

Shire of Esperance

STATUTORY BUDGET



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- Statutory Budget
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- Carryovers/Operating & Capital Bids
- Unspent Grants & Contributions
- Fees & Charges

Adopted: 31 July 2014

Shire of Esperance

Statutory Budget 2014-15

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Budget

For the year ending 30th June 2015

Statement of Comprehensive Income

By Nature or Type

2014-15

	NOTE	2014-15 Budget	2013-14 Actual	2013-14 Budget
Revenue				
Rates	8	16,456,588	14,701,107	14,690,337
Operating Grants, Subsidies & Contributions		8,671,508	7,727,859	7,594,724
Fees and Charges	9	8,355,711	8,027,692	7,691,436
Interest Earnings	2a	1,001,775	1,311,217	1,104,255
Other Revenue		-	-	-
		<u>34,485,582</u>	<u>31,767,875</u>	<u>31,080,752</u>
Expenses				
Employee Costs		(14,166,835)	(13,982,041)	(13,874,800)
Materials and Contracts		(10,470,856)	(7,746,569)	(11,252,063)
Utility Charges		(1,131,832)	(894,125)	(923,135)
Depreciation on Non-Current Assets	2a	(8,911,303)	(8,033,220)	(7,088,844)
Interest Expenses	2a	(109,913)	(114,976)	(116,634)
Insurance		(482,093)	(572,283)	(541,244)
Other Expenditure		(567,834)	(771,214)	(798,121)
		<u>(35,840,666)</u>	<u>(32,114,428)</u>	<u>(34,594,841)</u>
Subtotal		<u>(1,355,084)</u>	<u>(346,553)</u>	<u>(3,514,089)</u>
Non-Operating Grants, Subsidies				
Contributions		4,818,722	7,111,714	8,768,299
Profit on Asset Disposals	4	695,329	1,251,267	1,012,082
Loss on Asset Disposals	4	(310,910)	(5,096,138)	(265,273)
NET RESULT		3,848,057	2,920,290	6,001,019
Other Comprehensive Income				
Changes on Revaluation of non-current assets		-	-	-
TOTAL COMPREHENSIVE INCOME		<u>3,848,057</u>	<u>2,920,290</u>	<u>6,001,019</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 2015

**Statement of Comprehensive Income
By Statutory Program****2014-15**

	2014-15 Budget \$	2013-14 Actual \$	2013-14 Budget \$
Revenue			
<i>(Refer Notes 1,2,8-11)</i>			
Governance	142,708	160,664	135,782
General Purpose Funding	22,297,236	18,349,247	18,166,814
Law, Order, Public Safety	349,959	1,202,817	446,862
Health	44,750	58,108	41,400
Education & Welfare	2,736,729	2,617,176	2,576,818
Housing	-	-	-
Community Amenities	3,983,375	4,147,115	5,149,681
Recreation & Culture	1,660,696	1,753,731	1,658,825
Transport	2,309,874	2,291,124	1,987,000
Economic Services	444,146	737,193	477,620
Other Property & Services	516,109	450,701	439,950
	<u>34,485,582</u>	<u>31,767,876</u>	<u>31,080,752</u>
Expenses Excluding Finance Costs			
<i>(Refer Notes 1,2 & 12)</i>			
Governance	(1,984,325)	(2,161,407)	(2,331,648)
General Purpose Funding	(506,816)	(537,151)	(544,600)
Law, Order, Public Safety	(1,752,802)	(1,605,183)	(1,397,217)
Health	(341,454)	(312,183)	(306,271)
Education & Welfare	(3,365,729)	(2,844,412)	(3,048,954)
Housing	-	-	-
Community Amenities	(5,792,392)	(4,515,529)	(6,537,476)
Recreation & Culture	(7,778,028)	(6,775,340)	(6,747,496)
Transport	(11,338,588)	(11,031,725)	(10,503,119)
Economic Services	(1,411,618)	(1,857,765)	(2,247,675)
Other Property & Services	(1,459,002)	(358,758)	(813,751)
	<u>(35,730,754)</u>	<u>(31,999,453)</u>	<u>(34,478,207)</u>
Finance Costs <i>(Refer Notes 2 & 5)</i>			
Recreation & Culture	(61,175)	(62,145)	(66,295)
Other Property & Services	(48,737)	(52,831)	(50,339)
	<u>(109,912)</u>	<u>(114,976)</u>	<u>(116,634)</u>
Non-Operating Grants, Subsidies & Contributions			
Law, Order, Public Safety	-	73,749	-
Education & Welfare	-	8,172	-
Community Amenities	-	600,170	694,000
Recreation & Culture	1,396,060	3,103,850	4,458,163
Transport	3,422,662	3,322,601	3,616,136
Other Property and Services	-	3,172	-
	<u>4,818,722</u>	<u>7,111,714</u>	<u>8,768,299</u>
Profit/(Loss) On Disposal Of Assets <i>(Note 4)</i>			
Governance	-	1,308	(17,811)
Law, Order, Public Safety	(8,461)	(70,432)	-
Health	(8,649)	-	-
Education & Welfare	(250)	(1,254,433)	-
Community Amenities	-	(58,636)	(197,400)
Recreation & Culture	(110,000)	(3,365,888)	(4,661)
Transport	(128,111)	(88,544)	167,289
Economic Services	-	-	-
Other Property and Services	639,890	991,754	799,392
	<u>384,419</u>	<u>(3,844,871)</u>	<u>746,809</u>
NET RESULT	3,848,057	2,920,290	6,001,019
Other Comprehensive Income			
Changes on Revaluation of non-current assets	-	-	-
TOTAL COMPREHENSIVE INCOME	3,848,057	2,920,290	6,001,019

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 2015

Cash Flow Statement**2014-15**

	NOTE	2014-15 Budget \$	2013-14 Actual \$	2013-14 Budget \$
<u>Cash Flows From Operating Activities</u>				
Receipts				
Rates		16,436,588	14,607,577	14,692,337
Operating Grants, Subsidies & Contributions		8,121,508	8,068,033	7,612,724
Fees and Charges		8,291,398	8,112,736	7,709,294
Interest Earnings		1,001,775	1,369,940	1,104,255
Goods and Services Tax		4,200,000	2,698,217	4,800,000
Other Revenue		-	-	-
		<u>38,051,269</u>	<u>34,856,503</u>	<u>35,918,610</u>
Payments				
Employee Costs - Operating		(13,367,953)	(13,806,661)	(13,636,241)
Materials and Contracts		(9,363,948)	(7,975,370)	(9,629,087)
Utility Charges		(1,131,832)	(915,023)	(923,135)
Insurance		(482,093)	(572,283)	(541,244)
Interest		(109,913)	(109,582)	(116,634)
Goods and Services Tax		(4,200,000)	(2,929,004)	(4,800,000)
Other		(567,834)	(771,214)	(798,121)
		<u>(29,223,573)</u>	<u>(27,079,137)</u>	<u>(30,444,462)</u>
Net Cash Provided By Operating Activities	13(b)	<u>8,827,696</u>	<u>7,777,366</u>	<u>5,474,148</u>
<u>Cash Flows from Investing Activities</u>				
Payments for Development of Land Held for Resale	3	(35,637)	(102,125)	(143,476)
Payments for Purchase of Property, Plant & Equipment	3	(5,644,717)	(3,305,930)	(5,135,603)
Payments for Construction of Infrastructure	3	(21,136,285)	(19,596,264)	(30,289,506)
Non- Operating Grants, & Contributions used for the Development of Assets		4,818,722	7,111,714	8,768,299
Proceeds from Sale of Land, Plant & Equipment	4	<u>2,639,509</u>	<u>3,080,545</u>	<u>2,788,340</u>
Net Cash Used in Investing Activities		<u>(19,358,408)</u>	<u>(12,812,060)</u>	<u>(24,011,946)</u>
<u>Cash Flows from Financing Activities</u>				
Advances to Community Groups		-	(460,000)	(445,000)
Repayment of Debentures	5	(1,960,012)	(2,677,481)	(2,445,317)
Proceeds from Self Supporting Loans		-	114,582	-
Proceeds from Advances		-	-	-
Proceeds from New Debentures	5	<u>35,637</u>	<u>549,733</u>	<u>570,000</u>
Net Cash Provided By (Used In) Financing Activities		<u>(1,924,375)</u>	<u>(2,473,166)</u>	<u>(2,320,317)</u>
Net Increase (Decrease) in Cash Held		<u>(12,455,087)</u>	<u>(7,162,439)</u>	<u>(20,858,115)</u>
Cash at Beginning of Year		<u>26,316,034</u>	<u>33,478,473</u>	<u>33,478,508</u>
Cash and Cash Equivalents at the End of the Year	13(a)	<u><u>13,860,947</u></u>	<u><u>26,316,034</u></u>	<u><u>12,620,393</u></u>

