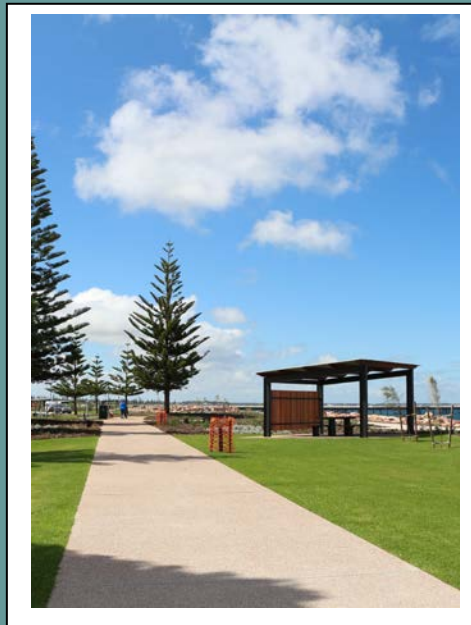


Shire of Esperance

STATUTORY BUDGET



2015/16

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Management Budget

Carryovers/ Unspent Grants & Contributions

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Shire of Esperance

Statutory Budget 2015-16

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Budget

For the year ending 30th June 2016

Statement of Comprehensive Income

By Nature or Type

2015-16

	NOTE	2015-16 Budget	2014-15 Actual	2014-15 Budget
Revenue				
Rates	8	17,447,566	16,642,770	16,456,588
Operating Grants, Subsidies & Contributions		6,256,890	13,881,686	8,671,508
Fees and Charges	9	9,037,228	9,844,291	8,355,711
Interest Earnings	2a	739,863	1,026,908	1,001,775
Other Revenue		-	-	-
		<u>33,481,547</u>	<u>41,395,655</u>	<u>34,485,582</u>
Expenses				
Employee Costs		(14,453,932)	(13,939,986)	(14,166,835)
Materials and Contracts		(13,826,211)	(8,463,405)	(10,470,856)
Utility Charges		(998,541)	(973,163)	(1,131,832)
Depreciation on Non-Current Assets	2a	(12,808,160)	(9,538,100)	(8,911,303)
Interest Expenses	2a	(116,183)	(147,020)	(109,913)
Insurance		(478,066)	(468,759)	(482,093)
Other Expenditure		(492,885)	(513,477)	(567,834)
		<u>(43,173,978)</u>	<u>(34,043,910)</u>	<u>(35,840,666)</u>
Subtotal		<u>(9,692,431)</u>	<u>7,351,745</u>	<u>(1,355,084)</u>
Non-Operating Grants, Subsidies Contributions				
		6,109,696	4,976,555	4,818,722
Profit on Asset Disposals	4	444,633	399,095	695,329
Loss on Asset Disposals	4	(67,294)	(119,421)	(310,910)
		<u>(3,205,396)</u>	<u>12,607,974</u>	<u>3,848,057</u>
NET RESULT				
Other Comprehensive Income				
Changes on Revaluation of non-current assets		-	-	-
		<u>(3,205,396)</u>	<u>12,607,974</u>	<u>3,848,057</u>

Notes:

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

Fair value adjustments relating to the remeasurement 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 in revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

Budget

For the year ending 30th June 2016

**Statement of Comprehensive Income
By Statutory Program****2015-16**

	2015-16 Budget \$	2014-15 Actual \$	2014-15 Budget \$
Revenue			
<i>(Refer Notes 1,2,8-11)</i>			
Governance	200,797	330,132	142,708
General Purpose Funding	20,627,609	25,054,156	22,297,236
Law, Order, Public Safety	286,751	2,114,948	349,959
Health	56,750	54,756	44,750
Education & Welfare	2,772,691	2,679,812	2,736,729
Housing	-	-	-
Community Amenities	4,258,027	4,865,020	3,983,375
Recreation & Culture	1,804,485	1,703,528	1,660,696
Transport	2,280,804	2,422,985	2,309,874
Economic Services	628,310	672,791	444,146
Other Property & Services	565,323	1,497,528	516,109
	<u>33,481,547</u>	<u>41,395,656</u>	<u>34,485,582</u>
Expenses Excluding Finance Costs			
<i>(Refer Notes 1,2 & 12)</i>			
Governance	(2,214,471)	(1,996,980)	(1,984,325)
General Purpose Funding	(520,408)	(448,899)	(506,816)
Law, Order, Public Safety	(1,727,654)	(1,710,389)	(1,752,802)
Health	(383,184)	(350,234)	(341,454)
Education & Welfare	(3,493,960)	(3,121,661)	(3,365,729)
Housing	-	-	-
Community Amenities	(8,117,462)	(5,107,591)	(5,792,392)
Recreation & Culture	(8,711,404)	(7,419,523)	(7,778,028)
Transport	(14,955,635)	(11,820,788)	(11,338,588)
Economic Services	(1,791,535)	(1,389,297)	(1,411,618)
Other Property & Services	(1,142,082)	(531,529)	(1,459,002)
	<u>(43,057,795)</u>	<u>(33,896,891)</u>	<u>(35,730,754)</u>
Finance Costs <i>(Refer Notes 2 & 5)</i>			
Recreation & Culture	(54,771)	(60,051)	(61,175)
Other Property & Services	(61,412)	(86,969)	(48,737)
	<u>(116,183)</u>	<u>(147,020)</u>	<u>(109,912)</u>
Non-Operating Grants, Subsidies & Contributions			
Law, Order, Public Safety	41,109	8,616	-
Education & Welfare	130,000	-	-
Recreation & Culture	333,809	1,530,560	1,396,060
Transport	5,604,778	3,437,379	3,422,662
	<u>6,109,696</u>	<u>4,976,555</u>	<u>4,818,722</u>
Profit/(Loss) On Disposal Of Assets <i>(Note 4)</i>			
Law, Order, Public Safety	-	16,033	(8,461)
Health	-	(3,953)	(8,649)
Education & Welfare	34,815	(16,000)	(250)
Community Amenities	2,000	(52,018)	-
Recreation & Culture	-	-	(110,000)
Transport	(19,714)	(8,284)	(128,111)
Other Property and Services	360,238	343,896	639,890
	<u>377,339</u>	<u>279,674</u>	<u>384,419</u>
NET RESULT	<u>(3,205,396)</u>	<u>12,607,974</u>	<u>3,848,057</u>
Other Comprehensive Income			
Changes on Revaluation of non-current assets	-	-	-
TOTAL COMPREHENSIVE INCOME	<u>(3,205,396)</u>	<u>12,607,974</u>	<u>3,848,057</u>

Notes:

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

Fair value adjustments relating to the remeasurement 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 in revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

Budget

For the year ending 30th June 2016

Cash Flow Statement**2015-16**

	NOTE	2015-16 Budget \$	2014-15 Actual \$	2014-15 Budget \$
<u>Cash Flows From Operating Activities</u>				
Receipts				
Rates		17,447,566	16,225,063	16,436,588
Operating Grants, Subsidies & Contributions		6,256,890	14,485,741	8,121,508
Fees and Charges		9,043,430	10,004,291	8,291,398
Interest Earnings		739,863	923,272	1,001,775
Goods and Services Tax		3,650,000	2,758,762	4,200,000
Other Revenue		-	-	-
		<u>37,137,749</u>	<u>44,397,129</u>	<u>38,051,269</u>
Payments				
Employee Costs - Operating		(14,050,506)	(13,617,076)	(13,367,953)
Materials and Contracts		(14,435,944)	(7,692,256)	(9,363,948)
Utility Charges		(998,541)	(973,163)	(1,131,832)
Insurance		(478,066)	(468,759)	(482,093)
Interest		(116,183)	(151,513)	(109,913)
Goods and Services Tax		(3,650,000)	(2,663,663)	(4,200,000)
Other		(492,885)	(513,477)	(567,834)
		<u>(34,222,125)</u>	<u>(26,079,907)</u>	<u>(29,223,573)</u>
Net Cash Provided By Operating Activities	13(b)	<u>2,915,624</u>	<u>18,317,222</u>	<u>8,827,696</u>
<u>Cash Flows from Investing Activities</u>				
Payments for Development of Land Held for Resale	3	(864,000)	-	(35,637)
Payments for Purchase of Property, Plant & Equipment	3	(5,372,010)	(5,054,470)	(5,644,717)
Payments for Construction of Infrastructure	3	(13,995,513)	(18,148,376)	(21,136,285)
Non- Operating Grants, & Contributions used for the Development of Assets		6,109,696	4,976,555	4,818,722
Proceeds from Sale of Land, Plant & Equipment	4	<u>1,709,934</u>	<u>1,285,402</u>	<u>2,639,509</u>
Net Cash Used in Investing Activities		<u>(12,411,893)</u>	<u>(16,940,889)</u>	<u>(19,358,408)</u>
<u>Cash Flows from Financing Activities</u>				
Advances to Community Groups		-	-	-
Repayment of Debentures	5	(823,789)	(950,771)	(1,960,012)
Proceeds from Self Supporting Loans		-	-	-
Proceeds from Advances		-	-	-
Proceeds from New Debentures	5	<u>879,000</u>	<u>41,757</u>	<u>35,637</u>
Net Cash Provided By (Used In) Financing Activities		<u>55,211</u>	<u>(909,014)</u>	<u>(1,924,375)</u>
Net Increase (Decrease) in Cash Held		<u>(9,441,058)</u>	<u>467,319</u>	<u>(12,455,087)</u>
Cash at Beginning of Year		<u>26,806,595</u>	<u>26,339,276</u>	<u>26,316,034</u>
Cash and Cash Equivalents at the End of the Year	13(a)	<u><u>17,365,537</u></u>	<u><u>26,806,595</u></u>	<u><u>13,860,947</u></u>

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

Budget

For the year ending 30th June 2016

Rate Setting Statement**2015-16**

	NOTE	2015-16 Budget \$	2014-15 Actual \$	2014-15 Budget \$
REVENUES				
Governance	1,2	200,797	330,132	142,708
General Purpose Funding (Excl Rates)		3,180,043	8,411,386	5,840,648
Law, Order, Public Safety		327,860	2,147,691	349,959
Health		56,750	54,756	44,750
Education & Welfare		2,937,506	2,679,812	2,740,229
Housing		-	-	-
Community Amenities		4,260,027	4,865,020	3,983,375
Recreation and Culture		2,138,294	3,234,088	3,056,756
Transport		7,923,614	5,890,563	5,774,365
Economic Services		628,310	672,791	444,146
Other Property and Services		935,109	1,842,296	1,166,109
		<u>22,588,310</u>	<u>30,128,535</u>	<u>23,543,045</u>
EXPENSES				
Governance	1,2	(2,214,471)	(1,996,980)	(1,984,325)
General Purpose Funding		(520,408)	(448,899)	(506,816)
Law, Order, Public Safety		(1,727,654)	(1,718,483)	(1,761,263)
Health		(383,184)	(354,187)	(350,103)
Education & Welfare		(3,493,960)	(3,137,661)	(3,369,479)
Housing		-	-	-
Community Amenities		(8,117,462)	(5,159,609)	(5,792,392)
Recreation & Culture		(8,766,175)	(7,479,574)	(7,949,203)
Transport		(15,013,381)	(11,859,271)	(11,508,528)
Economic Services		(1,791,535)	(1,389,297)	(1,411,618)
Other Property and Services		(1,213,042)	(619,370)	(1,517,849)
		<u>(43,241,272)</u>	<u>(34,163,331)</u>	<u>(36,151,576)</u>
Net Result Excluding Rates		(20,652,962)	(4,034,796)	(12,608,531)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
Initial Recognition of Assets due to change in Regs		-	-	-
(Profit)/Loss on Asset Disposals	4	(377,339)	(279,674)	(384,419)
Provisions and Accruals		200,000	181,372	179,250
Depreciation on Assets	2(a)	12,808,160	9,538,100	8,911,303
Capital Expenditure and Revenue				
Development of Land Held for Resale	3	(864,000)	-	(35,637)
Purchase Land and Buildings	3	(2,275,054)	(1,084,258)	(2,395,301)
Construct Infrastructure Assets - Roads	3	(11,525,248)	(8,368,153)	(9,072,343)
Construct Infrastructure Assets - Other	3	(2,470,265)	(9,780,223)	(12,063,942)
Purchase Vehicles, Plant and Machinery	3	(3,022,456)	(3,925,778)	(3,098,528)
Purchase Furniture and Equipment	3	(74,500)	(44,434)	(150,888)
Proceeds from Disposal of Assets	4	1,709,934	1,285,403	2,639,509
Repayment of Debentures	5	(823,789)	(950,771)	(1,960,012)
Proceeds from New Debentures	5	879,000	-	35,637
Advances to Community Groups		-	-	-
Self-Supporting Loan Principal Income		100,454	98,354	98,353
Transfers to Reserves (Restricted Assets)	6	(3,838,751)	(9,884,082)	(2,718,888)
Transfers from Reserves (Restricted Assets)	6	10,892,871	9,209,121	12,802,640
Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,886,379	3,283,428	3,310,209
Estimated (Surplus)/Deficit June 30 C/Fwd	7	-	(1,886,379)	55,000
Amount Req'd to be Raised from Rates	8	<u>(17,447,566)</u>	<u>(16,642,770)</u>	<u>(16,456,588)</u>

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

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this budget are:

(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.

The Local Government Reporting Entity

All Funds through which the Council 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, but a separate statement of those monies appears at Note 14 to this budget.

(b) 2014/15 Actual Balances

Balances shown in this budget as 2014/15 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) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government 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.

(e) Goods and Services Tax

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

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

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

(f) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

(g) 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 on the statement of financial position.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**(h) 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 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.

(i) 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 purchased for development and/or resale 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.

Revenue arising from the sale of property is recognised in the statement of comprehensive income as at the time of signing an unconditional contract of sale.

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

(j) Fixed Assets

Each class of fixed assets 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.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

(a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and

(b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government-

(i) that are plant and equipment; and

(ii) that are land and buildings;

and

(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years. In 2013, Council has commenced the process of adopting Fair Value in accordance with the Regulations.

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

Land Under Control

In accordance with Local Government (Financial Management) Regulations 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land which is under the control or management of the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**(j) Fixed Assets (Continued)**

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They are then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014.

Initial Recognition

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 Council 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 at 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 statement of comprehensive income.

Transitional Arrangements

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the **Initial Recognition** section as detailed above.

Those assets carried at fair value will be carried in accordance with the **Revaluation Methodology** section as detailed above.

Land under Roads

In Western Australia, all land under roads in 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 as 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 Council.

1. SIGNIFICANT ACCOUNTING POLICIES (continued)**(j) 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 assets are:

Buildings	20 to 50 years
Furniture and Equipment	5 to 20 years
Motor Vehicles	3 years
Road Making Plant	5 to 10 years
Other Plant & Equipment	3 to 15 years
Infrastructure	
Roads & Streets - Construction Road Base	50 years
Roads & Streets - Bituminous Seal	25 years
Footpaths - Slab	10 to 30 years
Parking Facilities	15 to 16 years
Water Supply Piping & Drainage Systems	40 years
Parks & Gardens	20 years
Airport	35 to 36 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 the statement of comprehensive income.

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Capitalisation Threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(k) Fair Value of Assets and Liabilities

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

Fair Value is the price that Council 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.

1. SIGNIFICANT ACCOUNTING POLICIES (continued)**(k) Fair Value of Assets and Liabilities (Continued)*****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.

Valuation techniques

The Council 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 Council 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 Council 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.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

1. SIGNIFICANT ACCOUNTING POLICIES (continued)**(1) Financial Instruments****Initial Recognition and Measurement**

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

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 effective interest rate method or cost.

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

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;
- (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 exactly 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.

Classification and Subsequent Measurement**(i) Financial assets at fair value through profit and loss**

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets. They are subsequently measured at fair value with changes in carrying amounts being included in the 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 the 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 Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

1. SIGNIFICANT ACCOUNTING POLICIES (continued)**(1) Financial Instruments (Continued)*****Classification and Subsequent Measurement (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 or 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 de-recognised, 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 sole within 12 months after the end of the reporting period. All other financial assets are classified as non-current.

(v) Financial Liabilities

Non-derivative financial liabilities (excluding 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.

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 Council 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.

1. SIGNIFICANT ACCOUNTING POLICIES (continued)**(m) Impairment of Assets**

In accordance with Australian Accounting Standards the Council's 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 revalued asset is treated as 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 2016.

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

(n) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured and are usually paid within 30 days of recognition.

(o) Employee Benefits***Short-Term Employee Benefits***

Provision is made for the Council'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 Council'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 Council'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 Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council 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.

(p) 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.

1. SIGNIFICANT ACCOUNTING POLICIES (continued)**(q) Provisions**

Provisions are recognised when Council 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.

(r) 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 Council's operational cycle. In the case of liabilities where Council 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 resale where it is held as non-current based on Council's intentions to release for sale.

(s) Comparative Figures

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

(t) Budget Comparative Figures

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

Budget

For the year ending 30th June 2016

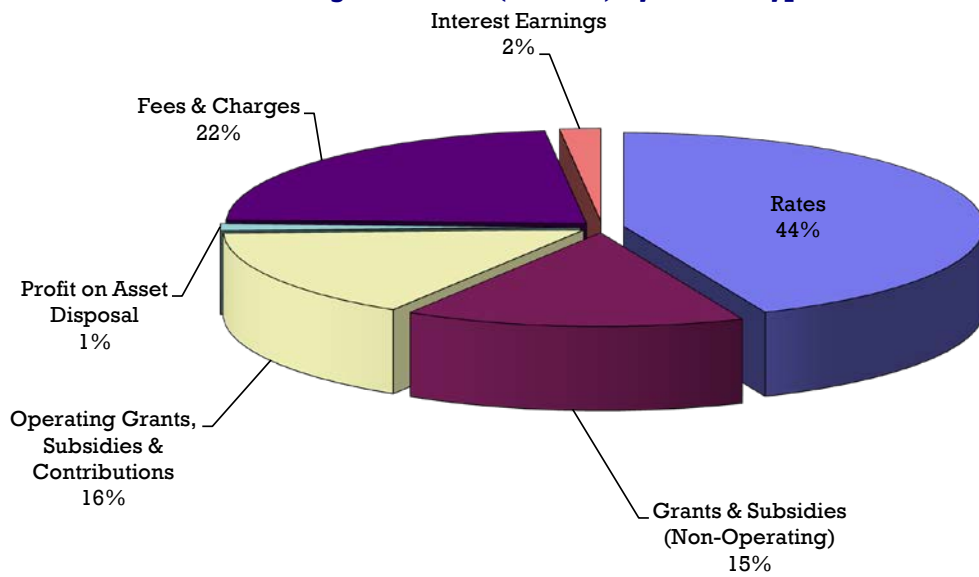
Notes to and forming part of the budget**2015-16**

	NOTE	2015-16 Budget \$	2014-15 Actual \$	2014-15 Budget \$
2. REVENUES AND EXPENSES				
(a) Net Result				
The Net Result includes:				
(i) Charging as Expenses:				
Auditors Remuneration				
Audit		24,000	22,500	23,000
Other Services		26,000	26,032	25,000
Depreciation				
By Program				
Governance		600	600	600
General Purpose Funding			-	-
Law, Order, Public Safety		440,392	510,629	443,618
Health		3,667	3,472	3,667
Education and Welfare		254,181	254,445	282,241
Housing		-	-	-
Community Amenities		238,854	243,774	250,160
Recreation and Culture		1,570,993	1,367,807	1,402,181
Transport		9,217,500	6,041,271	5,451,510
Economic Services		50,566	50,566	50,566
Other Property and Services		942,469	972,684	938,050
Un-attributable (Administration)		88,938	92,852	88,710
		<u>12,808,160</u>	<u>9,538,100</u>	<u>8,911,303</u>
By Class				
Buildings		1,585,463	1,585,476	1,616,650
Furniture and Equipment		31,357	35,327	33,167
Plant and Equipment		1,680,422	1,787,127	1,754,373
Roads		8,721,316	5,544,337	4,955,126
Other Infrastructure		789,602	585,833	551,987
		<u>12,808,160</u>	<u>9,538,100</u>	<u>8,911,303</u>
Interest Expenses (Finance Costs)				
- Debentures (refer note 5(a))	5a	116,183	147,020	109,913
		<u>116,183</u>	<u>147,020</u>	<u>109,913</u>
(ii) Crediting as Revenue:				
Interest Earnings				
- Reserves		363,863	580,238	573,775
- Municipal		214,000	286,005	315,000
- Other Interest (refer note 11)	11	162,000	160,665	113,000
		<u>739,863</u>	<u>1,026,908</u>	<u>1,001,775</u>

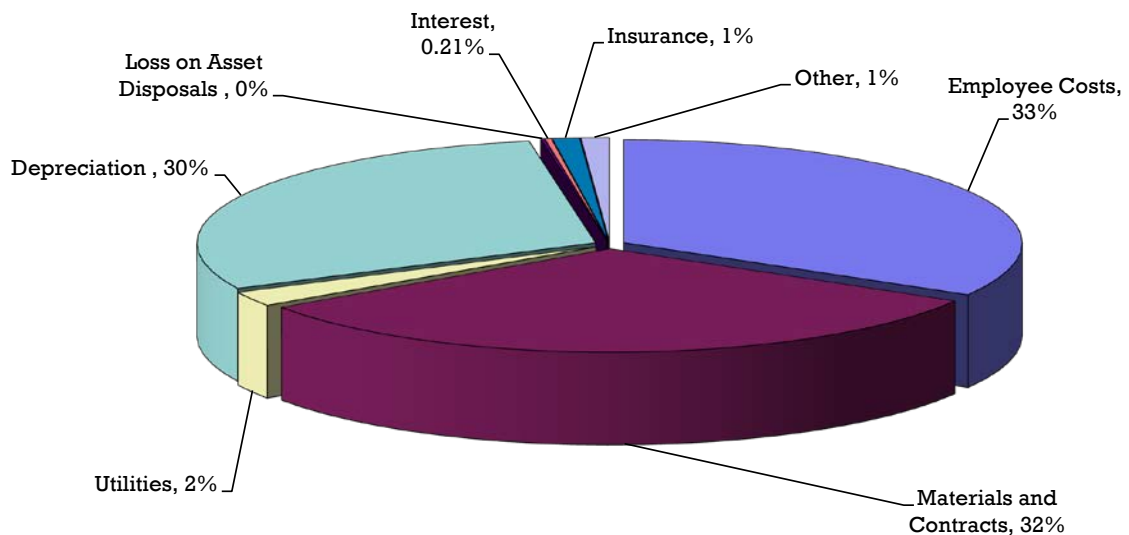
2. REVENUES AND EXPENSES (Continued)

(b)

Budget Revenue (2015-16) by nature/type



Budget Expenses (2015-16) by nature/type



The Shire of Esperance relies heavily on grants provided by Federal and State Government as a source of revenue. These grants for specific and general purposes are similar in size to the rates collected from the community.

2. REVENUE AND EXPENSES (Continued)**(c) Statement of Objective**

In order to discharge its responsibilities to the community, the Shire 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.

REPORTING PROGRAM DESCRIPTIONS

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

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.

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 & 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.

2. OPERATING REVENUES AND EXPENSES (Continued)**(c) Statement of Objective (Continued)****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.

NATURE-TYPE CLASSIFICATIONS

The Shire of Esperance is required by the Australian Accounting Standards to disclose revenue and expenditure according to it's nature/type classification. The following nature and type descriptions are also required by State Government regulation.

REVENUE**Rates**

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered.

Excludes administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

Grants and Subsidies

Grants and subsidies received from government and non-government entities. Includes operating grants for the purchase or the development of assets.

Contributions, reimbursements and donations

Revenues received for contribution to works and services such as crossings, footpaths, road reinstatements etc., contributions by community groups and other authorities to operating costs of shared facilities such as libraries and sports venues and reimbursement of expenses incurred in operating community facilities.

Profit on asset disposal

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

2. OPERATING REVENUES AND EXPENSES (Continued)**(c) Statement of Objective (Continued)****Service charges**

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations identifies the charges, which can be raised. These are television and radio broadcasting, volunteer bush fire brigades, underground electricity and neighbourhood surveillance services. Excludes rubbish removal charges.

Fees and charges

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Interest Earnings

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

Other revenue/income

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

Expenditure**Employee costs**

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

Material and contracts

All expenditure on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (gas, electricity, water, etc.)

Expenditures made to respective agencies for the provision of power, gas or water. Excludes expenditures incurred for the re-instatement of roadworks on behalf of these agencies.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Loss on asset disposal

Loss on the disposal of fixed assets.

Interest expenses

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

Insurance

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

Other expenditure

Statutory fees, taxes, provision for bad debts. Donations & subsidies made to community groups.

3. ACQUISITION OF ASSETS

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

	2015-16 Budget \$	2014-15 Actual \$	2014-15 Budget \$
By Program			
Governance (Includes Administration)	105,933	212,529	185,000
General Purpose Funding	-	-	-
Law, Order, Public Safety	41,109	1,834,812	60,132
Health	-	30,868	33,949
Education and Welfare	578,912	132,070	384,321
Housing	-	-	-
Community Amenities	296,819	653,556	861,876
Recreation and Culture	2,260,278	10,636,574	11,910,553
Transport	13,798,792	9,490,384	11,063,047
Economic Services	-	-	-
Other Property and Services	3,149,680	212,053	2,317,761
	20,231,523	23,202,846	26,816,639
By Class			
Land Held for Resale	864,000	-	35,637
Land and Buildings	2,275,054	1,084,258	2,395,301
Infrastructure Assets - Roads	11,525,248	8,368,153	9,072,343
Infrastructure Assets - Other	2,470,265	9,780,223	12,063,942
Plant, Vehicles and Machinery	3,022,456	3,925,778	3,098,528
Furniture and Equipment	74,500	44,434	150,888
	20,231,523	23,202,846	26,816,639

4. DISPOSAL OF ASSETS

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

	Net Book-Value 2015-16 BUDGET \$	Sale Proceeds 2015-16 BUDGET \$	Profit (Loss) 2015-16 BUDGET \$
By Program			
Education and Welfare	43,185	78,000	34,815
Community Amenities	-	2,000	2,000
Recreation & Culture	100,000	100,000	-
Transport	692,648	672,934	(19,714)
Other Property & Services	496,762	857,000	360,238
	1,332,595	1,709,934	377,339
By Class			
Land Held for Resale	535,464	905,000	369,536
Land & Buildings	-	-	-
Furniture & Equipment	-	-	-
Plant & Machinery	615,590	607,295	(8,295)
Light Vehicles	181,541	197,639	16,098
Infrastructure Other	-	-	-
	1,332,595	1,709,934	377,339
Summary			2015-16 BUDGET \$
Profit on Asset Disposals			444,633
Loss on Asset Disposals			(67,294)
			377,339

Budget

For the year ending 30th June 2016

Notes to and forming part of the budget

2015-16

5. INFORMATION ON BORROWINGS

(a) Loan Repayments

Particulars		Principal 1-Jul-15	New Loans	Principal Repayments		Interest Expense		Principal Outstanding	
				2015-16 Budget \$	2014-15 Actual \$	2015-16 Budget \$	2014-15 Actual \$	2015-16 Budget \$	2014-15 Actual \$
Recreation & Culture									
Loan 261 - Pink Lake Country Club	S	143,686	-	15,978	14,958	9,024	9,933	127,708	143,686
Loan 285 - Esp Speedway Assoc	S	6,197	-	3,001	2,819	347	470	3,196	6,197
Loan 286 - Esp Bowling Club	S	67,699	-	32,765	30,732	3,882	6,066	34,934	67,699
Loan 287 - Esp Seafarers Centre	S	11,499	-	2,916	2,813	377	467	8,583	11,499
Loan 290 - Cascade Rec Assoc	S	-	-	-	3,393	-	71	-	-
Loan 291 - Recherche Aged Welfare Com	S	304,618	-	11,958	11,226	19,092	19,991	292,660	304,618
Loan 292 - Esperance Squash Club	S	37,381	-	5,912	5,567	2,129	2,491	31,469	37,381
Loan 294 - Scaddan Country Club	S	30,460	-	14,995	14,540	953	1,028	15,465	30,460
Loan 295 - Esperance Yacht Club	S	381,767	-	12,929	12,305	18,967	19,533	368,838	381,767
Other Property & Services									
Loan 288 - Flinders Estate	C	1,015,362	879,000	685,000	815,758	15,000	38,244	1,209,362	1,015,362
Loan 296 - Shark Lake Industrial Park	C	1,036,284	-	38,335	36,659	46,412	48,725	997,949	1,036,284
		3,034,954	879,000	823,789	950,771	116,183	147,020	3,090,165	3,034,954

Key : - "C" denotes loans to fund Council works and services, "S" denotes self supporting loans for community and sporting clubs.
All loan repayments were financed by general purpose income.

