiling repair, painting,	W1773	92,000
Depot Esperance Office Store Amenities	Demolish Existing Depot Admin	W1874	74,000
Old Blacksmiths Shop	Demolish	W1832	19,700
Shire Administration Office/Chambers	Upgrade A/C, security system and smoke detectors, CCTV	W1666	28,000
Toilet Block Grass Patch Park & Stay	Installation of leach drain (excavate & clean fill)	W1683	14,500
			237,100

Unspent Grants Contributions Reserve 2016/17

	2017			
	Opening Balance \$ 1/07/2016	Recognised as Revenue \$	Spent or Used \$	Restricted Reserve 30/06/2017
General Purpose Funding				
Grant - FAGS	-	2,602,008	-	2,602,008
Law, Order & Public Safety				
FESA - Fire Prevention FESA	52,890	50,545	(73,115)	30,320
Grant- DFES- SES	4,163	5,522	(8,060)	1,625
Grant - GEDC Gibson Fire Brigade Shed	-	39,950	(11,237)	28,713
Education & Welfare				
Grant- Carers WA	1,600		(1,600)	-
Grant - HACC Operating	59,082		(45,842)	13,240
Grant - HACC (Minor Assets)	9,019		(334)	8,685
Grant - HACC Capital	178,867		(104,378)	74,489
Grant - CHSP	-	31,187	-	31,187
Grant - Contracts	-	954	-	954
Grant- Homecare 4	-	29,375	-	29,375
Grant - Homecare 2	24,506	12,844		37,350
Grant - Homecare 3	12,748	39,455		52,203
Grant - VMP CPO	30,480	119,002	(120,653)	28,829
Community Amenities				
Grant - Coastscapes Biodiversity Fund	14,193	-	(10,481)	3,712
Grant - City of Kalgoorlie-Boulder	99,794	-	(99,794)	-
Grant - State NRM A15166 - Lake Monji Com Action	14,174		(14,174)	-
Recreation & Culture				
Grant - Dept of Transport - Curtin Uni Seagrass Study	-	10,200	-	10,200
Grant - CLGF - Skate Park	552,758	-	(552,758)	-
Grant - State NRM - Lake Monji Restoration	-	26,400	(10,286)	16,114
Grant - Twilight Beach Restoration	-	24,000	(8,057)	15,943
Grant - Castletown Beach Restoration	-	27,500	(27,500)	-
Grant - South Coast NRM - Quagi Beach Restoration	-	21,000	(10,513)	10,487
Grant - Beach Access Site Planning West & 11 Mile Beach	-	15,500	-	15,500
Grant - BHP - Bushfire Donation Scaddan Community	250,000	-	-	250,000
Grant - Dept of Sport & Rec Kidsport Grant	-	79,221	(45,343)	33,878
Grant - Dept Culture & the Arts - Civic Centre	-	138,292	(138,292)	-
Transport				
Grant - Roadwise	1,454	20,930	(21,303)	1,081
Grant - Tourism WA - Skatepark	200,000	-	(200,000)	-
Grant - Roads to Recovery	223,973	-	(223,973)	-
Economic Services				
Contribution - Wild Dog Control	68,583	217,500	(165,758)	120,325
Supertown Growth Plan	26,994	-	(26,194)	800
Supertown Economic Development	130,317	3,283	-	133,600
Total Unspent Grants	1,955,595	3,514,668	(1,919,645)	3,550,618

	Description	Account #	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Recurring Expenditure Item	Comments
INCLUDED IN THE BUDGET 2017/18								
Governance								
1	Acoustic Assessment and Report of Council Chambers	01-3020-330-500		10,000	10,000	<input checked="" type="checkbox"/>	No	Acoustic Assessment and report of Council Chambers.
2	Electric Bikes	01-3000-350-504		4,000	4,000	<input checked="" type="checkbox"/>	No	2 x \$2000 Electric bikes in lieu of staff having vehicles to complete tasks within the townsite.
Community Amenities								
3	Remediate Circle Valley Township Properties	W3126	-	10,000	10,000	<input checked="" type="checkbox"/>	No	Removal of asbestos containing material from Circle Valley Township properties prior to revesting the land back to the Crown CRO0417-071.
4	Crushing of C&D (Construction and Demolition)	W2219	(60,000)	60,000	-	<input checked="" type="checkbox"/>	No	Stockpile of construction and demolition that needs crushing. Can then be used either onsite or for engineering purposes.
5	Installation of wireless network between Wylie Bay and Administration offices via Wireless Hill	W3127	(10,000)	10,000	-	<input checked="" type="checkbox"/>	No	Funded from Sanitation Reserve.
Recreation & Culture								
6	King of Concrete - Skate Competition	W3128	(15,000)	25,000	10,000	<input checked="" type="checkbox"/>	No	Dependent on grant funding.
7	Edge of the Bay	W3129	(15,000)	30,000	15,000	<input checked="" type="checkbox"/>	No	Edge of the Bay is a two day skateboarding festival and music concert in Esperance. \$15,000 also to be contributed from Lotterywest Regional Performing Arts Scheme. Also funding application is pending from Building Better Regions (65,000).
8	Bay of Isles Beer and BBQ Festival	W3130	(14,625)	19,625	5,000	<input checked="" type="checkbox"/>	No	Bay of Isles Beer and BBQ Festival comprises of workshops demonstrating the operation of smoking style barbeques, preparation of foods and cooking procedures. Celebrity Butcher, Vince Garreffa has expressed interest in coordinating the cooking competition provided proceeds are donated to Lifeline.
9	IT Upgrade for the Museum	01-3870-350-516	-	6,500	6,500	<input checked="" type="checkbox"/>	No	With the Culture Officer working 50% of their time at the Museum it is requested that they have access to the main computer system. Requires wireless link between Admin and Museum buildings \$3000; 1 x 24 port Network Switch \$2000; and TIPT (telephone handsets) \$1500 (5 handsets).
10	Indoor Sports Stadium	W2216	(150,000)	150,000	-	<input checked="" type="checkbox"/>	No	Construction Drawings for Indoor Sports Stadium. Funded from Priority Projects Reserve.
11	Desktop Review of Sand Renourishment	W3131		25,000	25,000	<input checked="" type="checkbox"/>	No	Review to determine if sand renourishment is still the best option for dealing with erosion at Goldfields Rd intersection. 50% grant funded.
Economic Services								
12	WA Regionals Centres Alliance	01-3000-350-507	-	8,500	8,500	<input checked="" type="checkbox"/>	No	Membership to WARCA for advocacy on regional centre priority issues.
13	Visitor Centre Website	W3132	-	20,000	20,000	<input checked="" type="checkbox"/>	No	New website for Visitor Centre.
14	Salmon Gums Railway Tank Structured Repairs Design	W3134	(20,000)	20,000	-	<input checked="" type="checkbox"/>	No	Funding from Building Maintenance Reserve to design structural repairs.
			(284,625)	384,625	114,000			Net amount reflected in a/c 01-3000-371-511

	Description	Account #	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Recurring Expenditure Item	Comments
CONSIDERED BUT NOT INCLUDED IN BUDGET 2017/18								
15	French Twin Towns Celebrations	W2125	-	3,000	3,000	<input checked="" type="checkbox"/>	No	Contribution in excess of annual contribution to celebrate 30 year anniversary of the Twin Town relationship between Esperance and Il de Re. Can come out of Civic Functions budget.
16	Facilities Booking Module - Authority		-	22,000	22,000	<input checked="" type="checkbox"/>	No	Civica Authority module that can be used for bookings for Civic Centre, BOILC, Cemetery, Admin Building, Ground Hire etc.
17	Community Emergency Muster Points		-	15,000	15,000	<input checked="" type="checkbox"/>	No	To establish strategically located Community Emergency Muster Points throughout the Shire of Esperance. Sites will be equipped with basic amenity and identified volunteers will be trained as Muster Point Coordinators. Possibility of obtaining an AWARE (All West Australian's Reducing Emergencies) grant for \$5,000. This grant can only cover travel expenses, catering, hall hire, printing expenses to set up. Council would have to contribute to stock the resource boxes eg heavy duty box, first aid kit, signage, tabards, torches, batteries, stationery. Possibly refer to LEMC for implementation.
18	Youth Precinct Masterplan		-	40,000	40,000	<input checked="" type="checkbox"/>	No	Plan to expand skate park and other youth facilities.
19	Trails Masterplan		-	20,000	20,000	<input checked="" type="checkbox"/>	No	Review existing plan.
20	Mural Art Project Contribution		(58,550)	73,550	15,000	<input checked="" type="checkbox"/>	No	The Mural Art Project is a proposed festival consisting of a week of town centre mural art by professional artists to activate the town centre and an opportunity for community engagement in the form of artist talks and workshops, gallery exhibition, activation of vacant shopfronts and festival launch/wrap up events. Will be dependent on external funding. Council contribution of \$15,000 and in-kind support.
21	RSPCA Contribution		-	25,000	25,000	<input checked="" type="checkbox"/>	No	Regional contribution to RSPCA

Asset Description	Reactive Maintenance	Preventative Maintenance	Planned Maintenance	Comments
Bay of Isles Leisure Centre	30,750	24,500	211,180	Shelving to chemical storage area; building supplies; paint ceilings in changerooms; new desk & privacy screen to swim teachers area; notice board to cover window; replace cracked windows at Lagoon Pool and spin room; remove kitchen & wall; remove wall to store; render walls; paint; lap pool tiling; cracked mirrors; sheeting above pool entrance doors; sauna - strip out all cedar & retile floor; heat exchanger - consultant; pool plant systems and heating - consultant; building access control system install.
Bay of Isles Leisure Centre- Plant Maintenance		65,450		Annual Allocation to conduct preventative maintenance on BOILC plant.
Cannery Arts Centre	3,025	950		
Cascade House 1	2,500	5,335	1,200	Replace carpet in bedroom where gun safe was removed.
Cascade House 2	2,500	5,335	8,500	Retile shower recess & install s/screen.
Cemetery Caretakers House		890		
Civic & Culture Centre	40,795	15,900	192,700	Replace bowed ceiling panels in backstage changerooms - females; patch/repaint stage floor (matt black); repaint ceilings foyer/auditorium airlocks; maintenance of dance floor; replace rusty shelving in coolroom & check seal on door; cover over loading area doors & external light; theatrical rigging & hoist system initial audit / inspection; external surface render; roof and façade repaint.
Community Centre Cascade	851	2,040	1,750	Reglaze cracked windows; install lever action furniture to exit doors; re-oil timber ramps.
Community Centre Condingup	851	1,260	15,500	6 x exit doors do not comply; strap bolts only to both active & inactive doors; roof requires re-tekung.
Community Hall Beaumont	1,876	2,445	10,250	Install lever action handles or panic bars to exit doors; paint external doors & frames; paint posts, beams, rafters, battens.
Community Hall Dalyup	512	1,720		
Community Hall Grass Patch	851	1,315	4,000	Investigate & repair water leak in small hall; supply & install handrail to ramp.
Community Hall Salmon Gums	851	1,420		
Community Sports House (EDRA)	850	735		
Condingup House 2	2,500	1,470	14,000	Replace patio posts; paint internal (asbestos sheet - kitchen, laundry, bathroom, toilet) \$3000; soakwell to right hand side of house/ 2 x front downpipes/1 x side downpipe; replace 2 x timber windows to r/hand side & 2 x front.
Condingup House 3	2,500	1,470	16,800	Fill carport side in - lattice; install large soakwell & sump pump at rear; yard flooding.
Depot Cascades	500	490		
Depot Condingup	615	445		
Depot Esperance Administration Building	3,100	12,610	4,000	Supply & install projector for staffroom.
Depot Esperance Pound	1,538	550		
Depot Esperance Workshop			18,600	Re-roof, includes gutters & downpipes.
Depot Grass Patch	500	540		
Esperance Kindergarten Black St	500	670	1,650	Install downpipes to rear gutter, verandah requires painting.
Grass Patch House No. 1	2,500	1,650	5,300	Replace vinyl in kitchen; repaint all external timber.
Grass Patch House No. 2	2,500	1,650	2,400	Paint tails/verandah beam; re-oil decking.
Indoor Sports Stadium	30,596	6,560	8,000	Install security system.