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

Budget

For the year ending 30th June 2015

Rate Setting Statement**2014-15**

	NOTE	2014-15 Budget \$	2013-14 Actual \$	2013-14 Budget \$
REVENUES				
Governance	1,2	142,708	169,854	135,782
General Purpose Funding (Excl Rates)		5,840,648	3,648,140	3,476,477
Law, Order, Public Safety		349,959	1,276,566	446,862
Health		44,750	58,108	41,400
Education & Welfare		2,740,229	2,625,348	2,576,818
Housing		-	-	-
Community Amenities		3,983,375	4,747,285	5,844,818
Recreation and Culture		3,056,756	4,857,581	6,116,988
Transport		5,774,365	5,684,956	5,812,936
Economic Services		444,146	737,193	477,620
Other Property and Services		1,166,109	1,624,719	1,241,095
		<u>23,543,045</u>	<u>25,429,750</u>	<u>26,170,796</u>
EXPENSES				
Governance	1,2	(1,984,325)	(4,451,775)	(2,349,459)
General Purpose Funding		(506,816)	(204,270)	(544,600)
Law, Order, Public Safety		(1,761,263)	(1,493,107)	(1,397,217)
Health		(350,103)	(287,270)	(306,271)
Education & Welfare		(3,369,479)	(3,990,775)	(3,048,954)
Housing		-	-	-
Community Amenities		(5,792,392)	(4,092,769)	(6,736,013)
Recreation & Culture		(7,949,203)	(9,717,813)	(6,818,452)
Transport		(11,508,528)	(11,105,063)	(10,545,630)
Economic Services		(1,411,618)	(1,708,797)	(2,247,675)
Other Property and Services		(1,517,849)	(158,928)	(865,843)
		<u>(36,151,576)</u>	<u>(37,210,567)</u>	<u>(34,860,114)</u>
Net Result Excluding Rates		(12,608,531)	(11,780,817)	(8,689,318)
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	(384,419)	3,844,871	(746,809)
Provisions and Accruals		179,250	2,661	166,349
Depreciation on Assets	2(a)	8,911,303	8,033,220	7,088,844
Capital Expenditure and Revenue				
Development of Land Held for Resale	3	(35,637)	(102,125)	(143,476)
Purchase Land and Buildings	3	(2,395,301)	(224,397)	(1,847,047)
Construct Infrastructure Assets - Roads	3	(9,072,343)	(6,711,843)	(7,074,633)
Construct Infrastructure Assets - Other	3	(12,063,942)	(12,884,421)	(23,214,873)
Purchase Vehicles, Plant and Machinery	3	(3,098,528)	(3,031,499)	(3,241,333)
Purchase Furniture and Equipment	3	(150,888)	(50,034)	(47,223)
Proceeds from Disposal of Assets	4	2,639,509	3,080,545	2,788,340
Repayment of Debentures	5	(1,960,012)	(2,677,481)	(2,445,317)
Proceeds from New Debentures	5	35,637	549,733	570,000
Advances to Community Groups		-	(460,000)	(445,000)
Self-Supporting Loan Principal Income		98,353	114,583	136,384
Transfers to Reserves (Restricted Assets)	6	(2,718,888)	(12,290,049)	(3,228,969)
Transfers from Reserves (Restricted Assets)	6	12,802,640	20,294,819	22,782,407
Estimated Surplus/(Deficit) July 1 B/Fwd	7	3,310,209	2,901,336	2,901,337
Estimated (Surplus)/Deficit June 30 C/Fwd	7	55,000	(3,310,209)	-
Amount Req'd to be Raised from Rates	8	<u>(16,456,588)</u>	<u>(14,701,107)</u>	<u>(14,690,337)</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) 2013/14 Actual Balances

Balances shown in this budget as 2013/14 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 2015.