* Interest on Loan 288 is being added to the principle on this loan.

(b) New Borrowings - 2015-16

Particulars	Estimated amount to borrow	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount	Balance
	Budget						Used Budget	Unspent \$
Loan 288 - Flinders Estate	879,000	WATC	Debenture	Short Term Loan Facility	*	Variable	879,000	-
	879,000				-		879,000	-

On occasions, community and sporting groups within the district, request the Council to undertake self supporting loans on their behalf. A self supporting loan is one that the Council takes out on behalf of a group and that the group is responsible for the full repayment of the loan. The repayments are fully secured by written agreements, which includes guarantors. If the Council is requested during the financial year, to undertake a self supporting loan, the details will be advertised locally and submissions sought.

(c) Unspent Debentures

Council has a \$6.5 million Short Term Loan Facility with Western Australian Treasury Corporation (WATC). At the 30th June 2015 this facility was drawn to \$1.015 million leaving an available balance of \$5.48 million. At the 30th June 2015 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 2016. 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 2015/16.

Budget

For the year ending 30th June 2016

Notes to and forming part of the budget

2015-16

	2015-16 Budget \$	2014-15 Actual \$	2014-15 Budget \$
6. RESERVES			
(a) Land Purchase & Development			
Opening Balance	334,557	997,128	997,128
Amount Set Aside / Transfer to Reserve	127,072	23,582	34,899
Amount Used / Transfer from Reserve	(119,000)	(686,153)	(966,046)
	<u>342,629</u>	<u>334,557</u>	<u>65,981</u>
(b) Council Buildings Construction			
Opening Balance	-	333,635	333,635
Amount Set Aside / Transfer to Reserve	-	9,253	11,677
Internal Transfer	-	(217,180)	(193,645)
Amount Used / Transfer from Reserve	-	(125,707)	(151,667)
	<u>-</u>	<u>-</u>	<u>-</u>
(c) Eastern Sports Water Pipeline			
Opening Balance	172,051	152,728	152,728
Amount Set Aside / Transfer to Reserve	3,445	25,473	12,897
Amount Used / Transfer from Reserve	(9,050)	(6,150)	(15,200)
	<u>166,446</u>	<u>172,051</u>	<u>150,425</u>
(d) Jetty			
Opening Balance	1,832,878	871,898	871,898
Amount Set Aside / Transfer to Reserve	110,204	915,225	100,516
Internal Transfer	-	45,755	46,178
Amount Used / Transfer from Reserve	(26,882)	-	(40,000)
	<u>1,916,200</u>	<u>1,832,878</u>	<u>978,592</u>
(e) Aerodrome			
Opening Balance	3,881,473	2,861,211	2,861,211
Amount Set Aside / Transfer to Reserve	1,097,031	1,102,512	980,152
Amount Used / Transfer from Reserve	(75,000)	(82,250)	(75,000)
	<u>4,903,504</u>	<u>3,881,473</u>	<u>3,766,363</u>
(f) Salmon Gums Quarry			
Opening Balance	-	9,976	9,975
Amount Set Aside / Transfer to Reserve	-	277	349
Internal Transfer	-	(10,253)	(10,324)
Amount Used / Transfer from Reserve	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
(g) Unspent Grants & Contributions			
Opening Balance	4,280,205	7,161,244	7,361,244
Amount Set Aside / Transfer to Reserve	-	4,280,205	-
Amount Used / Transfer from Reserve	(4,280,205)	(7,161,244)	(7,361,244)
	<u>-</u>	<u>4,280,205</u>	<u>-</u>
(h) Off Street Parking			
Opening Balance	475,554	140,069	140,069
Amount Set Aside / Transfer to Reserve	6,953	335,485	4,902
Amount Used / Transfer from Reserve	-	-	-
	<u>482,507</u>	<u>475,554</u>	<u>144,971</u>
(i) Sanitation (Rubbish Removal) Services			
Opening Balance	2,856,290	2,256,814	2,256,814
Amount Set Aside / Transfer to Reserve	1,794,892	1,183,032	495,050
Amount Used / Transfer from Reserve	(3,412,722)	(583,556)	(931,876)
	<u>1,238,460</u>	<u>2,856,290</u>	<u>1,819,988</u>

Budget

For the year ending 30th June 2016

Notes to and forming part of the budget**2015-16**

6. RESERVES (continued...)	2015-16 Budget \$	2014-15 Actual \$	2014-15 Budget \$
Cash Backed Reserves			
(j) HACC Asset Replacement			
Opening Balance	571,360	516,656	516,656
Amount Set Aside / Transfer to Reserve	11,222	75,939	18,083
Amount Used / Transfer from Reserve	(156,000)	(21,235)	(37,000)
	<u>426,582</u>	<u>571,360</u>	<u>497,739</u>
(k) Esperance Homecare Fundraising			
Opening Balance	3,695	51,756	51,756
Amount Set Aside / Transfer to Reserve	7,024	1,435	5,731
Amount Used / Transfer from Reserve	-	(49,496)	-
	<u>10,719</u>	<u>3,695</u>	<u>57,487</u>
(l) Gravel Resources Compensation			
Opening Balance	-	53,932	53,932
Amount Set Aside / Transfer to Reserve	-	1,496	1,888
Internal Transfer	-	(55,428)	(55,820)
Amount Used / Transfer from Reserve	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
(m) Southern Suburbs Water Supply			
Opening Balance	-	27,721	27,721
Amount Set Aside / Transfer to Reserve	-	769	970
Internal Transfer	-	(28,490)	(27,995)
Amount Used / Transfer from Reserve	-	-	(696)
	<u>-</u>	<u>-</u>	<u>-</u>
(n) Cemetery			
Opening Balance	-	40,401	40,401
Amount Set Aside / Transfer to Reserve	-	4,220	1,414
Internal Transfer	-	(44,621)	(26,815)
Amount Used / Transfer from Reserve	-	-	(15,000)
	<u>-</u>	<u>-</u>	<u>-</u>
(o) Historical Village Reserve			
Opening Balance	-	2,009	2,009
Amount Set Aside / Transfer to Reserve	-	56	70
Internal Transfer	-	(2,065)	(2,079)
Amount Used / Transfer from Reserve	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
(p) Plant Replacement Reserve			
Opening Balance	786,159	599,532	599,532
Amount Set Aside / Transfer to Reserve	10,642	186,627	20,983
Amount Used / Transfer from Reserve	(105,000)	-	(147,500)
	<u>691,801</u>	<u>786,159</u>	<u>473,015</u>
(q) Employee Entitlements - Long Service			
Opening Balance	837,866	815,257	815,257
Amount Set Aside / Transfer to Reserve	18,985	22,609	28,534
Amount Used / Transfer from Reserve	-	-	-
	<u>856,851</u>	<u>837,866</u>	<u>843,791</u>
(r) History Book Reserve			
Opening Balance	-	18,638	18,638
Amount Set Aside / Transfer to Reserve	-	535	952
Internal Transfer	-	(19,173)	(19,590)
Amount Used / Transfer from Reserve	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

Budget

For the year ending 30th June 2016

Notes to and forming part of the budget**2015-16**

6. RESERVES (continued...)	2015-16 Budget \$	2014-15 Actual \$	2014-15 Budget \$
Cash Backed Reserves			
(s) Tanker Jetty Donations			
Opening Balance	-	44,520	44,520
Amount Set Aside / Transfer to Reserve	-	1,235	1,658
Internal Transfer	-	(45,755)	(46,178)
Amount Used / Transfer from Reserve	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
(t) Library			
Opening Balance	-	46,573	46,573
Amount Set Aside / Transfer to Reserve	-	12,916	9,130
Internal Transfer	-	(59,489)	(55,703)
Amount Used / Transfer from Reserve	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
(u) Drainage			
Opening Balance	-	240,888	240,888
Amount Set Aside / Transfer to Reserve	-	6,681	8,431
Internal Transfer	-	(247,569)	(249,319)
Amount Used / Transfer from Reserve	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
(v) Building Maintenance Reserve			
Opening Balance	5,282,385	4,587,727	4,587,727
Amount Set Aside / Transfer to Reserve	432,503	782,999	752,049
Amount Used / Transfer from Reserve	(2,271,680)	(88,341)	(2,431,411)
	<u>3,443,208</u>	<u>5,282,385</u>	<u>2,908,365</u>
(w) Community Bus Maintenance and Replacement Reserve			
Opening Balance	-	93,815	93,815
Amount Set Aside / Transfer to Reserve	-	7,085	12,384
Internal Transfer	-	(4,065)	(11,199)
Amount Used / Transfer from Reserve	-	(96,835)	(95,000)
	<u>-</u>	<u>-</u>	<u>-</u>
(x) Governance and Workers Compensation Reserve			
Opening Balance	445,018	330,120	330,120
Amount Set Aside / Transfer to Reserve	7,688	114,897	11,554
Amount Used / Transfer from Reserve	-	-	-
	<u>452,706</u>	<u>445,018</u>	<u>341,674</u>
(y) Shark Lake Industrial Park - Environmental Monitoring and Landscape/Drainage Maintenance Reserve			
Opening Balance	-	86,389	86,389
Amount Set Aside / Transfer to Reserve	-	10,977	3,024
Internal Transfer	-	(97,366)	(89,413)
Amount Used / Transfer from Reserve	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
(z) Staff Retention & Attraction Reserve			
Opening Balance	-	4,749	4,749
Amount Set Aside / Transfer to Reserve	-	132	166
Internal Transfer	-	(4,881)	(4,915)
Amount Used / Transfer from Reserve	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

Budget

For the year ending 30th June 2016

Notes to and forming part of the budget

2015-16

6. RESERVES (continued...)	2015-16 Budget \$	2014-15 Actual \$	2014-15 Budget \$
Cash Backed Reserves			
(aa) IT System & Process Development Reserve			
Opening Balance	290,606	317,945	317,945
Amount Set Aside / Transfer to Reserve	6,279	8,818	11,128
Amount Used / Transfer from Reserve	-	(36,157)	(50,000)
	<u>296,885</u>	<u>290,606</u>	<u>279,073</u>
(ab) Esperance Home Care Annual Leave Reserve			
Opening Balance	170,845	146,804	170,832
Amount Set Aside / Transfer to Reserve	4,927	24,041	4,927
Amount Used / Transfer from Reserve	-	-	-
	<u>175,772</u>	<u>170,845</u>	<u>175,759</u>
(ac) Esperance Home Care Long Service Leave Reserve			
Opening Balance	190,587	198,173	174,146
Amount Set Aside / Transfer to Reserve	4,615	5,496	6,095
Amount Used / Transfer from Reserve	-	(13,082)	-
	<u>195,202</u>	<u>190,587</u>	<u>180,241</u>
(ad) Priority Projects Reserve			
Opening Balance	1,908,130	636,391	636,391
Amount Set Aside / Transfer to Reserve	195,269	740,077	179,274
Internal Transfer	-	790,577	746,818
Amount Used / Transfer from Reserve	(437,332)	(258,915)	(485,000)
	<u>1,666,067</u>	<u>1,908,130</u>	<u>1,077,483</u>
Summary of Reserve Movements			
Opening Balance	24,319,657	23,644,699	23,844,699
Transfers to Reserves	3,838,751	9,884,082	2,718,888
Transfers from Reserves to unrestricted cash	(10,892,871)	(9,209,121)	(12,802,640)
Total Cash Backed Reserves	<u>17,265,537</u>	<u>24,319,660</u>	<u>13,760,947</u>

All of the above reserve accounts are to be supported by money held in financial institutions.

6. RESERVES (continued...)**Cash Backed Reserves****Purposes of Reserves**

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

Land Purchase & Development Reserve

Established to fund land improvements and sub-division development.

Council Buildings Construction Reserve

Established to provide a fund for the construction of new community facilities and upgrading of existing Council owned buildings.

Eastern Sports Water Pipe Line 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 future maintenance and repair of the main jetty opposite Gladstone Street. Funded from General Purpose Income.

Aerodrome Reserve

Established to fund future development and upgrades of the airport facility. Funded by the annual surplus derived from operation of the airport.

Salmon Gums Quarry Reserve

Established to fund the rehabilitation of the Salmon Gums Quarry following exhaustion of its gravel reserves. Funded from General Purpose Income.

Unspent Grants & Contributions Reserve

Created for the purpose of containing funds that are derived from unspent or prepaid grants and contribution from external parties.

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 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

Established for the purpose of holding the net proceeds of volunteer fundraising activities relating to the operation of Esperance Home Care.

Gravel Resources Compensation Reserve

Established for the purpose of paying compensation to land owners for damages and inconvenience caused by Council accessing gravel supplies on private property under the provisions of the Local Government and Public Works Act Legislation. Also used to fund works provided by Council by agreement with the landowner in lieu of a compensation payment. Funded from General Purpose Income.

Southern Suburbs Water Scheme Reserve

Established to provide funds to recycle waste water to recreation grounds. Funded by the proceeds from the sale of water to users.

6. RESERVES (continued...)**Cemetery Reserve**

Established to fund maintenance at the Shire of Esperance Cemetery.

Historical Village Reserve

Established to fund future improvements and major building repairs at the historical village. Funded from the surplus derived from on site property rentals after operating and maintenance expenses.

Plant Replacement Reserve

Council's Policy is 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. 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.

Building Maintenance Reserve

Established to hold unexpended funds from the Building Maintenance Program for the use of building maintenance and refurbishment of Council buildings.

Employee Entitlements - Long Service Reserve

The purpose of this Reserve is 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.

History Book Reserve

Established to accumulate the proceeds from the sale of the Shire of Esperance history book. The accumulated funds are intended to offset future printing costs that relate to the reproduction of the history book.

Tanker Jetty Donations Reserve

Established to accumulate donated funds for the restoration and maintenance of the tanker jetty.

Library Reserve

Established to hold the net proceeds from computer user charges at the Library to be used for the future replacement and improvement of computer facilities to the general public.

Drainage Contributions Reserve

Established to hold contributions made to the Council by Developers for the establishment of legal costs.

Shark Lake Industrial Park - Environmental Monitoring and Landscape/Drainage Maintenance Reserve

Direct contributions by the Shire of Esperance, Esperance Port Authority and CBH and any subsequent Specified Area Rate applied to landowners within the Shark Lake. Established to hold unexpended funds from the Building Maintenance Program for the use of building maintenance and refurbishment of Council buildings.

Community Bus Maintenance & Replacement Reserve

Established to provide funds for the replacement and major maintenance of the Seniors Community Bus. Funded from the revenue received from the hire of the Seniors Community Bus.

Governance and 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 Industrial Park, to cover costs of undertaking water sampling and environmental monitoring as well as maintaining landscape areas and drainage.

6. RESERVES (continued...)

Staff Retention and Attraction Reserve

Established to assist with the funding of future employment initiatives linked to the Enterprise Bargaining Agreement or other staff related matters. Funded from savings within the wage and salary budget.

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 an 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.

7. NET CURRENT ASSETS

Composition of Estimated Net Current Asset Position	2015-16 Budget \$	2014-15 Actual \$
CURRENT ASSETS		
Cash - Unrestricted	500,000	2,486,935
Cash - Restricted	17,265,537	24,319,660
Receivables	1,800,000	1,713,269
Inventories	300,000	267,336
	19,865,537	28,787,200
LESS: CURRENT LIABILITIES		
Payables	(1,644,055)	(1,631,716)
Provisions	(2,045,000)	(2,055,096)
	(3,689,055)	(3,686,812)
NET CURRENT ASSET POSITION	16,176,482	25,100,388
Less: Cash - Restricted Reserves	(17,265,537)	(24,319,660)
Add: Provision for Employee Entitlements (cash backed)	1,089,055	1,105,651
Surplus/(Deficiency) C/Fwd before Carryovers	-	1,886,379
Items included in the 2015-16 Budget that relate to previous financial years and are funded from the surplus (carryovers)	-	-
Surplus/(Deficiency) C/Fwd after Carryovers	-	1,886,379

The estimated surplus carried forward in the 2014/15 actual column represents the projected surplus as at 1 July 2015.

The estimated deficiency carried forward in the 2015/16 budget column represents the surplus or deficit expected to occur at 30 June 2016.

Budget

For the year ending 30th June 2016

Notes to and forming part of the budget

2015-16

8. RATING INFORMATION - 2015-16 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2015-16 Budgeted Rate Revenue \$	2015-16 Budgeted Interim Rates \$	2015-16 Budgeted Back Rates \$	2015-16 Budgeted Total Revenue \$	2014-15 Actual \$
Differential General Rate								
GRV - Residential	0.085200	3,698	61,270,600	5,220,255	30,000	-	5,250,255	4,969,372
GRV - Commercial	0.088600	399	24,281,548	2,151,345	-	-	2,151,345	1,999,231
GRV - Vacant	0.085200	143	2,753,710	234,616	-	-	234,616	164,768
GRV - Lesser Service	0.085200	2	18,300	1,559	-	-	1,559	1,482
UV - Rural	0.008690	1,103	844,056,000	7,334,847	-	-	7,334,847	6,970,322
UV - Mining	0.082000	55	2,362,075	193,690	-	-	193,690	258,040
UV - Commercial/Industrial	0.008690	1	150,000	1,304	-	-	1,304	3,115
Sub-Totals		5,401	934,892,233	15,137,616	30,000	-	15,167,616	14,366,331
Minimum Rates	Minimum \$							
GRV - Residential	986.00	1,255	11,904,023	1,237,430	-	-	1,237,430	1,181,880
GRV - Commercial	986.00	59	385,124	58,174	-	-	58,174	53,466
GRV - Vacant	986.00	639	3,466,381	630,054	-	-	630,054	635,026
GRV - Lesser Service	493.00	53	15,229	26,129	-	-	26,129	25,326
UV - Rural	986.00	94	5,284,600	92,684	-	-	92,684	89,110
UV - Rural (Lesser Service)	493.00	1	8,700	493	-	-	493	469
UV - Mining	493.00	27	50,324	13,311	-	-	13,311	15,008
UV - Commercial/Industrial	986.00	2	78,100	1,972	-	-	1,972	-
Sub-Totals		2,130	21,192,481	2,060,247	-	-	2,060,247	2,000,285
Ex-gratia Rates							17,227,863	16,366,616
Prepaid Rates							219,703	208,883
Totals							-	67,271
							17,447,566	16,642,770

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.

The general rates detailed above for the 2015-16 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 rates that are imposed are different to what was advertised due to additional Roads to Recovery money being received after advertising.

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.

OBJECTS AND REASONS FOR DIFFERENTIAL RATES**Overall Objective**

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.

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 that the other GRV rating categories have a different demand and requirement on Shire resources.

GRV - Commercial

This rating category consists of properties used for 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 carparking, landscaping and other amenities. In addition, extra costs are also associated with tourism and economic development activities that have a benefit to these ratepayers.

GRV - Vacant

This rating category consists of vacant properties located within the townsites except land zoned as Commercial/Industrial. The object of the rate for this category is to encourage land owners to develop residential land. The reason is that excessive vacant land is to the detriment of the aesthetics of the area.

GRV - Lesser Service

This rating category consists of vacant properties located within the townsite within areas that are un-serviced with roads or infrastructure. This is predominately within the town planning area known as Development Area 3. The object of the rate for this category is to acknowledge land that is currently unable to be developed. The reason is due to the absence of basic services such as road access.

OBJECTS AND REASONS FOR DIFFERENTIAL RATES (CONTINUED)**Unimproved Value (UV)**

Properties that are predominately of a rural purpose are assigned an 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.

UV – Rural (Lesser Service)

This rating category consists of properties that are located within the rural area but are geographically remote to the rest of the UV area, eg. Israelite Bay. The object of the rate for this category is to acknowledge the land is significantly remote to the rest of the UV category. The reason is that the properties are so remote that access from any services that the Shire provides is extremely limited.

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.

UV – Commercial

This rating category consists of properties that are located within the rural area but have a predominate commercial use. The object of the rate for this category is to be consistent with the base rate of UV rated properties. The reason is that UV Commercial properties are incidental in the overall UV category and the use is not dissimilar to the UV – Rural category.

Minimum Payments

The setting of minimum payments within rating categories is an important method of ensuring that all properties contribute an equitable rate amount. A lesser minimum is proposed on those properties where limited or no services are available to the property.

Budget

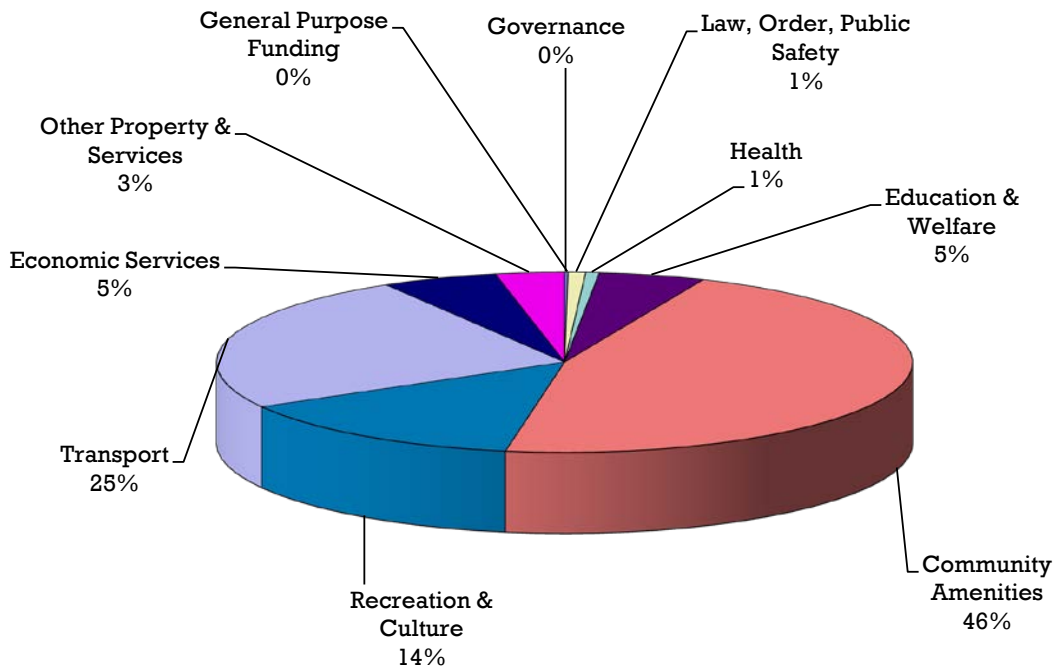
For the year ending 30th June 2016

Notes to and forming part of the budget

2015-16

	2015-16 Budget \$	2014-15 Actual \$	2014-15 Budget \$
9 FEES & CHARGES REVENUE			
Governance	14,700	9,450	10,200
General Purpose Funding	-	210	605,000
Law, Order, Public Safety	73,300	73,996	62,500
Health	56,750	54,673	44,750
Education & Welfare	446,840	338,214	319,200
Community Amenities	4,172,143	4,172,967	3,224,982
Recreation & Culture	1,267,000	1,207,374	1,326,750
Transport	2,230,000	2,317,831	2,143,050
Economic Services	487,110	509,698	325,870
Other Property & Services	289,385	1,159,878	293,409
	<u>9,037,228</u>	<u>9,844,291</u>	<u>8,355,711</u>

Budget Fees & Charges (2015-16) by Reporting Program



10 INCENTIVES, CONCESSIONS, & WRITE-OFFS - 2015-16 FINANCIAL YEAR

Incentives

(a) A prize draw will be offered to ratepayers whose payment of the full amount owing, including arrears, is received on or before 7th October 2015 or 35 days after the date of service appearing on the rate notice, whichever is the later. The total value of the rate incentive scheme is \$ 12,500.

Waivers

(b) A waiver of rates in relation to commercial leases entered into with tenants of the Museum Village Park has been granted. This waiver is granted as part of a tenancy lease negotiated with each tenant.

Concessions

(c) The Council offers those residents who hold a current valid pensioner concession card, a concession in respect of the following services:

- (I) Rubbish Collection Services, 25% of the normal fee applicable.
- (II) Dog registration fees, 50% of the normal fee applicable.
- (III) Various concessions on user charges at the Bay of Isles Leisure Centre (see below)

(d) Concessions of various fees are offered to holders of student cards, health care cards and pensioner cards. These concessions are available on pool/spa/sauna entry, health and fitness memberships to the gymnasium, aquatic area or whole complex, health and fitness classes and sport hall hire. These concessions are available only upon presentation of a relevant card and are offered to make the Bay of Isles Leisure Centre financially accessible to everyone in the community.

11 INTEREST CHARGES AND INSTALMENTS - 2015/16 FINANCIAL YEAR

An interest rate of 11% will be charged on all rate payments which are late. It is estimated this will generate income of \$70,000.

Two separate option plans will be available to ratepayers for payment of their rates:

Option 1 (Full Payment)

Full amount of rates and charges including arrears to be paid on or before **7th October 2015** or 35 days after the date of service appearing on the rate notice, whichever is the latter.

Option 2 (Four Instalments)

First instalment to be received on or before **7th October 2015** or 35 days after the date of service appearing on the rate notice, whichever is the latter and including all arrears and a quarter of the current rates and service charges. Second, third, and fourth instalments are to be made at two monthly intervals thereafter, being **9th December 2015, 10th February 2016 and 13th April 2016**.

The cost of the instalment plan will comprise of simple interest of 5.5% pa calculated from the date the first instalment is due.

The total revenue from imposition of the interest on instalments is estimated to be \$85,000.

12 ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances are expected to be paid to council members and/or the president.