Asset Description	Reactive Maintenance	Preventative Maintenance	Planned Maintenance	Comments
Noel White Pavillion			200,000	Replace Asbestos Roof
Library	7,175	8,300	2,200	Full switchboard review.
Museum Maritime/ Goods Shed	15,375	6,550	5,500	Install wall fans to front counter area & kitchenette area; repair/replace floor at glass cabinets; change locks to shire system (key alike).
Old Chemist Shop	923	410		
Old Court House	923	410		
Old Doctors Surgery	923	410		
Old Headmasters House	923	410	8,500	Paint external.
Old Hospital	923	461		
Old Matrons Quarters	923	410	8,500	Paint external.
Old Methodist Church	923	410	6,100	Replace windows with aluminium - 2 on right side.
Old Police Quarters	923	410	6,000	Paint external.
Old Railway Office	400	410		
Old Salmon Gums School	923	410		
Old Sinclair House	923	410		
Public BBQ's (Contract Cleaning			12,000	
Salmon Gums Caravan Park Ablution Block	2,050	1,220	14,500	Construct windbreak wall to campers kitchen; paint external timberwork; replace HWS with instantaneous system.
Seafront Caravan Park Ablution Block 1			14,790	Repaint internal / external; replace 3 x cisterns.
Seafront Caravan Park Ablution Block 2			12,930	Repaint internal / external; replace 1 x cistern.
Seafront Caravan Park Ablution Block 3			14,930	Supply & installation of instantaneous HWS; replace 1 x cistern.
Seafront Caravan Park Ablution Block 4			10,580	Decommission & removal of boilers and associated pipework, tanks; replace 6 x cisterns.
Seafront Caravan Park Ablutions	4,100	1,500		
Seafront Caravan Park Cabins	4,100	4,620	2,000	External repairs & paint to both chalets.
Seafront Caravan Park Campers Kitchen	4,100	1,710	3,750	Replace shade cloth to patio structure at campers kitchen; replace shade cloth to patio structure at BBQ area; paint internal; including brickwork (light colour).
Seafront Caravan Park House	4,100	1,820	2,500	Replace floorcoverings in office & kitchen.
Seafront Caravan Park Shop	4,100	3,260		
Senior Citizens Centre	10,250	6,020	8,350	Install picture rail to main hall walls & permanent ceiling; hooks for xmas decorations; lever action handle to exit door in bridge room; paint peeling at light switch in bridge room - patch/paint; exit door to craft room opens wrong way & needs lever action handle; painting to disabled toilet; replace ceiling in male toilet & repaint internal.
Shire Administration Office/Chambers	25,625	11,250	24,000	Chambers - upgrade smoke detectors; link existing Tecom with existing security; paving to outdoor area; paint internal staff toilets; replace kitchen cupboard in chambers.
Sound Shell Museum Park	1,025	380	550	Replace damaged gutter on low section.
Toilet Block Alexander Bay 1		359		Paint floors (or tile).
Toilet Block All Coastal	25,625	11,070		
Toilet Block Duke of Orleans			3,000	Repaint floors (or tile).

Asset Description	Reactive Maintenance	Preventative Maintenance	Planned Maintenance	Comments
Toilet Block Foreshore Castletown	500	100	55,000	Sewage pump station; refurb.
Toilet Block Foreshore Dempster	250	155		
Toilet Block Foreshore Emily	250	155		
Toilet Block Foreshore James St	500	410	650	High pressure clean to showers & seating area.
Toilet Block Foreshore Tanker Jetty	500	660	650	High pressure clean to showers & seating area.
Toilet Block Foreshore Taylor St	500	100	1,100	Fit privacy locks to cubicle doors; urinal floor step-up needs re-tiling.
Toilet Block Grass Patch Park & Stay	500	1,570		
Toilet Block GSG Badminton	500	3,979		Install gates to lock.
Toilet Block GSG Indoor Sport	500	4,704		Paint external.
Toilet Block Kemp Street	500	100		
Toilet Block Lions Park	500	330		
Toilet Block Observatory Beach	250	150	550	Oil decking.
Toilet Block RSL	500	670		
Toilet Block Salmon Gums	250	755	3,500	Repaint external.
Toilet Block Scaddan Pioneer	3,075			
Toilet Block Summys Park	500	185		
Toilet Block Twilight	500	150		
Toilet Block Wharton Beach	500	150	1,000	Re-tek roof sheets.
Toilet Block West Beach	500	150		
Visitors Centre	5,125	2,145		
Municipal Funded Buildings	267,016	236,638	938,960	
Funded From Business Units				
Airport House	500	465		
Airport Terminal		8,160		
Depot Recycling Shed Wylie Bay	500	1,445	11,500	Internal patch & repaint - office, cribroom, viewing room; replace floorcoverings - office, cribroom.
Homecare Centre	16,025	8,620		
Funded From Business Units	17,025	18,690	11,500	
	284,041	255,328	950,460	
Building Maintenance			47,215	Total funded from Business Units and Grant Funds.
Allocation 2017/18			1,442,614	Total funded from Building Maintenance Program

	Description	Account #	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
INCLUDED IN THE BUDGET 2017/18							
Recreation & Culture							
1	Bay of Isles Leisure Centre- Solar Panels	W3135	(330,000)	330,000	-	<input checked="" type="checkbox"/>	Funded from Building Maintenance Reserve.
2	Additional CCTV cameras at Leisure Centre	01-7730-705-660	(5,000)	5,000	-	<input checked="" type="checkbox"/>	To provide coverage in areas that is not currently covered eg front entrance, hallway, sports hall, middle concourse aquatic area, aquatic lap pool facing gym side building and creche. Funded from Building Maintenance Reserve.
Other Property & Services							
3	Development Area 3 block purchases	01-7490-705-660	(12,000)	12,000	-	<input checked="" type="checkbox"/>	Funded from Land Development Reserve. (3 x \$4000).
4	Depot Esperance Office Store Amenities- 12m x 6m stores shed - top up	W2842	(10,000)	10,000	-	<input checked="" type="checkbox"/>	Funded from Building Maintenance Reserve plus carryover from 2016/17.
			(357,000)	357,000	-		Net amount reflected in a/c 01-7000-781-511
	Description		Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
CONSIDERED BUT NOT INCLUDED IN BUDGET 2017/18							
5	Depot Esperance Dog Pound- 20m x 9m kit shed, concrete slab, includes fitout	01-7580-955-900; New WO under 01-7580-710	(250,000)	250,000	-	<input checked="" type="checkbox"/>	Funded from Building Maintenance Reserve.

Line Item	Description	Account #	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
INCLUDED IN THE BUDGET 2017/18							As per LTFP \$20,000 (2017/18)
Community Amenities							
1	Pump for Truckwash Facility	W3137	(12,500)	12,500	-	<input checked="" type="checkbox"/>	Funded from Sanitation Reserve. Xylem pump to handle wool and hooves.
2	Hopper for Glass Crusher	01-7420-705-663	(5,000)	5,000	-	<input checked="" type="checkbox"/>	To increase capacity and allow filling by the loader. Funded from Sanitation Reserve.
Recreation & Culture							
3	Lighting Desk - Civic Centre	01-7910-705-660	-	25,000	25,000	<input checked="" type="checkbox"/>	Current lighting desk is not working.
Transport							
4	Upgrade and expand CCTV at Airport	01-7510-705-660	(15,000)	15,000	-	<input checked="" type="checkbox"/>	Funded from Aerodrome Reserve.
			(32,500)	57,500	25,000		Net amount reflected in a/c 01-7000-780-511
CONSIDERED BUT NOT INCLUDED IN BUDGET 2017/18							

Line Item	Description	Account		Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments	
INCLUDED IN THE BUDGET 2017/18								As per LTFP \$401,009 (2017/18)	
	Current	Proposed							
1	LV569 4WD Dual Cab	4WD Single Cab	01-8040-705-664	Rangers	(12,000)	42,000	30,000	<input checked="" type="checkbox"/>	Replace Current Vehicle with Single Cab.
2	LV622 4WD Dual Cab	4WD Dual Cab	01-7200-705-664	Surveyor	(21,218)	44,226	23,008	<input checked="" type="checkbox"/>	Replace Current Vehicle.
3	LV570 2WD Single Cab	2WD Single Cab	01-7210-705-664	Parks & Gardens Retic	(8,115)	29,972	21,857	<input checked="" type="checkbox"/>	Replace Current Vehicle.
4	LV573 4WD SUV	4WD SUV	01-7200-705-664	Director Asset Management	(26,663)	66,030	39,367	<input checked="" type="checkbox"/>	Replace Current Vehicle.
5	LV575 4WD SUV	4WD Small SUV	01-8000-705-664	Manager Strategic Planning	(20,000)	53,250	33,250	<input checked="" type="checkbox"/>	Replace Current Vehicle.
6	LV585 4WD Single Cab	4WD Single Cab	01-7200-705-664	Mechanic	(12,000)	42,000	30,000	<input checked="" type="checkbox"/>	Replace Current Vehicle.
7	LV577 4WD SUV	4WD SUV	01-7100-705-664	Director Corporate Resources	(26,663)	66,030	39,367	<input checked="" type="checkbox"/>	Replace Current Vehicle.
8	LV576 4WD Dual Cab	4WD Dual Cab	01-8060-705-664	Senior Environmental Officer	(15,000)	44,226	29,226	<input checked="" type="checkbox"/>	Replace Current Vehicle.
9	LV591 4 Cyl Sedan	4 Cyl Sedan	01-7120-705-664	Manager Financial Services	(8,000)	33,216	25,216	<input checked="" type="checkbox"/>	Replace Current Vehicle.
10	LV593 4 Cyl Sedan	4 Cyl Sedan	01-7160-705-664	Manager Human Resources	(8,000)	33,216	25,216	<input checked="" type="checkbox"/>	Replace Current Vehicle.
11	LV594 4 Cyl Sedan	4 Cyl Sedan	01-8200-705-664	Coordinator Environmental Health	(8,000)	33,216	25,216	<input checked="" type="checkbox"/>	Replace Current Vehicle.
12	LV595 4 Cyl Sedan	4 Cyl Sedan	01-7170-705-664	Manager Corporate Support	(8,000)		(8,000)	<input checked="" type="checkbox"/>	Replace Current Vehicle.
13	LV579 4WD Dual Cab	4WD Dual Cab	01-7210-705-664	Parks & Reserves Assistant Supervisor	(16,230)	44,226	27,996	<input checked="" type="checkbox"/>	Replace Current Vehicle.
14	LV602 4WD Dual Cab	4WD Dual Cab	01-7540-705-664	Grader Operator	(15,000)	44,226	29,226	<input checked="" type="checkbox"/>	Replace Current Vehicle.
15	LV586 4WD Dual Cab	4WD Dual Cab	01-7510-705-664	Airport Operations Officer	(44,226)	44,226	-	<input checked="" type="checkbox"/>	Replace Current Vehicle - funded from Airport Reserve.
16	LV582 8 Seat Bus	8 Seat Bus	01-7810-705-664	Esperance Homecare	(58,575)	58,575	-	<input checked="" type="checkbox"/>	Replace Current Bus- Funded by Homecare Reserve.
17	Disabled Wheel Chair Lift		01-7810-705-664	Esperance Homecare	(22,000)	22,000	-	<input checked="" type="checkbox"/>	To include with new bus purchase for Homecare.
					(329,690)	700,635	370,944		Net amount reflected in a/c 01-7540-705-664
CONSIDERED BUT NOT INCLUDED IN THE BUDGET 2017/18									