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 2015

Notes to and forming part of the budget

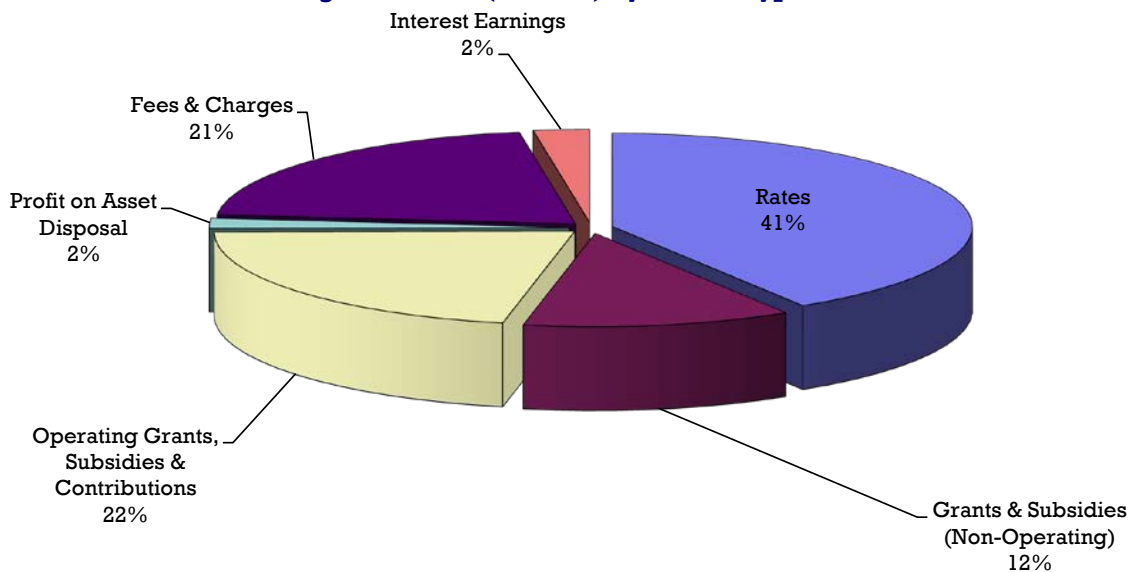
2014-15

	NOTE	2014-15 Budget \$	2013-14 Actual \$	2013-14 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	17,000
Depreciation				
By Program				
Governance		600	600	600
General Purpose Funding			-	-
Law, Order, Public Safety		443,618	378,661	195,556
Health		3,667	61	-
Education and Welfare		282,241	135,750	115,730
Housing		-	-	-
Community Amenities		250,160	166,824	140,628
Recreation and Culture		1,402,181	955,516	593,774
Transport		5,451,510	5,388,618	5,128,828
Economic Services		50,566	4,008	4,100
Other Property and Services		938,050	863,739	786,021
Un-attributable (Administration)		88,710	139,443	123,607
		<u>8,911,303</u>	<u>8,033,220</u>	<u>7,088,844</u>
By Class				
Buildings		1,616,650	1,028,740	587,958
Furniture and Equipment		33,167	40,439	58,767
Plant and Equipment		1,754,373	1,621,154	1,215,975
Roads		4,955,126	4,834,837	4,762,747
Other Infrastructure		551,987	508,050	463,397
		<u>8,911,303</u>	<u>8,033,220</u>	<u>7,088,844</u>
Interest Expenses (Finance Costs)				
- Debentures (refer note 5(a))	5a	109,913	114,976	116,634
		<u>109,913</u>	<u>114,976</u>	<u>116,634</u>
(ii) Crediting as Revenue:				
Interest Earnings				
- Reserves		573,775	501,017	538,918
- Municipal		315,000	701,110	470,337
- Other Interest (refer note 11)	11	113,000	109,090	95,000
		<u>1,001,775</u>	<u>1,311,217</u>	<u>1,104,255</u>

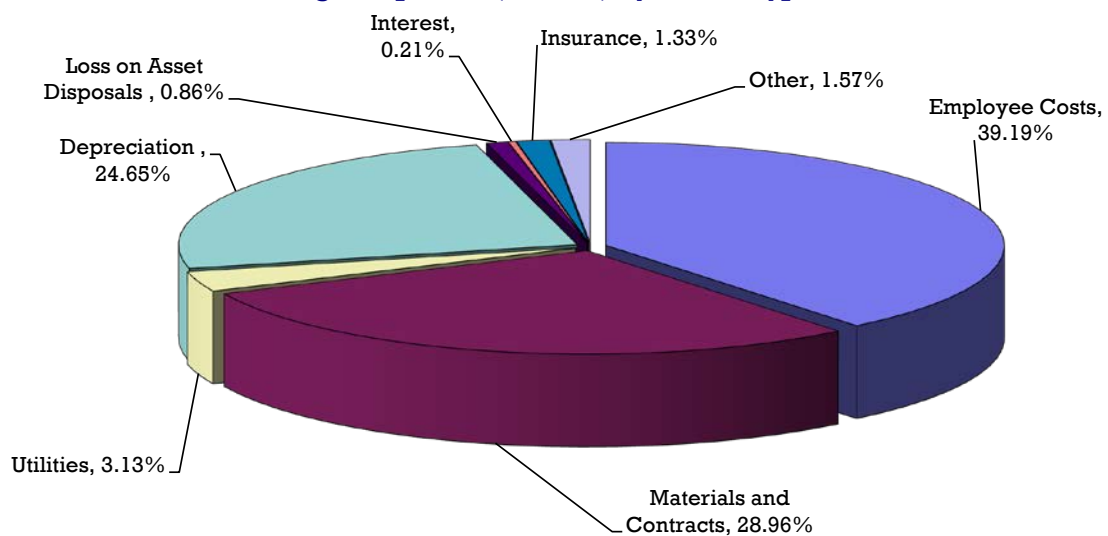
2. REVENUES AND EXPENSES (Continued)

(b)

Budget Revenue (2014-15) by nature/type



Budget Expenses (2014-15) 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.

Budget

For the year ending 30th June 2015

Notes to and forming part of the budget

2014-15

3. ACQUISITION OF ASSETS

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

	2014-15 Budget \$	2013-14 Actual \$	2013-14 Budget \$
By Program			
Governance (Includes Administration)	185,000	175,855	185,082
General Purpose Funding	-	-	-
Law, Order, Public Safety	60,132	692,573	65,079
Health	33,949	27,636	26,616
Education and Welfare	384,321	-	213,149
Housing	-	-	-
Community Amenities	861,876	1,776,034	2,488,078
Recreation and Culture	11,910,553	11,584,842	22,177,429
Transport	11,063,047	8,591,483	10,054,356
Economic Services	-	24,502	-
Other Property and Services	2,317,761	131,394	358,796
	26,816,639	23,004,319	35,568,585
By Class			
Land Held for Resale	35,637	102,125	143,476
Land and Buildings	2,395,301	224,397	1,847,047
Infrastructure Assets - Roads	9,072,343	6,711,843	7,074,633
Infrastructure Assets - Other	12,063,942	12,884,421	23,214,873
Plant, Vehicles and Machinery	3,098,528	3,031,499	3,241,333
Furniture and Equipment	150,888	50,034	47,223
	26,816,639	23,004,319	35,568,585

4. DISPOSAL OF ASSETS

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

	Net Book-Value 2014-15 BUDGET \$	Sale Proceeds 2014-15 BUDGET \$	Profit (Loss) 2014-15 BUDGET \$
By Program			
Governance (Administration)	-	-	-
Law, Order & Public Safety	19,600	11,139	(8,461)
Health	16,500	7,851	(8,649)
Education and Welfare	31,250	31,000	(250)
Community Amenities	140,000	30,000	(110,000)
Recreation & Culture	250,000	250,000	-
Transport	735,179	607,068	(128,111)
Economic Services	-	-	-
Other Property & Services	1,062,561	1,702,451	639,890
	2,255,090	2,639,509	384,419
By Class			
Land Held for Resale	1,008,954	1,658,954	650,000
Land & Buildings	250,000	250,000	-
Furniture & Equipment	-	-	-
Plant & Machinery	862,679	622,215	(240,464)
Light Vehicles	133,457	108,340	(25,117)
Infrastructure Other	-	-	-
	2,255,090	2,639,509	384,419
			2014/15 BUDGET \$
Profit on Asset Disposals			695,329
Loss on Asset Disposals			(310,910)
			384,419

Budget

For the year ending 30th June 2015

Notes to and forming part of the budget

2014-15

5. INFORMATION ON BORROWINGS

(a) Loan Repayments

Particulars		Principal 1-Jul-14	New Loans	Principal Repayments		Interest Expense		Principal Outstanding	
				2014-15 Budget \$	2013-14 Actual \$	2014-15 Budget \$	2013-14 Actual \$	2014-15 Budget \$	2013-14 Actual \$
Recreation & Culture									
Loan 261 - Pink Lake Country Club	S	158,644	-	14,958	14,003	10,182	10,931	143,686	158,644
Loan 285 - Esp Speedway Assoc	S	9,016	-	2,819	2,648	543	651	6,197	9,016
Loan 286 - Esp Bowling Club	S	98,431	-	30,732	42,560	6,072	7,975	67,699	98,431
Loan 287 - Esp Seafarers Centre	S	14,312	-	2,813	688	488	401	11,499	14,312
Loan 290 - Cascade Rec Assoc	S	3,393	-	3,393	-	80	422	-	3,393
Loan 291 - Recherche Aged Welfare Com	S	315,844	-	11,226	10,540	20,037	20,690	304,618	315,844
Loan 292 - Esperance Squash Club	S	42,948	-	5,567	5,243	2,507	2,818	37,381	42,948
Loan 294 - Scaddan Country Club	S	45,000	-	14,540	-	1,439	1,218	30,460	45,000
Loan 295 - Esperance Yacht Club	S	394,072	-	12,305	5,928	19,828	17,038	381,767	394,072
Other Property & Services									
Loan 288 - Flinders Estate	C	1,789,363	35,637	1,825,000	2,527,842	*	2,509	-	1,789,363
Loan 296- Shark Lake Industrial Park	C	1,072,943	-	36,659	35,057	48,737	50,323	1,036,284	1,072,943
		3,943,967	35,637	1,960,012	2,644,509	109,913	114,976	2,019,592	3,943,967

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 capitalised and added to the overall cost of developments.