	2015-16 Budget \$	2014-15 Actual \$	2014-15 Budget \$
Meeting Fees- Councillors & President	166,000	166,000	166,000
Travelling Expenses	12,000	8,817	12,000
President's Allowance	34,500	34,500	34,500
Deputy President's Allowance	8,625	8,625	8,625
ITC Allowance	18,000	18,000	18,000
	239,125	235,942	239,125

13 NOTES TO THE CASH FLOW STATEMENT**(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:

	2015-16 Budget \$	2014-15 Actual \$	2014-15 Budget \$
Cash - Unrestricted	100,000	2,486,935	100,000
Cash - Restricted	17,265,537	24,319,660	13,760,947
	<u>17,365,537</u>	<u>26,806,595</u>	<u>13,860,947</u>

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

	2015-16 Budget \$	2014-15 Actual \$	2014-15 Budget \$
Cash Backed Reserves			
Land Purchase & Development Reserve	342,629	334,557	65,981
Eastern Suburbs Water Pipeline Reserve	166,446	172,051	150,425
Tanker Jetty Reserve	1,916,200	1,832,878	978,592
Aerodrome Reserve	4,903,504	3,881,473	3,766,363
Unspent Grants & Contributions Reserve	-	4,280,205	-
Off Street Parking Reserve	482,507	475,554	144,971
Sanitation Reserve	1,238,460	2,856,290	1,819,988
HACC Asset Replacement Reserve	426,582	571,360	497,739
Esperance Homecare Fundraising Reserve	10,719	3,695	57,487
Gravel Compensation Reserve	-	-	-
Southern Suburbs Water Supply Reserve	-	-	-
Plant Replacement Reserve	691,801	786,159	473,015
Employee Entitlements Reserve - Long Service	856,851	837,866	843,791
History Book Reserve	-	-	-
Tanker Jetty Donations Reserve	-	-	-
Library Reserve	-	-	-
Drainage Reserve	-	-	-
Building Maintenance Reserve	3,443,208	5,282,385	2,908,365
Community Bus Maintenance and Replacement Reserve	-	-	-
Governance & Workers Compensation Reserve	452,706	445,018	341,674
SLIP-Environmental Monitoring & Drainage/Maint Res	-	-	-
IT System & Process Development Reserve	296,885	290,606	279,073
Esperance Home Care Annual Leave Reserve	175,772	170,845	175,759
Esperance Home Care Long Service Reserve	195,202	190,587	180,241
Priority Projects Reserve	1,666,067	1,908,130	1,077,483
	<u>17,265,537</u>	<u>24,319,660</u>	<u>13,760,947</u>

13 NOTES TO THE CASH FLOW STATEMENT (continued...)

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result	2015-16 Budget \$	2014-15 Actual \$	2014-15 Budget \$
Net Result	(3,205,396)	12,607,974	3,848,057
Depreciation	12,808,160	9,538,100	8,911,303
(Profit)/Loss on Sale of Asset	(377,339)	(279,674)	(384,419)
(Increase)/Decrease in Receivables	6,202	447,972	(634,313)
(Increase)/Decrease in Inventories	(32,664)	81,360	12,244
Increase/(Decrease) in Payables & Accruals	(577,069)	695,391	1,094,664
Increase/(Decrease) in Employee Provisions	403,426	202,654	798,882
Grants/Contributions for the Development of Assets	(6,109,696)	(4,976,555)	(4,818,722)
Non-Current Assets Recognised due to change in legislative requirements	-	-	-
Net Cash from Operating Activities	2,915,624	18,317,222	8,827,696
(c) Undrawn Borrowing Facilities Credit Stand-by Arrangements			
Bank Overdraft limit	200,000	200,000	200,000
Bank Overdraft at Balance Date	-	-	-
Credit Cards Limit	80,000	80,000	80,000
Credit Cards at Balance Date	10,000	16,532	10,000
Total Amount of Credit Unused	290,000	296,532	290,000
Loan Facilities			
Loan Facilities in use at Balance Date	3,090,165	3,034,954	2,019,592
Unused Loan Facilities (Flinders) at Balance Date	5,290,638	5,484,638	6,500,000

14 TRUST FUNDS

Estimated movement in funds held over which the Municipality has no control and which are not included in the financial statements are as follows:

	Balance 1-Jul-15 \$	Amounts Received \$	Amounts Paid \$	Balance 30-Jun-16 \$
Town Planning Development Bonds	89,408	3,500	(14,000)	78,908
Caravan Park Lease Bonds	53,518	-	-	53,518
Commercial Building Bonds	1,452	100	(500)	1,052
Home Care Bus Bonds	1,800	1,000	(1,000)	1,800
Dept. Transport Licensing Agency	-	100,000	(100,000)	-
Air BP Fuel Agency	-	-	-	-
Builders Reinstatement Bonds	21,800	31,000	(33,000)	19,800
BCITF Levy	-	1,500	(1,500)	-
Staff Housing Bonds	14,134	3,000	(2,500)	14,634
TransWA for Visitors Centre	-	15,000	(15,000)	-
Council Nominations	-	-	-	-
Subdivision Bonds	2,228	1,000	-	3,228
Other	2,623	-	-	2,623
Engineering Subdivision Bonds	87,914	10,000	(5,000)	92,914
Public Open Space	183,968	5,000	-	188,968
General Deposits	5,973	2,000	(1,000)	6,973
	464,818	173,100	(173,500)	464,418

15 MAJOR LAND TRANSACTIONS (continued...)

Shark Lake Industrial Park - Shire Subdivision

(a) Details

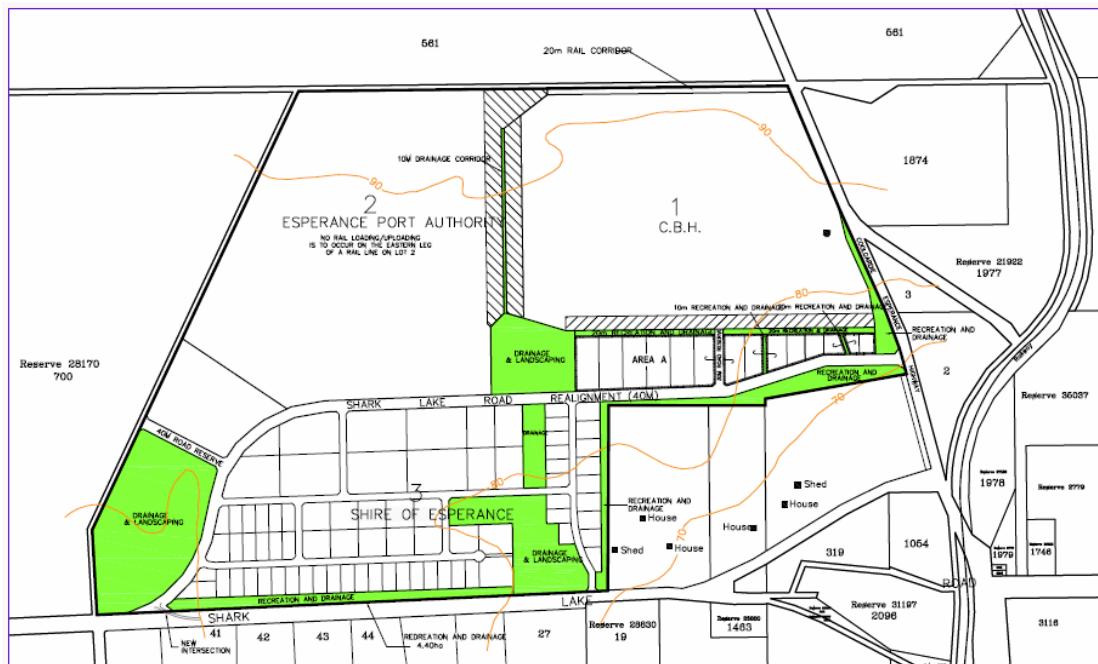
During the 2015/16 financial year the Council intends to continue to undertake a major land transaction as defined under the Local Government Act, 1995.

28 lots out of a possible 90 general industrial lots of varying sizes have been fully developed and are now available for sale. One settlement is predicted during 2015/16 with an offer and acceptance being signed.

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.

	2015-16 Budget \$	2014-15 Actual \$	2014-15 Budget \$
(b) Current year transactions			
Operating Income			
- Lease Income	2,500	2,909	2,909
- SLIP rate Income	10,000	10,000	10,000
- Profit on Disposal	39,536	-	-
Operating Expense			
- Advertising & Promotion	(5,649)	(1,328)	-
- Interest	(46,412)	(48,725)	(48,737)
- Maintenance Expenses	(12,000)	-	(12,000)
- Administration Allocation	(7,136)	(6,319)	(3,910)
Net Operating Result	(19,161)	(43,463)	(51,738)
Capital Income			
- Sale Proceeds	120,000	-	-
Capital Expenditure			
- Loan Repayments	(38,335)	(36,659)	(36,659)
Net Capital Result	81,665	(36,659)	(36,659)



16 TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Esperance Aerodrome

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.

	2015-16	2014-15	2014-15
	Budget	Actual	Budget
	\$	\$	\$
(a) Current year transactions			
Operating Income			
Landing Fees	940,000	1,037,247	950,000
Commissions	60,000	50,157	35,000
Property Rental	33,500	33,408	26,500
Reimbursements	15,000	19,365	3,000
Sundry Income	1,500	1,925	1,500
Security Screening Charges	940,000	933,695	900,000
Total	1,990,000	2,075,797	1,916,000
Operating Expenditure			
Employee Expenses	(288,187)	(269,583)	(306,262)
Operational Expenses	(118,237)	(153,108)	(70,058)
Grounds & Strip Maint.	(35,250)	(39,408)	(73,000)
Security Screening	(492,000)	(556,634)	(545,000)
Administration Expenses	(40,640)	(33,901)	(41,670)
Administration overheads	(43,783)	(35,303)	(41,389)
Depreciation	(385,736)	(385,742)	(385,736)
Total	(1,403,833)	(1,473,679)	(1,463,115)
Change in Net Assets			
Resulting From Operations	586,167	602,118	452,885
(b) Non-Operating Income & Expenditure			
Capital Revenue			
Transfer From Cash Reserve	-	7,250	20,000
	-	7,250	20,000
Capital Expenditure			
Infrastructure	-	(7,250)	(20,000)
	-	(7,250)	(20,000)
Total Non-Operating	-	-	-
Total Net Trading Undertaking	586,167	602,118	452,885

Shire of Esperance

MANAGEMENT BUDGET



2015-16

Statutory Reporting Programs



Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
Operating Section				
Income				
General Purpose Funding	(22,297,236)	(22,356,645)	(25,054,156)	(23,149,530)
Governance	(172,708)	(244,029)	(346,289)	(200,797)
Law, Order & Public Safety	(414,368)	(479,370)	(2,203,484)	(357,271)
Health	(44,750)	(45,067)	(54,756)	(56,750)
Education & Welfare	(2,828,412)	(2,818,362)	(2,830,572)	(2,941,553)
Community Amenities	(4,401,751)	(4,751,481)	(5,108,396)	(7,800,838)
Recreation & Culture	(2,022,947)	(2,055,010)	(1,915,515)	(2,230,417)
Transport	(2,322,379)	(2,297,784)	(2,518,184)	(2,384,262)
Economic Services	(862,534)	(875,927)	(946,855)	(901,159)
Other Property & Services	(1,579,139)	(1,744,629)	(1,848,267)	(985,109)
Income Total	(36,946,224)	(37,668,304)	(42,826,474)	(41,007,686)
Expenditure				
General Purpose Funding	506,816	511,816	448,899	520,408
Governance	1,984,325	1,846,660	1,996,980	2,214,471
Law, Order & Public Safety	1,761,263	1,850,180	1,718,483	1,727,654
Health	350,103	382,337	354,187	383,184
Education & Welfare	3,369,479	3,354,750	3,137,661	3,493,960
Community Amenities	5,902,312	5,208,616	5,159,609	8,117,462
Recreation & Culture	7,839,284	7,863,083	7,479,573	8,766,175
Transport	11,308,696	11,383,566	11,859,269	15,013,381
Economic Services	1,611,452	1,642,693	1,389,297	1,791,535
Other Property & Services	1,517,849	1,049,303	619,371	1,213,042
Expenditure Total	36,151,576	35,093,004	34,163,330	43,241,272
Operating Total	(794,648)	(2,575,300)	(8,663,144)	2,233,586
Non Operating Section				
Income				
Governance	(185,000)	(185,000)	(105,000)	0
Law, Order & Public Safety	(34,139)	(47,909)	(69,642)	(41,109)
Health	(7,851)	(10,909)	(10,909)	0
Education & Welfare	(384,321)	(367,321)	(203,391)	(578,912)
Community Amenities	(861,876)	(791,820)	(653,556)	(296,819)
Recreation & Culture	(9,009,616)	(8,660,751)	(8,668,157)	(1,459,217)
Transport	(4,094,230)	(4,138,228)	(3,809,126)	(6,347,712)
Economic Services	0	0	0	0
Other Property & Services	(4,072,515)	(3,108,419)	(1,017,927)	(3,886,680)
Income Total	(18,649,548)	(17,310,357)	(14,537,708)	(12,610,449)
Expenditure				
Governance	185,000	194,244	212,529	105,933
Law, Order & Public Safety	60,132	69,132	1,834,812	41,109
Health	33,949	30,868	30,868	0
Education & Welfare	384,321	367,321	132,070	578,912
Community Amenities	861,876	791,820	653,556	296,819
Recreation & Culture	12,008,906	11,882,519	10,734,927	2,360,732
Transport	11,083,047	11,107,045	9,490,384	13,798,792
Economic Services	0	0	0	0
Other Property & Services	4,179,420	3,180,750	1,064,470	3,873,015
Transfer to Reserves	2,718,888	4,658,939	9,884,080	3,838,751
Expenditure Total	31,515,539	32,282,638	34,037,697	24,894,063
Non Operating Total	12,865,991	14,972,281	19,499,989	12,283,614
Total Operating + Non Operating	12,071,343	12,396,981	10,836,845	14,517,200
Adjustments to Rate Setting				
Non Cash Write Back				
a) Depreciation	(8,911,303)	(8,897,687)	(9,538,100)	(12,808,160)
b) Gain on Asset Disposal	695,329	265,329	399,095	444,633
c) Loss of Asset Disposal	(310,910)	(310,910)	(119,421)	(67,294)
d) Movement in Accruals	(179,250)	(180,200)	(181,370)	(200,000)
Period Balance				
(Surplus)/ Deficit B'fwd	(3,310,209)	(3,283,428)	(3,283,428)	(1,886,379)
(Surplus)/ Deficit	55,000	(9,915)	(1,886,379)	0

Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
03 - General Purpose Funding				
Other Revenue				
3115 - Other Revenue - Operating				
115 - Grants, Subsidies & Contributions	(4,826,373)	(4,854,511)	(7,376,432)	(2,429,680)
120 - Interest Earnings	(888,775)	(819,647)	(866,243)	(577,863)
960 - Transfer from Unspent Grant Reserves	0	0	0	(2,521,921)
3115 - Other Revenue - Operating Total	(5,715,148)	(5,674,158)	(8,242,675)	(5,529,464)
Other Revenue Total	(5,715,148)	(5,674,158)	(8,242,675)	(5,529,464)
Rates				
3110 - Rates - Operating				
100 - Rates & Charges	(16,456,588)	(16,526,882)	(16,642,770)	(17,447,566)
105 - Fees & Charges	0	(105)	(210)	0
120 - Interest Earnings	(110,500)	(135,500)	(155,817)	(157,500)
125 - Reimbursements	(15,000)	(20,000)	(12,684)	(15,000)
365 - Legal & Debt Recovery Costs	15,000	20,000	25,903	20,000
415 - Rates Expenditure	58,000	58,000	53,069	41,500
980 - Overhead Allocation	433,816	433,816	369,928	458,908
3110 - Rates - Operating Total	(16,075,272)	(16,170,671)	(16,362,582)	(17,099,658)
Rates Total	(16,075,272)	(16,170,671)	(16,362,582)	(17,099,658)
03 - General Purpose Funding Total	(21,790,420)	(21,844,829)	(24,605,257)	(22,629,122)

Budget

For the year ending 30th June 2016

Management Budget**2015-16**

Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
04 - Governance				
Administration				
3170 - Corporate Support - Operating				
105 - Fees & Charges	0	0	(500)	(5,500)
125 - Reimbursements	0	(1,160)	(1,160)	(500)
300 - Employee Costs	111,864	114,420	114,899	159,859
350 - Administration Expenses	13,600	14,000	8,012	13,820
410 - Insurance	196,875	202,612	202,612	204,487
940 - Non Cash Expense	3,421	3,421	3,421	3,421
980 - Overhead Allocation	(260,608)	(260,608)	(249,711)	(300,470)
3170 - Corporate Support - Operating Total	65,152	72,685	77,573	75,117
Administration Total	65,152	72,685	77,573	75,117
Community Services				
3700 - Community Services - Operating				
115 - Grants, Subsidies & Contributions	(4,000)	(3,068)	(3,068)	(3,100)
125 - Reimbursements	0	0	(3,067)	0
300 - Employee Costs	238,496	238,712	229,423	246,803
350 - Administration Expenses	12,600	13,003	8,847	15,860
455 - Programs and Events	42,700	33,135	33,302	35,000
940 - Non Cash Expense	5,714	5,714	5,714	5,714
980 - Overhead Allocation	(236,408)	(236,408)	(193,585)	(240,222)
3700 - Community Services - Operating Total	59,102	51,088	77,567	60,055
Community Services Total	59,102	51,088	77,567	60,055
Corporate Performance				
3010 - Corporate Performance - Operating				
300 - Employee Costs	254,933	258,128	247,340	263,870
350 - Administration Expenses	0	1,415	835	4,450
370 - Special Projects	70,000	70,000	14,400	95,600
375 - Media & Communications	60,000	65,000	62,870	70,000
980 - Overhead Allocation	(307,946)	(307,946)	(256,698)	(302,656)
3010 - Corporate Performance - Operating Total	76,987	86,597	68,747	131,264
Corporate Performance Total	76,987	86,597	68,747	131,264
Corporate Resources				
3100 - Corporate Resources - Operating				
115 - Grants, Subsidies & Contributions	(16,008)	(16,008)	(14,405)	(14,008)
125 - Reimbursements	(85,000)	(104,000)	(217,197)	(100,700)
300 - Employee Costs	209,575	211,246	202,315	209,858
350 - Administration Expenses	92,500	84,500	65,635	70,900
360 - Professional Services	55,000	55,000	53,491	35,000
460 - Building Operations	109,100	116,157	107,068	118,449
500 - Building Maintenance	184,880	146,386	85,129	114,075
550 - Grounds Maintenance	36,003	39,503	39,078	39,416
940 - Non Cash Expense	64,196	64,196	67,520	64,196
980 - Overhead Allocation	(524,197)	(524,197)	(300,737)	(429,749)
3100 - Corporate Resources - Operating Total	126,049	72,783	87,899	107,437
7100 - Corporate Resources - Capital				
710 - Building Project	85,000	85,000	110,596	60,933
955 - Transfer from Reserves	(85,000)	(85,000)	(85,000)	0
7100 - Corporate Resources - Capital Total	0	0	25,596	60,933
Corporate Resources Total	126,049	72,783	113,495	168,370

Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
Executive Services				
3000 - Executive Services - Operating				
125 - Reimbursements	(4,000)	(34,000)	(32,904)	(4,000)
300 - Employee Costs	414,349	424,995	435,712	451,213
350 - Administration Expenses	81,900	77,166	66,222	75,600
360 - Professional Services	10,000	10,000	8,634	40,000
365 - Legal & Debt Recovery Costs	20,000	30,000	27,345	27,000
370 - Special Projects	100,000	25,000	25,996	50,000
940 - Non Cash Expense	8,537	8,537	8,535	8,765
980 - Overhead Allocation	(500,629)	(500,629)	(440,519)	(518,862)
3000 - Executive Services - Operating Total	130,157	41,069	99,020	129,716
7000 - Executive Services - Capital				
705 - Purchases	0	0	1,594	0
7000 - Executive Services - Capital Total	0	0	1,594	0
Executive Services Total	130,157	41,069	100,614	129,716
External Services				
3050 - External Services				
300 - Employee Costs	47,208	47,254	28,244	247,609
350 - Administration Expenses	2,458	2,458	692	7,800
940 - Non Cash Expense	0	0	820	0
980 - Overhead Allocation	(39,733)	(39,733)	(23,805)	(204,327)
3050 - External Services Total	9,933	9,979	5,951	51,082
7050 - External Services - Capital				
705 - Purchases	80,000	80,000	71,095	0
955 - Transfer from Reserves	(80,000)	(80,000)	0	0
7050 - External Services - Capital Total	0	0	71,095	0
External Services Total	9,933	9,979	77,046	51,082
Financial Services				
3120 - Financial Services - Operating				
105 - Fees & Charges	(10,200)	(8,950)	(8,950)	(9,200)
115 - Grants, Subsidies & Contributions	0	0	(1,192)	(10,329)
125 - Reimbursements	0	0	(42)	0
300 - Employee Costs	583,726	584,275	574,488	636,041
350 - Administration Expenses	3,100	4,200	3,387	4,200
360 - Professional Services	53,500	77,000	65,367	60,000
380 - Bank Charges	45,000	47,000	51,119	54,000
940 - Non Cash Expense	3,421	3,421	3,421	3,421
980 - Overhead Allocation	(542,838)	(542,838)	(521,622)	(590,442)
3120 - Financial Services - Operating Total	135,709	164,108	165,975	147,691
Financial Services Total	135,709	164,108	165,975	147,691

Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
Human Services				
3160 - Human Services - Operating				
125 - Reimbursements	0	(10,903)	(11,039)	(17,000)
300 - Employee Costs	250,790	251,022	263,423	269,958
320 - Occupational Health & Safety & Risk	28,000	28,000	27,339	28,000
325 - Recruitment	50,000	50,000	38,317	50,000
350 - Administration Expenses	25,650	25,281	20,093	25,270
370 - Special Projects	0	0	0	17,000
940 - Non Cash Expense	3,421	3,421	3,421	3,421
980 - Overhead Allocation	(286,289)	(286,289)	(267,679)	(301,319)
3160 - Human Services - Operating Total	71,572	60,532	73,874	75,330
Human Services Total	71,572	60,532	73,874	75,330
Information Mgmt Services				
3150 - Information Management - Operating				
115 - Grants, Subsidies & Contributions	0	(7,680)	(8,160)	(12,960)
125 - Reimbursements	0	(2,500)	(2,625)	0
300 - Employee Costs	235,054	242,866	239,072	257,467
350 - Administration Expenses	42,010	47,000	38,341	42,270
360 - Professional Services	21,000	19,200	6,870	19,200
980 - Overhead Allocation	(238,451)	(238,451)	(219,657)	(244,782)
3150 - Information Management - Operating Total	59,613	60,435	53,841	61,195
Information Mgmt Services Total	59,613	60,435	53,841	61,195
IT Services				
3140 - Information Technology - Operating				
115 - Grants, Subsidies & Contributions	(23,500)	(23,500)	(23,030)	(23,500)
125 - Reimbursements	0	(2,260)	(2,260)	0
300 - Employee Costs	244,861	251,066	259,786	266,514
355 - Computer/IT Costs	431,000	360,000	363,656	373,200
370 - Special Projects	30,000	30,000	8,182	134,168
385 - IT Purchases	100,000	90,756	86,157	35,000
955 - Transfer from Reserves	(30,000)	(30,000)	(16,157)	0
980 - Overhead Allocation	(601,889)	(601,889)	(543,341)	(610,851)
3140 - Information Technology - Operating Total	150,472	74,173	132,994	174,531
7140 - Information Technology - Capital				
705 - Purchases	20,000	29,244	29,244	45,000
955 - Transfer from Reserves	(20,000)	(20,000)	(20,000)	0
7140 - Information Technology - Capital Total	0	9,244	9,244	45,000
IT Services Total	150,472	83,417	142,238	219,531

Budget

For the year ending 30th June 2016

Management Budget**2015-16**

Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
Members of Council				
3020 - Members of Council - Operating				
125 - Reimbursements	0	0	(531)	0
315 - Elected Member Training	24,000	17,667	17,158	24,000
330 - Elected Member Expenditure	323,725	314,449	305,020	328,545
335 - Election Expenses	0	0	0	41,000
340 - Civic Function & Receptions	10,000	8,000	2,188	7,500
370 - Special Projects	2,500	2,500	0	0
410 - Insurance	1,630	1,550	1,550	1,550
940 - Non Cash Expense	600	600	600	600
980 - Overhead Allocation	564,416	564,416	481,268	597,061
3020 - Members of Council - Operating Total	926,871	909,182	807,252	1,000,256
Members of Council Total	926,871	909,182	807,252	1,000,256
04 - Governance Total	1,811,617	1,611,875	1,758,221	2,119,607

Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
05 - Law, Order & Public Safety				
Community Emergency Services				
4070 - Community Emergency Services - Operating				
115 - Grants, Subsidies & Contributions	(56,879)	(58,130)	(51,429)	(52,145)
300 - Employee Costs	96,443	98,560	76,958	85,589
350 - Administration Expenses	17,250	17,844	17,987	18,920
4070 - Community Emergency Services - Operating Total	56,814	58,274	43,516	52,364
Community Emergency Services Total	56,814	58,274	43,516	52,364
Emergency Management				
4090 - Emergency Management - Operating				
105 - Fees & Charges	(500)	(3,000)	(3,265)	(2,000)
115 - Grants, Subsidies & Contributions	0	0	(1,719,717)	0
125 - Reimbursements	(14,200)	(48,500)	(20,447)	(2,000)
350 - Administration Expenses	15,700	31,446	27,218	19,700
370 - Special Projects	57,138	57,138	0	57,138
480 - ELEMC	1,500	1,600	1,985	2,000
481 - Fire Fighting Equipment	12,000	20,318	9,545	2,000
482 - Fire Fighting Expenses	20,000	35,000	43,030	20,000
530 - Strategic Firebreak Program	60,000	88,561	81,713	80,000
940 - Non Cash Expense	2,250	2,250	2,250	2,250
980 - Overhead Allocation	93,845	93,845	79,960	99,273
4090 - Emergency Management - Operating Total	247,733	278,658	(1,497,727)	278,361
8090 - Emergency Management - Capital				
190 - Proceeds on Sale of Assets	0	0	(45,117)	0
705 - Purchases	0	0	1,764,834	0
8090 - Emergency Management - Capital Total	0	0	1,719,717	0
Emergency Management Total	247,733	278,658	221,990	278,361
Fire Prevention - FESA				
4100 - Fire Prevention - FESA - Operating				
125 - Reimbursements	(192,680)	(212,831)	(225,570)	(146,781)
130 - Non Cash Income	0	0	(24,127)	0
350 - Administration Expenses	4,000	32,750	30,004	35,250
410 - Insurance	63,150	31,700	31,700	33,287
483 - Brigade Operation Expenses	26,030	23,930	33,063	26,030
484 - Brigade Fund	148,054	173,005	123,918	107,653
940 - Non Cash Expense	410,700	410,700	478,378	401,028
960 - Transfer from Unspent Grant Reserves	(48,554)	(48,554)	(48,554)	(55,439)
980 - Overhead Allocation	31,181	31,181	26,553	32,984
4100 - Fire Prevention - FESA - Operating Total	441,881	441,881	425,364	434,012
8100 - Fire Prevention - FESA - Capital				
150 - Capital Grants Received	0	(9,000)	(8,616)	(41,109)
705 - Purchases	0	9,000	8,707	41,109
8100 - Fire Prevention - FESA - Capital Total	0	0	92	0
Fire Prevention - FESA Total	441,881	441,881	425,456	434,012

Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
Other Law, Order & Public Safety				
4050 - Other Law, Order & Public Safety - Operating				
370 - Special Projects	3,972	3,972	3,972	0
420 - Operations	1,670	1,668	753	1,670
940 - Non Cash Expense	26,489	26,489	14,192	11,175
960 - Transfer from Unspent Grant Reserves	(3,972)	(3,972)	(3,972)	0
980 - Overhead Allocation	11,628	11,628	9,957	12,301
4050 - Other Law, Order & Public Safety - Operating Total	39,787	39,785	24,902	25,146
Other Law, Order & Public Safety Total	39,787	39,785	24,902	25,146
Ranger Services				
4040 - Ranger Services - Operating				
105 - Fees & Charges	(62,000)	(68,800)	(70,732)	(71,300)
125 - Reimbursements	0	0	(448)	0
300 - Employee Costs	421,798	425,199	418,813	433,076
350 - Administration Expenses	58,550	60,481	54,807	65,150
370 - Special Projects	5,346	5,346	0	5,346
459 - Animal Control	26,500	18,500	19,150	18,000
500 - Building Maintenance	2,000	3,000	2,235	2,590
940 - Non Cash Expense	12,640	12,640	23,903	25,939
960 - Transfer from Unspent Grant Reserves	(5,346)	(5,346)	(5,346)	(5,346)
980 - Overhead Allocation	101,192	101,192	86,296	107,045
4040 - Ranger Services - Operating Total	560,680	552,212	528,679	580,500
8040 - Ranger Services - Capital				
190 - Proceeds on Sale of Assets	(11,139)	(15,909)	(15,909)	0
705 - Purchases	60,132	60,132	61,271	0
955 - Transfer from Reserves	(23,000)	(23,000)	0	0
8040 - Ranger Services - Capital Total	25,993	21,223	45,362	0
Ranger Services Total	586,673	573,435	574,040	580,500
State Emergency Services				
4080 - State Emergency Service - Operating				
115 - Grants, Subsidies & Contributions	(23,700)	(23,700)	(23,340)	(12,525)
350 - Administration Expenses	500	500	142	0
405 - Grants/Donations Paid	29,737	29,737	20,000	22,260
960 - Transfer from Unspent Grant Reserves	(6,537)	(6,537)	(6,537)	(9,735)
4080 - State Emergency Service - Operating Total	0	0	(9,735)	0
State Emergency Services Total	0	0	(9,735)	0
05 - Law, Order & Public Safety Total	1,372,888	1,392,033	1,280,169	1,370,383

Budget

For the year ending 30th June 2016

Management Budget**2015-16**

Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
07 - Health				
Environmental Health Services				
4200 - Environmental Health Services - Operating				
105 - Fees & Charges	(44,750)	(45,050)	(54,673)	(56,750)
125 - Reimbursements	0	(17)	(83)	0
300 - Employee Costs	277,822	302,887	296,718	311,403
350 - Administration Expenses	33,600	40,769	31,385	39,700
940 - Non Cash Expense	12,316	12,316	7,424	3,667
980 - Overhead Allocation	26,365	26,365	18,660	28,414
4200 - Environmental Health Services - Operating Total	305,353	337,270	299,431	326,434
8200 - Environmental Health Services - Capital				
190 - Proceeds on Sale of Assets	(7,851)	(10,909)	(10,909)	0
705 - Purchases	33,949	30,868	30,868	0
8200 - Environmental Health Services - Capital Total	26,098	19,959	19,959	0
Environmental Health Services Total	331,451	357,229	319,390	326,434
07 - Health Total	331,451	357,229	319,390	326,434

Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
08 - Education & Welfare				
Home Care				
3810 - Home Care - Operating				
115 - Grants, Subsidies & Contributions	(600)	(400)	(317)	(400)
125 - Reimbursements	(6,500)	(6,200)	(6,000)	(7,200)
130 - Non Cash Income	(3,500)	(3,500)	0	(34,815)
140 - Home Care Program Income	(2,560,787)	(2,555,051)	(2,496,213)	(2,623,991)
300 - Employee Costs	2,151,623	2,133,735	2,089,301	2,189,657
350 - Administration Expenses	149,140	239,755	137,371	275,199
400 - Volunteer Support	7,500	7,500	6,388	7,000
425 - Home Care Program Expenses	2,507,048	2,552,609	2,465,725	2,573,816
460 - Building Operations	25,400	23,243	21,918	22,715
500 - Building Maintenance	6,000	11,750	13,117	16,205
550 - Grounds Maintenance	2,000	2,000	0	2,000
940 - Non Cash Expense	135,843	135,843	120,297	104,033
955 - Transfer from Reserves	0	0	(62,578)	0
960 - Transfer from Unspent Grant Reserves	(54,864)	(8,740)	(8,740)	(81,657)
961 - Transfer from Unspent Grant - Work Order	0	(46,124)	(46,124)	0
980 - Overhead Allocation	(2,224,680)	(2,350,577)	(2,250,708)	(2,373,344)
3810 - Home Care - Operating Total	133,623	135,843	(16,562)	69,218
7810 - Home Care - Capital				
150 - Capital Grants Received	0	0	0	(130,000)
190 - Proceeds on Sale of Assets	(31,000)	(15,000)	(14,000)	(78,000)
705 - Purchases	234,321	217,321	132,070	428,912
715 - Infrastructure Project	150,000	150,000	0	150,000
955 - Transfer from Reserves	(282,000)	(281,000)	(118,070)	(306,000)
960 - Transfer from Unspent Grant Reserves	(71,321)	(71,321)	(71,321)	(64,912)
7810 - Home Care - Capital Total	0	0	(71,321)	0
Home Care Total	133,623	135,843	(87,883)	69,218
Senior Citizens Centre				
3840 - Senior Citizens Centre - Operating				
125 - Reimbursements	(8,000)	(6,000)	(4,801)	(8,000)
300 - Employee Costs	31,918	31,947	35,992	33,558
350 - Administration Expenses	2,350	2,344	2,266	2,420
460 - Building Operations	42,800	32,935	30,266	35,941
500 - Building Maintenance	22,200	20,200	19,084	36,170
550 - Grounds Maintenance	4,384	6,384	3,442	4,558
940 - Non Cash Expense	38,708	38,708	38,708	38,708
980 - Overhead Allocation	23,007	23,007	19,613	24,338
3840 - Senior Citizens Centre - Operating Total				
Total	157,367	149,525	144,570	167,693
Senior Citizens Centre Total	157,367	149,525	144,570	167,693

Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
Seniors, Youth & Children				
3860 - Seniors, Youth & Children - Operating				
105 - Fees & Charges	(9,100)	(8,000)	(4,483)	(9,100)
115 - Grants, Subsidies & Contributions	(10,000)	(1,000)	(21,000)	(2,000)
125 - Reimbursements	(3,000)	(3,000)	(3,046)	(3,000)
350 - Administration Expenses	15,800	4,000	1,312	4,800
370 - Special Projects	10,000	10,000	9,761	22,000
405 - Grants/Donations Paid	2,000	0	0	0
460 - Building Operations	2,990	3,583	3,450	3,684
500 - Building Maintenance	21,000	21,550	20,365	80,910
550 - Grounds Maintenance	1,115	4,615	3,194	2,115
940 - Non Cash Expense	111,440	111,440	111,440	111,440
960 - Transfer from Unspent Grant Reserves	(10,000)	(10,000)	(10,000)	(20,000)
980 - Overhead Allocation	117,832	117,832	100,478	124,647
3860 - Seniors, Youth & Children - Operating Total	250,077	251,020	211,471	315,496
Seniors, Youth & Children Total	250,077	251,020	211,471	315,496
Volunteer Resource Centre				
3850 - Volunteer Resource Centre - Operating				
105 - Fees & Charges	(3,000)	(13,000)	(10,300)	(3,000)
115 - Grants, Subsidies & Contributions	(133,242)	(133,828)	(133,543)	(115,500)
125 - Reimbursements	(2,500)	(200)	(109)	(500)
300 - Employee Costs	93,517	93,755	84,322	90,494
350 - Administration Expenses	54,244	51,092	26,467	43,096
455 - Programs and Events	14,300	25,500	24,093	17,800
960 - Transfer from Unspent Grant Reserves	(23,319)	(23,319)	(23,319)	(32,390)
3850 - Volunteer Resource Centre - Operating Total	0	0	(32,390)	0
Volunteer Resource Centre Total	0	0	(32,390)	0
08 - Education & Welfare Total	541,067	536,388	235,768	552,407

Budget

For the year ending 30th June 2016

Management Budget

2015-16

Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
10 - Community Amenities				
Cemeteries				
3530 - Cemeteries - Operating				
105 - Fees & Charges	(128,600)	(128,600)	(132,208)	(134,640)
125 - Reimbursements	0	0	74	0
350 - Administration Expenses	0	0	245	0
370 - Special Projects	15,000	15,000	0	15,000
420 - Operations	9,000	9,000	8,366	8,600
460 - Building Operations	340	328	429	274
500 - Building Maintenance	2,000	1,500	146	2,400
525 - Burial & Grounds Expenses	61,417	91,500	93,731	97,140
550 - Grounds Maintenance	92,665	90,382	101,298	96,238
940 - Non Cash Expense	18,313	8,315	8,313	8,313
955 - Transfer from Reserves	(15,000)	(15,000)	0	(15,000)
980 - Overhead Allocation	27,529	27,529	23,535	29,121
3530 - Cemeteries - Operating Total	82,664	99,954	103,929	107,446
Cemeteries Total	82,664	99,954	103,929	107,446
Environmental Services				
4060 - Environmental Services - Operating				
105 - Fees & Charges	(135,000)	0	(924)	0
115 - Grants, Subsidies & Contributions	(86,233)	(59,916)	(447,337)	(15,000)
300 - Employee Costs	94,547	78,296	48,205	98,305
350 - Administration Expenses	2,500	2,500	1,169	3,500
370 - Special Projects	317,555	307,555	224,412	446,143
420 - Operations	3,000	0	176	0
440 - Sustainability Initiatives	43,504	43,504	120	68,384
540 - Maintenance	37,000	0	0	0
940 - Non Cash Expense	3,471	9,336	9,336	9,337
955 - Transfer from Reserves	(60,000)	(60,000)	0	0
960 - Transfer from Unspent Grant Reserves	(197,555)	(197,555)	(197,555)	(386,143)
980 - Overhead Allocation	53,767	53,767	45,864	56,877
4060 - Environmental Services - Operating Total	76,556	177,487	(316,535)	281,403
Environmental Services Total	76,556	177,487	(316,535)	281,403
Planning Services				
4010 - Planning Services - Operating				
105 - Fees & Charges	(201,500)	(198,100)	(208,985)	(221,500)
115 - Grants, Subsidies & Contributions	(50)	(164,042)	(164,042)	0
125 - Reimbursements	(1,000)	(400)	0	0
300 - Employee Costs	326,582	305,094	270,800	320,638
350 - Administration Expenses	20,500	11,000	4,783	13,420
370 - Special Projects	45,821	45,821	27,700	21,765
940 - Non Cash Expense	3,421	3,421	3,421	3,421
960 - Transfer from Unspent Grant Reserves	(45,821)	(45,821)	(45,821)	(21,765)
980 - Overhead Allocation	44,079	44,079	37,717	46,628
4010 - Planning Services - Operating Total	192,032	1,052	(74,427)	162,607
Planning Services Total	192,032	1,052	(74,427)	162,607
Public Toilets & BBQ`s				
3520 - Public Toilets & BBQ`s - Operating				
125 - Reimbursements	0	(1,212)	(1,212)	0
410 - Insurance	7,500	318	318	0
460 - Building Operations	145,075	152,541	153,851	205,198
500 - Building Maintenance	83,700	110,736	93,476	131,468
550 - Grounds Maintenance	0	1,300	1,079	0
940 - Non Cash Expense	25,996	25,996	19,469	19,468
980 - Overhead Allocation	60,443	60,443	51,597	63,939
3520 - Public Toilets & BBQ`s - Operating Total	322,714	350,122	318,577	420,073
Public Toilets & BBQ`s Total	322,714	350,122	318,577	420,073

Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
Statutory Division				
4000 - Statutory Division - Operating				
105 - Fees & Charges	(1,000)	(2,250)	(3,260)	(3,250)
115 - Grants, Subsidies & Contributions	(63,610)	(75,210)	(70,785)	(65,934)
125 - Reimbursements	0	(3,270)	(3,402)	0
300 - Employee Costs	411,303	412,215	418,865	276,471
350 - Administration Expenses	52,100	42,510	35,400	46,900
360 - Professional Services	6,000	6,000	2,834	6,000
940 - Non Cash Expense	8,917	8,917	13,281	8,917
980 - Overhead Allocation	217,513	217,513	185,567	230,094
4000 - Statutory Division - Operating Total	631,223	606,425	578,501	499,198
Statutory Division Total	631,223	606,425	578,501	499,198
Waste Management				
3420 - Waste Management - Operating				
105 - Fees & Charges	(2,758,882)	(3,092,804)	(3,224,232)	(3,209,753)
110 - Levy	(605,000)	(603,000)	(603,358)	(603,000)
115 - Grants, Subsidies & Contributions	0	(501)	(501)	(450)
120 - Interest Earnings	(2,500)	(3,800)	(4,848)	(4,500)
130 - Non Cash Income	0	0	0	(2,000)
300 - Employee Costs	676,700	684,351	730,975	741,462
350 - Administration Expenses	199,950	157,100	200,093	167,720
370 - Special Projects	350,000	162,000	87,643	287,500
420 - Operations	34,570	18,374	27,043	41,695
450 - Refuse	540,000	664,750	638,017	615,000
451 - Recycling	337,500	427,450	432,111	375,000
452 - Other Sanitation	100,640	98,140	68,025	97,240
500 - Building Maintenance	37,000	8,075	19,774	8,700
540 - Maintenance	891,500	308,066	662,718	3,054,903
940 - Non Cash Expense	300,042	300,042	241,973	189,398
955 - Transfer from Reserves	(100,000)	(100,000)	0	(3,117,903)
980 - Overhead Allocation	193,852	193,852	165,735	204,885
3420 - Waste Management - Operating Total	195,372	(777,905)	(558,832)	(1,154,103)
7420 - Waste Management - Capital				
190 - Proceeds on Sale of Assets	(30,000)	(30,000)	(70,000)	(2,000)
705 - Purchases	702,000	695,400	620,000	150,000
715 - Infrastructure Project	159,876	96,420	33,556	146,819
955 - Transfer from Reserves	(831,876)	(761,820)	(583,556)	(294,819)
7420 - Waste Management - Capital Total	0	0	0	0
Waste Management Total	195,372	(777,905)	(558,832)	(1,154,103)
10 - Community Amenities Total	1,500,561	457,135	51,213	316,624

Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
11 - Recreation & Culture				
Bay of Isles Leisure Centre				
3730 - BOILC - Admin - Operating				
105 - Fees & Charges	(149,550)	(136,300)	(127,096)	(128,300)
115 - Grants, Subsidies & Contributions	0	0	0	(44,104)
125 - Reimbursements	0	0	(9)	0
300 - Employee Costs	522,782	537,340	518,055	566,562
350 - Administration Expenses	87,900	82,764	84,928	90,500
460 - Building Operations	279,000	329,557	317,932	323,645
470 - Kiosk	45,000	47,000	40,377	47,000
471 - Pro Shop	9,000	4,500	7,139	9,000
500 - Building Maintenance	286,838	278,338	221,860	370,538
550 - Grounds Maintenance	6,000	6,000	7,091	6,000
940 - Non Cash Expense	219,271	219,271	215,947	215,471
980 - Overhead Allocation	107,036	107,036	91,124	113,227
3730 - BOILC - Admin - Operating Total	1,413,277	1,475,506	1,377,348	1,569,539
3740 - BOILC - Pool - Operating				
105 - Fees & Charges	(448,000)	(448,000)	(444,018)	(450,000)
472 - Pool Operations	399,285	337,904	290,342	320,606
473 - Swim School	121,135	128,414	113,206	122,411
3740 - BOILC - Pool - Operating Total	72,420	18,318	(40,470)	(6,983)
3750 - BOILC - Gym - Operating				
105 - Fees & Charges	(235,000)	(195,000)	(174,729)	(195,000)
474 - Gym Operations	154,714	114,397	121,693	132,693
475 - Gym Classes	31,365	598	594	0
3750 - BOILC - Gym - Operating Total	(48,921)	(80,005)	(52,442)	(62,307)
7730 - BOILC - Admin - Capital				
150 - Capital Grants Received	(33,333)	(30,000)	(30,000)	0
705 - Purchases	0	30,000	20,755	29,500
710 - Building Project	100,000	66,667	44,335	22,332
955 - Transfer from Reserves	(66,667)	(66,667)	(40,707)	(22,332)
7730 - BOILC - Admin - Capital Total	0	0	(5,617)	29,500
Bay of Isles Leisure Centre Total	1,436,776	1,413,819	1,278,819	1,529,749
Civic Centre				
3910 - Civic Centre - Operating				
105 - Fees & Charges	(74,800)	(73,300)	(69,963)	(74,800)
115 - Grants, Subsidies & Contributions	(57,400)	(111,100)	(109,740)	(63,540)
125 - Reimbursements	(500)	(500)	0	(500)
135 - Show Income	(107,500)	(100,600)	(116,669)	(107,500)
300 - Employee Costs	162,511	150,650	154,326	140,540
350 - Administration Expenses	22,250	26,435	32,886	23,710
380 - Bank Charges	0	100	243	150
410 - Insurance	1,785	1,785	1,785	1,785
460 - Building Operations	54,570	60,436	56,179	70,650
465 - Show Expenses	150,000	150,000	166,178	150,000
470 - Kiosk	10,000	10,000	9,735	10,000
500 - Building Maintenance	138,562	118,562	163,914	76,270
550 - Grounds Maintenance	34,405	34,405	37,551	35,781
940 - Non Cash Expense	170,774	170,774	170,792	170,774
980 - Overhead Allocation	97,342	97,342	82,977	102,972
3910 - Civic Centre - Operating Total	601,999	534,989	580,195	536,292
7910 - Civic Centre - Capital				
705 - Purchases	14,567	14,567	6,651	0
7910 - Civic Centre - Capital Total	14,567	14,567	6,651	0
Civic Centre Total	616,566	549,556	586,846	536,292

Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
Club Development				
3760 - Club Development - Operating				
115 - Grants, Subsidies & Contributions	(86,670)	(86,670)	(67,163)	(86,670)
300 - Employee Costs	78,336	78,410	81,676	81,796
350 - Administration Expenses	3,000	3,000	1,304	1,220
476 - Kidsport	73,025	73,025	55,783	41,670
960 - Transfer from Unspent Grant Reserves	(31,355)	(31,355)	(31,355)	0
3760 - Club Development - Operating Total	36,336	36,410	40,244	38,016
Club Development Total	36,336	36,410	40,244	38,016
Coastal Infrastructure				
3220 - Coastal Infrastructure - Operating				
105 - Fees & Charges	(14,000)	(14,000)	(16,674)	(51,500)
115 - Grants, Subsidies & Contributions	(50,100)	(50,100)	(100,000)	(150,100)
125 - Reimbursements	(2,500)	(36,000)	(72,782)	(40,000)
300 - Employee Costs	0	22,000	45,820	35,000
370 - Special Projects	49,667	49,667	22,785	26,882
420 - Operations	5,460	11,422	15,735	14,215
540 - Maintenance	407,136	451,596	413,822	527,291
565 - Coastal Roads Maintenance	26,607	36,607	39,971	27,404
940 - Non Cash Expense	201,812	201,812	188,563	392,243
955 - Transfer from Reserves	(40,000)	(40,000)	0	(26,882)
980 - Overhead Allocation	59,177	59,177	50,390	62,600
3220 - Coastal Infrastructure - Operating Total	643,259	692,181	587,630	817,153
7220 - Coastal Infrastructure- Capital				
125 - Reimbursements	0	0	(60,027)	0
150 - Capital Grants Received	(1,362,727)	(529,468)	(502,806)	(333,809)
715 - Infrastructure Project	375,266	339,734	60,216	794,833
720 - Waterfront Project	10,537,464	9,775,614	9,803,671	0
955 - Transfer from Reserves	(500,000)	(500,000)	(500,000)	0
960 - Transfer from Unspent Grant Reserves	(6,598,536)	(6,398,536)	(6,398,536)	(26,092)
7220 - Coastal Infrastructure- Capital Total	2,451,467	2,687,344	2,402,518	434,932
Coastal Infrastructure Total	3,094,726	3,379,525	2,990,148	1,252,085
Community Grants Program				
3780 - Community Grants Program				
405 - Grants/Donations Paid	195,172	192,672	144,971	252,453
980 - Overhead Allocation	26,144	26,144	22,328	27,656
3780 - Community Grants Program Total	221,316	218,816	167,299	280,109
Community Grants Program Total	221,316	218,816	167,299	280,109

Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
Culture				
3720 - Culture - Operating				
125 - Reimbursements	(3,000)	(3,000)	(1,422)	(3,000)
350 - Administration Expenses	8,600	7,000	10	7,600
460 - Building Operations	1,450	1,422	1,422	1,422
500 - Building Maintenance	0	3,800	4,525	4,950
550 - Grounds Maintenance	0	200	175	200
940 - Non Cash Expense	20,750	20,750	20,750	20,750
980 - Overhead Allocation	24,543	24,543	20,820	25,963
3720 - Culture - Operating Total	52,343	54,715	46,280	57,885
Culture Total	52,343	54,715	46,280	57,885
Esperance Museum				
3870 - Esperance Museum - Operating				
105 - Fees & Charges	(45,000)	(45,000)	(46,546)	(50,000)
350 - Administration Expenses	17,130	14,862	11,234	17,220
455 - Programs and Events	18,000	18,000	18,696	19,850
460 - Building Operations	41,740	40,174	34,143	45,586
500 - Building Maintenance	21,500	37,500	35,231	27,350
940 - Non Cash Expense	31,943	31,943	31,943	31,943
980 - Overhead Allocation	24,543	24,543	20,820	25,963
3870 - Esperance Museum - Operating Total	109,856	122,022	105,521	117,912
Esperance Museum Total	109,856	122,022	105,521	117,912
Esperance Period Village				
3790 - Esperance Period Village - Operating				
105 - Fees & Charges	(60,000)	(60,000)	(59,533)	(60,000)
125 - Reimbursements	(11,000)	(14,000)	(15,352)	(16,000)
460 - Building Operations	25,200	30,539	30,648	31,279
500 - Building Maintenance	10,200	12,100	5,952	25,122
550 - Grounds Maintenance	0	0	69	0
940 - Non Cash Expense	46,389	46,389	46,389	46,389
980 - Overhead Allocation	31,414	31,414	26,854	33,231
3790 - Esperance Period Village - Operating Total	42,203	46,442	35,029	60,021
Esperance Period Village Total	42,203	46,442	35,029	60,021
Library				
3710 - Library - Operating				
105 - Fees & Charges	(13,500)	(13,500)	(15,083)	(14,000)
115 - Grants, Subsidies & Contributions	(1,000)	(1,000)	0	(16,000)
125 - Reimbursements	(100)	0	(667)	(100)
300 - Employee Costs	379,881	390,466	401,234	399,956
350 - Administration Expenses	57,300	54,690	48,351	53,600
370 - Special Projects	1,000	1,669	669	16,000
460 - Building Operations	53,200	34,512	30,530	40,130
500 - Building Maintenance	36,320	26,320	25,764	43,345
550 - Grounds Maintenance	11,842	11,842	13,354	12,315
940 - Non Cash Expense	55,000	55,000	55,000	55,000
980 - Overhead Allocation	90,915	90,915	77,546	96,173
3710 - Library - Operating Total	670,858	650,914	636,699	686,419
Library Total	670,858	650,914	636,699	686,419

Budget

For the year ending 30th June 2016

Management Budget**2015-16**

Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
Parks				
3210 - Parks - Operating				
105 - Fees & Charges	(1,500)	(1,500)	(2,170)	(1,500)
125 - Reimbursements	0	(535)	(2,116)	0
350 - Administration Expenses	11,000	11,170	8,888	11,000
370 - Special Projects	30,000	38,000	20,938	17,062
420 - Operations	64,712	62,277	92,903	94,217
460 - Building Operations	940	1,168	1,184	1,070
500 - Building Maintenance	0	2,250	2,938	15,900
540 - Maintenance	637,957	648,957	715,036	869,365
940 - Non Cash Expense	61,172	61,172	58,712	58,712
980 - Overhead Allocation	46,551	46,551	39,829	49,243
3210 - Parks - Operating Total	850,832	869,510	936,142	1,115,069
7210 - Parks - Capital				
150 - Capital Grants Received	0	(937,727)	(937,727)	0
190 - Proceeds on Sale of Assets	(250,000)	0	0	(100,000)
705 - Purchases	0	0	0	35,000
715 - Infrastructure Project	596,364	1,276,091	449,216	1,098,849
955 - Transfer from Reserves	(100,000)	(100,000)	(100,000)	(35,000)
960 - Transfer from Unspent Grant Reserves	0	0	0	(841,530)
7210 - Parks - Capital Total	246,364	238,364	(588,511)	157,319
Parks Total	1,097,196	1,107,874	347,632	1,272,388
Public Halls				
3290 - Public Halls - Operating				
125 - Reimbursements	(10,000)	(13,000)	(11,744)	(13,000)
405 - Grants/Donations Paid	100,000	100,000	100,000	40,000
460 - Building Operations	22,905	20,989	20,780	19,521
500 - Building Maintenance	20,480	22,424	19,269	149,050
550 - Grounds Maintenance	1,657	1,657	1,741	1,657
940 - Non Cash Expense	246,800	246,800	246,800	246,800
955 - Transfer from Reserves	0	(1,430)	(1,430)	(40,000)
980 - Overhead Allocation	24,311	24,311	0	25,717
3290 - Public Halls - Operating Total	406,153	401,751	375,416	429,745
Public Halls Total	406,153	401,751	375,416	429,745
Self Supporting Loans				
4900 - Self Supporting Loans - Operating				
125 - Reimbursements	(61,176)	(61,176)	(61,177)	(54,771)
390 - Interest Paid	61,176	61,176	60,051	54,771
4900 - Self Supporting Loans - Operating Total	0	0	(1,127)	0
8900 - Self Supporting Loans - Capital				
196 - Loan Repayments	(98,353)	(98,353)	(98,354)	(100,454)
790 - Principal Repayments	98,353	98,353	98,354	100,454
8900 - Self Supporting Loans - Capital Total	0	0	0	0
Self Supporting Loans Total	0	0	(1,127)	0

Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
Sport and Recreation Management				
3260 - Sport and Recreation Management - Operating				
125 - Reimbursements	0	(700)	(912)	(700)
460 - Building Operations	1,950	1,130	1,264	1,100
500 - Building Maintenance	0	1,500	1,497	420
550 - Grounds Maintenance	499	499	0	0
980 - Overhead Allocation	20,870	20,870	17,802	22,077
3260 - Sport and Recreation Management - Operating Total	23,319	23,299	19,652	22,897
Sport and Recreation Management Total	23,319	23,299	19,652	22,897
Sporting Complexes				
3240 - Sporting Complexes - Operating				
105 - Fees & Charges	0	0	(100)	(100)
125 - Reimbursements	(18,000)	(21,000)	(22,603)	(20,000)
350 - Administration Expenses	0	15,087	15,087	0
370 - Special Projects	275,000	275,000	158,915	471,085
460 - Building Operations	23,350	25,573	24,578	22,740
940 - Non Cash Expense	325,640	325,640	325,640	325,640
955 - Transfer from Reserves	(275,000)	(289,137)	(173,052)	(350,000)
980 - Overhead Allocation	23,110	23,110	19,613	24,447
3240 - Sporting Complexes - Operating Total	354,100	354,273	348,078	473,812
Sporting Complexes Total	354,100	354,273	348,078	473,812
Sporting Grounds				
3230 - Sporting Grounds - Operating				
105 - Fees & Charges	(51,000)	(39,000)	(33,626)	(39,000)
125 - Reimbursements	(32,500)	(25,311)	(30,468)	(29,000)
420 - Operations	59,330	53,757	56,600	55,370
460 - Building Operations	21,100	22,209	17,838	17,561
500 - Building Maintenance	0	1,800	1,587	100
540 - Maintenance	287,600	314,687	328,335	313,012
940 - Non Cash Expense	21,589	6,230	6,230	6,230
980 - Overhead Allocation	31,952	31,952	27,156	33,800
3230 - Sporting Grounds - Operating Total	338,071	366,324	373,652	358,073
7230 - Sporting Grounds - Capital				
715 - Infrastructure Project	27,757	22,358	22,358	0
7230 - Sporting Grounds - Capital Total	27,757	22,358	22,358	0
Sporting Grounds Total	365,828	388,682	396,010	358,073

Budget

For the year ending 30th June 2016

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Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
Television & Radio				
3270 - Television & Radio - Operating				
420 - Operations	8,640	8,638	7,799	8,498
540 - Maintenance	4,000	4,000	3,941	4,062
980 - Overhead Allocation	12,440	12,440	10,561	13,160
3270 - Television & Radio - Operating Total	25,080	25,078	22,300	25,720
Television & Radio Total	25,080	25,078	22,300	25,720
Water Supply				
3250 - Water Supply - Operating				
105 - Fees & Charges	(126,900)	(126,900)	(101,167)	(95,300)
370 - Special Projects	15,200	15,200	6,150	9,050
420 - Operations	41,150	31,790	14,129	14,735
540 - Maintenance	73,801	76,855	79,049	79,750
940 - Non Cash Expense	1,041	1,041	1,041	1,041
955 - Transfer from Reserves	(15,896)	(15,896)	(6,150)	(9,050)
980 - Overhead Allocation	15,440	15,440	13,561	16,160
3250 - Water Supply - Operating Total	3,836	(2,470)	6,612	16,386
7250 - Water Supply - Capital				
705 - Purchases	0	0	43,730	0
715 - Infrastructure Project	259,135	259,135	185,641	279,764
7250 - Water Supply - Capital Total	259,135	259,135	229,371	279,764
Water Supply Total	262,971	256,665	235,983	296,150
11 - Recreation & Culture Total	8,815,627	9,029,841	7,630,829	7,437,273

Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
12 - Transport				
Esperance Airport				
3510 - Esperance Airport - Operating				
105 - Fees & Charges	(1,913,000)	(1,823,000)	(2,056,433)	(1,975,000)
125 - Reimbursements	(3,000)	(3,000)	(19,365)	(15,000)
300 - Employee Costs	306,262	275,696	269,583	288,187
350 - Administration Expenses	41,670	41,958	33,901	40,640
420 - Operations	54,558	91,775	89,153	77,037
421 - Airport Security	545,000	520,000	556,634	492,000
550 - Grounds Maintenance	36,000	0	0	11,500
575 - Airside Maintenance	37,000	42,150	39,408	23,750
576 - Landside Building Maintenance	15,500	25,000	41,241	35,700
577 - Landside Grounds Maintenance	0	36,000	22,716	5,500
940 - Non Cash Expense	385,736	385,736	385,742	385,736
955 - Transfer from Reserves	(65,000)	(65,000)	(65,000)	(65,000)
980 - Overhead Allocation	41,389	41,389	35,303	43,783
3510 - Esperance Airport - Operating Total	(517,885)	(431,296)	(667,118)	(651,167)
7510 - Esperance Airport - Capital				
705 - Purchases	20,000	20,000	7,250	0
955 - Transfer from Reserves	(20,000)	(20,000)	(7,250)	0
7510 - Esperance Airport - Capital Total	0	0	0	0
Esperance Airport Total	(517,885)	(431,296)	(667,118)	(651,167)
Licensing Department				
3880 - Licensing Department - Operating				
105 - Fees & Charges	(230,000)	(230,000)	(261,399)	(255,000)
125 - Reimbursements	(500)	(500)	(212)	(500)
300 - Employee Costs	200,621	200,810	196,939	206,907
350 - Administration Expenses	7,510	6,380	5,523	6,553
980 - Overhead Allocation	37,977	37,977	32,286	40,174
3880 - Licensing Department - Operating Total	15,608	14,667	(26,864)	(1,866)
Licensing Department Total	15,608	14,667	(26,864)	(1,866)
Road Making Plant				
3540 - Road Making Plant - Operating				
130 - Non Cash Income	(41,829)	(41,829)	(30,199)	(38,032)
350 - Administration Expenses	0	0	28,848	29,400
940 - Non Cash Expense	228,860	234,736	97,946	116,466
3540 - Road Making Plant - Operating Total	187,031	192,907	96,595	107,834
7540 - Road Making Plant - Capital				
190 - Proceeds on Sale of Assets	(607,068)	(607,068)	(364,497)	(672,934)
705 - Purchases	1,990,704	1,990,704	1,114,981	2,273,544
955 - Transfer from Reserves	(44,500)	(44,500)	0	(70,000)
7540 - Road Making Plant - Capital Total	1,339,136	1,339,136	750,484	1,530,610
Road Making Plant Total	1,526,167	1,532,043	847,079	1,638,444

Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
Roads & Streets				
3930 - Road & Street - Operating				
105 - Fees & Charges	(50)	0	0	0
115 - Grants, Subsidies & Contributions	(11,000)	(76,455)	(77,455)	(27,304)
360 - Professional Services	20,000	10,000	5,400	10,000
370 - Special Projects	50,000	21,226	21,227	26,542
485 - Roadwise	1,000	1,000	1,350	7,730
486 - Community Assistance	19,888	19,888	11,043	19,888
555 - Town Roads	697,291	797,421	773,064	721,789
556 - Rural Roads	2,676,238	2,676,238	2,778,196	2,756,525
557 - Crossovers	15,000	20,000	18,587	17,500
558 - Drainage	66,543	76,133	76,934	76,500
559 - Car Parks	19,875	19,875	21,068	20,470
560 - Street Trees	152,821	157,821	167,585	166,891
561 - Footpaths	94,844	94,844	102,228	94,844
562 - Street Lights	414,000	346,500	309,455	333,000
563 - Gravel Pits	50,826	50,826	53,000	50,995
564 - Landscaping	32,677	32,677	25,040	32,857
940 - Non Cash Expense	4,955,126	4,955,126	5,544,336	8,721,316
955 - Transfer from Reserves	(50,000)	(50,000)	0	0
960 - Transfer from Unspent Grant Reserves	0	0	0	(426)
3930 - Road & Street - Operating Total	9,205,079	9,153,120	9,831,057	13,029,117
7930 - Road & Street - Capital				
150 - Capital Grants Received	(551,500)	(551,500)	(590,092)	(793,045)
151 - Roads to Recovery	(1,271,443)	(1,315,441)	(1,311,805)	(3,748,744)
152 - BlackSpot	(345,900)	(345,900)	(328,810)	0
153 - Main Roads	(1,253,819)	(1,253,819)	(1,206,672)	(1,062,989)
755 - Town Roads - BlackSpot	20,850	20,850	10,372	0
756 - Town Roads - Roads to Recovery	317,861	274,497	276,037	327,890
758 - Town Roads - Municipal Allocation	225,395	225,395	205,193	663,807
760 - Rural Roads - BlackSpot	498,000	498,000	475,628	0
761 - Rural Roads - Roads to Recovery	953,582	1,040,944	1,040,149	3,397,248
762 - Rural Roads - MainRoads	1,880,729	1,880,729	1,804,541	1,814,675
763 - Rural Roads - Municipal Allocation	4,193,690	4,193,690	3,632,005	4,478,175
766 - Drainage	627,656	627,656	616,195	566,450
767 - Car Park	57,500	57,500	54,765	30,000
769 - Footpaths	277,080	277,080	253,268	247,003
770 - Street Lights	20,000	0	0	0
7930 - Road & Street - Capital Total	5,649,681	5,629,681	4,930,774	5,920,470
Roads & Streets Total	14,854,760	14,782,801	14,761,831	18,949,587
Rural Depots & Housing				
3570 - Rural Depots & Housing - Operating				
125 - Reimbursements	(8,000)	(8,000)	(8,121)	(8,000)
350 - Administration Expenses	3,200	3,000	2,538	3,000
460 - Building Operations	17,055	14,205	15,307	14,673
500 - Building Maintenance	32,501	39,251	30,481	80,600
550 - Grounds Maintenance	0	6,200	15,482	3,200
940 - Non Cash Expense	51,728	51,728	51,728	51,728
3570 - Rural Depots & Housing - Operating Total	96,484	106,384	107,415	145,201
Rural Depots & Housing Total	96,484	106,384	107,415	145,201
12 - Transport Total	15,975,134	16,004,599	15,022,343	20,080,199

Budget

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Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
13 - Economic Services				
Building Services				
4020 - Building Services - Operating				
105 - Fees & Charges	(108,110)	(107,300)	(111,266)	(108,810)
125 - Reimbursements	0	0	581	0
300 - Employee Costs	232,076	232,294	200,641	274,339
350 - Administration Expenses	15,250	13,932	10,479	16,750
940 - Non Cash Expense	3,833	3,833	3,833	3,833
980 - Overhead Allocation	44,079	44,079	37,415	46,628
4020 - Building Services - Operating Total	187,128	186,838	141,684	232,740
Building Services Total	187,128	186,838	141,684	232,740
Commercial Division				
4170 - Commercial Division - Operating				
300 - Employee Costs	137,249	145,289	140,603	148,212
350 - Administration Expenses	6,200	6,178	4,364	8,380
360 - Professional Services	0	0	0	20,000
370 - Special Projects	231,373	230,555	48,841	239,096
940 - Non Cash Expense	3,143	3,143	3,143	3,143
955 - Transfer from Reserves	0	0	0	(50,000)
960 - Transfer from Unspent Grant Reserves	(219,740)	(219,740)	(219,740)	(189,096)
980 - Overhead Allocation	17,556	17,556	15,087	18,571
4170 - Commercial Division - Operating Total	175,781	182,981	(7,703)	198,306
Commercial Division Total	175,781	182,981	(7,703)	198,306
Esperance Visitor Centre				
3920 - Esperance Visitor Centre - Operating				
105 - Fees & Charges	(217,460)	(220,367)	(225,005)	(231,600)
125 - Reimbursements	(100)	0	0	0
300 - Employee Costs	317,746	324,832	319,438	315,272
350 - Administration Expenses	29,400	28,151	28,581	28,600
460 - Building Operations	5,790	12,790	11,553	16,147
469 - Resale	75,000	82,000	98,303	90,000
500 - Building Maintenance	2,000	3,000	3,853	6,980
940 - Non Cash Expense	4,620	4,620	4,620	4,620
980 - Overhead Allocation	57,586	57,586	70,003	60,917
3920 - Esperance Visitor Centre - Operating Total	274,582	292,612	311,346	290,936
Esperance Visitor Centre Total	274,582	292,612	311,346	290,936
Rural Services				
3350 - Rural Services - Operating				
115 - Grants, Subsidies & Contributions	(100,000)	(100,000)	(158,500)	(140,000)
420 - Operations	0	500	237	250
435 - Wild Dog Control	154,324	154,324	189,071	173,753
545 - Water Supply Maintenance	10,300	13,500	10,354	11,000
960 - Transfer from Unspent Grant Reserves	(44,324)	(44,324)	(44,324)	(23,753)
980 - Overhead Allocation	35,210	35,210	27,697	37,247
3350 - Rural Services - Operating Total	55,510	59,210	24,535	58,497
Rural Services Total	55,510	59,210	24,535	58,497

Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
Shire Building Management				
4030 - Shire Building Management - Operating				
300 - Employee Costs	41,535	53,275	59,016	46,203
350 - Administration Expenses	23,340	11,600	11,507	10,700
985 - Overhead Recovered	(64,875)	(64,875)	(57,854)	(56,903)
4030 - Shire Building Management - Operating				
Total	0	0	12,669	0
Shire Building Management Total	0	0	12,669	0
Tourism & Area Promotion				
3900 - Tourism & Area Promotion - Operating				
105 - Fees & Charges	(300)	(50)	(18)	(200)
115 - Grants, Subsidies & Contributions	(24,500)	(26,500)	(29,761)	0
125 - Reimbursements	(138,000)	(147,646)	(148,821)	(147,700)
350 - Administration Expenses	13,650	12,835	11,847	13,030
376 - Marketing	24,000	24,000	12,303	27,000
420 - Operations	2,180	2,180	1,035	2,122
460 - Building Operations	5,050	5,969	5,420	5,229
500 - Building Maintenance	0	500	377	0
540 - Maintenance	105,160	105,160	44,766	139,442
940 - Non Cash Expense	38,970	38,970	38,970	38,970
955 - Transfer from Reserves	(10,000)	(10,000)	(10,000)	(10,000)
980 - Overhead Allocation	39,707	39,707	33,794	42,004
3900 - Tourism & Area Promotion - Operating				
Total	55,917	45,125	(40,089)	109,897
Tourism & Area Promotion Total	55,917	45,125	(40,089)	109,897
13 - Economic Services Total	748,918	766,766	442,442	890,376

Budget

For the year ending 30th June 2016

Management Budget

2015-16

Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
14 - Other Property & Services				
Asset Management				
3200 - Asset Management - Operating				
105 - Fees & Charges	(500)	(500)	(8,555)	(500)
115 - Grants, Subsidies & Contributions	(41,500)	(63,238)	(66,435)	(69,738)
125 - Reimbursements	(100)	(4,000)	(5,607)	(100)
130 - Non Cash Income	0	0	(349)	0
300 - Employee Costs	970,426	983,088	944,648	1,114,749
350 - Administration Expenses	127,670	120,070	109,344	116,000
370 - Special Projects	0	50,000	0	50,000
940 - Non Cash Expense	51,161	51,161	51,817	50,599
955 - Transfer from Reserves	0	0	0	(50,000)
980 - Overhead Allocation	496,507	493,507	423,335	522,051
3200 - Asset Management - Operating Total	1,603,664	1,630,088	1,448,198	1,733,061
7200 - Asset Management - Capital				
190 - Proceeds on Sale of Assets	(43,497)	(42,727)	(76,332)	(36,000)
705 - Purchases	108,743	108,743	111,555	90,000
7200 - Asset Management - Capital Total	65,246	66,016	35,224	54,000
Asset Management Total	1,668,910	1,696,104	1,483,422	1,787,061
Asset Management Planning				
3470 - Asset Management Planning - Operating				
125 - Reimbursements	0	(1,200)	(1,131)	0
130 - Non Cash Income	0	0	0	(250)
300 - Employee Costs	138,354	137,199	199,107	268,646
350 - Administration Expenses	5,000	5,000	6,515	9,780
360 - Professional Services	15,000	15,000	0	5,000
370 - Special Projects	98,258	77,000	49,200	42,800
940 - Non Cash Expense	7,731	7,731	10,102	12,150
980 - Overhead Allocation	37,487	37,487	31,984	39,655
3470 - Asset Management Planning - Operating Total	301,830	278,217	295,777	377,781
7470 - Asset Management Planning - Capital				
190 - Proceeds on Sale of Assets	0	0	0	(16,000)
705 - Purchases	0	0	0	45,000
7470 - Asset Management Planning - Capital Total	0	0	0	29,000
Asset Management Planning Total	301,830	278,217	295,777	406,781
Depot, Store & Office				
3580 - Depot, Store & Office - Operating				
105 - Fees & Charges	(10,000)	(810,500)	(807,202)	(5,885)
300 - Employee Costs	155,010	155,156	154,590	159,591
350 - Administration Expenses	30,300	26,993	20,855	26,500
460 - Building Operations	35,300	38,245	39,714	37,165
487 - Stock Purchased	5,000	7,000	2,661	5,000
500 - Building Maintenance	39,820	42,501	50,832	70,425
540 - Maintenance	0	500	141	0
550 - Grounds Maintenance	30,000	30,200	47,451	30,000
940 - Non Cash Expense	19,457	19,457	19,830	19,457
3580 - Depot, Store & Office - Operating Total	304,887	(490,448)	(471,127)	342,253
7580 - Depot, Store & Office - Capital				
710 - Building Project	2,168,381	2,168,381	86,701	2,081,680
955 - Transfer from Reserves	(2,168,381)	(2,168,381)	(86,911)	(2,081,680)
7580 - Depot, Store & Office - Capital Total	0	0	(210)	0
Depot, Store & Office Total	304,887	(490,448)	(471,336)	342,253

Budget

For the year ending 30th June 2016

Management Budget

2015-16

Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
Flinders Development				
4180 - Flinders Development - Operating				
130 - Non Cash Income	(650,000)	(220,000)	(338,823)	(330,000)
350 - Administration Expenses	22,000	14,200	10,456	15,000
360 - Professional Services	300,000	30,000	5,970	0
390 - Interest Paid	0	33,637	38,244	15,000
955 - Transfer from Reserves	(300,000)	(30,000)	(5,970)	0
4180 - Flinders Development - Operating Total	(628,000)	(172,163)	(290,123)	(300,000)
8180 - Flinders Development - Capital				
190 - Proceeds on Sale of Assets	(1,658,954)	(688,128)	(688,639)	(685,000)
195 - Borrowings	(35,637)	(35,637)	0	(879,000)
706 - Capitalised Interest	35,637	0	0	0
715 - Infrastructure Project	0	0	0	864,000
790 - Principal Repayments	1,825,000	854,174	815,758	685,000
955 - Transfer from Reserves	(166,046)	(166,046)	(166,046)	0
8180 - Flinders Development - Capital Total	0	(35,637)	(38,927)	(15,000)
Flinders Development Total	(628,000)	(207,800)	(329,050)	(315,000)
Industrial Park Development				
4190 - Shark Lake Industrial Park Development - Operating				
105 - Fees & Charges	(2,909)	(2,909)	(2,909)	(2,500)
115 - Grants, Subsidies & Contributions	(10,000)	(10,000)	(10,000)	(10,000)
130 - Non Cash Income	0	0	0	(39,536)
350 - Administration Expenses	0	0	1,328	5,649
390 - Interest Paid	48,737	48,737	48,725	46,412
540 - Maintenance	12,000	12,000	0	12,000
980 - Overhead Allocation	3,910	6,910	6,319	7,136
4190 - Shark Lake Industrial Park Development - Operating Total	51,738	54,738	43,463	19,161
8190 - Shark Lake Industrial Park Development - Capital				
190 - Proceeds on Sale of Assets	0	0	0	(120,000)
790 - Principal Repayments	36,659	36,659	36,659	38,335
8190 - Shark Lake Industrial Park Development - Capital Total	36,659	36,659	36,659	(81,665)
Industrial Park Development Total	88,397	91,397	80,122	(62,504)
Other Properties & Services				
3490 - Other Properties & Services - Operating				
105 - Fees & Charges	0	(500)	(600)	(500)
460 - Building Operations	0	300	189	240
500 - Building Maintenance	113,030	2,506	2,506	0
955 - Transfer from Reserves	(113,030)	0	0	0
980 - Overhead Allocation	7,277	7,277	6,336	7,698
3490 - Other Properties & Services - Operating Total	7,277	9,583	8,432	7,438
7490 - Other Properties & Services - Capital				
705 - Purchases	0	7,500	8,503	69,000
955 - Transfer from Reserves	0	(7,500)	0	(69,000)
7490 - Other Properties & Services - Capital Total	0	0	8,503	0
Other Properties & Services Total	7,277	9,583	16,935	7,438

Budget

For the year ending 30th June 2016

Management Budget**2015-16**

Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
Outside Works				
3590 - Outside Works - Operating				
125 - Reimbursements	(100)	(29,740)	(53,547)	(100)
300 - Employee Costs	1,182,237	1,193,597	1,287,313	1,174,714
350 - Administration Expenses	225,567	234,877	234,725	244,877
985 - Overhead Recovered	(3,211,836)	(3,295,190)	(3,281,106)	(3,331,165)
3590 - Outside Works - Operating Total	(1,804,132)	(1,896,456)	(1,812,616)	(1,911,674)
7590 - Outside Works - Capital				
705 - Purchases	5,000	5,293	5,293	0
7590 - Outside Works - Capital Total	5,000	5,293	5,293	0
Outside Works Total	(1,799,132)	(1,891,163)	(1,807,323)	(1,911,674)
Plant & Vehicle Operations				
3550 - Plant & Vehicles - Operating				
115 - Grants, Subsidies & Contributions	(170,000)	(190,000)	(199,375)	(195,000)
125 - Reimbursements	(1,000)	(1,000)	(1,553)	(1,000)
300 - Employee Costs	321,681	339,069	329,770	339,606
350 - Administration Expenses	54,325	43,744	40,232	43,110
395 - Vehicle Costs	1,977,200	1,936,700	1,782,956	1,918,900
410 - Insurance	86,250	109,902	109,203	110,900
940 - Non Cash Expense	28,683	28,683	28,683	28,683
980 - Overhead Allocation	(435,326)	(455,126)	(496,580)	(481,752)
985 - Overhead Recovered	(1,830,556)	(1,811,972)	(1,920,234)	(1,760,273)
3550 - Plant & Vehicles - Operating Total	31,257	0	(326,899)	3,174
Plant & Vehicle Operations Total	31,257	0	(326,899)	3,174
Plant Depreciation				
3560 - Plant Depreciation - Operating				
130 - Non Cash Income	0	0	(5,596)	0
940 - Non Cash Expense	835,253	835,253	857,250	835,253
985 - Overhead Recovered	(720,115)	(835,253)	(851,653)	(835,253)
3560 - Plant Depreciation - Operating Total	115,138	0	0	0
Plant Depreciation Total	115,138	0	0	0
Private Works				
3600 - Private Works - Operating				
145 - Private Works Income	(280,000)	(1,042)	(1,042)	0
146 - Private Works Income Work Orders	0	(380,000)	(339,571)	(280,000)
490 - Private Works Expenses	200,000	287,106	185,995	200,000
980 - Overhead Allocation	29,176	29,176	24,742	30,864
3600 - Private Works - Operating Total	(50,824)	(64,760)	(129,875)	(49,136)
Private Works Total	(50,824)	(64,760)	(129,875)	(49,136)
Project Management				
3460 - Project Management - Operating				
300 - Employee Costs	144,757	146,391	149,094	153,864
350 - Administration Expenses	19,000	15,490	13,357	14,530
940 - Non Cash Expense	5,875	5,875	5,875	5,875
980 - Overhead Allocation	(163,757)	(161,881)	(162,451)	(168,394)
3460 - Project Management - Operating Total	5,875	5,875	5,875	5,875
Project Management Total	5,875	5,875	5,875	5,875
14 - Other Property & Services Total	45,615	(572,995)	(1,182,353)	214,268

Budget

For the year ending 30th June 2016

Management Budget**2015-16**

Account Description	Original Budget 2014/15	Current Budget 2014/15	YTD Actuals to 30 June 2015	Budget 2015/16
15 - Funds Transfer				
Funds Transfer				
8700 - Funds Transfer - Capital				
956 - Transfer to Reserves	2,718,888	4,658,939	9,884,080	3,838,751
8700 - Funds Transfer - Capital Total	2,718,888	4,658,939	9,884,080	3,838,751
Funds Transfer Total	2,718,888	4,658,939	9,884,080	3,838,751
15 - Funds Transfer Total	2,718,888	4,658,939	9,884,080	3,838,751
Total	12,071,346	12,396,981	10,836,845	14,517,200

Budget 2015-16

For the year ending 30th June 2016

Management Budget Movements in Cash Reserves

Reserve Name	1-Jul-2015	Transfers In Operating			Transfers Out			Total	30-Jun-2016	Budget Year
	Opening Blce.	Interest	Sum	Total	Operating	Carryovers	Capital		Closing Blce.	Net Change \$
Land Purchase & Development	334,557	7,072	120,000	127,072	(50,000)	-	(69,000)	(119,000)	342,629	8,072
Eastern Suburbs Water Pipeline	172,051	3,252	193	3,445	-	(9,050)	-	(9,050)	166,446	(5,605)
Jetty Reserve	1,832,878	40,104	70,100	110,204	-	(26,882)	-	(26,882)	1,916,200	83,322
Aerodrome Reserve	3,881,473	82,345	1,014,686	1,097,031	(75,000)	-	-	(75,000)	4,903,504	1,022,031
Off Street Parking (CBD)	475,554	6,953	-	6,953	-	-	-	-	482,507	6,953
Sanitation	2,856,290	66,266	1,728,626	1,794,892	(3,117,903)	(36,819)	(258,000)	(3,412,722)	1,238,460	(1,617,830)
Esperance Homecare Fundraising	3,695	1,293	5,731	7,024	-	-	-	-	10,719	7,024
Plant Replacement Reserve	786,159	10,642	-	10,642	-	(70,000)	(35,000)	(105,000)	691,801	(94,358)
Building Maintenance & Renewal Reserve	5,282,385	67,949	364,554	432,503	(40,000)	(2,231,680)	-	(2,271,680)	3,443,208	(1,839,177)
Employee Entitlements - Long Service	837,866	18,985	-	18,985	-	-	-	-	856,851	18,985
Governance & Workers Compensation	445,018	7,688	-	7,688	-	-	-	-	452,706	7,688
HACC Asset Replacement	571,360	11,222	-	11,222	-	-	(156,000)	(156,000)	426,582	(144,778)
IT System & Process Development Reserve	290,606	6,279	-	6,279	-	-	-	-	296,885	6,279
Esperance Homecare Annual Leave Reserve	170,845	4,927	-	4,927	-	-	-	-	175,772	4,927
Esperance Homecare Long Service Leave Reserve	190,587	4,615	-	4,615	-	-	-	-	195,202	4,615
Priority Projects	1,908,130	24,269	171,000	195,269	(350,000)	(87,332)	-	(437,332)	1,666,067	(242,063)
Unspent Grants Reserve	4,280,205	-	-	-	-	(4,280,205)	-	(4,280,205)	-	(4,280,205)
	24,319,660	363,863	3,474,890	3,838,751	(3,632,903)	(6,741,968)	(518,000)	(10,892,871)	17,265,537	(7,054,122)

Line Item	Description	Account	Rev. \$	Exp. \$	Net \$	☑☒
Governance & Administration						
1	Shire Branding	W2210	-	30,000	30,000	☑
2	Records Extension	W2248	-	60,933	60,933	☑
3	Shire Website	W2213	-	21,818	21,818	☑
4	Strategic Corporate Reporting	W2211	-	25,600	25,600	☑
Law Order & Public Safety						
5	Howick Bushfire Brigade Land Purchase	W2243	-	10,000	10,000	☑
6	Rural House Numbering	W2242	-	47,138	47,138	☑
Education & Welfare						
7	Fire Hydrant	W2259	(150,000)	150,000	-	☑
Community Amenities						
8	Tidy Towns Awards	W2056-116	-	740	740	☑
9	Sustainability Initiatives	01-4060-440	-	43,384	43,384	☑
10	Recycling Shed	W2198	(36,819)	36,819	-	☑
11	Cemetery Masterplan	W2225	(15,000)	15,000	-	☑
12	Coastal Adaptation Strategy	W2237	-	60,000	60,000	☑
Recreation & Culture						
13	Eastern Suburbs Water Re-Use Scheme	W2217	(9,050)	9,050	-	☑
14	Eastern Suburbs Water Supply Upgrade	W2254	-	29,764	29,764	☑
15	Tanker Jetty Design	W2215	(26,882)	26,882	-	☑
16	BOILC Disabled Toilet	W2257	(22,332)	22,332	-	☑
17	Community Grants Program - Esperance Football Club	01-3780-405-511	-	32,372	32,372	☑
18	Community Grants Program - Festival of the Wind	01-3780-405-511	-	5,000	5,000	☑
19	Coastal Reserve Upgrade	W2250	-	149,617	149,617	☑
20	Building Maintenance - BOILC	W1776-408-401	-	7,273	7,273	☑
21	Building Maintenance - BOILC	W1776-408-511	-	25,000	25,000	☑
22	Skate Park Design	W2214	-	17,062	17,062	☑
23	Noxious Weeds Management	W2162	-	9,971	9,971	☑
24	Indoor Sports Stadium	W2216	-	116,085	116,085	☑
25	Twilight Beach Restoration	W2251	-	50,000	50,000	☑
26	Castletown Beach Restoration	W2252	(3,809)	53,809	50,000	☑
Transport						
27	Balance of Roads Program (Refer to page 2 of Carryovers)		-	606,135	606,135	☑
28	Street Decoration Expenses	W2019	-	68,620	68,620	☑
29	CBD Infrastructure	W2343	-	42,697	42,697	☑
30	Low Loader Replacement (LL5)	01-7540-705-665	(21,218)	79,568	58,350	☑
31	Tip Trucks Replacement (T102 and T103)	01-7540-705-665	(179,200)	455,220	276,020	☑
32	Bitumen Spraying Trailer Replacement (TR36)	01-7540-705-665	(70,000)	70,000	-	☑
33	Car Park Study	W2421	(50,000)	50,000	-	☑
Other Property & Services						
34	Asset Management Expenses (ex W2220)	W2459	-	27,800	27,800	☑
35	Asset Management Professional Services (ex 01-3470-360-405)	W2459	-	15,000	15,000	☑
36	Depot Masterplan & Building	W2256	(2,081,680)	2,081,680	-	☑
Total Carryovers			(2,665,990)	4,552,369	1,886,379	

Roads Carryovers 2014/15 Budget year 2015/16

Description	Account	Carryover
Dempster Road	W2323	103,401
Blumann Road	W2328	57,808
Beltana Road	W2141	81,971
Rollands Road	W2150	36,239
Castletown Irvin St Drainage	W2307	44,450
Neds Corner Road	W2315	140,000
Griggs Road	W2144	142,266
		606,135

Unspent Grants Contributions Reserve 2014/15

	2015			
	Opening Balance \$ 1/07/2014	Recognised as Revenue \$	Spent or Used \$	Restricted Reserve 30/06/2015
General Purpose Funding				
Grant - FAGS	-	2,521,921	-	2,521,921
Law, Order & Public Safety				
FESA - Fire Prevention FESA	48,554	225,570	(218,685)	55,439
Grant- DFES- SES	6,537	23,340	(20,142)	9,735
Grant- Crossroads Youth Program	3,972	-	(3,972)	-
Grant - Cat Sterilization Program	5,346	-	-	5,346
Education & Welfare				
Grant - Youth Consultation Grant	10,000	-	(10,000)	-
Grant - DLGC Youth Friendly Community	-	10,000	-	10,000
Grant - DLGC Age Friendly Community	-	10,000	-	10,000
Grant - Hearing Impaired Pilot Project	4,417	-	(4,417)	-
Grant- Seniors Technology Link	13,200	-	(13,200)	-
Grant- Carers WA	2,310	1,260	(2,310)	1,260
Grant - HACC Operating	8,740	1,593,100	(1,532,125)	69,715
Grant - HACC (Minor Assets)	13,346	-	(7,639)	5,707
Grant - HACC Capital	71,321	-	(6,409)	64,912
Grant - NRCP	-	122,978	(118,003)	4,975
Grant - HACC Trainee Expenses	2,168	-	(2,168)	-
Grant - Community Visitor Scheme	10,683	-	(10,683)	-
Grant - VMP CPO (12/13)	23,319	143,952	(134,881)	32,390
Community Amenities				
Grant - Coastal Adaptation Strategy	1,650	35,000	(33,973)	2,677
Grant - Coastscapes Biodiversity Fund 1st Payment	29,991	-	(26,829)	3,162
Grant - South Coast NRM	9,000	-	(6,696)	2,304
Grant - Community Energy Efficiency Program (CEEP)	156,914	378,000	(156,914)	378,000
Supertown Town Centre Revitalisation	45,821	2,339	(26,395)	21,765
Recreation & Culture				
Grant - Dept of Sport & Rec Kidsport Grant	31,355	20,000	(51,355)	-
Grant - RDA	138,000	-	(138,000)	-
Supertowns- Waterfront	6,260,536	-	(6,260,536)	-
Grant - CLGF	-	937,727	(96,197)	841,530
Grant - Twilight Beach Restoration	-	16,380	(14,611)	1,769
Grant - Castletown Beach Restoration	-	34,279	(9,956)	24,323
Transport				
Grant - Roadwise	-	1,776	(1,350)	426
Economic Services				
Contribution - Wild Dog Control	44,324	168,500	(189,071)	23,753
Supertown Growth Plan	59,173	-	(26,178)	32,995
Supertown Economic Development	160,567	7,382	(11,848)	156,101
	7,161,244	6,253,504	(9,134,543)	4,280,205