Line Item	Description	Account	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
INCLUDED IN THE BUDGET 2017/18							As per LTFP \$1,270,819 net (2017/18)
Major Plant							
1	D11 Dozer	01-7540-705-665	(153,082)	786,050	632,968	<input checked="" type="checkbox"/>	Upgrade to D7 size.
2	G42 Grader	01-7540-705-665	(111,650)	380,000	268,350	<input checked="" type="checkbox"/>	Replace Current Plant.
3	T108 Prime Mover	01-7540-705-665	(70,023)	223,885	153,861	<input checked="" type="checkbox"/>	Replace Current Plant.
4	T109 8-Wheel Tip Truck	01-7540-705-665	(88,876)	275,000	186,124	<input checked="" type="checkbox"/>	Replace Current Plant.
5	TR75 Speed Radar Trailer	01-7540-705-665	(2,030)	31,827	29,797	<input checked="" type="checkbox"/>	Replace Current Plant.
6	Fire Fighting Appliances	01-8090-705-660	(700,000)	700,000	-	<input checked="" type="checkbox"/>	Estimate of Replacement plant from DFES.
7	L57 Front End Loader	01-7420-705-665	(337,653)	337,653	-	<input checked="" type="checkbox"/>	Funded from Sanitation Reserve (243,542) and sale proceeds (94,111).
	Subtotal		(1,463,314)	2,734,415	1,271,100		Net amount reflected in a/c 01-7540-705-665
Sundry Equipment - Works							As per LTFP \$163,022 net (2017/18)
8	Lawn Edger	01-7540-705-663	(100)	800	700	<input checked="" type="checkbox"/>	Replacement.
9	4 x Handheld Blower	01-7540-705-663	(200)	4,000	3,800	<input checked="" type="checkbox"/>	Replacement.
10	3 x Hedger	01-7540-705-663	(200)	2,400	2,200	<input checked="" type="checkbox"/>	1 x New for town light vehicle/truck, 2 x Replacement.
11	2 x Backpack Blower	01-7540-705-663	(200)	2,000	1,800	<input checked="" type="checkbox"/>	Replacement.
12	Jackhammer Drill	01-7540-705-663	-	1,000	1,000	<input checked="" type="checkbox"/>	New - Better Practice.
13	Polesaw	01-7540-705-663	(100)	1,400	1,300	<input checked="" type="checkbox"/>	Replacement.
14	Petrol High Pressure Cleaner	01-7540-705-663	(100)	1,500	1,400	<input checked="" type="checkbox"/>	Replacement.
15	4 x Chainsaw	01-7540-705-663	(600)	4,000	3,400	<input checked="" type="checkbox"/>	Replacement.
16	Gensets 1 KVA x 2	01-7540-705-663	(100)	2,000	1,900	<input checked="" type="checkbox"/>	Replacement.
17	GPS System	01-7540-705-663	-	2,500	2,500	<input checked="" type="checkbox"/>	New - For Contractors.
18	Gensets 2 KVA x 2	01-7540-705-663	(200)	4,500	4,300	<input checked="" type="checkbox"/>	Replacement.
19	Drone w/ camera	01-7540-705-663	-	5,000	5,000	<input checked="" type="checkbox"/>	New - For Aerial Imagery.
20	5 x Whipper Snippers	01-7540-705-663	(500)	5,500	5,000	<input checked="" type="checkbox"/>	Replacement.
21	Portable Algae Controller	01-7540-705-663	-	5,500	5,500	<input checked="" type="checkbox"/>	New - Better Algae Control.
22	Ball Locator	01-7540-705-663	-	10,000	10,000	<input checked="" type="checkbox"/>	New - Better Service Locating.
23	Upgrade Fuel Dispensing System	01-7540-705-663	-	20,000	20,000	<input checked="" type="checkbox"/>	Replace Existing Outdated Manual System.
24	Flail Mower	01-7540-705-663	-	30,000	30,000	<input checked="" type="checkbox"/>	New - Better Practice.
25	Vacuum Excavator	01-7540-705-663	-	37,000	37,000	<input checked="" type="checkbox"/>	New - For Service Locating & Cleaning Drainage Pits.
26	2 x Traffic Counter	01-7540-705-663	(500)	8,000	7,500	<input checked="" type="checkbox"/>	Replace 2 Existing End of Life Counters.
27	Ranger Vehicle Pod	01-8040-705-660	-	12,000	12,000	<input checked="" type="checkbox"/>	A second pod for ranger vehicle partly funded from 2016/17 carryover for the first pod.
28	Fuel Tank for Rural Depot	01-7540-705-663	-	6,000	6,000	<input checked="" type="checkbox"/>	Replace Tank at Condingup Depot - Non Compliant.
	Subtotal		(2,800)	165,100	162,300		Net amount reflected in a/c 01-7540-705-663
	Net Items Included in Budget Bottom Line		(1,466,114)	2,899,515	1,433,400		
CONSIDERED BUT NOT INCLUDED IN BUDGET 2017/18							

Line Item	Description	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
INCLUDED IN THE BUDGET 2017/18						As per LTTP \$7,514,608 net (2017/18)
Engineering Capital Works Program						
Municipal Allocation						
1	Ordinary Municipal Allocation - Town	-	716,087	716,087	<input checked="" type="checkbox"/>	Annual allocation.
2	Ordinary Municipal Allocation - Rural	-	4,563,327	4,563,327	<input checked="" type="checkbox"/>	Annual allocation.
3	2017/18 Increase to Rural Roads	-	60,000	60,000	<input checked="" type="checkbox"/>	Direct to Rural Roads.
4	MRWA Direct Grant - Rural Roads	(665,261)	665,261	-	<input checked="" type="checkbox"/>	Direct to Rural Roads.
Blackspot Funding						
5	State Black Spot Projects	(289,137)	433,706	144,569	<input checked="" type="checkbox"/>	
MRWA Funding						
6	MRWA RRG Project Expenditure	(1,692,744)	2,509,750	817,006	<input checked="" type="checkbox"/>	To be confirmed.
Roads To Recover (R2R)						
7	Roads To Recovery - Rural	(1,836,527)	1,836,527	-	<input checked="" type="checkbox"/>	Annual allocation as advised.
8	Roads To Recovery - Urban	(787,083)	787,083	-	<input checked="" type="checkbox"/>	Annual allocation as advised.
Other General Works						
9	Street Drainage	-	554,000	554,000	<input checked="" type="checkbox"/>	Annual allocation.
10	Playground Replacement	-	159,135	159,135	<input checked="" type="checkbox"/>	\$53,045 Salmon Gums Playground, \$106,090 Adventure Land Playground (Adventure Land Playground ½ brought forward, Victoria St Playground pushed back 2018/19)
11	ESWS Reticulation	(499,322)	764,322	265,000	<input checked="" type="checkbox"/>	Grant funding from Watering WA
12	Dual Use Paths	-	134,720	134,720	<input checked="" type="checkbox"/>	Annual allocation.
13	State Commodity Route	(200,000)	300,764	100,764	<input checked="" type="checkbox"/>	
Total Engineering Capital Works Program		(5,970,074)	13,484,682	7,514,608		

Line Item	Description		Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
Other Capital Works							
Recreation & Culture							
14	Condingup Niche Wall	W3138	(10,000)	20,000	10,000	<input checked="" type="checkbox"/>	LTFP - Funded by Condingup District Recreation Association.
15	Coastal Reserves Asset Management	W3139	-	196,371	196,371	<input checked="" type="checkbox"/>	LTFP - Preventative maintenance for town boat ramp and James St Jetty.
16	Coastal Reserves Management Plan	W2250	-	90,511	90,511	<input checked="" type="checkbox"/>	LTFP - Upgrade to Alexander Bay campsite.
17	Tanker Jetty Replacement	W3140	(4,000,000)	6,000,000	-	<input checked="" type="checkbox"/>	LTFP - Dependent on grant funding, \$1m Jetty Reserve, \$1m Borrowings.
			(1,000,000)			<input checked="" type="checkbox"/>	
			(1,000,000)			<input checked="" type="checkbox"/>	
18	Condingup Water Tank Replacement	W3143	(20,000)	30,000	10,000	<input checked="" type="checkbox"/>	LTFP - funding from WA Water Grant.
19	Museum Village - Water to 3 lots	W3142	(18,000)	18,000	-	<input checked="" type="checkbox"/>	Connect water to 3 lots. Funded from Building Maintenance Reserve.
20	Museum Village - Power to 3 lots	W3141	(125,000)	125,000	-	<input checked="" type="checkbox"/>	Connect power to 3 lots. Funded from Building Maintenance Reserve.
21	Foreshore CCTV - 6 additional cameras	01-7220-705-660	(50,000)	50,000	-	<input checked="" type="checkbox"/>	Funded from Building Maintenance Reserve
Economic Services							
22	Street Decorations	W2839	-	60,000	60,000	<input checked="" type="checkbox"/>	LTFP - second payment towards Christmas decorations purchased in 2016/17.
			(6,223,000)	6,589,882	366,882		
	Total Infrastructure		(12,193,074)	20,074,564	7,881,490		Net amount reflected in a/c 01-7930-705-660
CONSIDERED BUT NOT INCLUDED IN BUDGET 2017/18							
23	Replace the remaining fencing around Esperance Oval		-	45,000	45,000	<input checked="" type="checkbox"/>	This may be less if there is a funds left from 2017 year.
24	Shark Barrier		-	250,000	250,000	<input checked="" type="checkbox"/>	Capital cost to construct a shark barrier around James St Jetty precinct.

Expenditure Work Orders

Account # / Work Order #	Amount
01-07930-758 - Road & Street - Capital : Town Roads - Municipal Allocation	
00002772 - Industrial Area - Kerbing Works	30,000
00002773 - Urban Area - Kerbing Works	30,000
00002775 - James/Windich Streets Roundabout - Town Improvements	17,398
00002777 - Dual Use Path Lighting Upgrade - Town Improvements	33,602
00002781 - Elyisum Road - Road Construction	31,908
00002797 - Gladston Street - Reseal	25,656
00002802 - Dempster Street/Brazier Street Intersection - Reseal	3,861
00002803 - Chaplin Street - Reseal	15,762
00002804 - Various Urban Roads - Reseal	30,000
00002919 - McDonald/Flinders/Beckworth Road Works - Alsbury Nominees Contribution	17,106
00003081 - Parking Strategy - Town Improvements	56,000
00003082 - Town Entry Statements - Town Improvements	40,000
00003083 - Taylor Street Bus Rank - Town Improvements	10,000
00003084 - Foreshore Lighting - Town Improvements	150,000
00003085 - William Street - Construction	50,000
00003086 - Goldfields Road - Reseal	9,000
00003087 - Hill Street - Reseal	12,500
00003088 - Simpson Street - Reseal	95,000
00003089 - Effie Turner Drive - Reseal	80,000
00003090 - Sampson Street - Reseal	36,000
00003091 - Dean Street - Reseal	83,000
00003092 - Twilight Beach / John Street - Reseal	9,000
00003093 - Fisheries Road - Reseal	80,000
00003094 - John Street - Reseal	20,000
00003095 - Tuart Street - Reseal	19,000
00003096 - Willowtree Avenue - Reseal	16,000
00003097 - McLarty Street - Reseal	21,000
00003098 - Beech Street - Reseal	35,000
00003099 - Pink Lake Slip Road - Reseal	42,000
00003100 - Wegner Drive - Reseal	68,000
00003101 - Travers Avenue - Reseal	86,000
00003102 - Sims Street - Reseal	26,000
00003103 - Council Place - Reseal	44,000
00003104 - Dempster Street - Reseal	25,000
00003105 - Dempster Street - Reseal	25,000
00003106 - Elysium Road - Reseal	7,500
01-07930-758 - Road & Street - Capital : Town Roads - Municipal Allocation Total	1,380,293
01-07930-760 - Road & Street - Capital : Rural Roads - BlackSpot	
00002743 - Grass Patch/Swan Lagoon - Construction	100,000
00003034 - Salmon Gums West Road - Construction	391,056
00003035 - Swan Road / Fagon Road - Realignment	42,650
01-07930-760 - Road & Street - Capital : Rural Roads - BlackSpot Total	533,706
01-07930-761 - Road & Street - Capital : Rural Roads - Roads to Recovery	
00003037 - Neds Corner Road - Construction	700,000
00003038 - Orleans Bay Road - Construction	560,000
00003039 - Dempster Road - Construction	420,000
00003040 - Boydell Road - Resheet	299,000
00003041 - Griffith Road - Resheet	295,750
00003042 - Logans Road - Resheet	291,000
00003043 - Gibson Road - Construction	57,860
01-07930-761 - Road & Street - Capital : Rural Roads - Roads to Recovery Total	2,623,610