(b) New Borrowings - 2014-15

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	35,637	WATC	Debenture	Short Term Loan Facility	*	Variable	35,637	-
	35,637				-		35,637	-

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 2014 this facility was drawn to \$1.789 million leaving an available balance of \$4.71 million. At the 30th June 2015 this facility is forecast to be fully paid out but is subject to sufficient sale of land 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 2014/15.

Budget

For the year ending 30th June 2015

Notes to and forming part of the budget**2014-15**

6. RESERVES	2014-15 Budget \$	2013-14 Actual \$	2013-14 Budget \$
(a) Land Purchase & Development			
Opening Balance	997,128	1,025,654	1,025,654
Amount Set Aside / Transfer to Reserve	34,899	263,826	41,026
Amount Used / Transfer from Reserve	<u>(966,046)</u>	<u>(292,352)</u>	<u>(1,052,352)</u>
	<u>65,981</u>	<u>997,128</u>	<u>14,328</u>
(b) Council Buildings Construction			
Opening Balance	333,635	418,132	363,487
Amount Set Aside / Transfer to Reserve	11,677	15,503	14,539
Internal Transfer	(193,645)		
Amount Used / Transfer from Reserve	<u>(151,667)</u>	<u>(100,000)</u>	<u>(200,000)</u>
	<u>-</u>	<u>333,635</u>	<u>178,026</u>
(c) Eastern Sports Water Pipeline			
Opening Balance	152,728	97,086	97,121
Amount Set Aside / Transfer to Reserve	12,897	55,642	53,253
Amount Used / Transfer from Reserve	<u>(15,200)</u>	<u>-</u>	<u>(24,656)</u>
	<u>150,425</u>	<u>152,728</u>	<u>125,718</u>
(d) Jetty			
Opening Balance	871,898	799,922	729,922
Amount Set Aside / Transfer to Reserve	100,516	203,453	99,197
Internal Transfer	46,178		
Amount Used / Transfer from Reserve	<u>(40,000)</u>	<u>(131,477)</u>	<u>-</u>
	<u>978,592</u>	<u>871,898</u>	<u>829,119</u>
(e) Aerodrome			
Opening Balance	2,861,211	1,907,062	1,931,389
Amount Set Aside / Transfer to Reserve	980,152	1,136,712	808,181
Amount Used / Transfer from Reserve	<u>(75,000)</u>	<u>(182,563)</u>	<u>(141,232)</u>
	<u>3,766,363</u>	<u>2,861,211</u>	<u>2,598,338</u>
(f) Salmon Gums Quarry			
Opening Balance	9,975	9,567	9,567
Amount Set Aside / Transfer to Reserve	349	408	383
Internal Transfer	(10,324)		
Amount Used / Transfer from Reserve	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>9,975</u>	<u>9,950</u>
(g) Unspent Grants & Contributions			
Opening Balance	7,361,244	18,345,769	18,344,232
Amount Set Aside / Transfer to Reserve	-	7,361,244	-
Amount Used / Transfer from Reserve	<u>(7,361,244)</u>	<u>(18,345,769)</u>	<u>(18,344,232)</u>
	<u>-</u>	<u>7,361,244</u>	<u>-</u>
(h) Off Street Parking			
Opening Balance	140,069	134,334	134,334
Amount Set Aside / Transfer to Reserve	4,902	5,735	5,373
Amount Used / Transfer from Reserve	<u>-</u>	<u>-</u>	<u>-</u>
	<u>144,971</u>	<u>140,069</u>	<u>139,707</u>
(i) Sanitation (Rubbish Removal) Services			
Opening Balance	2,256,814	1,915,126	1,915,126
Amount Set Aside / Transfer to Reserve	495,050	1,058,632	990,445
Amount Used / Transfer from Reserve	<u>(931,876)</u>	<u>(716,944)</u>	<u>(1,881,613)</u>
	<u>1,819,988</u>	<u>2,256,814</u>	<u>1,023,958</u>

Budget

For the year ending 30th June 2015

Notes to and forming part of the budget

2014-15

	2014-15 Budget \$	2013-14 Actual \$	2013-14 Budget \$
6. RESERVES (continued...)			
Cash Backed Reserves			
(j) HACC Asset Replacement			
Opening Balance	516,656	348,880	496,723
Amount Set Aside / Transfer to Reserve	18,083	167,776	19,869
Amount Used / Transfer from Reserve	(37,000)	-	-
	<u>497,739</u>	<u>516,656</u>	<u>516,592</u>
(k) Esperance Homecare Fundraising			
Opening Balance	51,756	40,322	18,661
Amount Set Aside / Transfer to Reserve	5,731	11,434	2,946
Amount Used / Transfer from Reserve	-	-	-
	<u>57,487</u>	<u>51,756</u>	<u>21,607</u>
(l) Gravel Resources Compensation			
Opening Balance	53,932	51,724	51,724
Amount Set Aside / Transfer to Reserve	1,888	2,208	2,069
Internal Transfer	(55,820)	-	-
Amount Used / Transfer from Reserve	-	-	-
	<u>-</u>	<u>53,932</u>	<u>53,793</u>
(m) Southern Suburbs Water Supply			
Opening Balance	27,721	26,492	26,492
Amount Set Aside / Transfer to Reserve	970	1,229	1,060
Internal Transfer	(27,995)	-	-
Amount Used / Transfer from Reserve	(696)	-	(1,022)
	<u>-</u>	<u>27,721</u>	<u>26,530</u>
(n) Cemetery			
Opening Balance	40,401	36,424	36,424
Amount Set Aside / Transfer to Reserve	1,414	3,977	3,957
Internal Transfer	(26,815)	-	-
Amount Used / Transfer from Reserve	(15,000)	-	(15,000)
	<u>-</u>	<u>40,401</u>	<u>25,381</u>
(o) Historical Village Reserve			
Opening Balance	2,009	1,927	1,927
Amount Set Aside / Transfer to Reserve	70	82	77
Internal Transfer	(2,079)	-	-
Amount Used / Transfer from Reserve	-	-	-
	<u>-</u>	<u>2,009</u>	<u>2,004</u>
(p) Plant Replacement Reserve			
Opening Balance	599,532	602,446	602,446
Amount Set Aside / Transfer to Reserve	20,983	31,259	24,098
Amount Used / Transfer from Reserve	(147,500)	(34,173)	(300,000)
	<u>473,015</u>	<u>599,532</u>	<u>326,544</u>
(q) Employee Entitlements - Long Service			
Opening Balance	815,257	781,876	781,876
Amount Set Aside / Transfer to Reserve	28,534	33,381	31,275
Amount Used / Transfer from Reserve	-	-	-
	<u>843,791</u>	<u>815,257</u>	<u>813,151</u>
(r) History Book Reserve			
Opening Balance	18,638	17,584	17,584
Amount Set Aside / Transfer to Reserve	952	1,054	1,103
Internal Transfer	(19,590)	-	-
Amount Used / Transfer from Reserve	-	-	-
	<u>-</u>	<u>18,638</u>	<u>18,687</u>