	Description	Account #	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Recurring Expenditure Item	Comments
INCLUDED IN THE BUDGET 2015/16								
Governance & Administration								
1	Community Perception Survey	W2452	-	25,000	25,000	<input type="checkbox"/>	No	To be conducted every 2 years.
2	Strategic & Corporate Reporting	W2211	-	15,000	15,000	<input type="checkbox"/>	No	To review the Strategic Community Plan including extensive community consultation.
3	GIS upgrade - Intramaps	W2459	(42,000)	42,000	-	<input type="checkbox"/>	No	Implementation cost of upgrading GIS. Funded from carryovers in Asset Management Planning for asset management expenses and consultants expenses.
4	GIS upgrade - Annual costs	01-3140-355-514	-	3,600	3,600	<input type="checkbox"/>	Yes \$15,600	Annual costs will be \$15,600 but \$12,000 is already embedded in budget for the current GIS
5	Caravan Park Lease Consultancy	01-4170-360-405	-	20,000	20,000	<input type="checkbox"/>	No	Consultancy fee for advice on Seafront Caravan Park.
6	Transfer IT services from Managed Services back to in-house	W2460	-	112,350	112,350	<input type="checkbox"/>	No	Large increase in Managed Services Contract over the next 12 months it is proposed to bring our IT data back onsite and manage in-house. Although 1st year costs are estimated at \$336k compared to managed services at \$300k. Over 5 years the savings are estimated at approx \$475k. Backup and Disaster Recovery is still proposed offsite protecting data.
7	Chamber of Commerce Sponsorship	01-3020-330-507			5,500	<input type="checkbox"/>	Yes	Sponsorship to Chamber of Commerce in lieu of membership
8	Business Case Development (Priority Projects)	01-3000-360-405			30,000	<input type="checkbox"/>	No	Allocation to allow business cases to be developed for projects to be "shovel" ready. External funding can then be sourced.
9	Docs on Tap	01-3140-355-514	-	4,500	4,500	<input type="checkbox"/>	Yes \$3000	Software to assist with document distribution to mobile devices.
Law, Order & Public Safety								
10	Rangers - 2 x small laptop computers	01-4040-350-504	-	4,000	4,000	<input type="checkbox"/>	No	For rangers to use in the field. Laptops have been tested and work well with Authority at this time.
Community Amenities								
11	Wylie Bay Waste Facility Landfill Capping	W2371	(2,830,403)	2,830,403	-	<input type="checkbox"/>	No	Costings as per Talis Consultants to rehabilitate the Wylie Bay Waste Site. Funded by Sanitation Reserve.
12	Construction Waste Crushing	W2219	(100,000)	100,000	-	<input type="checkbox"/>	No	Second stage of crushing large pile of construction waste.
13	New Landfill Site Consultancy	W2189	(187,500)	187,500	-	<input type="checkbox"/>	No	Consultancy for acquiring a new waste management facility.
Education & Welfare								
14	Aged Friendly and Youth Friendly Community Project	W2230	(20,000)	20,000	-	<input type="checkbox"/>	No	Stage 2 of Youth Community Project and an Aged Friendly Communities project. Funded from grant from DLG and Comm.
Recreation & Culture								
15	Indoor Sports Stadium	W2216	(350,000)	350,000	-	<input type="checkbox"/>	No	As per LTFP funded from Priority Projects Reserve
16	Cascade Hall ablution upgrade	01-3290-405-622	(40,000)	40,000	-	<input type="checkbox"/>	No	As per Council resolution to fund part of ablution upgrade to Cascade Hall. Funded from Building Maintenance Reserve.
17	Library Furnishings	W21461	(15,000)	15,000	-	<input type="checkbox"/>	No	Outdoor furniture and external blinds- donated funds from ELF.

	Description	Account #	Rev. \$	Exp. \$	Net \$	<input type="checkbox"/>	Recurring Expenditure Item	Comments
Economic Services								
18	Public Lands Strategy implementation	W2462	(50,000)	50,000	-	<input type="checkbox"/>	No	Funds to commence procurement and sale of land as per Public Lands Strategy. Funded from Land Development Reserve.
19	Christmas Decorations	W2019	-	25,000	25,000	<input type="checkbox"/>	No	Allocation towards the upgrade and replacement of decorations.
			(3,634,903)	3,844,353	244,950			Net amount reflected in a/c 01-3000-371-511
CONSIDERED BUT NOT INCLUDED IN BUDGET 2015/16								
20	Tanker Jetty Replacement Construction Drawings		(250,000)	250,000	-	<input type="checkbox"/>	No	As per LTFP funded from Jetty Reserve. Maybe leave for another year to finalise concept design and community consultation?
21	Public Free Wi-Fi on the foreshore		-	11,535	11,535	<input type="checkbox"/>	No	Installation costs to install 2 nodes on the foreshore. Includes annual service costs of \$6288

Asset Description	Reactive Maintenance	Preventative Maintenance	Planned Maintenance	Comments
Shire Administration Office/Chambers	25,000	20,825	68,250	Replace floor covering in kitchen, Replace window venetians in Admin and Chambers, Re-mortar some brick work, Replace rusted eye bolts and paint wall, Tile and seal walls in toilets, Upgrade security control panel, Install air-con into offices x2, Replace back doors with sliding doors
Airport Air Ambulance Shed	15,500	4,000	0	Funded from Airport Business Unit
Airport House		1,900	0	Funded from Airport Business Unit
Airport Terminal		4,000	11,300	Refurbish toilets, Funded from Airport Business Unit
Bay of Isles Leisure Centre	30,000	62,545	245,720	Building condition Report, Works as per planned shut down, Replaced crack mirrors, Replace carpet and paint admin office area, Replace kitchen bench's, Install ramp at back entrance, Replace exit doors, Install gate for crèche. \$30k funded by Community Revitalisation Grant.
Cannery Art Centre Gallery	1,000	550	3,400	Replace window security mesh on windows
Salmon Gums Caravan Park Ablution Block	2,000	1,150	4,000	Replace privacy walls at toilet entrances
Cemetery House	500	1,150	750	Paint eaves
Civic & Culture Centre	20,000	14,970	41,300	Repair damage in ceiling, Replace taps, Paint change rooms and back stage corridors, Replace Air-Con in main office, Install ceiling mounts for lighting bars, Replace shelf's in both kitchen, Re-lamp auditorium with LED's, Replace spot lights in foyer
Shower Block Munglinup Beach 3	20,000	0	0	
Toilet Block Alexander Bay 1		0	0	
Toilet Block Duke of Orleans		0	0	
Toilet Block Kennedy		0	0	
Toilet Block Little Wharton		0	0	
Toilet Block Munglinup Beach 1		0	0	
Toilet Block Munglinup Beach 2		0	0	
Toilet Block Quagi Beach		0	0	
Toilet Block Table Island		0	0	
Toilet Block Thomas River 1		0	0	
Toilet Block Wharton Beach		0	0	
Community Centre Cascade		5,000	4,300	6,000
Community Centre Condingup	1,800		0	
Community Hall Beaumont	3,750		3,000	Paint external timbers
Community Hall Dalyup	1,250		1,000	Paint external features
Community Hall Grass Patch	1,350		0	
Community Hall Salmon Gums	1,500		0	
Community Hall Scaddan	100		120,000	Demolish Building, retain brick toilet block
Depot Esperance Cement Shed	50		0	
Depot Esperance Chemical Shed	50	0		
Depot Esperance Fertiliser Shed	50	0		
Depot Esperance Fire Shed	650	0		
Depot Esperance Fuel Shed	100	0		

Asset Description	Reactive Maintenance	Preventative Maintenance	Planned Maintenance	Comments	
Depot Esperance Gardener Shed	10,000	50	0		
Depot Esperance Machinery Shed		50	0		
Depot Esperance Maint & Records Sheds		350	0		
Depot Esperance Office Store Amenities		4,125	0		
Depot Esperance Small Plant Shed		50	0		
Depot Esperance Transportable Office		200	0		
Depot Esperance Tyre Shed		50	0		
Depot Esperance Vehicle Shed		50	0		
Depot Esperance Workshop		200	54,300	Continue Re-sheet of walls, Replace roller doors with sliding doors, Paint office and lunch room	
Esperance Kindergarten Black St		500	260	80,000	Demolish building and clean site
Hospital Hostel	150		0		
Homecare Centre Activity Sheds	10,000	700	0	Funded by Homecare	
Homecare Day Care Centre		5,505	0	Funded by Homecare	
Library	15,000	6,245	22,100	Building condition Report, Install edge protection along top floor hand rail	
Museum Maritime/ Goods Shed	15,000	8,050	4,300	Remove asbestos, Install exhaust fan in public toilet	
Old Blacksmiths Shop	10,000	300	0		
Old Chemist Shop		300	0		
Old Court House		300	0		
Old Doctors Surgery		300	0		
Old Headmasters House		300	0		
Old Hospital		300	0		
Old Matrons Quarters		300	5,000	Remove asbestos	
Old Methodist Church		300	0		
Old Police Quarters		300	0		
Old Railway Office & Bus Stop		300	0		
Old Salmon Gums School		300	0		
Old Sinclair House		300	0		
Sound Shell Museum Park		1,000	400	14,500	Repair concrete floor, Paint structure, Remove rear guttering
Depot Esperance Cat Pound		2,000	345	0	
Depot Esperance Dog Pound	245		0		
Cascade House 1	6,000	4,150	0		
Cascade House 2		4,500	15,300	Replace carpet, Paint Interior	
Condingup House 2		1,200	8,100	Replace carpet, Paint Interior	
Condingup House 3		1,100	0		
Depot Cascade Store & Shed		450	0		
Depot Condingup Shed		400	0		

Asset Description	Reactive Maintenance	Preventative Maintenance	Planned Maintenance	Comments
Depot Grass Patch Store & Shed		650	1,750	Removed damaged asbestos, Replace damaged pillar
Grass Patch House No. 1		1,650	21,300	Replace asbestos fence, Replace roof of rear veranda, Paint interior
Grass Patch House No. 2		10,550	3,500	Replace veranda timbers, Paint external timber
Senior Citizens Centre	10,000	4,670	21,500	Paint kitchen, Replace bench and Repair ceiling in Scullery, Replace ceiling in Arts storeroom, Paint eaves and down pipes and walls in corridors, Removed old gas wall heaters, Clad walls in main hall storeroom
Tennis Club Esperance		100	0	
Community House (EDRA)		420	0	
Toilet Block Condingup Oval		0	1,500	Re-tek roof and replace polycarbonate sheets
Toilet Block Foreshore Castletown		2,550	23,200	Refurbish toilet block
Toilet Block Foreshore Emily St		2,000	0	
Toilet Block Foreshore James St		395	0	
Toilet Block Foreshore Tanker Jetty		395	0	
Toilet Block Foreshore Taylor St		50	0	
Toilet Block Foreshore Twilight Beach		2,000	0	
Toilet Block Thomas River 2		0	0	
Toilet Block Gibson		2,150	0	
Toilet Block Grass Patch Park & Stay		1,750	0	
Toilet Block GSG Badminton		2,500	0	
Toilet Block GSG Indoor Sport	25,000	4,050	0	
Toilet Block Kemp St		50	3,200	Remove gutters and pave
Toilet Block Observatory Beach		1,200	0	
Toilet Block Period Village Staff		1,000	0	
Toilet Block R.S.L		4,670	0	
Toilet Block Salmon Gums		4,850	0	
Toilet Block Scaddan		3,000	0	
Toilet Block Town Cemetery		1,000	0	
Toilet Block Town Dempster St		150	0	
Toilet Block Town Lions Park		0	20,000	Refurbish toilet block
Toilet Block Town Summys Park		2,180	0	
Toilet Block West Beach		1,500	0	
Visitors Centre	5,000	1,980	0	
Wylie Bay- Recycling Shed	3,500	4,200	0	Funded from Waste Business Unit
Wylie Bay- Generator Shed		1,000	0	Funded from Waste Business Unit
	232,000	231,125	804,270	
Building Maintenance			(91,605)	Funded from Business Units and Grant Funds.
Allocation 2015/16			1,175,790	

	Description	Account #	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
INCLUDED IN THE BUDGET 2015/16							
<u>Transport</u>							
1	Flinders Stage 3 Residential Sub-division development (part)	W2463-581-401	(864,000)	864,000	-	<input type="checkbox"/>	Part of sub-division costs funded from short term loan borrowings
2	Land Development Area 3 - land purchases	01-7490-705-660	(9,000)	9,000	-	<input type="checkbox"/>	Provision to purchase 2 blocks from Development Area 3. Funded from Land Development Reserve.
3	Subdivision of 45 Hockey Place	01-7490-705-660	(60,000)	60,000	-	<input type="checkbox"/>	Subdivision of 45 Hockey Place into 2 blocks for resale. Funded from Land & Development Reserve.
			(933,000)	933,000	-		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 2015/16							
	Men in Sheds- Lunchroom Renovation		(32,350)	32,350	-	<input type="checkbox"/>	

Line Item	Description	Account #	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
INCLUDED IN THE BUDGET 2015/16							As per LTFP \$50,000
Governance & Administration							
1	IT Hardware	01-7140-705-660	-	45,000	45,000	<input type="checkbox"/>	Additional hardware required for transfer from Managed Services to in-house IT requirements.
Community Amenities							
2	Wylie Bay Waste Facility - Wood Chipper	01-7420-705-663	(60,000)	60,000	-	<input type="checkbox"/>	Funded from Sanitation Reserve
3	Wylie Bay Waste Facility - Security	01-7420-705-660	(15,000)	15,000	-	<input type="checkbox"/>	Improve security with CCTV, alarm, LED floodlights, lockable storage, compactor CCTV. Funded by Sanitation Reserve.
4	Wylie Bay Waste Facility - Battery Backup	01-7420-705-660	(15,000)	15,000	-	<input type="checkbox"/>	Charges various systems like two way radios, laser level. Funded from Sanitation Reserve.
5	Myrup Truck Waste & Liquid Waste Facility - Avdata logger	W2154-391-401	(4,500)	4,500	-	<input type="checkbox"/>	To replace Avdata Logger as the current one is superseded, no replacement parts are available and memory is not large enough. Funded from Sanitation Reserve.
Recreation & Culture							
6	BOILC - Installation of Links Point of Sale System	01-7730-705-660	-	18,000	18,000	<input type="checkbox"/>	Installation of new point of sale system at the Leisure Centre. Annual savings on subscription costs each year
7	BOILC - Security Cameras	01-7730-705-660	-	11,500	11,500	<input type="checkbox"/>	For installation of security cameras at the Leisure Centre to replace the existing cameras that no longer work.
			(94,500)	169,000	74,500		Net amount reflected in a/c 01-7000-780-511
CONSIDERED BUT NOT INCLUDED IN BUDGET 2015/16							

Line Item	Description	Account		Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
INCLUDED IN THE BUDGET 2015/16								As per LTFP \$219,489
	Current	Proposed						
1	LV557 4WD Single Cab	4WD Single Cab	01-7540-705-664	Grader Operator	(11,139)	37,132	25,993	<input type="checkbox"/> Replacement of current plant.
2	LV558 4WD Dual Cab	4WD Dual Cab	01-7470-705-664	Building Maintenance Supervisor	(16,000)	45,000	29,000	<input type="checkbox"/> Replacement of current plant.
3	LV563 4WD Dual Cab	4WD Dual Cab	01-7200-705-664	Manager Asset Development	(16,000)	45,000	29,000	<input type="checkbox"/> Replacement of current plant.
4	LV564 Mini Bus	Mini Bus	01-7540-705-664	Outside Works Bus Driver	(28,000)	62,285	34,285	<input type="checkbox"/> Replacement of current plant.
5	LV572 4WD Dual Cab	4WD Dual Cab	01-7540-705-664	Grader Operator	(16,000)	45,000	29,000	<input type="checkbox"/> Replacement of current plant.
6	LV574 4WD Single Cab	4WD Single Cab	01-7540-705-664	Bulldozer Operator	(12,500)	38,245	25,745	<input type="checkbox"/> Replacement of current plant.
7	LV581 4WD Dual Cab	4WD Dual Cab	01-7200-705-664	Surveyor	(20,000)	45,000	25,000	<input type="checkbox"/> Replacement of current plant.
8	LV450 HACC Bus 18 Seater	18 Seater Bus	01-7810-705-664	Homecare	(155,000)	155,000	-	<input type="checkbox"/> Grant and Trade funded.
9	LV494 HACC Bus 12 Seater	12 Seater Bus	01-7810-705-664	Homecare	(85,000)	85,000	-	<input type="checkbox"/> Reserve and Trade funded.
10	LV521 Station Wagon	Station Wagon	01-7810-705-664	Homecare	(45,000)	45,000	-	<input type="checkbox"/> Reserve and Trade funded.
11	LV511 Single Cab Ute	Single Cab Ute	01-7810-705-664	Homecare	(23,000)	23,000	-	<input type="checkbox"/> Reserve and Trade funded.
12	LV537 Kia Carnival	2WD Single Cab Ute	01-7810-705-664	Homecare	(33,000)	33,000	-	<input type="checkbox"/> Change of vehicle due to better use of vehicle for programs at Homecare.
13	LV546 Sedan	Sedan	01-7810-705-664	Homecare	(23,000)	23,000	-	<input type="checkbox"/> Reserve and Trade funded.
14	New	2WD Dual Cab Ute	01-7210-705-664	Parks & Gardens	(35,000)	35,000	-	<input type="checkbox"/> Vehicle required to set up new Parks and Gardens crew. Funded from Plant Replacement Reserve.
					(518,639)	716,662	198,023	Net amount reflected in a/c 01-7540-705-664
CONSIDERED BUT NOT INCLUDED IN THE BUDGET 2015/16								

Line Item	Description	Account	Rev. \$	Exp. \$	Net \$	<input type="checkbox"/>	Comments
INCLUDED IN THE BUDGET 2015/16							As per LTFP \$1,020,516
Major Plant							
1	G40 Grader	01-7540-705-665	(130,000)	362,000	232,000	<input type="checkbox"/>	Replacement of current plant.
2	L54 Front End Loader	01-7540-705-665	(91,350)	315,000	223,650	<input type="checkbox"/>	Replacement of current plant.
3	T99 Medium Tip Truck	01-7540-705-665	(46,360)	153,000	106,640	<input type="checkbox"/>	Replacement of current plant.
4	T100 Medium Tip Truck	01-7540-705-665	(46,360)	153,000	106,640	<input type="checkbox"/>	Replacement of current plant.
5	T104 Prime Mover	01-7540-705-665	(67,969)	212,000	144,031	<input type="checkbox"/>	Replacement of current plant.
6	TC33 Ride-On Mower	01-7540-705-665	(7,613)	61,800	54,187	<input type="checkbox"/>	Replacement of current plant.
7	TT5 Tandem Axle Semi Trailer End Tipper	01-7540-705-665	(15,225)	85,000	69,775	<input type="checkbox"/>	Replacement of current plant.
8	Caravan Refurbishment	01-7540-705-665	-	10,000	10,000	<input type="checkbox"/>	Replacement of current plant.
9	T96 Light Tip Truck	01-7420-705-665	(2,000)	60,000	58,000	<input type="checkbox"/>	Replacement of current plant.
	Reserve Transfer		(58,000)	-	(58,000)	<input type="checkbox"/>	Sanitation Reserve.
	Subtotal		(464,877)	1,411,800	946,923		Net amount reflected in a/c 01-7540-705-665
Miscellaneous Plant							As per LTFP \$66,540
					-	<input type="checkbox"/>	
	Subtotal		-	-	-		
Sundry Equipment - Works							As per LTFP \$79,769
10	30 kva Generator	01-7540-705-663	(500)	20,000	19,500	<input type="checkbox"/>	Replacement of current plant.
11	3 Inch Water Pump x 2	01-3540-350-504	(200)	4,000	3,800	<input type="checkbox"/>	Replacement of current plant.
12	Chainsaw x 2	01-3540-350-504	(200)	1,800	1,600	<input type="checkbox"/>	Replacement of current plant.
13	Whippersnippers x 4	01-3540-350-504	(1,100)	4,400	3,300	<input type="checkbox"/>	Replacement of current plant.
14	1 kva Genset	01-3540-350-504	(100)	1,000	900	<input type="checkbox"/>	Replacement of current plant.
15	2 kva Genset	01-3540-350-504	(200)	2,000	1,800	<input type="checkbox"/>	Replacement of current plant.
16	MIG Welder	01-3540-350-504	(100)	2,500	2,400	<input type="checkbox"/>	Replacement of current plant.
17	3 Phase Air Compressor	01-7540-705-663	(500)	7,000	6,500	<input type="checkbox"/>	Replacement of current plant.
18	Honda Mower	01-3540-350-504	(50)	2,000	1,950	<input type="checkbox"/>	Replacement of current plant.
19	Backpack Blower	01-3540-350-504	(10)	1,200	1,190	<input type="checkbox"/>	Replacement of current plant.
20	Polesaw	01-3540-350-504	(250)	1,500	1,250	<input type="checkbox"/>	Replacement of current plant.
21	Chainsaw	01-3540-350-504	-	1,200	1,200	<input type="checkbox"/>	Replacement of current plant.
22	Blower	01-3540-350-504	(25)	500	475	<input type="checkbox"/>	Replacement of current plant.
23	Metal Spreader x 2	01-7540-705-663	(100)	20,000	19,900	<input type="checkbox"/>	Replacement of current plant.
24	Fertiliser Spreader	01-3540-350-504	(500)	3,500	3,000	<input type="checkbox"/>	Replacement of current plant.
25	Gardener Trailer	01-3540-350-504	-	3,000	3,000	<input type="checkbox"/>	Replacement of current plant.
26	Atom Edger	01-3540-350-504	(50)	800	750	<input type="checkbox"/>	Replacement of current plant.
27	Traffic Counter x 2	01-7540-705-663	-	7,600	7,600	<input type="checkbox"/>	Replacement of current plant.
28	Signage Trailer	01-7540-705-663	(500)	10,000	9,500	<input type="checkbox"/>	Replacement of current plant.
29	Total Station	01-7540-705-663	-	32,000	32,000	<input type="checkbox"/>	Replacement of current plant.
30	Boring Plant	01-7540-705-663	(500)	5,000	4,500	<input type="checkbox"/>	Replacement of current plant.
31	Rubbish Trailer	01-7540-705-663	(500)	10,000	9,500	<input type="checkbox"/>	Replacement of current plant.
32	GPS Tracker System	01-7540-705-663	-	10,694	10,694	<input type="checkbox"/>	Mainly needed for rural road mtce, used for safety and also audit of work undertaken.

Plant & Works Equip

Line Item	Description	Account	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
33	Travelling irrigator to water Condingup Community Oval	01-7540-705-663	-	12,000	12,000	<input type="checkbox"/>	To replace current irrigator which is over 20 years old and at the end of its useful life. It is past point of
	Subtotal		(5,385)	163,694	158,309		Net amount reflected in a/c 01-7540-705-663
	Net Items Included in Budget Bottom Line		(470,262)	1,575,494	1,105,232		
CONSIDERED BUT NOT INCLUDED IN BUDGET 2015/16							

Line Item	Description		Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
INCLUDED IN THE BUDGET 2014/15							2015/2016 LTFP net allocation: \$5,588,179
Engineering Capital Works Program							
Municipal Allocation							
1	Ordinary Municipal Allocation - Town		-	743,872	743,872	<input type="checkbox"/>	Annual allocation.
2	Ordinary Municipal Allocation - Rural		-	2,689,046	2,689,046	<input type="checkbox"/>	Annual allocation.
3	2013/14 Increase to Rural Roads		-	200,000	200,000	<input type="checkbox"/>	Direct to Rural Roads
4	2014/15 Unsealed Road Extra Allocation		-	500,000	500,000	<input type="checkbox"/>	Direct to Rural Roads
5	2015/16 Increase to Rural Roads		-	308,000	308,000	<input type="checkbox"/>	Direct to Rural Roads
6	MRWA Direct Grant - Rural Roads		(568,045)	568,045	-	<input type="checkbox"/>	Direct to Rural Roads
Blackspot Funding							
7	State Black Spot Projects		-	-	-	<input type="checkbox"/>	Nil for 2015/16
MRWA Funding							
8	MRWA RRG Project Expenditure		(1,062,990)	1,791,071	728,081	<input type="checkbox"/>	To be confirmed.
Roads To Recover (R2R)							
9	Roads To Recovery - Rural		(983,854)	983,854	-	<input type="checkbox"/>	Annual allocation - amount to be confirmed as new Program
10	Roads To Recovery - Urban		(327,951)	327,951	-	<input type="checkbox"/>	Annual allocation - amount to be confirmed as new Program
11	One off Extra R2R Allocation		(2,436,938)	2,436,938	-	<input type="checkbox"/>	One off R2R allocation.
Other General Works							
12	Street Drainage		-	212,180	212,180	<input type="checkbox"/>	Annual allocation.
13	Dual Use Paths		(225,000)	450,000	225,000	<input type="checkbox"/>	Annual allocation plus grant from Tourism WA for cruise ship improvements
14	Twilight Beach Restorations & Upgrades	W2251	(50,000)	100,000	50,000	<input type="checkbox"/>	Matching to grant applications
15	Castletown Quays Rehabilitation	W2252	(50,000)	100,000	50,000	<input type="checkbox"/>	Matching to grant applications
Total Engineering Capital Works Program			(5,704,778)	11,410,957	5,706,179		
Other Capital Works							
Community Amenities							
16	Wylie Bay Waste Facility - Hardstand Infrastructure	W2465	(100,000)	100,000	-	<input type="checkbox"/>	Creating hardstand area/bays for stockpiles, minor transfer station or hooklift facility. Funded from Sanitation Reserve
17	Condongup Transfer Stations	W2255	(10,000)	10,000	-	<input type="checkbox"/>	Moving the existing transfer station to a more suitable location.
Recreation & Culture							
18	Public Open Space Implementation	W2249	(100,000)	257,319	157,319	<input type="checkbox"/>	Implementation of Public Open Space Strategy. As contained in the 2015/2016 LTFP. Partly funded from Priority Projects Reserve and sale of public land.
19	Coastal Reserve Management Project	W2250	-	85,315	85,315	<input type="checkbox"/>	Allocation as per Coastal Reserves asset management plan to renew coastal reserves existing assets. As per LTFP.
20	Southern Camping Ground Project	W2464	(230,000)	230,000	-	<input type="checkbox"/>	Caravan and Camping action plan grant from Tourism WA to upgrade ablutions in coastal camping grounds.
21	Eastern Suburbs Reticulation Replacement	W2254	-	250,000	250,000	<input type="checkbox"/>	Commence replacment of main line for Eastern Suburbs water reticulation system. As per LTFP.
			(440,000)	932,634	492,634		
Total Infrastructure			(6,144,778)	12,343,591	6,198,813		Net amount reflected in a/c 01-7930-705-660

Capital Roads Expenditure

Budget 2015/2016

Carparks	\$
00002518 - 4th Beach Carpark - Construction	30,000
Total	30,000

Footpaths	\$
00002509 - Leake Street - Footpaths	4,200
00002510 - Lalor Park - Footpaths	9,500
00002511 - Douglas Street - Footpaths	25,500
00002512 - Brazier Street - Footpaths	19,000
00002513 - Pink Lake Road - Footpaths	58,000
00002514 - Chestnut-Magnolia ROW - Footpath	17,000
00002515 - Goldfields-Douglas ROW - Footpaths	15,000
00002516 - John Street East Side - Footpath	44,803
00002517 - Brazier Street - Footpath	54,000
Total	247,003