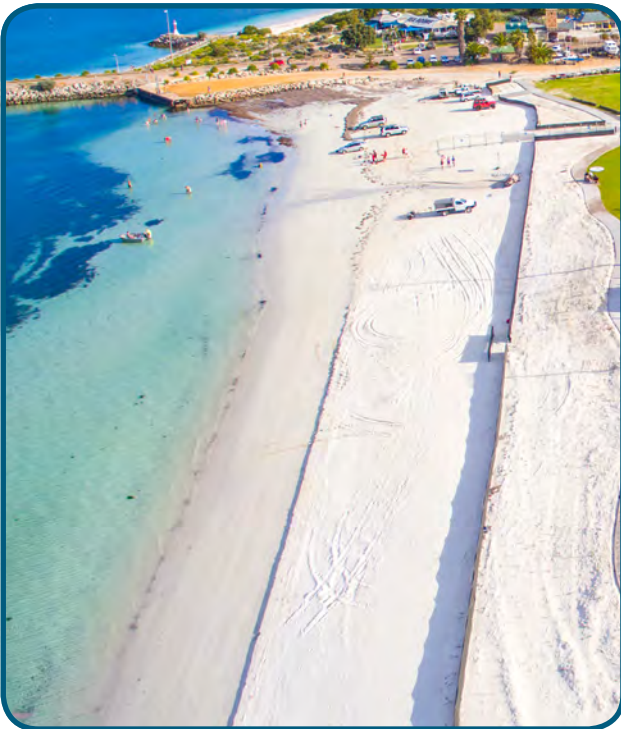
Expenditure Work Orders

Account # / Work Order #	Amount
01-07930-762 - Road & Street - Capital : Rural Roads - MainRoads	
00003029 - Parmango Road - Resheet	1,943,900
00003030 - Fisheries Road - Culvert	88,100
00003031 - Cascade Road - Reseals	42,439
00003032 - Fisheries Road - Reseal	403,515
00003033 - Myrup Road - Reseals	61,163
00003036 - Salmon Gums West Road - Construction	300,769
01-07930-762 - Road & Street - Capital : Rural Roads - MainRoads Total	2,839,886
01-07930-763 - Road & Street - Capital : Rural Roads - Municipal Allocation	
00002318 - Howick Road - Gravel Resheet	101,234
00002323 - Dempster Road	101,589
00002528 - Parmango Road - Resheet	228,964
00002540 - Meyer Road - Resheet	57,556
00002551 - Speddingup East Road - Resheet	25,173
00002697 - Boydell Road - Resheet	260,654
00002700 - Dalyup Road - Resheet	66,533
00002703 - Gibson Dalyup Road - Reconstruct	76,922
00002706 - Jonegatup Road - Resheet	90,264
00002707 - Kau Rock Road - Resheet	21,968
00002713 - Moonanup Road - Resheet	59,308
00002718 - Oldfield Road - Resheet	158,195
00002722 - River Road - Resheet	82,776
00002723 - Shark Lake Road - Reconstruct	74,659
00002769 - Ashdale Road - Reseal	53,360
00002770 - Cascades Road - Reseal	57,487
00003011 - Clare Road - Gravel Resheet	60,000
00003012 - Speddingup Road - Gravel Resheet	178,618
00003044 - Ainsworth Road - Resheet	70,400
00003045 - Belgan Road - Resheet	125,000
00003046 - Cascade Road - Patching	100,000
00003047 - Circle Valley Road - Resheet	75,000
00003048 - Clare Road - Resheet	132,000
00003049 - Coomalbidgup Road - Resheet	115,000
00003050 - Crisps Road - Resheet	110,000
00003051 - Fagan Road - Resheet	216,300
00003052 - Gibson Road - Construction	91,940
00003053 - Grass Patch Road - Repairs	100,000
00003054 - Jims Oven Road - Resheet	83,600
00003055 - Karl Berg Road - Resheet	250,000
00003056 - Kau Rock Road - Resheet	125,000
00003057 - Kendall Road - Resheet	62,500
00003058 - Kents Road - Resheet	112,500
00003059 - Kumarl Road - Resheet	151,500
00003060 - Loffler Road - Resheet	181,940
00003061 - McCall Road - Resheet	100,000
00003062 - Muntz Road - Resheet	251,000
00003063 - Myrup Road - Repairs	100,000
00003064 - Neds Corner Road - Resheet	274,500
00003065 - Raszyk Road - Resheet	118,750
00003066 - Shao Lu Road - Resheet	100,000
00003067 - Speddingup East Road - Resheet	220,000
00003068 - Starcevich Road - Resheet	148,500
00003069 - Sunrise Hill Road - Resheet	90,000
00003070 - Truslove Road - Resheet	87,500
00003071 - Well Road - Resheet	60,000

Expenditure Work Orders

Account # / Work Order #	Amount
00003072 - White Road - Resheet	20,000
00003073 - Wittenoon Road - Resheet	193,430
00003074 - Yallabee Road - Resheet	53,200
00003075 - Reseal Program - TBA	400,977
00003076 - Great Ocean Drive / Tourist Signage	60,000
00003077 - Gravel Road Conditions Assessments	30,000
00003078 - Power Line Tree Clearing	62,000
01-07930-763 - Road & Street - Capital : Rural Roads - Municipal Allocation Total	6,227,797
01-07930-766 - Road & Street - Capital : Drainage	
00002525 - Drainage Modelling	39,535
00003114 - Langham Lane - Drainage	5,000
00003115 - Retention Basin Cleaning - Drainage	15,000
00003116 - Eyre Street - Drainage	25,000
00003117 - Emily Street - Drainage	94,000
00003118 - Cook Street - Drainage	15,000
00003119 - Egging Street - Drainage	19,000
00003120 - Padbury / Gull Streets - Drainage	15,000
00003121 - Winston Way - Drainage	23,000
01-07930-766 - Road & Street - Capital : Drainage Total	250,535
01-07930-767 - Road & Street - Capital : Car Park	
00002837 - Cemetary - Carpark	115,988
00003122 - 10 Mile Lagoon - Car Park	38,000
00003123 - Twilight Beach - Car Park 1	97,000
00003124 - Twilight Beach - Car Park 2	24,000
01-07930-767 - Road & Street - Capital : Car Park Total	274,988
01-07930-769 - Road & Street - Capital : Footpaths	
00002805 - Norseman Road Footpath - Upgrade	8,000
00002806 - Easton Road Footpath - Upgrade	20,000
00002807 - Walnut Grove Footpath - Upgrade	13,268
00002809 - Downes Street Foot/Dual Use Path - Construction	26,041
00002811 - Pink Lake Road Foot/Dual Use Path - Construction	56,803
00002814 - Forrest Street Foot/Dual Use Path - Construction	8,049
00002818 - Rotary Lookout Foot/Dual Use Path - Construction	14,383
00002822 - Goldfields Road/Castletown IGA Footpath - Miscellaneous	2,806
00003107 - Foreshore - Footpath	10,000
00003108 - William Street - Footpath	24,000
00003109 - Kemp Street - Footpath	26,000
00003110 - Daw Drive - Footpath	140,000
00003111 - 11 Mile Beach Road - Footpath	281,000
00003112 - Dempster Street - Footpath	29,000
00003113 - Various Improvements - Footpath	27,000
01-07930-769 - Road & Street - Capital : Footpaths Total	686,350
Total	14,817,165

Schedule of Fees & Charges



2017 - 2018

Shire of Esperance
Schedule of Fees & Charges 2017/2018

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Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	Variation
General Purpose Funding					
Rates Enquiry					
Ownership Enquiry Fee	No	No	\$10.50	\$11.00	◆
Rate Enquiry Fee	No	No	\$26.00	\$27.00	◆
Rates, Order & Requisition Fee	No	No	\$160.00	\$170.00	◆
Pre-Sale Compliance Report	No	No	\$160.00	\$165.00	◆
Priority Pre-Sale Compliance Report (48 hour turn around)	No	No	\$240.00	\$245.00	◆
Pre-Sale Compliance Report (Seniors reduced rate)	No	No	\$80.00	\$80.00	
Governance & Administration					
Fee for use of Council Photocopiers, Printers, Scanners and Faxes -					
A4 single side B&W	No	Yes	\$0.60	\$0.70	◆
A4 double side B&W	No	Yes	\$0.80	\$0.90	◆
A3 single side B&W	No	Yes	\$0.80	\$0.90	◆
A3 double side B&W	No	Yes	\$1.10	\$1.20	◆
A2 Plan Printer	No	Yes	\$5.00	\$5.00	
A1 Plan Printer	No	Yes	\$8.50	\$8.50	
A0 Plan Printer	No	Yes	\$16.00	\$16.00	
A4 single Part Colour	No	Yes	\$1.10	\$1.20	◆
A4 double Part Colour	No	Yes	\$2.10	\$2.20	◆
A4 single side Colour	No	Yes	\$2.10	\$2.20	◆
A4 double side Colour	No	Yes	\$4.20	\$4.40	◆
A3 single Part Colour	No	Yes	\$2.10	\$2.10	
A3 single side Colour	No	Yes	\$4.20	\$4.40	◆
A3 double side Colour	No	Yes	\$8.50	\$9.00	◆
Scanning to USB per page	No	Yes	\$0.50	\$0.50	
Faxing per page - sending and receiving	No	Yes	\$1.00	\$1.00	
Property Agreement Administration					
Lease Preparation Fee - Not For Profit (Any legal fees will be charged in addition at cost)	No	Yes	\$115.00	\$120.00	◆
Lease Preparation Fee - Commercial (Any legal fees will be charged in addition at cost)	No	Yes	\$550.00	\$550.00	
Deed of Sub-Licence/Variation/Extension/Surrender/Assignment (Any legal fees will be charged in addition at cost)	No	Yes	\$0.00	\$200.00	◆
Advertising costs for Lease/Licenses	No	Yes	\$0.00	\$150.00	◆
CONTRACT WORK (Rangers and Professional Staff)					
Contract work (Non Local Government) per hour	No	Yes	\$165.00	\$170.00	◆
Contract work (Other Local Government) per hour	No	Yes	\$80.00	\$100.00	◆
Travelling expenses additional	No	Yes	1.08/km	\$1.11/km	◆

Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	Variation
Law, Order & Public Safety					
ANIMAL REGISTRATION & CONTROL					
Dog Impounding Charges -					
Dog Poundage Fee each	No	No	\$120.00	\$120.00	
Dog Poundage Fee (Registered & Microchipped) each	No	No	\$60.00	\$60.00	
Cost of sustenance additional /day	No	No	\$5.00	\$5.00	
Storm Dog Poundage Fee (Return of fully compliant dog to owner after storm or fireworks)	No	No		\$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>	
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	
Unsterilised (Pensioners half price)	Yes	No	\$50.00	\$50.00	
Dangerous - dog or bitch - each	Yes	No	\$50.00	\$50.00	
Work dog - dog or bitch (25% of set fee)					
Sterilised	Yes	No	\$5.00	\$5.00	
Unsterilised	Yes	No	\$12.50	\$12.50	
3 year period:					
Pet - dog or bitch					
Sterilised (Pensioners half price)	Yes	No	\$42.50	\$42.50	
Unsterilised (Pensioners half price)	Yes	No	\$120.00	\$120.00	
Work dog - dog or bitch					
Sterilised	Yes	No	\$10.60	\$10.60	
Unsterilised	Yes	No	\$30.00	\$30.00	
Life:					
Pet - dog or bitch					
Sterilised (Pensioners half price)	Yes	No	\$100.00	\$100.00	
Unsterilised (Pensioners half price)	Yes	No	\$250.00	\$250.00	
Work dog - dog or bitch					
Sterilised	Yes	No	\$25.00	\$25.00	
Unsterilised	Yes	No	\$62.50	\$62.50	
Dog Surrender Fee	No	Yes	\$70.00	\$70.00	
Registration of a dog kept in an approved kennel establishment (per establishment)	Yes	No	\$200.00	\$200.00	
Exemption for more than Two Animals (Dog or Cat) per townsite premises					
Application Fee	No	No		\$50.00	◆
Annual Fee	No	No		\$25.00	◆
Cat Impounding Charges					
Cat Poundage fee each	No	No	\$120.00	\$120.00	
Cat Poundage Fee (Registered & Microchipped) each	No	No	\$60.00	\$60.00	
Cost of sustenance additional day	No	No	\$5.00	\$5.00	
Cat Surrender Fee	No	Yes	\$70.00	\$70.00	
Bond for hire of cat trap (refundable)	No	No	\$50.00	\$50.00	
Cat Registration Fees					
Pet - cat fees - each					
1 year period - sterilised (Pensioners half price)	Yes	No	\$10.00	\$10.00	
1 year period - sterilised	Yes	No	\$20.00	\$20.00	
3 year period - sterilised (Pensioners half price)	Yes	No	\$21.25	\$21.25	
3 year period - sterilised	Yes	No	\$42.50	\$42.50	
Lifetime registration period - sterilised (Pensioners half price)	Yes	No	\$50.00	\$50.00	
Lifetime registration period - sterilised	Yes	No	\$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	
Please note half price concession applies when the animal is registered within 6 months of the animal registration date (31 October each year)					

Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	Variation		
Law, Order & Public Safety....continued							
GATE PERMIT FEES							
Gate Permit Fees	No	No	\$100.00	\$100.00			
IMPOUNDAGE FEES							
Vehicle Impounding Fees -							
Charges based on cost recovery basis.	No	No	\$100 + Cost Recovery	\$100 + Cost Recovery			
Sign Impounding Fees							
Charge for return of signs.	No	No	\$100.00	\$100.00			
Shopping Trolley Impounding Fees							
Charged for return of trolleys (per trolley)	No	No	\$100.00	\$100.00			
Health							
HEALTH CHARGES							
Lodging Houses							
Application Fee	No	No	\$258.00	\$265.00	◆		
Registration Fee (Annual)	No	No	\$232.00	\$240.00	◆		
Transfer of Lodging House Licence	No	No	\$52.00	\$55.00	◆		
Food Premises							
Fees set by Council based on <i>Food Act 2008 maximum fees</i>							
Notification Fee	Yes	No	\$60.00	\$60.00			
Registration Fee	Yes	No	\$165.00	\$165.00			
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			
2 - Low	No	No	\$87.00	\$90.00	◆		
3 - Medium	No	No	\$211.00	\$215.00	◆		
4 - High	No	No	\$336.00	\$345.00	◆		
5 - Recurrent	No	No	\$476.00	\$490.00	◆		
Temporary Food Permit - Commercial	Yes	No	\$90.00	\$60.00	◆		
Notification of Animal Food Processing Premises and Retail Pet Meat Shops							
Registration of a processing establishment	Yes	No	\$60.00	\$60.00			
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	Maximum fee as stipulated in the Caravan Parks and Camping Grounds Regulations 1997 (as amended)	\$200.00	◆		
Annual licence fee calculated by the number of:							
Long Stay Sites - per site	Yes	No		\$6.00			
Short stay and sites in transit	Yes	No		\$6.00			
Camp Site	Yes	No		\$3.00			
Overflow site	Yes	No		\$1.50			
Other Fees							
Penalty for renewal after expiry	Yes	No		\$20.00			
Transfer of Licence	Yes	No	\$100.00				
Temporary Licence Fee - pro rata as per licence fees above. Minimum Temporary Fee	Yes	No	\$100.00				
Application construct park homes, annexe or other buildings	No	No	\$108.00	\$111.00	◆		
Application to camp in area other than caravan park or camping ground	No	No	\$100.00	\$103.00	◆		

Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	Variation
Health....continued					
Offensive Trade Fees					
Registration and renewal fees set under <i>Health (Offensive Trade Fees) Regulations 1976</i> as amended					
Slaughter houses	No	No		\$298.00	
Piggeries	No	No		\$298.00	
Laundries	No	No		\$147.00	
Poultry processing	No	No		\$298.00	
Poultry farming	No	No		\$298.00	
Shellfish & crustacean processing	No	No		\$298.00	
Rabbit farming	No	No		\$298.00	
Manure works	No	No		\$211.00	
Skin drying shed	No	No		\$298.00	
Artificial manure depot	No	No		\$211.00	
Bone mills	No	No		\$171.00	
Places for storing, drying or preserving bones	No	No		\$171.00	◆
Fat melting, fat extracting or tallow melting establishment	No	No		\$171.00	
Butcher shops and similar	No	No		\$171.00	
Blood drying	No	No		\$171.00	
Gut scraping, preparation of sausage skins	No	No		\$171.00	
Fellmongeries	No	No		\$171.00	
Fishing curing establishment	No	No		\$211.00	
Bone merchant premises	No	No		\$171.00	
Flock factories	No	No		\$171.00	
Knackeries	No	No		\$298.00	
Fish processing establishments in which whole fish is cleaned and prepared	No	No		\$298.00	
Any other offensive trade not listed	No	No		\$298.00	
Application for Approval to Construct or Establish Premises (includes assessment and administration fee)					
Hotels/Motels	No	No	\$161.00	\$166.00	◆
Hairdressing establishments	No	No	\$81.00	\$83.00	◆
Mobile hairdressers	No	No	\$81.00	\$83.00	◆
Beauty therapy	No	No	\$81.00	\$83.00	◆
Skin piercing establishments	No	No	\$81.00	\$83.00	◆
Temporary Accommodation During Construction of a Dwelling Application Fees					
Caravan (annual)	No	No	\$258.00	\$265.00	◆
Temporary Ancillary Accommodation (annual)	No	No	\$618.00	\$635.00	◆
Application for other services					
Liquor Licensing (Sec 39 Inspection Certificate)	No	No	\$133.00	\$137.00	◆
Gaming Act S58(1) Certification (1 year or one off event)	Yes	No	\$25.00	\$25.00	
Gaming Act S58(1) Certification (5 year)	Yes	No	\$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	
Insurance of "Permit to Use an Apparatus"	Yes	No	\$118.00	\$118.00	
Public Health Department under r4A					
With Local Government report	Yes	No	\$42.35	\$42.35	
Without Local Government report fee under r4A (4)	Yes	No	\$110.00	\$110.00	
Local Government Report fee	No	No	\$118.00	\$118.00	
Noise					
Noise Management Plan application for approval	No	No	\$108.00	\$111.00	◆
Regulation 18 non-complying event noise exemption	Yes	No	\$600.00	\$600.00	
Noise Monitoring - sound level meter - (per day)	No	Yes	\$324.00	\$335.00	◆
Noise Monitoring - Officer Time (per hour)	No	No	\$108.00	\$111.00	◆
Microbiological Potable testing (private)					
One fixture only	No	Yes	\$87.00	\$90.00	◆
Each fixture after	No	Yes	\$43.00	\$45.00	◆

Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	Variation
Health....continued					
Swimming Pool testing (private)					
One fixture only	No	Yes	\$87.00	\$90.00	◆
Each fixture after	No	Yes	\$43.00	\$45.00	◆
Appeal to the Minister on Applicant Behalf (Sec 27)	Yes	No	\$105.00	\$105.00	
Public Building Application Fee - Fee not to exceed \$871 as per Schedule 1, Health (Public Buildings) Regulations 1992	Yes	No	\$110.00	\$110.00	
Temporary Public Building not for profit	Yes	No	Nil	Nil	
Administration Fees					
Copy of approval certificates per 30 minutes (minimum charge \$65)	No	No	\$65.00	\$65.00	
Copy of Septic tank plans per 30 minutes (minimum charge \$65)	No	No	\$65.00	\$65.00	
Late Payment Administration fee	No	No	\$40.00	\$40.00	
Change of ownership of Health approval	No	No	\$60.00	\$60.00	
Inspection Fees					
Re-inspection due to incomplete or unsatisfactory work	No	No	\$77.00	\$80.00	◆
Property inspection on request	No	No	\$77.00	\$80.00	◆
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	\$77.00	\$80.00	◆
Education & Welfare					
HOME & COMMUNITY CARE					
Home Help Services - per hour	No	No	\$10.00	\$10.00	
Respite Care Services - per hour	No	No	\$6.00	\$6.00	
Personal Care - per hour	No	No	\$10.00	\$10.00	
Gardening Service - per hour	No	Yes	\$14.00	\$14.00	
Social Support - per hour	No	Yes	\$5.00	\$5.00	
Handyman Services - per hour	No	Yes	\$14.00	\$14.00	
Taking Loads to Tip - per load	No	Yes	\$15.00	\$15.00	
Day Centre Activities - 1/2 day	No	Yes	\$8.00	\$8.00	
- full day	No	Yes	\$12.00	\$12.00	
Day Centre Transport two ways	No	Yes	\$4.00	\$4.00	
Transport Community one way	No	Yes	\$3.50	\$3.50	
- Non Cancellation Fee	No	Yes	\$8.00	\$8.00	
Nursing Services - per hour	No	No	\$8.00	\$8.00	
Podiatry	No	No	\$30.00	\$30.00	
Laundry - per load	No	Yes	\$10.00	\$10.00	
- ironing	No	Yes	\$10.00	\$10.00	
Meals on Wheels - per meal	No	Yes	\$12.00	\$12.00	
Maximum for any number of services - HACC	Yes	Yes	\$70.00	\$70.00	
Home Care Package Fees (Level 2/Level 3/Level 4)					
Full Package per day (depending on number of services)				\$3.95 to \$10	◆
Meals on Wheels (food only)				\$6.00	◆
Centre Meals				\$5.00	◆
Homecare Package Exit Amount	No	Yes	\$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	
Bus Charter					
Home Care Bus - Non HACC Aged Care per trip	No	Yes	\$62.00 (plus \$1/km)	\$62.00 (plus \$1/km)	
Community Bus (Full day)	No	Yes	\$165.00 (plus \$1/km)	\$165.00 (plus \$1/km)	
Community Bus (Half Day- 4 hours)	No	Yes	\$85.00 (plus \$1/km)	\$85.00 (plus \$1/km)	

Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	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	\$175.00	◆
Domestic Waste Collection Service Charge - per service (140 litre bin) - For the second and subsequent bins	No	No	\$340.00	\$350.00	◆
Domestic Waste Collection Service Charge - per service (240 litre bin) - Limit of 1	No	No	\$245.00	\$255.00	◆
Domestic Waste Collection Service Charge - per service (240 litre bin) - For the second and subsequent bins	No	No	\$525.00	\$540.00	◆
Waste Collection Service Charge - per service (360 Litre bin) (Only where Recycling not available)	No	No	\$340.00	\$350.00	◆
Additional Waste Bin Collection - 140 Litre bin	No	No	\$25.00	\$30.00	◆
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	\$0.00	\$150.00	◆
Strata Units or Aged Accom sharing a bulk bin (min 15) - Recycle	No	No	\$0.00	\$100.00	◆
0-1 m ³ household rubbish for pass holders (Town & Country)	No	No	3 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	\$175.00	◆
Commercial Waste Collection Service Charge - per service (140 litre bin) - For the third and subsequent bins	No	No	\$340.00	\$350.00	◆
Commercial Waste Collection Service Charge - per service (240 litre bin) - Limit of 2	No	No	\$245.00	\$255.00	◆
Commercial Waste Collection Service Charge - per service (240 litre bin) - For the third and subsequent bins	No	No	\$525.00	\$540.00	◆
Additional Waste Bin Collection - 140 Litre bin	No	No	\$25.00	\$30.00	◆
Additional Waste Bin Collection - 240 Litre bin					
Additional Waste Bin Collection - 360 Litre bin					
Recycling Collection - Domestic					
Domestic Recycling Collection Service Charge - per service (140 Litre bin)	No	No	\$125.00	\$130.00	◆
Domestic Recycling Collection Service Charge - per service (240 litre bin)	No	No	\$160.00	\$165.00	◆
Recycling Collection Service Charge - per service (360 Litre bin)	No	No	\$165.00	\$170.00	◆
Additional Recycling Bin Collection - 140 Litre bin	No	No	\$25.00	\$30.00	◆
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	\$160.00	\$165.00	◆
Commercial Recycling Collection Service Charge - per weekly service (240 litre bin)	No	No	\$295.00	\$305.00	◆
Commercial Recycling Collection Service Charge - per fortnightly service (360 litre bin)	No	No	\$215.00	\$220.00	◆
Commercial Recycling Collection Service Charge - per weekly service (360 litre bin)	No	No	\$405.00	\$415.00	◆
Commercial Recycling Collection Service Charge - per weekly service (1100 litre bin)	No	No	\$1,300.00	\$1,340.00	◆
Commercial Recycling Collection Service Charge - per weekly service (1.5m ³ bin)	No	No	\$1,595.00	\$1,640.00	◆
Commercial Recycling Collection Service Charge - per fortnightly service (1.5m ³ bin)	No	No	\$1,050.00	\$1,080.00	◆
Commercial Recycling Collection Service Charge - per weekly service (3m ³ bin)	No	No	\$2,700.00	\$2,780.00	◆
Commercial Recycling Collection Service Charge - fortnightly service (3m ³ bin)	No	No	\$1,600.00	\$1,650.00	◆
Commercial Recycling Collection Service Charge - per weekly service (4.5m ³ bin)	No	No	\$3,785.00	\$3,900.00	◆
Commercial Recycling Collection Service Charge - fortnightly service (4.5m ³ bin)	No	No	\$2,135.00	\$2,200.00	◆
Additional Recycling Bin Collection - 140 Litre bin	No	No	\$25.00	\$30.00	◆
Additional Recycling Bin Collection - 240 Litre bin					
Additional Recycling Bin Collection - 360 Litre bin					

Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	Variation
Community Amenities....continued					
WYLIE BAY WASTE FACILITY					
Additional Recycling Bin Collection - 1100 Litre bin	No	No	\$45.00	\$50.00	◆
Additional Recycling Bin Collection - 1.5 - 4.5m ³ bin	No	No	\$65.00	\$70.00	◆
Household refuse for non-pass holders per m ³					
Bulk Commercial Waste Disposal per m ³	No	Yes	\$43.00 m ³	\$45.00 m ³	◆
Industrial/Commercial Waste per m ³ (Please note separated waste free of charge)					
Per car body	No	Yes	Nil	Nil	
Asbestos Disposal per m ³	No	Yes	\$90.00	\$95.00	◆
Asbestos Disposal domestic per sheet by arrangement	No	Yes	\$26.50	\$27.50	◆
Clinical Waste (per m ³)	No	Yes	\$195.00	\$200.00	◆
Tyre Disposal					
Car/Motorbike	No	Yes	\$8.00	\$8.50	◆
Light Truck & 4WD	No	Yes	\$10.00	\$10.50	◆
Heavy Truck & Trailer	No	Yes	\$26.50	\$27.00	◆
Rims Extra	No	Yes	\$5.50	\$6.00	◆
Waste Oil (per litre)	No	Yes	\$0.40	\$0.40	
Gas Bottles (per bottle)	No	Yes	\$11.00	\$11.50	◆
Degassing fee	No	Yes	\$16.00	\$16.50	◆
Quarantine Waste from Esperance Port Authority - per m ³ or part thereof	No	Yes	\$340.00	\$350.00	◆
Quarantine Waste from Esperance Port Authority - per m ³ - weekend	No	Yes	\$425.00	\$440.00	◆
Animal Disposal Site Fees -					
Veterinary businesses permit to dispose of dead animals - Annual	No	Yes	\$515.00	\$530.00	◆
Animal Autopsy	No	Yes	\$245.00	\$250.00	◆
Sale of various bulk recycled materials	No	Yes	market value	market value	
E-Waste - per Kg	No	Yes	Nil	Nil	
Computer or TV Screen (Max charge per item)	No	Yes	Nil	Nil	
Fluorescent lights (Commercial Quantity = 20 tubes/40 globes)	No	Yes	\$7.00	\$7.00	
Mattress for recycling	No	Yes	\$21.50	\$20.00	◆
Clean Green Waste (Mulchable) (per m ³) Clean Timber	No	Yes	\$10.00	\$10.00	
Green Waste large stumps (per m ³) larger than 500 mm x 500 mm	No	Yes	\$43.00	\$45.00	◆
Clean Fill (per m ³) as per waste classification	No	Yes	Nil	Nil	
Clean Fill (more than 200 m ³) (per m ³)	No	Yes	\$3.00	\$3.00	
Greater than 20% recyclables to Tipping Face (per m ³)	No	Yes	\$86.00	\$90.00	◆
Clean Construction & Demolition Waste	No	Yes	\$12.00	\$13.00	◆
Unsorted Recycling per m ³	No	Yes	\$21.50	\$22.50	◆
Sorted Recycling per m ³	No	No	Nil	Nil	
Short Term Bin Hire - per 240L or 360L bin (free for Community Events)	No	Yes	\$15.00	\$15.00	
Short Term Bin Hire - per 1.5m ³ bin	No	Yes	\$50.00	\$50.00	
Short Term Bin Hire - per 3.0m ³ bin	No	Yes	\$50.00	\$50.00	
Short Term Bin Hire - per 4.5m ³ bin	No	Yes	\$70.00	\$70.00	
Bin Swap - more than 1 per annum	No	No	\$25.00	\$25.00	
Re-Issue Waste Voucher (Excluding ownership change)	No	Yes	\$15.00	\$15.00	
Truck Wash Down Bay					
Fee for use of truck wash down bay - per minute	No	Yes	\$1.03	\$1.06	◆
AVDATA key	No	Yes	\$45.00	\$50.00	◆
Truckwash Clean-up Charge	No	Yes	\$175.00	\$175.00	
Sullage Water Disposal Fees - As per licence					
Fees charged per 1000 litres	No	No	\$67.00	\$70.00	◆

Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	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	No	No	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	No	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)	
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, there is no indication of prior knowledge by the owner and the owner seeks to address matter, rather than process initiated by the Shire in response to the Order & Requisitions process or a complaint.	Yes	No	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	
# 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 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	Variation
Community Amenities....continued					
Change of Use Development Applications					
Determination of application where the development has not commenced or been carried out	No	No	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	No	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)	
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, there is no indication of prior knowledge by the owner and the owner seeks to address matter, rather than process initiated by the Shire in response to the Order & Requisitions process or a complaint.	No	No		Applicable fee as if development had not commenced	◆
Non-Conforming Use Development Applications					
Determination of application where the development has not commenced or been carried out	No	No	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)	

Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	Variation
Community Amenities....continued					
Home Based Business Development Applications					
Determination of new application where has not commenced operating	No	No	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)	
Determination of renewal application where application is made before approval has expired or within one (1) month of expiry	No	No	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)	

Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	Variation
Community Amenities....continued					
Extractive Industries Development Applications					
Determination of application where an extractive industry has not commenced or been carried out	No	No	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)	
Extractive Industries Licence (Local Laws)					
Issuance of Local Law Licence	Yes	No	\$105.00	\$105.00	
Extractive Industries Security Bonds					
Sand, Limesand, Gravel, Gypsum	No	No	\$9,000/ha of excavation	\$10,000/ha of excavation	◆
Limestone, Hard Rock, Granite	No	No	\$15,000/ha of excavation	\$15,000/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	No	No	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)	
Determination of renewal application where application is made before approval has expired or within one (1) month of expiry	No	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	

Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	Variation
Community Amenities....continued					
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)	
Advertising of Development Applications as Per Local Planning Scheme Provisions	No	No	\$160.00	\$170.00	◆
Amendment to Town Planning Approval (reflects work involved)					
Minor Amendment	No	No	\$100.00	\$125.00	◆
Major Amendment	No	No	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					
Cancel development approval	Yes	Yes	\$500.00	\$500.00	
Determining an application to amend or cancel development approval	No	No	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	50% of applicable development fee at time of lodgement of amended plans	50% of applicable development fee at time of lodgement of amended plans	
Rezoning Applications					
- initial (non-refundable)	Yes	No	\$700.00	\$750.00	◆
Basic Amendment (as per regulations, reflects work.) Refund unexpended fees	No	No	\$5,000.00	\$4,000.00	◆
Standard Amendment (as per regulations, reflects work.) Refund unexpended fees	No	No	\$7,000.00	\$7,000.00	
Complex Amendment (as per regulations, reflects work.) Refund unexpended fees	No	No	\$9,000.00	\$10,000.00	◆
Proposed Structure Plans/Outline Development Plans & Detailed Area Plans					
- initial (non-refundable)	No	No	\$700.00	\$700.00	
-minor (as per regulations, reflects work.) Refund unexpended fees	No	No	\$5,000.00	\$5,000.00	
-major (as per regulations, reflects work.) Refund unexpended fees	No	No	\$8,500.00	\$9,000.00	◆

Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	Variation
Community Amenities....continued					
Local Planning Strategy Amendments					
Processing Fee, reflects work. Refund unexpended fees	No	No	\$5,000.00	\$6,000.00	◆
Road Closure Applications	No	No	\$800.00	\$800.00	
Liquor Licensing - Section 40	Yes	No	\$450.00	\$450.00	
Subdivision Clearances (incl Strata's)					
# not more than 5 lots	No	No	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)	
Zoning Certificate (including settlement advice)	No	No	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	
Cash in Lieu Car park Construction Costs (per bay)	No	No	\$2,500.00	\$2,500.00	
CEMETERY					
Plot Fee (2.4m x 1.2m)	No	Yes	\$1,350.00	\$1,390.00	◆
Child/Perinatal includes plaque	No	Yes	\$550.00	\$570.00	◆
Burial Fee					
Ordinary Interment	No	Yes	\$1,520.00	\$1,570.00	◆
Interment of stillborn and Perinatal child (Lawn Section)	No	Yes	\$160.00	\$160.00	
Interment of stillborn and Perinatal child (Antenatal Section includes plinth)	No	Yes	\$375.00	\$390.00	◆
Monument Fee					
New Monument Permit fee	No	No	\$160.00	\$160.00	
Renovation/Alteration Monument Permit Fee	No	No	\$40.00	\$40.00	
Annual Monumental Masons Licence	No	No	\$250.00	\$260.00	◆
Single Monumental Work Licence	No	No	\$40.00	\$40.00	
Reserving of a memorial plot within the Wall of Remembrance & Memorial Garden	No	Yes	\$95.00	\$100.00	◆
Exhumation Fee					
Re-opening of grave	No	Yes	\$1,850.00	\$1,910.00	◆
Re-interment in new grave	No	Yes	\$1,000.00	\$1,030.00	◆
Placement of Ashes Fee					
Placement in Burial area	No	Yes	\$175.00	\$180.00	◆
Placement in Cemetery Niche Wall or Memorial Garden	No	Yes	\$460.00	\$470.00	◆
Scattering to the winds within the Cemetery	No	Yes	\$55.00	\$60.00	◆
Miscellaneous Fees					
Undertakers Annual Licence Fee	No	No	\$250.00	\$260.00	◆
Additional fee for late arrival at Cemetery	No	Yes	\$250.00	\$260.00	◆
For interment of oblong or oversized caskets	No	Yes	\$250.00	\$260.00	◆
Additional fee for interment on a weekend or Public Holiday	No	Yes	\$820.00	\$840.00	◆
Copy of Grant of Right of Burial	No	No	\$150.00	\$150.00	
Removal and replacement of Ledger	No	Yes	\$375.00	\$390.00	◆

Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	Variation
Recreation & Culture					
CIVIC CENTRE					
Auditorium including Main Foyer					
Concert & Stage Plays					
Excluding Kitchen, Bar & Kiosk with theatre lighting					
Day & Evening	No	Yes	\$1,650.00	\$1,700.00	◆
Day or Evening	No	Yes	\$1,250.00	\$1,290.00	◆
Conventions, Meetings, Prize Nights etc					
Excluding Kitchen, including Bar & Kiosk and theatre lighting					
Day and Evening	No	Yes	\$1,000.00	\$1,030.00	◆
Day or Evening	No	Yes	\$720.00	\$740.00	◆
Catwalk/Stage Extension					
Labour cost only per hour	No	Yes	\$55.00	\$55.00	
Kitchen (large) - Commercial catering	No	Yes	\$150.00	\$155.00	◆
Kitchen (large) - Non-commercial catering	No	Yes	\$75.00	\$75.00	
Stage Rehearsals					
Full lighting/hour	No	Yes	\$150.00	\$155.00	◆
Work lights/hour	No	Yes	\$80.00	\$80.00	
Above charges include front of house manager attendance during performances. Additional staff labour per hour	No	Yes	\$55.00	\$55.00	
Piano Hire - Yamaha G2 Grand	No	Yes	\$165.00	\$170.00	◆
Conversion of theatre to cabaret / cabaret to theatre	No	Yes	18 x Hourly rate	\$1,000.00	◆
Supervision fee for conversion per hour	No	Yes	\$55.00	\$55.00	
Reception Room including Kitchen and Bar					
Weddings/Dinners/Parties/Concerts					
Whole room, one booking per day	No	Yes	\$520.00	\$540.00	◆
Meeting, Seminars					
Whole room - booking under 3 hours	No	Yes	\$200.00	\$205.00	◆
Whole room - booking over 3 hours	No	Yes	\$270.00	\$280.00	◆
Set up fees for meetings, seminars per hour	No	Yes	\$55.00	\$55.00	
Main Foyer including Bar					
Half Day	No	Yes	\$200.00	\$205.00	◆
Full Day	No	Yes	\$260.00	\$270.00	◆
Whole Complex	No	Yes	10% discount on combined fees for auditorium and reception rooms	10% discount on combined fees for auditorium and reception rooms	
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	
Not For Profit Organisations - hourly hire rate	No	Yes	\$55.00	\$55.00	
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.	

Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	Variation
Recreation & Culture....continued					
CIVIC CENTRE continued					
Commission on Ticket and Merchandise Sales					
Booking fee per ticket sale	No	Yes	\$5.50	\$4.95	◆
20% discount on Booking fee for Not For Profit groups					
Commission on merchandise sales	No	Yes	10%	10%	
Friends of ECC Membership Fees	No	Yes	\$50.00	Nil	◆
Bonds					
Venue/Equipment hire bond	No	No	\$500.00	\$500.00	
Liquor bond on sporting clubs and private functions	No	No	\$1,300.00	\$1,300.00	
Hire of Equipment					
Stages, risers, partition boards, white boards, lecterns, & other small items (per day per item)	No	Yes	\$15.50	\$16.00	◆
Late return fee per item	No	Yes	\$21.00	\$22.00	◆
Smoke Machine	No	Yes	\$31.00	\$31.00	
Advertising Poster Distribution per poster	No	Yes	\$2.50	\$2.50	
Flyer distribution	No	Yes	\$360.00	\$400.00	◆
Set up/pack up labour, cleaning etc, per hour	No	Yes	\$55.00	\$55.00	
PA system for function (2 x speakers, small mixer, mic and stand - including set up)	No	Yes	\$150.00	\$155.00	◆
Hire material table cloth for trestle table.	No	Yes	\$7.50	N/A	◆
Hire material table cloth for round table.	No	Yes	\$12.50	N/A	◆
SOUND SHELL					
Hire fee more than 3 hours	No	Yes	\$165.00	\$165.00	
Hire fee less than 3 hours	No	Yes		\$100.00	◆
Bond	No	No	\$100.00	\$100.00	
WILD FLOWER PICKING RIGHTS					
Annual fee payable by persons authorised to pick wildflowers. Maximum 10 per year.	No	No	\$140.00	\$145.00	◆
SPORTING ASSOCIATION GROUND FEES (Summer 2017/18; Winter 2018)					
Charge per 'Unit' -	No	Yes		\$365.00	◆
Esperance Football Association					
Esperance Hockey Association					
Esperance Softball Association					
Esperance Soccer Association					
Esperance Cricket Association					
Esperance Junior Cricket Association	No	Yes	To be determined	Delete	◆
Esperance Dog Club					
Esperance Agricultural Show Society					
Esperance Community Running					
Little Athletics					
Ultimate Frizbee					
Esperance Agricultural Show (0.5% of previous years sporting ground maintenance cost budget)				\$1,636.00	◆
Casual Ground Hire Charges					
Non Commercial/Not for Profit (incl schools) morning/afternoon or evening session (booking within school hours charged as 1 session)					
Old Hockey Oval				\$40.00	◆
Little /Lords/10,000m2 of Multi-Sports/Overflow Camping-Circus				\$75.00	◆
Ovals (Ports, Esp, Newtown, Gibson)/20,000m2 of Multi-Sports				\$130.00	◆
Whole of Multi-Sports (40,000m2)				\$200.00	◆
Non Commercial/Not for Profit (incl schools) 2 or more sessions					
Old Hockey Oval				\$55.00	◆
Little /Lords/10,000m2 of Multi-Sports/Overflow Camping-Circus				\$90.00	◆
Ovals (Ports, Esp, Newtown, Gibson)/20,000m2 of Multi-Sports				\$150.00	◆
Whole of Multi-Sports (40,000m2)				\$250.00	◆

Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	Variation
Recreation & Culture....continued					
Commercial Rate - morning/afternoon or evening session					
Old Hockey Oval				\$160.00	◆
Little /Lords/10,000m2 of Multi-Sports/Overflow Camping-Circus				\$300.00	◆
Ovals (Ports, Esp, Newtown, Gibson)/20,000m2 of Multi-Sports				\$520.00	◆
Whole of Multi-Sports (40,000m2)				\$800.00	◆
Commercial Rate 2 or more sessions					
Old Hockey Oval				\$220.00	◆
Little /Lords/10,000m2 of Multi-Sports/Overflow Camping-Circus				\$350.00	◆
Ovals (Ports, Esp, Newtown, Gibson)/20,000m2 of Multi-Sports				\$600.00	◆
Whole of Multi-Sports (40,000m2)				\$1,000.00	◆
Non Commercial/Not for Profit (incl schools)/hr	No	Yes	\$33.00/zone	delete	◆
Non Commercial/Not for Profit (incl schools)/8 hr day	No	Yes	\$82.00/zone	delete	◆
Commercial Rate (per hour)	No	Yes	\$56.00/zone	delete	◆
Commercial Rate (per day)	No	Yes	\$330.00/zone	delete	◆
Equestrian Club	No	Yes	+20% Loading on above rates	+20% Loading on above rates	
Powered Site per night (2 people)	No	Yes	\$32.00	\$33.00	◆
Unpowered Site per night (2 people)	No	Yes	\$26.00	\$27.00	◆
Extra person per site	No	Yes	\$5.00	\$5.00	
Oval Lighting Fees	No	Yes	Cost Recovery + \$2.50/hr commission	Cost Recovery + \$2.50/hr commission	
Ground Hire Bonds					
Ground hire bond	No	No	\$500.00	\$500.00	
Liquor bond	No	No	\$1,300.00	\$1,300.00	
WATER CHARGES					
Eastern Suburbs Water Charges - consumption fee per kilolitre	No	No	\$0.69	\$0.71	◆
Southern Suburbs Water Charges - consumption fee per kilolitre	No	No	\$0.69	\$0.71	◆
BAY OF ISLES LEISURE CENTRE CHARGES					
Aquatic					
Adult	No	Yes	\$7.20	\$7.40	◆
Under 5 supervisor 1:1 ratio WAW			Nil	Nil	
Child (0-16 years)	No	Yes	\$4.10	\$4.20	◆
Concession (Student, Health Care, Senior and Concession Card Holders)	No	Yes	\$4.75	\$4.80	◆
School Groups Wet Entry - Commencement date 1 January	No	Yes	\$4.50	\$4.50	
Spectator	No	Yes	\$1.00	\$1.00	
Companion Card Holders Carer				Nil	◆
Family Pass (2 adults + 2 children)	No	Yes	\$17.00	\$17.50	◆
Family Pass additional child	No	Yes	\$3.10	\$3.20	◆
Day Pass Wet	No	Yes		\$13.00	◆
Day Pass Dry	No	Yes		\$20.00	◆
Day Pass (Wet & Dry only)	No	Yes		\$25.00	◆
Week Pass Wet	No	Yes		\$20.00	◆
Week Pass Dry	No	Yes		\$30.00	◆
Week Pass Wet & Dry	No	Yes		\$40.00	◆
Lane Hire Commercial (per hr)	No	Yes	\$15.00	\$15.00	
Lane Hire Non Commercial (per hr)	No	Yes	\$6.10	\$6.10	
Lane Hire Esperance Amateur Swimming Club per hr (50% disc) - Commencement date 1 October	No	Yes	50% of Lane Hire Non-Commercial	50% of Lane Hire Non-Commercial	
Rehabilitation Pool Hire (per hr)	No	Yes	\$20.00	\$20.00	
Rehabilitation Pool Hire Not For Profit (per hr)	No	Yes		50% discount	◆
Swimming Carnival Hire - Lap Pool 8 Lanes including entry *10:30am-2:30pm	No	Yes	\$1,200.00	\$1,200.00	
Exclusive Pool Hire outside operating hours (per hr), excluding entrance fee	No	Yes	\$120.00	\$130.00	◆
10 Visit Aquatic Multipasses - Discount	No	Yes	5.00%	5.00%	
NB: Permanent Staff access (as per Shire Staff Policy)					
Gold Coin/Free Entry Days (maximum 4 per year)	No	Yes			◆

Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	Variation
Recreation & Culture....continued					
BAY OF ISLES LEISURE CENTRE CHARGES....continued					
Crèche					
Child (minimum fee up to 1.5 hours)	No	Yes	\$6.50	\$6.70	◆
Additional Child (up to 1.5 hours)	No	Yes	\$4.40	\$4.80	◆
Child (up to 3 hours)	No	Yes	\$10.80	\$11.20	◆
Additional Child (up to 3 hours)	No	Yes	\$6.50	\$7.00	◆
Health And Fitness					
Dry Casual Visit	No	Yes	\$14.00	\$15.00	◆
Dry Concession Casual Visit	No	Yes	\$10.50	\$11.00	◆
Gym Appraisal & Visit (non-member)	No	Yes	\$53.00	\$53.00	
Gym Program & Visit (non-member)	No	Yes	\$53.00	\$53.00	
Personal Training Session 1/2 hour	No	Yes	\$45.00	\$45.00	
Personal Training Session 1 hour	No	Yes	\$65.50	\$65.50	
Group Personal Training Session 1/2 hour (max 5 participants - 1 Instructor)	No	Yes	\$80.00	\$80.00	
Group Personal Training Session 1 hour (max 5 participants - 1 Instructor)	No	Yes	\$125.00	\$125.00	
Consultation Room Hire - As per MOU with Personal Trainers					
30 min session	No	Yes	\$5.20	\$5.20	
Additional participant (max 6) fee per additional participant	No	Yes	\$2.60	\$2.60	
1 hour session	No	Yes	\$10.40	\$10.40	
Additional participant (max 6) fee per participant	No	Yes	\$5.20	\$5.20	
Room Bookings					
Sports Hall non commercial (per hour)	No	Yes	\$44.00	\$45.30	◆
Sports Hall commercial (per hour)	No	Yes	\$93.00	\$96.00	◆
Sports Hall after hours (per hour)	No	Yes	\$120.00	\$140.00	◆
Meeting Room (per hour)	No	Yes		\$30.00	◆
Meeting Room non commercial (per hour)	No	Yes		\$15.00	◆
Meeting Room sporting clubs/internal	No	Yes		Nil	◆
Swim School					
Swim Lesson 1/2 hr	No	No	\$10.50	\$10.50	
Swim Lesson 1 to 1 (1/2 hr)	No	No	\$39.00	\$39.00	
Swim Lesson 1 to 2 (1/2 hr) per participant	No	No	\$26.00	\$26.00	
Squad per lesson	No	Yes	\$12.50	\$12.50	
Bronze Medallion- Full Course (includes manual)	No	No	\$175.00	\$180.00	◆
Bronze Medallion- Requalification	No	No	\$80.00	\$85.00	◆
Resuscitation - Full course	No	No	\$80.00	\$85.00	◆
Resuscitation - Requalification	No	No	\$80.00	\$85.00	◆
Miscellaneous					
Equipment Hire	No	Yes	\$4.00	\$4.50	◆
Large Aquatic Run (group hire per hour)	No	Yes	\$75.00	\$80.00	◆
Small Aquatic Run (group hire per hour)	No	Yes	\$55.00	\$60.00	◆
Parties - per person	No	Yes	\$19.50	25% discount on entry	◆
Memberships					
12 month membership					
Adult					
Wet	No	Yes	\$562.00	\$577.00	◆
Dry	No	Yes	\$815.00	\$833.00	◆
All	No	Yes	\$1,033.00	\$1,057.50	◆
Concession (Student, Health Care, Senior and Concession Card Holders)			20% disc	20% disc	
Family 2 Adults & 2 Children (under 18 yrs)					
Wet	No	Yes	\$1,124.00	\$1,170.00	◆
All	No	Yes	\$2,065.00	\$2,127.00	◆
Additional family child member	No	Yes	\$138.00	\$164.00	◆
Membership Discount Card (All Memberships only)			5% discount on all products	5% discount on all products	

Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	Variation
Recreation & Culture....continued					
BAY OF ISLES LEISURE CENTRE CHARGES....continued					
Direct debit memberships (perpetual minimum sign up 6 weeks)					
Adult					
Wet (fortnightly)	No	Yes	\$22.92	\$23.50	◆
Dry (fortnightly)	No	Yes	\$31.40	\$32.00	◆
All (fortnightly)	No	Yes	\$39.70	\$41.00	◆
Concession (Student, Health Care, Senior and Concession Card Holders)					
	No	Yes	20% disc	20% disc	
Family 2 Adults & 2 Children (under 18 yrs)					
Wet (fortnightly)	No	Yes	\$43.92	\$45.00	
All (fortnightly)	No	Yes	\$79.40	\$82.00	◆
Additional family member (fortnightly)	No	Yes	\$5.30	\$6.50	◆
Insurance and workers compensation memberships Wet 12 weeks only (Rehabilitation)				\$191.00	◆
Insurance and workers compensation memberships Dry 12 weeks only (Rehabilitation)				\$242.00	◆
Insurance and workers compensation memberships All 12 weeks only (Rehabilitation)				\$296.00	◆
Membership Administration					
Option A: 20+ Employees	No	Yes	15% discount off any 12 month membership	15% discount off any 12 month membership	
Option B: 5-19 Employees	No	Yes	5% discount off any 12 month membership	5% discount off any 12 month membership	
Fly In, Fly Out Memberships - Pre paid and direct debit memberships	No	Yes	Adult 12 month membership prepaid receive discount. No direct debit. Buy 12 for the price of 6.	Adult memberships receive a 50% discount	◆
Membership 12 month bonus	No	Yes	12 month pre paid members who renew their membership (prior to expiry) receive 1 additional month	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	◆

Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	Variation
Recreation & Culture....continued					
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.	
Promotional Events H&F Free entry (limited to 4 times a year)					◆
Promotional Members - Bring a Friend for Free (Management Discretion)					◆
Promotional Discounting	No	Yes	7 day trial promotion event week pass	7 day trial promotion event week pass	
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	
LIBRARY					
Overdue items (per item/week)	No	No	\$0.60	\$0.60	
Lost/Damaged item administration charge (plus full restoration cost)	No	No	\$15.00	\$15.00	
Public Internet Access					
Quarter hour	No	Yes	\$2.00	\$2.00	
Half hour	No	Yes	\$4.00	\$4.00	
One hour	No	Yes	\$6.00	\$6.00	
Temporary Visitor Bond 1 (TV1)	No	No	\$20.00	\$25.00	◆
Temporary Visitor Bond 2 (TV2)	No	No	\$50.00	\$60.00	◆
LAKE MONJINGUP					
Pet Cemetery Plot Fee	No	Yes	\$87.00	N/A	◆
ESPERANCE MUNICIPAL MUSEUM					
Adults	No	Yes	\$8.00	\$8.00	
Children	No	Yes	\$3.00	\$3.00	
Pensioners/Seniors	No	Yes	\$6.00	\$6.00	
Group/person	No	Yes	\$6.00	\$6.00	
Family - 2 adults, 2 children	No	Yes	\$20.00	\$20.00	
Gold Coin/Free Entry Days (maximum 4 per year)	No	Yes			

Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	Variation
Transport					
<u>AERODROME</u>					
RPT and Charter Passenger Terminal Service Fee (terminal use, passengers under 2 years exempt as per negotiated contract - REX)	No	Yes	\$24.00	\$25.00	◆
Landing Fees (Aircraft paying passenger service fee exempt)					
Landing Fees collected by Avdata on Council's behalf.					
Aircraft 0 - 2000kg flat rate	No	Yes	\$12.00	\$12.50	◆
Aircraft 2001 - 15000kg per 1000 kg or part thereof	No	Yes	\$12.00	\$12.50	◆
Aircraft >15000kg per 1000kg or part thereof	No	Yes	\$35.50	\$36.50	◆
Annual fee for private aircraft less than 2000kg - per year per aircraft. (Optional)	No	Yes	\$120.00	\$125.00	◆
Annual fee for private aircraft greater than 2000kg - per year per aircraft. (Optional)			\$12.00 per 1,000kg x 10	\$12.50 per 1,000kg x 10	◆
Annual fee for commercial aircraft less than 4000kg - per year per aircraft. (Optional)	No	Yes	\$1,250.00	\$1,300.00	◆
Landing Fee Concessions					
Upon prior request & approved by CEO, aircraft used for charity and fund raising related service.	No	No	Nil	Nil	
Royal Flying Doctor Service	No	No	Nil	Nil	
Aircraft Parking Fee - per week or part thereof (3 days or less free) excluding RPT	No	Yes	\$55.00	\$57.00	◆
Terminal					
Hire of Meeting Room (excluding Shire of Esperance and Airport Contractors) - half day or part thereof	No	Yes	\$60.00	\$65.00	◆
Hire of Meeting Room (excluding Shire of Esperance and Airport Contractors) - full day or part thereof	No	Yes	\$120.00	\$130.00	◆
Security					
Security Swipe Card	No	Yes	\$55.00	\$57.00	◆
Replacement Security Swipe Card	No	Yes	\$55.00	\$57.00	◆
Reporting Officer					
Reporting Officer Callout	No	Yes	\$100.00	\$110.00	◆
Reporting Officer Callout Fee Per Hour or part thereof	No	Yes	\$65.00	\$70.00	◆
HIRING OF SIGNS					
Roadworks Signs	No	Yes	\$10.00	\$10.00	
Roadworks Cones	No	Yes	\$3.80	\$4.00	◆
Identilite Street Signs					
Per annum fee rental	No	Yes	\$1,080.00	\$1,110.00	◆
PRIVATE WORKS					
Subject to availability of Shire resources	No	Yes	At Cost + 40%	At Cost + 40%	
Private works for non profit community groups	No	Yes		At Cost	◆
DRAINAGE HEADWORKS					
Determined on site specific basis case by case	No	Yes	At Cost + 10%	At Cost + 10%	
CROSSOVER CONTRIBUTION					
*Councils 50% reimbursement unit rate for an eligible compliant crossover					
Residential Crossover per m2	No	Yes	\$42.50	\$42.50	
Industrial Crossover per m2	No	Yes	\$42.50	\$42.50	
Rural Crossover With Culvert per m2	No	Yes	\$27.50	\$27.50	
Rural Crossover Without Culvert per m2	No	Yes	\$20.00	\$20.00	

Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	Variation			
Economic Services								
ESPERANCE VISITOR CENTRE								
Display of one brochure for local business	No	Yes	\$95.00	\$100.00	◆			
Display of brochure - Business outside Esperance Shire - Annual Fee	No	Yes	\$160.00	\$160.00				
Advertising Panels - External wall Visitor Centre - Annual Fee	No	Yes	\$250.00	\$250.00				
Booking commissions	No	Yes	12%	12%				
Promotion on commissioned Business	No	Yes	\$135.00	\$140.00	◆			
Promotion of Non-Commissioned Business	No	Yes	\$210.00	\$220.00	◆			
BUILDING CONTROL								
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	No	No	Maximum fees applicable as per <i>Building Act 2011</i>	Maximum fees applicable as per <i>Building Act 2011</i>				
(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						

Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	Variation
Economic Services....continued					
Application for occupancy permits, building approval					
Application for an occupancy permit for a completed building (s. 46)	No	No	Maximum fees applicable as per <i>Building Act 2011</i>	Maximum fees applicable as per <i>Building Act 2011</i>	
Application for a temporary occupancy permit for an incomplete building (s. 47)	No	No			
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	No	No			
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	No	No			
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) and (2))	No	No			
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2))	No	No			
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3))	No	No			
Application to replace an occupancy permit for an existing building (s. 52(1))	No	No			
Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	No	No			
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	No	No			
Other applications					
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	No	No			

Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	Variation
Economic Services....continued					
All Building Applications (Mandatory)					
Building Services Levy					
Building Permit - \$45,000 or Less	No	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	
Building Permit - Over \$45,000	No	No			
Demolition Permit - \$45,000 or Less	No	No			
Demolition Permit - Over \$45,000	No	No			
Occupancy Permit for approved building work- \$45,000 or Less	No	No			
Occupancy Permit for approved building work - Over \$45,000	No	No			
Building Approval certificate for approved building work- \$45,000 or Less	No	No			
Building Approval certificate for approved building work- Over \$45,000	No	No			
Occupancy Permit for Unauthorised Building Work - \$45,000 or Less	No	No			
Occupancy Permit for Unauthorised Building Work - Over \$45,000	No	No			
Building Approval Certificate for Unauthorised Building Work - \$45,000 or Less	No	No			
Building Approval Certificate for Unauthorised Building Work - Over \$45,000	No	No			
B.C.I.T.F Levy (for work greater than \$20,000)	No	No			
BCITF Accounting Collection fee (Set by BCITF)	No	No			
Building Services Levy Administration Fee	No	No			
Other Building Department Charges					
Fees set at Council's discretion.					
Inspection of pool enclosures (regulation 53)	No	No	Maximum fees applicable as per <i>Building Act 2011</i>	Maximum fees applicable as per Building Act Regulations	
Application for approval of battery powered smoke alarms (regulation 61)	No	No		Maximum fees applicable as per Building Act Regulations	◆
Request for Certificate of Design Compliance Class 1 & 10 Building Only	No	Yes	0.25% of construction value including GST but not less than \$125	0.25% of construction value including GST but not less than \$125	
Request for Certificate of Design Compliance Class 2-9	No	Yes	0.18% of construction value including GST but not less than \$440	0.18% of construction value including GST but not less than \$440	
Request to amend a Building Permit - Minor (Where new Certificate of Design Compliance and Building Permit is not required)	No	No	0.32% of construction value but not less than \$150	\$60.00	◆
Request to provide a Certificate of Construction compliance	No	Yes	\$500 min + GST, Additional inspections @ \$173.25	\$500 min + GST, Additional inspections @ \$165	◆

Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	Variation
Economic Services....continued					
Request to provide a Certificate of Building compliance	No	Yes	\$500 min + GST, Additional inspections @ \$165	\$500 min + GST, Additional inspections @ \$165	
Building Information - Copies of Permits, Records and Building Approval certificates	No	No	\$60 per 30 mins (Minimum \$60)	\$60 per 30 mins (Minimum \$60)	
Building Inspection Fee	No	Yes		\$165.00	◆
Written advice from Building Surveyor	No	Yes		\$165.00	◆
PROCEEDS SALE OF BOOKS					
"Esperance Yesterday & Today"	No	Yes	\$5.00	\$5.00	
"First There Came Ships"	No	Yes	\$10.00	\$10.00	
CAMPING FEES					
All Council Managed Coastal Reserves - campsite fee per night	No	Yes	\$15.00	\$15.00	
CARAVAN PARK FEES					
Powered Caravan or Tent Site					
Daily rate (2 People)	No	Yes	\$45.00	\$35-\$45	◆
Weekly rate (2 people)	No	Yes	\$270.00	\$210-\$270	◆
Extra person daily rate	No	Yes	\$5.00	\$5.00	
Extra person weekly rate	No	Yes	\$30.00	\$30.00	
Unpowered Caravan or Tent Site					
Daily rate (2 People)	No	Yes	\$40.00	\$35-\$40	◆
Weekly rate (2 people)	No	Yes	\$240.00	\$210-\$240	◆
Extra person daily rate	No	Yes	\$5.00	\$5.00	
Extra person weekly rate	No	Yes	\$30.00	\$30.00	
Ensuite Cabins					
Daily rate (2 People)	No	Yes	\$170.00	\$140-\$170	
Weekly rate (2 people)	No	Yes	\$1,020.00	\$840-\$1020	
Extra person daily rate	No	Yes	\$10.00	\$10.00	
Extra person weekly rate	No	Yes	\$60.00	\$60.00	
Family Cabins					
Daily rate (2 People)	No	Yes		\$120-\$150	◆
Weekly rate (2 people)	No	Yes		\$720-\$900	◆
Extra person daily rate	No	Yes		\$10.00	◆
Extra person weekly rate	No	Yes		\$60.00	◆
Standard Cabins					
Daily rate (2 People)	No	Yes	\$100.00	\$80-\$100	
Weekly rate (2 people)	No	Yes	\$600.00	\$480-\$600	
Extra person daily rate	No	Yes	\$10.00	\$10.00	
Extra person weekly rate	No	Yes	\$60.00	\$60.00	

Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	Variation
Economic Services....continued					
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	\$100.00	\$103.00	◆
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	\$100.00	\$103.00	◆
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 which minimises opportunities for use of space with other user groups. Multiple aspects requiring assessment.					
Class 2 - Moderate use of space / moderate impact on space. Commercial / moderate scale presence which easily allows for access and use of space with other user groups. Multiple aspects requiring assessment.					
Class 3 - Minimal use of space / minimal impact on space. Moderate scale use of space, moderate complexity, with					
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		\$175.00	◆
Class 2 Fee (per day)*	No	No		\$135.00	◆
Class 3 Fee (per permit)*	No	No		\$100.00	◆
Class 4 Fee (per permit)*	No	No		\$50.00	◆
Class 5 Fee	No	No		Nil	◆
*CEO discretion for community events based around National Celebrations	No	No		Nil	◆
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					
Class 1 - The most complex use of the space/the largest impact on the space. Commercial presence which minimises opportunities for use of space with other user groups.					
Class 2 - Moderate use of space / moderate impact on space. Commercial presence which easily allows for access and use of space with other user groups.					
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		\$60.00	◆
Up to 1 month	No	No		\$92.00	◆
1-2 months	No	No		\$122.00	◆
6 months	No	No		\$365.00	◆
12 months	No	No		\$730.00	◆
Commercial Activity - Class 2					
Per occasion	No	No		\$50.00	◆
Up to 1 month	No	No		\$74.00	◆
1-2 months	No	No		\$98.00	◆
6 months	No	No		\$295.00	◆
12 months	No	No		\$590.00	◆

Shire of Esperance

Schedule of Fees and Charges 2017/2018

	Statutory Fee Indicator	GST	2016/17	2017/18	Variation
Economic Services....continued					
Commercial Activity – Class 3					
Per occasion	No	No		\$50.00	◆
Up to 1 month	No	No		\$57.00	◆
1-2 months	No	No		\$75.00	◆
6 months	No	No		\$226.00	◆
12 months	No	No		\$452.00	◆
High Impact Use Fee – Daily Fee	No	No		\$120.00	◆
Trader Fees					
Mobile Food Business – Annual Fee	No	No		Minimum Rate	◆
Mobile Food Business – Minimum Fee	No	No		\$50.00	◆
Stallholder / trader – Annual Fee	No	No		\$655.00	◆
Stallholder / trader – Daily Fee	No	No		\$55.00	◆
Stallholder / trader – Community Group / Charity Organisation*	No	No		\$10.00	◆
*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	◆
Trader Power Usage – Half-Day Fee	No	No		\$10.00	◆
Trader Power Usage Full-Day Fee	No	No		\$20.00	◆
Permit to Erect Signs / Advertising – Annual Fee	No	No		\$59.00	◆
Application for an Alfresco Dining permit	No	No	TBD	\$100.00	◆