Budget

For the year ending 30th June 2015

Notes to and forming part of the budget**2014-15**

6. RESERVES (continued...)	2014-15 Budget \$	2013-14 Actual \$	2013-14 Budget \$
Cash Backed Reserves			
(s) Tanker Jetty Donations			
Opening Balance	44,520	37,854	37,854
Amount Set Aside / Transfer to Reserve	1,658	6,666	1,614
Internal Transfer	(46,178)		
Amount Used / Transfer from Reserve	-	-	-
	<u>-</u>	<u>44,520</u>	<u>39,468</u>
(t) Library			
Opening Balance	46,573	39,485	39,485
Amount Set Aside / Transfer to Reserve	9,130	7,088	6,779
Internal Transfer	(55,703)		
Amount Used / Transfer from Reserve	-	-	-
	<u>-</u>	<u>46,573</u>	<u>46,264</u>
(u) Drainage			
Opening Balance	240,888	231,025	231,025
Amount Set Aside / Transfer to Reserve	8,431	9,863	9,241
Internal Transfer	(249,319)		
Amount Used / Transfer from Reserve	-	-	-
	<u>-</u>	<u>240,888</u>	<u>240,266</u>
(v) Building Maintenance Reserve			
Opening Balance	4,587,727	3,568,382	3,568,382
Amount Set Aside / Transfer to Reserve	752,049	1,094,992	738,735
Amount Used / Transfer from Reserve	(2,431,411)	(75,647)	(434,000)
	<u>2,908,365</u>	<u>4,587,727</u>	<u>3,873,117</u>
(w) Community Bus Maintenance and Replacement Reserve			
Opening Balance	93,815	85,008	85,008
Amount Set Aside / Transfer to Reserve	12,384	8,807	12,500
Internal Transfer	(11,199)		
Amount Used / Transfer from Reserve	(95,000)	-	-
	<u>-</u>	<u>93,815</u>	<u>97,508</u>
(x) Governance and Workers Compensation Reserve			
Opening Balance	330,120	395,526	395,526
Amount Set Aside / Transfer to Reserve	11,554	39,594	15,821
Amount Used / Transfer from Reserve	-	(105,000)	(105,000)
	<u>341,674</u>	<u>330,120</u>	<u>306,347</u>
(y) Shark Lake Industrial Park - Environmental Monitoring and Landscape/Drainage Maintenance Reserve			
Opening Balance	86,389	75,237	75,237
Amount Set Aside / Transfer to Reserve	3,024	11,152	3,009
Internal Transfer	(89,413)		
Amount Used / Transfer from Reserve	-	-	-
	<u>-</u>	<u>86,389</u>	<u>78,246</u>
(z) Staff Retention & Attraction Reserve			
Opening Balance	4,749	220,341	220,341
Amount Set Aside / Transfer to Reserve	166	9,407	8,814
Internal Transfer	(4,915)		
Amount Used / Transfer from Reserve	-	(224,999)	(225,000)
	<u>-</u>	<u>4,749</u>	<u>4,155</u>

Budget

For the year ending 30th June 2015

Notes to and forming part of the budget

2014-15

6. RESERVES (continued...)	2014-15 Budget \$	2013-14 Actual \$	2013-14 Budget \$
Cash Backed Reserves			
(aa) IT System & Process Development Reserve			
Opening Balance	317,945	320,840	320,840
Amount Set Aside / Transfer to Reserve	11,128	83,000	82,834
Amount Used / Transfer from Reserve	(50,000)	(85,895)	(58,300)
	<u>279,073</u>	<u>317,945</u>	<u>345,374</u>
(ab) Esperance Home Care Annual Leave Reserve			
Opening Balance	170,832	164,004	164,004
Amount Set Aside / Transfer to Reserve	4,927	6,828	4,927
Amount Used / Transfer from Reserve	-	-	-
	<u>175,759</u>	<u>170,832</u>	<u>168,931</u>
(ac) Esperance Home Care Long Service Leave Reserve			
Opening Balance	174,146	151,440	151,440
Amount Set Aside / Transfer to Reserve	6,095	22,706	6,058
Amount Used / Transfer from Reserve	-	-	-
	<u>180,241</u>	<u>174,146</u>	<u>157,498</u>
(ad) Priority Projects Reserve			
Opening Balance	636,391	-	-
Amount Set Aside / Transfer to Reserve	179,274	636,391	239,785
Internal Transfer	746,818	-	-
Amount Used / Transfer from Reserve	(485,000)	-	-
	<u>1,077,483</u>	<u>636,391</u>	<u>239,785</u>
Summary of Reserve Movements			
Opening Balance	23,844,699	31,849,469	31,873,831
Transfers to Reserves	2,718,888	12,290,049	3,228,969
Transfers from Reserves to unrestricted cash	(12,802,640)	(20,294,819)	(22,782,407)
Total Cash Backed Reserves	<u>13,760,947</u>	<u>23,844,699</u>	<u>12,320,393</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.

Employee Entitlements - Annual

Initially established to fund future commitments for employee entitlements incurred by the Council as a result of employing staff and workers in relation to Annual/Recreational leave. A change to the accounting standards has removed the requirement for this reserve and it is proposed to close this Reserve and transfer the balance of this Reserve to the newly created Esperance Home Care Annual Leave and Long Service Leave Reserves during 2010/11.

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 and when needed.

Esperance Home Care Annual Leave Reserve

Established to fund future commitments for annual leave entitlements as a result of employing staff. Funded from external grant funding.

Esperance Home Care Long Service Leave Reserve

Established to fund future commitments for long service leave entitlements as a result of employing staff. Funded from external grant funding.

Priority Projects Reserve

Established to fund sufficient capacity to assist with the design, construction and operation of priority projects as determined by Council.

7. NET CURRENT ASSETS

Composition of Estimated Net Current Asset Position	2014-15 Budget \$	2013-14 Actual \$
CURRENT ASSETS		
Cash - Unrestricted	100,000	2,471,334
Cash - Restricted	13,760,947	23,844,699
Receivables	1,800,000	2,098,013
Inventories	300,000	312,244
	<u>15,960,947</u>	<u>28,726,290</u>
LESS: CURRENT LIABILITIES		
Payables	(1,344,055)	(688,702)
Provisions	(1,900,000)	(1,852,784)
	<u>(3,244,055)</u>	<u>(2,541,486)</u>
NET CURRENT ASSET POSITION	12,716,892	26,184,804
Less: Cash - Restricted Reserves	(13,760,947)	(23,844,699)
Add: Provision for Employee Entitlements (cash backed)	989,055	970,104
Surplus/(Deficiency) C/Fwd before Carryovers	<u>(55,000)</u>	<u>3,310,209</u>
Items included in the 2014-15 Budget that relate to previous financial years and are funded from the surplus (carryovers)	-	(3,310,209)
Surplus/(Deficiency) C/Fwd after Carryovers	<u><u>(55,000)</u></u>	<u><u>-</u></u>

The estimated surplus carried forward in the 2013/14 actual column represents the projected surplus as at 1 July 2014.

The estimated deficiency carried forward in the 2014/15 budget column represents the surplus or deficit expected to occur at 30 June 2015.