Rural - Main Roads WA	\$
00002449 - Fisheries Road - Cement Stabilisation	100,000
00002450 - Fisheries Road - Reseal	128,791
00002451 - Fisheries Road - Construction	657,668
00002453 - Cascades Road - Cement Stabilisation	100,000
00002454 - Parmango Road - Cement Stabilisation	50,000
00002455 - Parmango Road - Reseal	113,274
00002456 - Cascade Road West - Resheet	100,000
00002457 - Chartwell Lane/Murray Road - Reseal	102,341
00002458 - Murray Road - Construction	462,601
Total	1,814,675

Rural - Municipal Allocation	\$
00002141 - Beltana Road - Capital Works	81,971
00002144 - Griggs Road - Capital Works	142,266
00002150 - Rolland Road - Capital Works	36,239
00002315 - Neds Corner and Cascade Rd Intersection	140,000
00002323 - Dempster Road	103,401
00002328 - Blumann Road	57,808
00002526 - Dalyup Road - Resheet	201,920
00002527 - Merivale Road - Gravel	120,000
00002528 - Parmango Road - Resheet	192,500
00002529 - Neds Corner Road - Resheet	317,400
00002530 - Rolland Road - Resheet	227,500
00002531 - Wylie Bay Road - Widen and Kerbing	20,000
00002532 - Logans Road - Resheet	150,000
00002533 - Circle Valley Road - Resheet	100,000
00002534 - Farrell Road - Resheet	125,000
00002535 - Beaumont Road - Resheet	125,000
00002536 - Beltana Road - Resheet	100,000
00002537 - Fields Road - Resheet	168,750

Capital Roads Expenditure

Budget 2015/2016

Rural - Municipal Allocation - Continued	\$
00002538 - Jims Oven Road - Resheet	66,000
00002539 - Meyer Road - Resheet	81,200
00002540 - Meyer Road - Resheet	158,400
00002541 - Shearer Road - Resheet	60,000
00002542 - Springdale Road - Resheet	125,000
00002543 - Daniell Rd - Resheet	103,400
00002544 - Bishops Road - Water bind and spray floodway	15,000
00002545 - Exchange Road - Resheet	116,250
00002546 - Mill Road - Resheet	117,480
00002547 - Mill Road - Resheet	106,000
00002548 - Mills Road - Resheet	110,000
00002549 - Norwood Road - Resheet	75,240
00002550 - Saddleback Road - Resheet	50,000
00002551 - Speddingup East Road - Resheet	136,400
00002552 - Stockyard Road - Resheet	87,500
00002553 - Eldred Road - Resheet	125,000
00002554 - Kendall Road - Resheet	62,500
00002555 - Lanes Road - Resheet	131,120
00002556 - Lanes Road - Resheet	77,880
00002557 - Rancho X Road - Resheet	60,000
00002558 - White Road - Resheet	35,000
00002559 - Yates Road - Resheet	105,200
00002573 - Parmango Road - Verge Cleanup	63,850
Total	<u><u>4,478,175</u></u>

Rural - Roads to Recovery	\$
00002472 - Coolingup Road - Reconstruction and Widen	1,379,294
00002473 - Gibson East Road - Reconstruction and Widen	1,100,550
00002474 - Fisheries Road - Construction	210,120
00002475 - Murray Road - Construction	339,694
00002476 - Backman Road - Reseal	688
00002477 - Dempster Road - Reseal	2,936
00002478 - Dempster Road - Reseal	32,240
00002479 - Dempster Road - Reseal	2,982
00002480 - Dempster Road - Reseal	11,241
00002481 - Gibson Dalyup Road - Reseal	86,304
00002482 - Grigg Road - Reseal	32,575
00002483 - Grigg Road - Reseal	31,360
00002484 - Old Smokey Road - Reseal	1,996
00002485 - Scaddan Road - Reseal	7,440
00002486 - Scaddan Road - Reseal	5,735
00002487 - Wittenoon Road - Reseal	130,529
00002488 - Wittenoon Road - Reseal	21,564
Total	<u><u>3,397,248</u></u>

Capital Roads Expenditure

Budget 2015/2016

Town - Municipal Allocation	\$
00002199 - Industrial Area Kerbing	30,000
00002300 - Urban Area Kerbing	30,000
00002343 - CBD Infrastructure	42,697
00002493 - Waterfront - Extensions	450,000
00002494 - Valley Road - Construction	56,110
00002495 - Langham Lane - Construction	33,000
00002496 - Yacht Club Beach Access - Construction	22,000
Total	663,807
<hr/>	
Town - Roads to Recovery	\$
00002497 - Valley Road - Construction	23,890
00002560 - Southern Way - Reseals	31,000
00002561 - North Road - Reseals	15,000
00002562 - Harrison Street - Reseals	16,000
00002563 - Walmsley Street - Reseals	34,500
00002564 - Cavanagh Court - Reseals	16,000
00002565 - Easton Road - Reseals	18,000
00002566 - Banksia Road - Reseals	43,000
00002567 - Kemp Street inc carpark - Reseals	21,000
00002568 - Padbury Street - Reseals	48,000
00002569 - Leake Street - Reseals	38,000
00002570 - Goldfields Road - Reseals	23,500
Total	327,890
<hr/>	
Total Capital Expenditure	\$10,958,798

Shire of Esperance Schedule of Fees & Charges



2015-16

Shire of Esperance
Schedule of Fees & Charges 2015/2016

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Shire of Esperance
Schedule of Fees & Charges 2015/2016

	Statutory Fee Indicator	GST	2014/2015	2015/16	Variation
General Purpose Funding					
Rates Enquiry					
Ownership Enquiry Fee	No	No	\$10.00	\$10.50	◆
Rate Enquiry Fee	No	No	\$25.00	\$26.00	◆
Rates, Order & Requisition Fee	No	No	\$105.00	\$150.00	◆
Pre-Sale Compliance Report	No	Yes		\$150.00	◆
Governance & Administration					
Fee for use of Council Photocopiers, Printers, Scanners and Faxes -					
A4 single side B&W	No	Yes	\$0.60	\$0.60	
A4 double side B&W	No	Yes	\$0.80	\$0.80	
A3 single side B&W	No	Yes	\$0.80	\$0.80	
A3 double side B&W	No	Yes	\$1.10	\$1.10	
A2 Plan Printer	No	Yes	\$4.50	\$4.75	◆
A1 Plan Printer	No	Yes	\$7.50	\$8.00	◆
A0 Plan Printer	No	Yes	\$15.00	\$15.75	◆
A4 single Part Colour	No	Yes	\$1.10	\$1.10	
A4 double Part Colour	No	Yes	\$2.10	\$2.10	
A4 single side Colour	No	Yes	\$2.10	\$2.10	
A4 double side Colour	No	Yes	\$4.20	\$4.20	
A3 single Part Colour	No	Yes	\$2.10	N/A	◆
A3 double Part Colour	No	Yes	\$4.10	N/A	◆
A3 single side Colour	No	Yes	\$4.20	\$4.20	
A3 double side Colour	No	Yes	\$8.50	\$8.50	
Scanning to USB	No	Yes	\$0.50	\$0.50	
Faxing per page - sending and receiving	No	Yes	\$1.00	\$1.00	
Leases					
Lease Preparation Fee - Not For Profit (Any legal fees will be charged in addition at cost)	No	Yes	\$110.00	\$110.00	
Lease Preparation Fee - Commercial (Any legal fees will be charged in addition at cost)	No	Yes	\$500.00	\$550.00	◆

Shire of Esperance
Schedule of Fees & Charges 2015/2016

	Statutory Fee Indicator	GST	2014/2015	2015/16	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	◆
Cost of sustenance additional /day	No	No	\$25.00	\$25.00	
Final Demand Letter	Yes	No	\$14.65	\$16.40	◆
Enforcement Certification	Yes	No	\$12.45	\$13.95	◆
Fines Enforcement Registry Lodgement Fee	Yes	No	\$46.60	\$52.00	◆
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	
Surrender Fee	No	No	\$60.00	\$60.00	
Registration of a dog kept in an approved kennel establishment (per establishment)	Yes	No	\$200.00	\$200.00	
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)					
Cat Impounding Charges					
Cat Poundage fee each	No	No	\$120.00	\$120.00	
Cat Poundage Fee (Registered & Microchipped) each	No	No		\$60.00	◆
Cost of sustenance additional day	No	No	\$15.00	\$15.00	
Cat Surrender Fee	No	No	\$60.00	\$60.00	
Bond for hire of cat trap (refundable)	No	No	\$50.00	\$50.00	
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	

Shire of Esperance
Schedule of Fees & Charges 2015/2016

	Statutory Fee Indicator	GST	2014/2015	2015/16	Variation		
Health							
Lodging Houses							
Application Fee	Yes	No		\$250.00	◆		
Registration Fee (Annual)	Yes	No	\$190.00	\$225.00	◆		
Transfer of Lodging House Licence	Yes	No	No Charge	\$50.00	◆		
Food Premises							
Fees set under <i>Food Act 2008</i>							
Notification Fee	Yes	No	\$50.00	Maximum fee as set under the Food Act 2008	◆		
Registration Fee	Yes	No	\$140.00				
Food Business Surveillance Category - calculated on a monthly basis, or part thereof, for any period prior to December 31st of each year							
1 - Exempt	No	No	\$0.00	\$0.00			
2 - Low	No	No	\$80.00	\$84.00	◆		
3 - Medium	No	No	\$195.00	\$205.00	◆		
4 - High	No	No	\$310.00	\$326.00	◆		
5 - Recurrent	No	No	\$440.00	\$462.00	◆		
Food Business Transfer Fee							
Market Stalls - low risk & non-hazardous foods	No	No	Nil	Nil			
Temporary application to trade - Commercial Food Permit	Yes	No	\$70.00	\$90.00	◆		
Alfresco Dining							
Application for an Alfresco	No	No	\$115.00	\$120.00	◆		
Renewal fee	No	No	\$60.00	\$65.00	◆		
Annual fee - Per m ²	No	No	\$75.00	\$80.00	◆		
Pet Meat Premises							
Registration of a processing establishment	Yes	No	\$140.00	\$140.00			
Surveillance annual fee	No	No	\$195.00	\$205.00	◆		
Caravan Parks and Camping Grounds Licence Fees							
Fees set under <i>Caravan Park and Camping Grounds Regulations 1997</i> as amended							
Minimum Fee (per application; only charged if greater than the final total of site type charges, listed below)	Yes	No	\$200.00	Maximum fee as stipulated in the Caravan Parks and Camping Grounds Regulations 1997 (as amended)	◆		
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				
Offensive Trade Fees							
Fees set under <i>Health (Offensive Trade Fees) Regulations 1976</i> as amended							
Slaughter houses	Yes	No	\$298.00	Maximum fee as stipulated under the Health (Offensive Trade Fees) Regulations 1976 (as amended)	◆		
Piggeries	Yes	No	\$298.00				
Laundries	Yes	No	\$147.00				
Poultry processing	Yes	No	\$298.00				
Poultry farming	Yes	No	\$298.00				
Shellfish & crustacean processing	Yes	No	\$298.00				
Rabbit farming	Yes	No	\$298.00				
Manure works	Yes	No	\$211.00				
Skin drying shed	Yes	No	\$298.00				
Artificial manure depot	Yes	No	\$211.00				
Bone mills	Yes	No	\$171.00				
Places for storing, drying or preserving bones	Yes	No	\$171.00				
Fat melting, fat extracting or tallow melting establishment	Yes	No	\$171.00				
Butcher shops and similar	Yes	No	\$171.00				
Blood drying	Yes	No	\$171.00				
Cut scrapping, preparation of sausage skins	Yes	No	\$171.00				
Fellmongeries	Yes	No	\$171.00				
Fishing curing establishment	Yes	No	\$211.00				
Bone merchant premises	Yes	No	\$171.00				
Flock factories	Yes	No	\$171.00				
Knackeries	Yes	No	\$298.00				
Fish processing establishments in which whole fish is cleaned and prepared	Yes	No	\$298.00				
Any other offensive trade not listed	Yes	No	\$298.00				

Shire of Esperance
Schedule of Fees & Charges 2015/2016

	Statutory Fee Indicator	GST	2014/2015	2015/16	Variation
Health....continued					
Application for Approval to Construct or Establish Premises (includes assessment and administration fee)					
Offensive Trade Fees	No	No	\$120.00	\$126.00	◆
Caravan Parks	No	No	\$100.00	\$105.00	◆
Lodging Houses	No	No	\$100.00	\$105.00	◆
Hotels/Motels	No	No	\$150.00	\$157.00	◆
Hairdressing establishments	No	No	\$75.00	\$79.00	◆
Mobile hairdressers	No	No	\$75.00	\$79.00	◆
Beauty therapy	No	No	\$75.00	\$79.00	◆
Skin piercing establishments	No	No	\$75.00	\$79.00	◆
Temporary Accommodation During Construction of a Dwelling Application Fees					
Caravan	No	No	\$225.00	\$250.00	◆
Outbuilding	No	No	\$560.00	\$600.00	◆
Application for other services					
Liquor Licensing (Sec 39 Inspection Certificate)	Yes	No	\$90.00	\$130.00	◆
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	\$35.00	\$42.35	◆
Without Local Government report fee under r4A (4)	Yes	No	\$110.00	\$110.00	
Local Government Report fee	Yes	No	\$75.00	\$75.00	
Noise					
Noise Management Plan application for approval	No	No	\$100.00	\$105.00	◆
Regulation 18 non-complying event noise exemption	Yes	No	\$500.00	\$600.00	◆
Noise Monitoring - sound level meter - B & K 2250 (per day)	No	Yes	\$300.00	\$315.00	◆
Noise Monitoring - Officer Time (per hour)	No	Yes	\$100.00	\$105.00	◆
Microbiological Potable testing (private)					
One fixture only	No	Yes	\$80.00	\$84.00	◆
Each fixture after	No	Yes	\$40.00	\$42.00	◆
Swimming Pool testing (private)					
One fixture only	No	Yes	\$80.00	\$84.00	◆
Each fixture after	No	Yes	\$40.00	\$42.00	◆
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	
Administration Fees					
Copy of Septic tank plans per 30 minutes (minimum charge \$60)	No	No	\$55.00	\$60.00	◆
Late Payment Administration fee	No	Yes	\$35.00	\$40.00	◆
Inspection Fees					
Re-inspection due to incomplete or unsatisfactory work	No	Yes	\$75.00	\$75.00	
Property inspection on request	No	Yes	\$75.00	\$75.00	
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	Yes	\$75.00	\$75.00	
Contract Work					
Contract work (Non Local Government) per hour	No	Yes	\$150.00	\$157.50	◆
Contract work (Other Local Government) per hour	No	Yes	\$75.00	\$78.75	◆
Travelling expenses additional	No	Yes	\$1/km	\$1.05/km	◆

Shire of Esperance

Schedule of Fees & Charges 2015/2016

	Statutory Fee Indicator	GST	2014/2015	2015/16	Variation
Education & Welfare					
HOME & COMMUNITY CARE					
Home Help Services - per hour	No	No	\$10.00	\$10.00	
Respite Care Services - per hour	No	No	\$5.00	\$5.00	
Personal Care - per hour	No	No	\$8.00	\$8.00	
Gardening Service - per hour	No	Yes	\$14.00	\$14.00	
Handyman Services - per hour	No	Yes	\$14.00	\$14.00	
Taking Loads to Tip - per load	No	Yes	\$15.00	\$15.00	
Day Care Activities - 1/2 day	No	Yes	\$8.00	\$8.00	
- full day	No	Yes	\$12.00	\$12.00	
Transport each way	No	Yes	\$3.00	\$3.00	
- Non Cancellation Fee	No	Yes	\$7.00	\$8.00	◆
Nursing Services - per hour	No	No		\$8.00	◆
Podiatry	No	No	\$25.00	\$30.00	◆
Laundry - per load	No	Yes	\$8.00	\$8.00	
- ironing	No	Yes	\$10.00	\$10.00	
Meals on Wheels - per meal	No	Yes	\$10.00	\$10.00	
Maximum for any number of services - HACC	Yes	Yes	\$65.00	\$70.00	◆
Maximum for CACP/EACH	No	Yes	\$65.00	N/A	◆
Bus Charter					
Home Care Bus - Non HACC Aged Care per trip	No	Yes	\$60.00 (plus \$1/km)	\$60.00 (plus \$1/km)	
Community Bus (Full day)	No	Yes	\$150.00 (plus \$1/km)	\$160.00 (plus \$1/km)	◆
Community Bus (Half Day- 4 hours)	No	Yes	\$75.00 (plus \$1/km)	\$80.00 (plus \$1/km)	◆

Shire of Esperance

Schedule of Fees & Charges 2015/2016

	Statutory Fee Indicator	GST	2014/2015	2015/16	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	\$160.00	\$165.00	◆
Domestic Waste Collection Service Charge - per service (140 litre bin) - For the second and subsequent bins	No	Yes	\$314.60	\$330.00	◆
Domestic Waste Collection Service Charge - per service (240 litre bin) - Limit of 1	No	No	\$235.00	\$240.00	◆
Domestic Waste Collection Service Charge - per service (240 litre bin) - For the second and subsequent bins	No	Yes	\$486.20	\$510.00	◆
Waste Collection Service Charge - per service (360 Litre bin) (Only where Recycling not available)	No	No	\$320.00	\$330.00	◆
Additional Waste Bin Collection - 140 Litre bin	No	No	\$20.00	\$25.00	◆
Additional Waste Bin Collection - 240 Litre bin					
Additional Waste Bin Collection - 360 Litre bin					
0-1 m ³ household rubbish for pass holders (Town & Country)	No	No	3 free passes	3 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	\$160.00	\$165.00	◆
Commercial Waste Collection Service Charge - per service (140 litre bin) - For the third and subsequent bins	No	Yes	\$314.60	\$330.00	◆
Commercial Waste Collection Service Charge - per service (240 litre bin) - Limit of 2	No	No	\$235.00	\$240.00	◆
Commercial Waste Collection Service Charge - per service (240 litre bin) - For the third and subsequent bins	No	Yes	\$486.20	\$510.00	◆
Additional Waste Bin Collection - 140 Litre bin	No	No	\$20.00	\$25.00	◆
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	\$115.00	\$120.00	◆
Domestic Recycling Collection Service Charge - per service (240 litre bin)	No	No	\$150.00	\$155.00	◆
Recycling Collection Service Charge - per service (360 Litre bin)	No	No	\$160.00	\$165.00	◆
Additional Recycling Bin Collection - 140 Litre bin	No	No	\$20.00	\$25.00	◆
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	\$150.00	\$155.00	◆
Commercial Recycling Collection Service Charge - per weekly service (240 litre bin)	No	No	\$275.00	\$285.00	◆
Commercial Recycling Collection Service Charge - per fortnightly service (360 litre bin)	No	No	\$200.00	\$210.00	◆
Commercial Recycling Collection Service Charge - per weekly service (360 litre bin)	No	No	\$380.00	\$395.00	◆
Commercial Recycling Collection Service Charge - per weekly service (1100 litre bin)	No	No	\$1,210.00	\$1,260.00	◆
Commercial Recycling Collection Service Charge - per weekly service (1.5m3 bin)	No	No	\$1,495.00	\$1,550.00	◆
Commercial Recycling Collection Service Charge - per fortnightly service (1.5m3 bin)	No	No	\$980.00	\$1,020.00	◆
Commercial Recycling Collection Service Charge - per weekly service (3m3 bin)	No	No	\$2,525.00	\$2,625.00	◆
Commercial Recycling Collection Service Charge - fortnightly service (3m3 bin)	No	No	\$1,495.00	\$1,550.00	◆
Commercial Recycling Collection Service Charge - per weekly service (4.5m3 bin)	No	No	\$3,550.00	\$3,675.00	◆
Commercial Recycling Collection Service Charge - fortnightly service (4.5m3 bin)	No	No	\$2,000.00	\$2,075.00	◆
Additional Recycling Bin Collection - 140 Litre bin	No	No	\$20.00	\$25.00	◆
Additional Recycling Bin Collection - 240 Litre bin					
Additional Recycling Bin Collection - 360 Litre bin					
Additional Recycling Bin Collection - 1100 Litre bin	No	No	\$40.00	\$45.00	◆
Additional Recycling Bin Collection - 1.5 - 4.5m3 bin	No	No	\$60.00	\$65.00	◆

Shire of Esperance
Schedule of Fees & Charges 2015/2016

	Statutory Fee Indicator	GST	2014/2015	2015/16	Variation
Community Amenities....continued					
WYLIE BAY WASTE FACILITY					
Household refuse for non-pass holders per m ³	No	Yes	\$40.00 m3	\$42.00 m3	◆
Bulk Commercial Waste Disposal per m ³					
Industrial/Commercial Waste per m ³ (Please note separated waste free of charge)					
Per car body	No	Yes	Free	Free	
Asbestos Disposal per m ³	No	Yes	\$85.00	\$87.50	◆
Asbestos Disposal domestic per sheet by arrangement	No	Yes	\$25.00	\$26.00	◆
Clinical Waste (240L container)	No	Yes	N/A	N/A	
Clinical Waste (per m3)	No	Yes	\$185.00	\$190.00	◆
Tyre Disposal					
Car/Motorbike	No	Yes	\$7.00	\$7.50	◆
Light Truck & 4WD	No	Yes	\$9.00	\$9.50	◆
Heavy Truck & Trailer	No	Yes	\$25.00	\$26.00	◆
Rims Extra	No	Yes	\$5.00	\$5.50	◆
Waste Oil (per litre)	No	Yes	\$0.30	\$0.35	◆
Gas Bottles (per bottle)	No	Yes	\$10.00	\$10.50	◆
Gas Bottles - Degassing fee	No	Yes	\$15.00	\$15.50	◆
Quarantine Waste from Esperance Port Authority - per m3 or part thereof	No	Yes	\$320.00	\$330.00	◆
Quarantine Waste from Esperance Port Authority - per m3 - weekend	No	Yes	\$400.00	\$415.00	◆
Animal Disposal Site Fees -					
Veterinary businesses permit to dispose of dead animals - Annual	No	Yes	\$475.00	\$500.00	◆
Animal Autopsy	No	Yes	\$225.00	\$240.00	◆
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)	No	Yes	nil	nil	
Fluorescent lights (Commercial Quantity = 20 tubes/40 globes)	No	Yes	\$6.00	\$6.50	◆
Mattress for recycling	No	Yes	\$20.00	\$21.00	◆
Clean Green Waste (Mulchable) (per m3) Clean Timber	No	Yes	\$10.00	\$10.00	
Green Waste large stumps (per m3) larger than 500 mm x 500 mm	No	Yes	\$40.00	\$42.00	◆
Clean Fill (per m3) as per waste classification	No	Yes	Nil	Nil	
Clean Fill (per m3) (more than 200 m3) (per m3)	No	Yes	\$2.00	\$2.50	◆
Greater than 20% recyclables to Tipping Face (per m3)	No	Yes	\$80.00	\$84.00	◆
Clean C & D	No	Yes	\$10.00	\$11.00	◆
Unsorted Recycling per m3	No	Yes	\$20.00	\$21.00	◆
Sorted Recycling per m3	No	Yes	Free	Free	
Waste Levy	No	Yes	\$80.00	\$80.00	
Short Term Bin Hire - per 240L or 360L bin	No	Yes		\$15.00	◆
Short Term Bin Hire - per 1.5m3 bin	No	Yes		\$30.00	◆
Short Term Bin Hire - per 3.0m3 bin	No	Yes		\$50.00	◆
Short Term Bin Hire - per 4.5m3 bin	No	Yes		\$70.00	◆
Bin Swap - more than 1 per annum	No	Yes		\$20.00	◆
Re-Issue Waste Voucher	No	Yes		\$10.00	◆
Truck Wash Down Bay					
Fee for use of truck wash down bay - per minute	No	Yes	\$0.95	\$1.00	◆
AVDATA key	No	Yes	\$40.00	\$45.00	◆
Truckwash Clean-up Charge	No	Yes	\$160.00	\$175.00	◆
Sullage Water Disposal Fees - As per licence					
Fees charged per 1000 litres	No	No	\$60.00	\$65.00	◆
Liquid Waste Unblockage Fee	No	Yes		\$5,000.00	◆

Shire of Esperance

Schedule of Fees & Charges 2015/2016

	Statutory Fee Indicator	GST	2014/2015	2015/16	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					
#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	Yes	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 million but not more than \$21.5 million					
# More than \$21.5 million					
Determination of application where the development has commenced or been carried out	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	
A Development Assessment Panel application where the estimated cost of the development is:					
# Not less than \$3 million and less than \$7 million					
# 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	Yes	No	Fee Stipulated in Schedule 1 - Planning and Development (Development Assessment Panels) Regulations	Fee Stipulated in Schedule 1 - Planning and Development (Development Assessment Panels) Regulations	
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					
Change of Use Development Applications					
Determination of application where the development has not commenced or been carried out	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
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 & Charges 2015/2016

	Statutory Fee Indicator	GST	2014/2015	2015/16	Variation
Community Amenities....continued					
Non-Conforming Use Development Applications					
Determination of application where the development has not commenced or been carried out	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
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 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 is development had not commenced	◆
Home Based Business Development Applications					
Determination of new application where has not commenced operating	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
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	Yes	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 & Charges 2015/2016

	Statutory Fee Indicator	GST	2014/2015	2015/16	Variation
Community Amenities....continued					
Extractive Industries Development Applications					
Determination of application where an extractive industry has not commenced or been carried out	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
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	\$9,000/ha of excavation	
Limestone, Hard Rock, Granite	No	No	\$12,000/ha of excavation	\$12,000/ha of excavation	
Miscellaneous Development Applications Where Estimated Cost of Development Criteria is Not Relevant (e.g. Bed & Breakfast; Cottage Industry; Family Day Care; Earthworks; Modifications to Building Envelope)					
Determination of application where the development has not commenced or been carried out	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
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	Yes	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 & Charges 2015/2016

	Statutory Fee Indicator	GST	2014/2015	2015/16	Variation
Community Amenities....continued					
Advertising of Development Applications as Per Local Planning Scheme Provisions	No	No	\$150.00	\$160.00	◆
Amendment to Town Planning Approval (reflects work involved)					
Minor Amendment	Yes	No	\$69.00	\$73.50	◆
Major Amendments	Yes	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	
Preliminary Consideration of Development Plans	Yes	No	\$500.00	\$500.00	
Request for Reconsideration of a Determined Application					
Consideration by Officers	Yes	No	\$250.00	\$275.00	◆
Consideration by Council	Yes	No	\$400.00	\$450.00	◆
Request for Extension of Time to Planning Approval					
- Basic Fee for Assessment (reflects work)	Yes	No	50% of applicable development fee at time of lodgement of request	50% of applicable development fee at time of lodgement of amended plans	
Rezoning Applications					
- initial (non-refundable)	Yes	No	\$600.00	\$650.00	◆
- minor (as per regulations, reflects work) Refund unexpended fees	Yes	No	\$4,500.00	\$4,750.00	◆
- major (as per regulations, reflects work) Refund unexpended fees	Yes	No	\$7,500.00	\$8,000.00	◆
Proposed Structure Plans/Outline Development Plans & Detailed Area Plans					
- initial (non-refundable)	Yes	No	\$600.00	\$650.00	◆
-minor (as per regulations, reflects work.) Refund unexpended fees	Yes	No	\$4,500.00	\$4,750.00	◆
-major (as per regulations, reflects work.) Refund unexpended fees	Yes	No	\$7,000.00	\$8,000.00	◆
Local Planning Strategy Amendments					
Processing Fee, reflects work. Refund unexpended fees	No	No		\$4,750.00	◆
Road Closure Applications	No	No	\$700.00	\$750.00	◆
Liquor Licensing - Section 40	Yes	No	\$400.00	\$425.00	◆
Subdivision Clearances (incl Strata's)					
# not more than 5 lots					
# more than 5 lots but not more than 195 lots	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
# 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)					
Town Planning Enquiry (written response)	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Health, Building & Town Planning Requested Inspections outside of normal Council operations	No	Yes	\$150.00 per hour plus mileage allowance of \$1/km	\$160.00 per hour plus mileage allowance of \$1.05/km	◆
Cash in Lieu Car park Construction Costs (per bay)	No	No	\$2,500.00	\$2,500.00	