Budget

For the year ending 30th June 2015

Notes to and forming part of the budget

2014-15

8. RATING INFORMATION - 2014-15 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2014-15 Budgeted Rate Revenue \$	2014-15 Budgeted Interim Rates \$	2014-15 Budgeted Back Rates \$	2014-15 Budgeted Total Revenue \$	2013-14 Actual \$
Differential General Rate								
GRV - Residential	0.081000	3,655	60,437,762	4,895,459	-	-	4,895,459	4,187,006
GRV - Commercial	0.084240	395	23,953,332	2,017,829	-	-	2,017,829	1,737,927
GRV - Vacant	0.081000	127	2,496,220	202,194	-	-	202,194	290,942
GRV - Lesser Service	0.081000	2	18,300	1,482	-	-	1,482	2,725
UV - Rural	0.008261	1,112	844,099,000	6,973,102	-	-	6,973,102	6,129,698
UV - Mining	0.111900	52	1,332,978	149,160	-	-	149,160	142,453
UV - Commercial/Industrial	0.008261	1	150,000	1,239	-	-	1,239	1,089
Sub-Totals		5,344	932,487,592	14,240,465	-	-	14,240,465	12,491,840
Minimum Rates	Minimum \$							
GRV - Residential	938.00	1,260	11,936,219	1,181,880	-	-	1,181,880	1,229,490
GRV - Commercial	938.00	57	366,820	53,466	-	-	53,466	72,675
GRV - Vacant	938.00	677	3,628,917	635,026	-	-	635,026	539,505
GRV - Lesser Service	469.00	54	20,629	25,326	-	-	25,326	22,230
UV - Rural	938.00	95	5,383,600	89,110	-	-	89,110	82,935
UV - Rural (Lesser Service)	469.00	1	8,700	469	-	-	469	428
UV - Mining	469.00	32	41,837	15,008	-	-	15,008	22,230
UV - Commercial/Industrial	938.00			-	-	-	-	855
Sub-Totals		2,176	21,386,722	2,000,285	-	-	2,000,285	1,970,348
Ex-gratia Rates							16,240,750	14,462,188
Prepaid Rates							215,837	189,747
Totals							16,456,588	14,701,107

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 2014-15 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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 properties that have limited or no access to services such as roads. The reason for the lesser amount of rates is in recognition that basic services that other properties receive is not provided to this category of property.

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 have limited or no access to services such as roads. The reason for the lesser amount of rates is in recognition that basic services that other properties receive is not provided to this category of property.

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

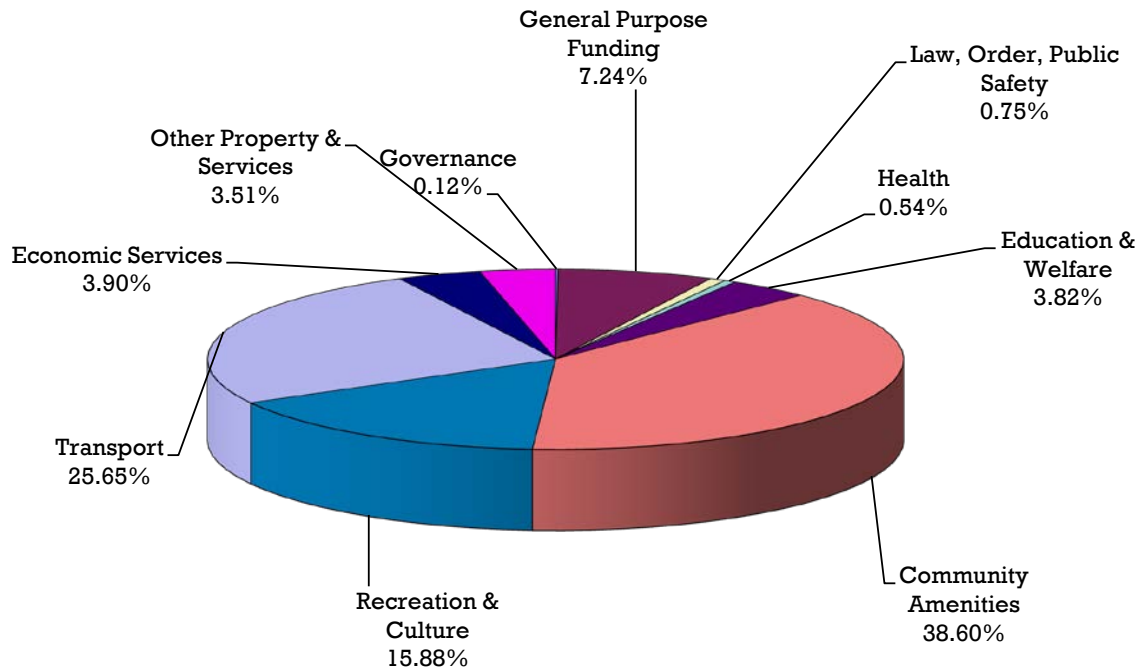
For the year ending 30th June 2015

Notes to and forming part of the budget

2014-15

	2014-15 Budget \$	2013-14 Actual \$	2013-14 Budget \$
9 FEES & CHARGES REVENUE			
Governance	10,200	9,280	10,200
General Purpose Funding	605,000	1,473	250
Law, Order, Public Safety	62,500	82,704	51,900
Health	44,750	53,108	41,400
Education & Welfare	319,200	300,632	246,700
Community Amenities	3,224,982	3,456,532	3,488,086
Recreation & Culture	1,326,750	1,231,180	1,256,430
Transport	2,143,050	2,253,113	1,965,950
Economic Services	325,870	521,004	350,020
Other Property & Services	293,409	118,666	280,500
	<u>8,355,711</u>	<u>8,027,692</u>	<u>7,691,436</u>

Budget Fees & Charges (2014-15) by Reporting Program



10 INCENTIVES, CONCESSIONS, & WRITE-OFFS - 2014-15 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 24th September 2014 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 \$ 25,000.

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 - 2014/15 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 \$33,000.

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 **24th September 2014** 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 **24th September 2014** 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 **26th November 2014, 28th January 2015 and 1st April 2015**.

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 \$60,000.

12 ELECTED MEMBERS REMUNERATION

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

	2014-15 Budget	2013-14 Actual	2013-14 Budget
	\$	\$	\$
Meeting Fees- Councillors & President	166,000	166,000	166,000
Travelling Expenses	12,000	9,490	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	236,615	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:

	2014-15 Budget \$	2013-14 Actual \$	2013-14 Budget \$
Cash - Unrestricted	100,000	2,471,335	300,000
Cash - Restricted	13,760,947	23,844,699	12,320,393
	<u>13,860,947</u>	<u>26,316,034</u>	<u>12,620,393</u>

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

	2014-15 Budget \$	2013-14 Actual \$	2013-14 Budget \$
Cash Backed Reserves			
Land Purchase & Development Reserve	65,981	997,128	14,328
Council Buildings Construction Reserve	-	333,635	178,026
Eastern Suburbs Water Pipeline Reserve	150,425	152,728	125,718
Tanker Jetty Reserve	978,592	871,898	829,119
Aerodrome Reserve	3,766,363	2,861,211	2,598,338
Salmon Gums Quarry Reserve	-	9,975	9,950
Unspent Grants & Contributions Reserve	-	7,361,244	-
Off Street Parking Reserve	144,971	140,069	139,707
Sanitation Reserve	1,819,988	2,256,814	1,023,958
HACC Asset Replacement Reserve	497,739	516,656	516,592
Esperance Homecare Fundraising Reserve	57,487	51,756	21,607
Gravel Compensation Reserve	-	53,932	53,793
Southern Suburbs Water Supply Reserve	-	27,721	26,530
Cemetery	-	40,401	25,381
Historical Village Reserve	-	2,009	2,004
Plant Replacement Reserve	473,015	599,532	326,544
Employee Entitlements Reserve - Long Service	843,791	815,257	813,151
History Book Reserve	-	18,638	18,687
Tanker Jetty Donations Reserve	-	44,520	39,468
Library Reserve	-	46,573	46,264
Drainage Reserve	-	240,888	240,266
Building Maintenance Reserve	2,908,365	4,587,727	3,873,117
Community Bus Maintenance and Replacement Reserve	-	93,815	97,508
Governance & Workers Compensation Reserve	341,674	330,120	306,347
SLIP-Environmental Monitoring & Drainage/Maint Res	-	86,389	78,246
Staff Retention & Attraction Reserve	-	4,749	4,155
IT System & Process Development Reserve	279,073	317,945	345,374
Esperance Home Care Annual Leave Reserve	175,759	170,832	168,931
Esperance Home Care Long Service Reserve	180,241	174,146	157,498
Priority Projects Reserve	1,077,483	636,391	239,785
	<u>13,760,947</u>	<u>23,844,699</u>	<u>12,320,393</u>

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

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result	2014-15 Budget \$	2013-14 Actual \$	2013-14 Budget \$
Net Result	3,848,057	2,920,290	6,001,019
Depreciation	8,911,303	8,033,220	7,088,844
(Profit)/Loss on Sale of Asset	(384,419)	3,844,871	(746,809)
(Increase)/Decrease in Receivables	(634,313)	159,625	37,858
(Increase)/Decrease in Inventories	12,244	21,406	33,650
Increase/(Decrease) in Payables & Accruals	1,094,664	(222,809)	1,589,326
Increase/(Decrease) in Employee Provisions	798,882	132,477	238,559
Grants/Contributions for the Development of Assets	(4,818,722)	(7,111,714)	(8,768,299)
Non-Current Assets Recognised due to change in legislative requirements	-	-	-
Net Cash from Operating Activities	8,827,696	7,777,366	5,474,148
(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	10,896	2,000
Total Amount of Credit Unused	290,000	290,896	282,000
Loan Facilities			
Loan Facilities in use at Balance Date	2,019,592	3,943,967	4,196,399
Unused Loan Facilities (Flinders) at Balance Date	6,500,000	4,710,637	4,421,404

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-14 \$	Amounts Received \$	Amounts Paid \$	Balance 30-Jun-15 \$
Town Planning Development Bonds	87,547	3,500	(14,000)	77,047
Caravan Park Lease Bonds	52,404	-	-	52,404
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	103,414	100,000	(100,000)	103,414
Air BP Fuel Agency	1,424	-	-	1,424
Builders Reinstatement Bonds	22,300	31,000	(33,000)	20,300
BCITF Levy	13,116	1,500	(1,500)	13,116
Staff Housing Bonds	10,204	3,000	(2,500)	10,704
TransWA for Visitors Centre	15,154	15,000	(15,000)	15,154
Council Nominations	-	-	-	-
Subdivision Bonds	2,182	1,000	-	3,182
Other	2,723	-	-	2,723
Engineering Subdivision Bonds	112,511	10,000	(5,000)	117,511
Public Open Space	194,439	5,000	-	199,439
General Deposits	37,823	2,000	(1,000)	38,823
	658,493	173,100	(173,500)	658,093

15 MAJOR LAND TRANSACTIONS (continued...)

Shark Lake Industrial Park - Shire Subdivision

(a) Details

During the 2014/15 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. No additional expenditure is anticipated in 2014/15 with any sales proceeds being applied to debt reduction.

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.

	2014-15 Budget \$	2013-14 Actual \$	2013-14 Budget \$
(b) Current year transactions			
Operating Income			
- Lease Income	2,909	970	-
- SLIP rate Income	10,000	10,000	10,000
- Transfer from Reserve	-	-	5,000
Operating Expense			
- Advertising & Promotion	-	(444)	(5,000)
- Interest	(48,737)	(50,323)	(50,339)
- Maintenance Expenses	(15,000)	(3,000)	(15,000)
- Engineering Allocation	-	-	-
- Administration Allocation	-	-	-
Net Operating Result	(50,828)	(42,797)	(55,339)
Capital Income			
- Sale Proceeds	-	-	-
- Borrowings	-	-	-
Capital Expenditure			
- Development Costs	-	-	-
- Loan Repayments	(36,659)	(35,057)	(35,056)
- Transfer to Reserves	-	-	-
Net Capital Result	(36,659)	(35,057)	(35,056)



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.

	2014-15	2013-14	2013-14
	Budget	Actual	Budget
	\$	\$	\$
(a) Current year transactions			
Operating Income			
Landing Fees	950,000	1,011,755	840,000
Commissions	35,000	36,382	35,000
Property Rental	26,500	40,292	20,000
Reimbursements	3,000	3,352	2,000
Profit on Sale of Assets	-	3,351	2,352
Sundry Income	1,500	1,509	950
Security Screening Charges	900,000	933,454	840,000
Total	1,916,000	2,030,095	1,740,302
Operating Expenditure			
Employee Expenses	(306,262)	(246,776)	(263,058)
Operational Expenses	(80,058)	(76,698)	(66,146)
Grounds & Strip Maint.	(63,000)	(106,955)	(108,632)
Loss on Sale of Assets	-	(28,801)	-
Marketing	-	-	(2,000)
Security Screening	(545,000)	(477,903)	(500,000)
Administration Expenses	(41,670)	(33,755)	(42,285)
Administration overheads	(34,000)	(57,296)	(59,537)
Depreciation	(385,736)	(384,422)	(274,181)
Total	(1,455,726)	(1,412,606)	(1,315,839)
Change in Net Assets			
Resulting From Operations	460,274	617,489	424,463
(b) Non-Operating Income & Expenditure			
Capital Revenue			
Transfer From Cash Reserve	-	107,563	66,232
Proceeds From Sale of Assets	-	10,909	14,420
Government Grant	-	-	-
	-	118,472	80,652
Capital Expenditure			
Land	-	-	-
Airport Vehicle	-	(32,518)	(45,320)
Infrastructure	-	(85,954)	(35,332)
Airport Equipment Purchase	-	-	-
Transfer to Cash Reserve	-	-	-
	-	(118,472)	(80,652)
Total Non-Operating	-	-	-
Total Net Trading Undertaking	460,274	617,489	424,463