Shire of Esperance
Schedule of Fees & Charges 2015/2016

	Statutory Fee Indicator	GST	2014/2015	2015/16	Variation
Community Amenities....continued					
ESPERANCE CEMETERY					
Plot Fee (2.4m x 1.2m)	No	Yes	\$1,250.00	\$1,300.00	◆
Child/Perinatal includes plaque	No	Yes	\$500.00	\$525.00	◆
Burial Fee					
Ordinary Interment	No	Yes	\$1,400.00	\$1,470.00	◆
Interment of stillborn and Perinatal child (Lawn Section)	No	Yes	\$150.00	\$155.00	◆
Interment of stillborn and Perinatal child (Antenatal Section includes plinth)	No	Yes	\$350.00	\$365.00	◆
Plaque Fee					
Size 380mm x 280mm	No	Yes	\$350.00	\$365.00	◆
Size 560mm x 305mm	No	Yes	\$500.00	\$525.00	◆
Monumental Permit fee	No	No	\$150.00	\$155.00	◆
Reserving of a memorial plot within the Wall of Remembrance & Memorial Garden	No	Yes	\$85.00	\$90.00	◆
Exhumation Fee					
Re-opening of grave	No	Yes	\$1,700.00	\$1,785.00	◆
Re-interment in new grave	No	Yes	\$900.00	\$945.00	◆
Placement of Ashes Fee					
Placement in Burial area	No	Yes	\$160.00	\$168.00	◆
Placement in Cemetery Niche Wall or Memorial Garden	No	Yes	\$420.00	\$440.00	◆
Scattering to the winds	No	Yes	\$50.00	\$52.50	◆
Miscellaneous Fees					
Undertakers Annual Licence Fee	No	No	\$225.00	\$240.00	◆
Additional fee for late arrival at Cemetery	No	Yes	\$225.00	\$240.00	◆
For interment of oblong or oversized caskets	No	Yes	\$225.00	\$240.00	◆
Additional fee for interment on a Saturday or Public Holiday	No	Yes	\$750.00	\$790.00	◆
Copy of Grant of Right of Burial	No	No	\$140.00	\$150.00	◆
Removal and replacement of Ledger	No	Yes	\$350.00	\$365.00	◆

Shire of Esperance

Schedule of Fees & Charges 2015/2016

	Statutory Fee Indicator	GST	2014/2015	2015/16	Variation
Recreation & Culture					
CIVIC CENTRE					
Auditorium including Main Foyer					
Concert & Stage Plays					
Excluding Kitchen, Bar & Kiosk with theatre lighting					
Day & Evening	No	Yes	\$1,600.00	\$1,600.00	
Day or Evening	No	Yes	\$1,150.00	\$1,200.00	◆
Conventions, Meetings, Prize Nights etc					
Excluding Kitchen, including Bar & Kiosk and theatre lighting					
Day and Evening	No	Yes	\$950.00	\$1,000.00	◆
Day or Evening	No	Yes	\$680.00	\$700.00	◆
Catwalk/Stage Extension					
Labour cost only per hour	No	Yes	\$55.00	\$55.00	
Kitchen (large) - Commercial catering	No	Yes	\$300.00	\$300.00	
Kitchen (large) - Non-commercial catering	No	Yes	\$150.00	\$150.00	
Stage Rehearsals					
Full lighting/hour	No	Yes	\$150.00	\$150.00	
Work lights/hour	No	Yes	\$75.00	\$75.00	
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	\$160.00	\$160.00	
Conversion of theatre to cabaret / cabaret to theatre	No	Yes	\$1,000.00	\$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					
Evening - half room	No	Yes	\$420.00	\$420.00	
Evening with dance floor	No	Yes	\$520.00	\$520.00	
Day - half room	No	Yes	\$340.00	\$340.00	
Day with dance floor	No	Yes	\$420.00	\$420.00	
Quiz Nights					
Half room	No	Yes	\$290.00	\$300.00	◆
With dance floor	No	Yes	\$370.00	\$370.00	
Meeting, Seminars					
Whole day - half room	No	Yes	\$200.00	\$200.00	
Whole day - with dance floor	No	Yes	\$260.00	\$260.00	
Half day - half room	No	Yes	\$160.00	\$160.00	
Half day - with dance floor	No	Yes	\$200.00	\$200.00	
Evening - half room	No	Yes	\$230.00	\$230.00	
Evening with dance floor	No	Yes	\$275.00	\$275.00	
Set up fees for meetings, seminars per hour	No	Yes	\$55.00	\$55.00	
Main Foyer including Bar					
Evening	No	Yes	\$260.00	\$260.00	
Half Day	No	Yes	\$190.00	\$190.00	
Full Day	No	Yes	\$250.00	\$250.00	
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	10% surcharge on all fees and charges - calculated after all other discounts.	◆
Commission on Ticket and Merchandise Sales					
Booking fee per ticket sale	No	Yes	\$4.95	\$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	\$45.00	\$45.00	

Shire of Esperance
Schedule of Fees & Charges 2015/2016

	Statutory Fee Indicator	GST	2014/2015	2015/16	Variation
Recreation & Culture....continued					
Bonds					
Venue/Equipment hire bond	No	No	\$500.00	\$500.00	
Liquor bond on sporting clubs and 18th & 21st Birthdays	No	No	\$1,300.00	\$1,300.00	
Internet Access					
Half day access per computer	No	Yes	\$15.00	\$15.00	
Full day access per computer	No	Yes	\$20.00	\$20.00	
Half day access group price	No	Yes	\$50.00	\$50.00	
Full day access group price	No	Yes	\$100.00	\$100.00	
Hire of Equipment					
Stages, risers, partition boards, white boards, lecturns, & other small items (per day per item)	No	Yes	\$15.00	\$15.00	
Late return fee per item	No	Yes	\$20.00	\$20.00	
Smoke Machine	No	Yes	\$30.00	\$30.00	
Advertising Poster Distribution per poster	No	Yes	\$2.50	\$2.50	
Flyer distribution	No	Yes	\$260.00	\$350.00	◆
Set up/pack up labour, cleaning etc, per hour	No	Yes	\$55.00	\$55.00	
Sound Shell					
Hire fee	No	Yes	\$150.00	\$160.00	◆
Bond	No	No	\$100.00	\$100.00	
Wildflower Picking Rights					
Annual fee payable by persons authorised to pick wildflowers. Maximum 10 per year.	No	No	\$125.00	\$135.00	◆
Trading in Thoroughfares and Public Places					
Permit application fee	No	No	\$85.00	\$90.00	◆
Additional charges - per day	No	No	\$55.00	\$60.00	◆
- per week	No	No	\$130.00	\$140.00	◆
- per month	No	No	\$370.00	\$390.00	◆
- per annum (Council annual minimum rates charge)	No	No	Minimum rates charge	Minimum rates charge	
NB Charitable organisations and Buskers are exempt from payment of any trader fees					
Sporting Association Ground Fees					
Esperance Football Association	No	Yes	\$14,782.00	Recoup 12.5% of previous years maintenance costs	◆
Esperance Hockey Association			\$7,696.00		
Esperance Softball Association			\$1,919.00		
Esperance Soccer Association			\$2,726.00		
Esperance Cricket Association			\$4,566.00		
Esperance Junior Cricket Association			\$959.00		
Esperance Tee ball			\$133.00		
Esperance Dog Club			\$288.00		
Esperance Agricultural Show Society			\$1,447.00		
Esperance Community Running			\$234.00		
Little Athletics			\$714.00		
Ultimate Frizbee			\$336.00		
Casual Ground Hire Charges					
Non Commercial/Not for Profit (incl schools)/hr	No	Yes	\$30.00/zone	\$32.00/zone	◆
Non Commercial/Not for Profit (incl schools)/8 hr day	No	Yes	\$76.75/zone	\$80.00/zone	◆
Commercial Rate (per hour)	No	Yes	\$52.00/zone	\$55.00/zone	◆
Commercial Rate (per day)	No	Yes	\$307.00/zone	\$322.00/zone	◆
Equestrian Club	No	Yes	+20% Loading on above rates	+20% Loading on above rates	
Powered Site per night (2 people)	No	Yes	\$30.00	\$30.00	
Unpowered Site per night (2 people)	No	Yes	\$25.00	\$25.00	
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 Subs Water Charges - consumption fee per kilolitre	No	No	\$0.625	\$0.656	◆
Southern Suburbs Water Charges - consumption fee per kilolitre	No	No	\$0.625	\$0.656	◆

Shire of Esperance
Schedule of Fees & Charges 2015/2016

	Statutory Fee Indicator	GST	2014/2015	2015/16	Variation
Recreation & Culture....continued					
BAY OF ISLES LEISURE CENTRE CHARGES					
Aquatic					
Adult	No	Yes	\$7.00	\$7.00	
Under 5 supervisor 1:1 ratio WAW				Free	◆
Child (0-16 years)	No	Yes	\$4.00	\$4.00	
Concession (Student, Health Care and Concession Card Holders)	No	Yes	\$4.50	\$4.50	
School Groups Wet Entry - Commencement date 1 January	No	Yes		\$4.50	◆
Spectator	No	Yes	\$1.00	\$1.00	
Family Pass (2 adults + 2 children)	No	Yes	\$17.00	\$17.00	
Family Pass additional child	No	Yes	\$3.00	\$3.00	
Gym/Spa/Sauna/Swim Wet/Dry Casual	No	Yes	\$17.50	\$17.50	
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	
Swimming Carnival Hire - Lap Pool 8 Lanes including entry *10:30-2:30	No	Yes	\$1,200.00	\$1,200.00	
Exclusive Pool Hire (per hr) at management discretion excl entrance fee	No	Yes	\$100.00	\$110.00	◆
10 Visit Multipasses - Discount	No	Yes	10.00%	10.00%	
NB: Permanent Staff access (as per Shire Staff Policy)					
Crèche					
Child (minimum fee 1.5 hours)	No	No	\$6.00/Hour	\$6.30/Hour	◆
Additional Child (up to 1.5 hours)	No	No	\$4.00/Hour	\$4.20/Hour	◆
Child (up to 3 hours)	No	No	\$10.00	\$10.50	◆
Additional Child (up to 3 hours)	No	No	\$6.00	\$6.30	◆
Health And Fitness					
Dry Casual Visit	No	Yes	\$12.00	\$13.00	◆
Fitness Class	No	Yes	\$12.00	N/A	◆
Fitness Class Concession	No	Yes	\$9.00	N/A	◆
Dry Concession Casual Visit	No	Yes	\$9.00	\$10.00	◆
Gym Appraisal & Visit (non-member)	No	Yes	\$50.00	\$52.50	◆
Gym Program & Visit (non-member)	No	Yes	\$50.00	\$52.50	◆
Personal Training Session 1/2 hour	No	Yes	\$42.00	\$44.10	◆
Personal Training Session 1 hour	No	Yes	\$62.00	\$65.10	◆
Consultation Room Hire - As per MOU with Personal Trainers					
30 min session	No	Yes	\$5.00	\$5.00	
additional participant (max 6) fee per additional participant	No	Yes	\$2.50	\$2.50	
1 hour session	No	Yes	\$10.00	\$10.00	
additional participant (max 6) fee per participant	No	Yes	\$5.00	\$5.00	
Room Bookings					
Sports Hall Non commercial (per hour)	No	Yes	\$40.00	\$42.00	◆
Sports hall Commercial (per hour)	No	Yes		\$90.00	◆
Sports Hall After Hours (per hour)	No	Yes	\$110.00	\$115.50	◆
Swim School					
Swim Lesson 1/2 hr	No	No	\$10.00	\$10.00	
Swim Lesson 1 to 1 (1/2 hr)	No	No	\$38.00	\$38.00	
Swim Lesson 1 to 2 (1/2 hr) per participant	No	No	\$25.00	\$25.00	
Squad per lesson	No	No	\$12.00	\$12.00	
Bronze Medallion- Full Course (includes manual)	No	No	\$170.00	\$170.00	
Bronze Medallion- Regualification	No	No	\$75.00	\$75.00	
Resuscitation - Full course	No	No	\$75.00	\$75.00	
Resuscitation - Regualification	No	No	\$75.00	\$75.00	
Miscellaneous					
Equipment Hire	No	Yes	\$3.50	\$3.60	◆
Large Aquatic Run (group hire per hour)	No	Yes	\$65.00	\$68.25	◆
Small Aquatic Run (group hire per hour)	No	Yes	\$50.00	\$52.50	◆
Parties - per person	No	Yes	\$18.00	\$18.90	◆
Direct Debit Membership Cancellation Fee	No	Yes	\$50.00	N/A	◆
BOILC Administration fee	No	Yes	\$20.00	\$20.00	
PaySmart Sign On Fee	No	Yes	\$20.00	N/A	◆
Joining Fee - proposed introduction of direct debit	No	Yes	\$20.00	N/A	◆
Booking fee for other facilities	No	Yes	Cost Recovery + 10%	N/A	◆
Replacement Membership Card	No	Yes	\$5.00	N/A	◆

Shire of Esperance
Schedule of Fees & Charges 2015/2016

	Statutory Fee Indicator	GST	2014/2015	2015/16	Variation
Recreation & Culture....continued					
Memberships					
12 month membership					
Adult					
Bronze	No	Yes	\$567.00	N/A	◆
Silver	No	Yes	\$770.00	N/A	◆
Gold	No	Yes	\$970.00	N/A	◆
Wet	No	Yes		\$546.00	◆
Dry	No	Yes		\$776.00	◆
All	No	Yes		\$991.50	◆
Concession (Student, Health Care and Concession Card Holders)				20% disc	◆
Concession & Students 16-18 years (access to gym & sauna)					
Bronze	No	Yes	\$429.00	N/A	◆
Silver	No	Yes	\$579.00	N/A	◆
Gold	No	Yes	\$800.00	N/A	◆
Children U 16 must be attending school (no access to spa/sauna)					
Bronze Aquatic	No	Yes	\$341.00	N/A	◆
Family 2 Adults & 2 Children (under 18 yrs)					
Bronze	No	Yes	\$1,062.00	N/A	◆
Wet				\$1,092.00	◆
Silver	No	Yes	\$1,462.00	N/A	◆
Gold	No	Yes	\$1,862.00	N/A	◆
All				\$1,983.00	◆
Additional family child member	No	Yes	\$100.00	\$117.00	◆
Direct debit memberships (perpetual minimum sign up 6 weeks)					
Adult					
Wet (weekly)	No	Yes		\$11.46	◆
Dry (weekly)	No	Yes		\$15.48	◆
All (weekly)	No	Yes		\$19.73	◆
Concession (Student, Health Care and Concession Card Holders)				20% disc	◆
Family 2 Adults & 2 Children (under 18 yrs)					
Wet (weekly)	No	Yes		\$21.96	◆
All (weekly)	No	Yes		\$38.59	◆
Additional family member (weekly)	No	Yes		\$2.25	◆
6 Month Memberships					
Adult					
Bronze	No	Yes	\$297.00	N/A	◆
Silver	No	Yes	\$397.00	N/A	◆
Gold	No	Yes	\$497.00	N/A	◆
Concession & Students 16-18 years (access to gym & sauna)					
Bronze	No	Yes	\$220.00	N/A	◆
Silver	No	Yes	\$320.00	N/A	◆
Gold	No	Yes	\$420.00	N/A	◆
Children U 16 must be attending school (no access to spa/sauna)					
Bronze Aquatic	No	Yes	\$193.00	N/A	◆
Family 2 Adults & 2 Children					
Bronze	No	Yes	\$550.00	N/A	◆
Silver	No	Yes	\$750.00	N/A	◆
Gold	No	Yes	\$950.00	N/A	◆
Additional family member	No	Yes	\$80.00	N/A	◆
3 Month Memberships					
Adult					
Bronze	No	Yes	\$185.00	N/A	◆
Silver	No	Yes	\$285.00	N/A	◆
Gold	No	Yes	\$385.00	N/A	◆
Concession & Students 16-18 years (access to gym & sauna)					
Bronze	No	Yes	\$143.00	N/A	◆
Silver	No	Yes	\$190.00	N/A	◆
Gold	No	Yes	\$248.00	N/A	◆

Shire of Esperance
Schedule of Fees & Charges 2015/2016

	Statutory Fee Indicator	GST	2014/2015	2015/16	Variation
Recreation & Culture....continued					
Membership Administration					
Option A: 20+ Employees	No	Yes	20% discount off any 12 month Adult m'ship	15% discount off any 12 month membership	◆
Option B: 5-19 Employees	No	Yes	10% discount off any 12 month Adult m'ship	5% discount off any 12 month membership	◆
Fly In, Fly Out Memberships	No	Yes	Buy 6 months for the price of 3, or 12 months for the price of 6	Adult 12 month membership prepaid receive discount. No direct debit. Buy 12 for the price of 6.	◆
Membership Renewal Bonus	No	Yes	12 month members who renew their membership (prior to expiry) receive 1 additional month	12 month prepaid members who renew their membership (prior to expiry) receive 1 additional month	◆
Membership Referral Bonus	No	Yes	Existing members who refer a new member receive 2 weeks additional membership	Existing members prepaid who refer a new member receive 2 weeks additional membership	
Promotional Discounting	No	Yes	Up to 20% discount or extension applied to specific scheduled membership promotions	7 day trial promotion event week pass	◆
Promotional Discounting	No	Yes		Up to 20% discount or time extension applied to specific scheduled membership promotions	◆
LIBRARY					
Overdue books exceeding 1 wk grace (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	\$1.00	\$2.00	◆
Half hour	No	Yes	\$2.00	\$4.00	◆
One hour	No	Yes	\$4.00	\$6.00	◆
Library Wireless Internet Charges					
Half hour	No	Yes	\$1.00	Free	◆
One hour	No	Yes	\$2.00	Free	◆
Three hours	No	Yes	\$6.00	Free	◆
Temporary Visitor Bond 1 (TV1)	No	No	\$20.00	\$20.00	
Temporary Visitor Bond 2 (TV2)	No	No	\$50.00	\$50.00	
LAKE MONJINGUP					
Pet Cemetery Plot Fee	No	Yes	\$80.00	\$85.00	◆
Lake Monjینگup Equipment Hire - tables	No	Yes	\$5/table	\$5/table	
Lake Monjینگup Equipment Hire - chairs	No	Yes	\$1/chair	\$1/chair	
ESPERANCE MUNICIPAL MUSEUM					
Adults	No	Yes	\$6.00	\$7.00	◆
Children	No	Yes	\$2.00	\$2.50	◆
Pensioners/Seniors	No	Yes	\$5.00	\$6.00	◆
Group/person	No	Yes	\$5.00	\$6.00	◆
Family - 2 adults, 2 children	No	Yes		\$15.00	◆

Shire of Esperance

Schedule of Fees & Charges 2015/2016

	Statutory Fee Indicator	GST	2014/2015	2015/16	Variation
Transport					
AERODROME					
Full Fare Passengers	No	Yes	\$22.00	\$23.00	◆
Screening Charge (Outgoing pax)	No	Yes	\$41.00	\$41.00	
Aerodrome - Landing Fees					
Landing Fees other than RPTS collected by Avdata on Council's behalf.					
Aircraft 0 - 2000kg flat rate	No	Yes	\$11.00	\$11.50	◆
Aircraft 2001 - 15000kg per 1000 kg	No	Yes	\$11.00	\$11.50	◆
Aircraft >15000kg per 1000kg	No	Yes	\$33.00	\$34.50	◆
Annual fee for private aircraft less than 2000kg - per year per aircraft. (Optional)	No	Yes	\$105.00	\$115.00	◆
Annual fee for private aircraft greater than 2000kg - per year per aircraft. (Optional)				\$11.50 per 1,000kg x 10	◆
Annual fee for commercial aircraft less than 4000kg - per year per aircraft. (Optional)	No	Yes	\$1,150.00	\$1,200.00	◆
Apron Parking Fees - per week or part thereof (3 days or less free)	No	Yes	\$50.00	\$53.00	◆
Landing Fee Concessions					
Upon prior request & approved by CEO, aircraft used for charity and fund raising related service.	No	No		Nil	◆
Royal Flying Doctor Service	No	No		Nil	◆
Terminal					
Hire of Meeting Room (excluding Shire of Esperance and Airport Contractors) - half day	No	Yes		\$50.00	◆
Hire of Meeting Room (excluding Shire of Esperance and Airport Contractors) - full day	No	Yes		\$100.00	◆
Security Swipe Card	No	Yes	\$50.00	\$50.00	
Replacement Security Swipe Card	No	Yes	\$10.00	\$50.00	◆
Reporting Officer Callout	No	Yes	\$40.00	\$50.00	◆
Reporting Officer Callout Fee Per Hour	No	Yes	\$40.00	\$60.00	◆
Aerodrome Fuel Commission					
Airport Fuel Call Out Fee (Exception Royal Flying Doctor Service)	No	Yes	\$115.00	\$120.00	◆
Hire of Signs					
Roadworks Signs	No	Yes	\$9.30	\$9.50	◆
Roadworks Cones	No	Yes	\$3.60	\$3.70	◆
Identilite Street Signs					
Per annum fee rental	No	Yes	\$980.00	\$1,030.00	◆
Contract					
Drafting work for external businesses - per hour	No	Yes	\$156.00	\$160.00	◆
Sale of gravel (loose) per m³					
Ex Brazier Street Depot	No	Yes	\$30.00	\$32.00	◆
NB Sale only available through prior arrangement with Rural Foreman and subject to availability of material					

Shire of Esperance
Schedule of Fees & Charges 2015/2016

	Statutory Fee Indicator	GST	2014/2015	2015/16	Variation		
Economic Services							
ESPERANCE VISITOR CENTRE							
Display of one brochure for local business	No	Yes	\$80.00	\$90.00	◆		
Display of brochure - Business outside Esperance Shire - Annual Fee	No	Yes	\$150.00	\$150.00			
Advertising Panels - External wall Visitor Centre - Annual Fee	No	Yes	\$460.00	\$250.00	◆		
Booking commissions	No	Yes	12%	12%			
Promotion on commissioned Business	No	Yes	\$100.00	\$135.00	◆		
Promotion of Non-Commissioned Business	No	Yes	\$200.00	\$200.00			
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	Yes	No	0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$92	Maximum fees applicable as per Building Act Regulations	◆		
(b) for building work for a Class 2 to Class 9 building or incidental structure	Yes	No	0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$92				
Uncertified application for a building permit (s. 16(1))	Yes	No	0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$92				
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	\$92.00				
(b) for demolition work in respect of a Class 2 to Class 9 building	Yes	No	\$92 for each storey of the building				
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	Yes	No	\$92.00				
Building Licence Fees - Amended Plans							
Amendment to plans and specification after assessment has been undertaken.	Yes	No	25% of Building Licence Application paid fees				
Amendment to plans and specification after building licence has been issued. <i>Note: If a verification assessment is required to determine a 'Performance Based Alternative Solution' all associated costs (including peer assessment) to be paid by the applicant.</i>	Yes	No	50% of Building Licence Application fee but not less than \$90 for Class 1 & 10; \$125 for Class 2 to 10				

Shire of Esperance

Schedule of Fees & Charges 2015/2016

	Statutory Fee Indicator	GST	2014/2015	2015/16	Variation
Economic Services....continued					
Application for occupancy permits, building approval certificates					
Application for an occupancy permit for a completed building (s. 46)	Yes	No	\$92.00	Maximum fees applicable as per Building Act Regulations	
Application for a temporary occupancy permit for an incomplete building (s. 47)	Yes	No	\$92.00		
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	Yes	No	\$92.00		
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	Yes	No	\$92.00		
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) and (2))	Yes	No	\$10.25 for each strata unit covered by the application, but not less than \$102		
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2))	Yes	No	0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$92		
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3))	Yes	No	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$92		
Application to replace an occupancy permit for an existing building (s. 52(1))	Yes	No	\$92.00		
Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	Yes	No	\$92.00		
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	Yes	No	\$92.00		
Other applications					
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	Yes	No	\$2,040.00		

Shire of Esperance
Schedule of Fees & Charges 2015/2016

	Statutory Fee Indicator	GST	2014/2015	2015/16	Variation
Economic Services....continued					
All Building Applications (Mandatory)					
Building Services Levy					
Building Permit - \$45,000 or Less	Yes	No	\$40.50	Maximum fees applicable as per Building Act Regulations	◆
Building Permit - Over \$45,000	Yes	No	0.09% of work value		
Demolition Permit - \$45,000 or Less	Yes	No	\$40.50		
Demolition Permit - Over \$45,000	Yes	No	0.09% of work value		
Occupancy Permit for approved building work- \$45,000 or Less	Yes	No	\$40.50		
Occupancy Permit for approved building work - Over \$45,000	Yes	No	\$40.50		
Building Approval certificate for approved building work- \$45,000 or Less	Yes	No	\$40.50		
Building Approval certificate for approved building work- Over \$45,000	Yes	No	\$40.50		
Occupancy Permit for Unauthorised Building Work - \$45,000 or Less	Yes	No	\$81.00		
Occupancy Permit for Unauthorised Building Work - Over \$45,000	Yes	No	0.18% of work value		
Building Approval Certificate for Unauthorised Building Work - \$45,000 or Less	Yes	No	\$81.00		
Building Approval Certificate for Unauthorised Building Work - Over \$45,000	Yes	No	0.18% of work value		
B.C.I.T.F Levy (for work greater than \$20,000)	Yes	No	0.2% x value (GST included)		
BCITF Accounting Collection fee (Set by BCITF)	Yes	No	\$6.60		
Building Services Levy Administration Fee	Yes	No	\$5.00		
Other Building Department Charges					
Built Strata application (per lot)	Yes	No	\$130.00	N/A	◆
Fees set at Council's discretion.					
MBA Booklet of Specifications	No	No	\$18.00	N/A	◆
Signs & Hoardings	No	No	\$67.00	\$90.00	◆
Unauthorised Signs & Hoardings	No	No	\$135.00	\$180.00	◆
Front Fence Approval	No	No	\$67.00	\$90.00	◆
Unauthorised Front Fence Approval	No	No	\$135.00	\$180.00	◆
Swimming Pool Inspection	No	No	\$55.00	Maximum fees applicable as per Building Act Regulations	◆
Inspection of Smoke Detectors (Building Regulations 1989 Part10A r38O)	No	No	\$170.00		
Building Inspection Fees	No	Yes	\$156 per hour	\$157.50 per hour	◆

Shire of Esperance
Schedule of Fees & Charges 2015/2016

	Statutory Fee Indicator	GST	2014/2015	2015/16	Variation
Economic Services....continued					
Other Building Department Charges.... continued					
Bonds					
Kerb	No	No	\$500.00	\$500.00	
Footpath	No	No	\$500.00	\$500.00	
Esperance based Builders(to cover multiple projects)	No	No	\$1,000.00	\$1,000.00	
Request for Certificate of Design Compliance Class 1 & 10 Building Only	No	Yes	0.25% of construction value including GST but not less than \$90	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 \$300 + GST	0.18% of construction value including GST but not less than \$400 + GST	◆
Request to amend a Building Permit (uncertified application)	No	No	0.32% of construction value but not less than \$90	0.32% of construction value but not less than \$150	◆
Request to provide a Certificate of Construction compliance	No	Yes	\$300 min + GST, Additional inspections @ \$150 each + GST	\$500 min + GST, Additional inspections @ \$157.50 each + GST	◆
Request to provide a Certificate of Building compliance	No	Yes	\$300 min + GST, Additional inspections @ \$150 each + GST	\$500 min + GST, Additional inspections @ \$150 each + GST	◆
Building Information - Copies of Permits, Records and Building Approval certificates	No	No	\$55 per 30 Mins (Minimum \$55)	\$60 per 30 mins (Minimum \$60)	◆
Application to install Class 1a Park Home, Annex on Caravan Park or Camping Grounds	No	No	0.32% x contract value - min \$90	0.32% x contract value - min \$125	◆
Written advice from Building Surveyor	No	Yes	\$150 per hour (min 1 hour)	\$157.50 per hour (min 1 hour)	◆
PROCEEDS SALE OF BOOKS					
"Esperance Yesterday & Today"	No	Yes	\$5.00	\$5.00	
"Faith, Hope & Reality"	No	Yes	\$10.00	\$10.00	
"First There Came Ships"	No	Yes	\$22.00	\$10.00	◆
CAMPING FEES					
Thomas River Reserve Camping Fees	Yes	Yes	As determined by DPAW	As determined by DPAW	
All Council Managed Coastal Reserves - campsite fee per night	No	Yes	\$10.00	\$10.00	