Shire of Esperance

MANAGEMENT BUDGET



2014-15

Statutory Reporting Programs



Budget

For the year ending 30th June 2015

Management Budget Management Budget - By Statutory Reporting Program

2014-15

Description	Original Budget 2013/14		Actuals 2013/14		2014/15 Budget	
	Income	Expense	Income	Expense	Income	Expense
Operating Section						
General Purpose Funding	(20,696,467)	544,600	(20,878,900)	537,151	(22,297,236)	506,816
Governance	(436,632)	2,391,259	(469,404)	2,169,289	(172,708)	1,984,325
Law, Order & Public Safety	(470,449)	1,422,217	(1,226,404)	1,675,615	(414,368)	1,761,263
Health	(41,400)	306,271	(58,108)	312,182	(44,750)	350,103
Education & Welfare	(2,725,337)	3,050,491	(2,765,695)	4,098,845	(2,828,412)	3,369,479
Community Amenities	(6,210,274)	7,124,719	(4,152,100)	4,574,165	(4,401,751)	5,902,392
Recreation & Culture	(2,010,520)	6,893,684	(2,001,955)	10,203,373	(2,022,947)	7,839,204
Transport	(2,439,254)	10,758,097	(2,427,355)	11,191,499	(2,466,703)	11,508,528
Economic Services	(921,027)	1,499,365	(1,757,360)	1,857,764	(718,210)	1,411,618
Other Property & Services	(1,506,695)	870,948	(1,657,549)	590,684	(1,579,139)	1,517,849
	(37,458,055)	34,861,651	(37,394,830)	37,210,567	(36,946,224)	36,151,576
Non Operating Section						
General Purpose Funding	0	0	0	0	0	0
Governance	(47,380)	185,082	(79,041)	175,855	(185,000)	185,000
Law, Order & Public Safety	(43,836)	65,079	(117,585)	692,573	(34,139)	60,132
Health	0	26,616	0	27,636	(7,851)	33,949
Education & Welfare	(213,149)	213,149	(73,140)	0	(384,321)	384,321
Community Amenities	(2,383,358)	2,488,078	(1,762,970)	1,776,034	(861,876)	861,876
Recreation & Culture	(19,770,604)	22,758,813	(17,945,756)	12,159,425	(9,009,616)	12,008,906
Transport	(4,621,647)	10,054,356	(3,960,992)	8,591,483	(4,074,230)	11,063,047
Economic Services	0	0	(24,502)	24,502	0	0
Other Property & Services	(2,601,772)	2,667,728	(2,811,723)	2,694,293	(4,072,515)	4,179,420
Transfer from Reserves	0	3,228,968		12,290,050	0	2,718,888
	(29,681,746)	41,687,869	(26,775,709)	38,431,851	(18,629,548)	31,495,539
Total Operating + Non Operating	(67,139,801)	76,549,520	(64,170,539)	75,642,418	(55,575,772)	67,647,115
Adjustments to make Rate Setting Non Cash Write Back						
a) Depreciation		(7,088,844)		(8,033,220)		(8,911,303)
b) Gain/Loss on Asset Disposal	1,012,082	(265,273)	1,251,267	(5,096,138)	695,329	(310,910)
c) Movement in Accruals		(166,347)		(2,661)		(179,250)
Period Balance Surplus/ (Deficit) B'fwd Carryovers (See separate details)	(2,901,337)		(2,901,336)		(3,310,209)	
Surplus/ (Deficit)		0		3,310,209		(55,000)
NET INCOME AND EXPENDITURE	(69,029,056)	69,029,056	(65,820,608)	65,820,608	(58,190,652)	58,190,652

Budget

For the year ending 30th June 2015

Management Budget General Purpose Funding

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
GENERAL PURPOSE FUNDING					
Rates - Operating					
01-3110-365	Legal & Debt Recovery Costs		15,000		15,000
01-3110-405	Grants/Donations Paid		2,600		0
01-3110-415	Rates Expenditure		181,000		58,000
01-3110-410	Insurance				
01-3110-980	Overhead Allocation		346,000		433,816
01-3110-100	Rates & Charges	(14,690,337)		(16,456,588)	
01-3110-105	Fees & Charges	(250)		0	
01-3110-120	Interest Earnings	(92,500)		(110,500)	
01-3110-125	Reimbursements	(15,000)		(15,000)	
01-3110-955	Transfer from Reserves	(105,000)		0	
Rates - Operating Total		(14,903,087)	544,600	(16,582,088)	506,816
Other Revenue - Operating					
01-3115-115	Grants, Subsidies & Contributions	(2,359,472)		(4,826,373)	
01-3115-120	Interest Earnings	(1,009,255)		(888,775)	
01-3115-955	Transfer from Reserves			0	
01-3115-960	Transfer from Unspent Grant Reserves	(2,424,653)		0	
Other Revenue - Operating Total		(5,793,380)	0	(5,715,148)	0
TOTAL GENERAL PURPOSE FUNDING OPERATING		(20,696,467)	544,600	(22,297,236)	506,816

Budget

For the year ending 30th June 2015

Management Budget Governance & Administration

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
<u>GOVERNANCE AND ADMINISTRATION</u>					
Members of Council - Operating					
01-3020-315	Elected Member Training		31,500		24,000
01-3020-330	Elected Member Expenditure		348,055		323,725
01-3020-335	Election Expenses		34,000		0
01-3020-340	Civic Function & Receptions		10,000		10,000
01-3020-370	Special Projects		6,000		2,500
01-3020-410	Insurance		1,550		1,630
01-3020-940	Non Cash Expense		600		600
01-3020-980	Overhead Allocation		482,885		564,416
01-3020-115	Grants, Subsidies & Contributions	0		0	
01-3020-125	Reimbursements	(500)		0	
Members of Council - Operating Total		(500)	914,590	0	926,871
Members of Council - Capital					
01-7020-705	Purchases		0		
01-7020-190	Proceeds on Sale of Assets		0		
01-7020-955	Transfer from Reserves	0			
01-7020-960	Transfer from Unspent Grant Reserves	0			
Members of Council - Capital Total		0	0	0	0
Executive Services - Operating					
01-3000-300	Employee Costs		715,869		414,349
01-3000-350	Administration Expenses		79,300		81,900
01-3000-360	Professional Services		10,000		10,000
01-3000-365	Legal & Debt Recovery Costs		25,000		20,000
01-3000-370	Special Projects		100,000		100,000
01-3000-940	Non Cash Expense		8,977		8,537
01-3000-980	Overhead Allocation		(712,935)		(500,629)
01-3000-115	Grants, Subsidies & Contributions	0		0	
01-3000-125	Reimbursements	(4,000)		(4,000)	
01-3000-130	Non Cash Income	0		0	
01-3000-955	Transfer from Reserves	0		0	
01-3000-960	Transfer from Unspent Grant Reserves	0		0	
Executive Services - Operating Total		(4,000)	226,211	(4,000)	134,157
Executive Services - Capital					
01-7000-705	Purchases				
01-7000-190	Proceeds on Sale of Assets				
01-7000-955	Transfer from Reserves				
01-7000-960	Transfer from Unspent Grant Reserves				
Executive Services - Capital Total		0	0	0	0
Corporate Performance - Operating					
01-3010-300	Employee Costs		0		254,933
01-3010-350	Administration Expenses		0		
01-3010-370	Special Projects		102,550		70,000
01-3010-375	Media & Communications		60,000		60,000
01-3010-980	Overhead Allocation		0		(307,946)
01-3010-115	Grants, Subsidies & Contributions				

Budget

For the year ending 30th June 2015

Management Budget Governance & Administration

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
01-3010-125	Reimbursements				
01-3010-955	Transfer from Reserves				
01-3010-960	Transfer from Unspent Grant Reserves	(17,550)			
Corporate Performance - Operating Total		(17,550)	162,550	0	76,987
Corporate Performance - Capital					
01-7010-705	Purchases				
01-7010-190	Proceeds on Sale of Assets				
01-7010-955	Transfer from Reserves				
01-7010-960	Transfer from Unspent Grant Reserves				
Corporate Performance - Capital Total		0	0	0	0
External Services - Operating					
01-3150-300	Employee Costs				47,208
01-3150-350	Administration Expenses				2,458
01-3150-370	Special Projects				
01-3150-980	Overhead Allocation				(39,733)
01-3150-115	Grants, Subsidies & Contributions				
01-3150-125	Reimbursements				
01-3150-955	Transfer from Reserves				
01-3150-960	Transfer from Unspent Grant Reserves				
External Services - Operating Total		0	0	0	9,933
External Services - Capital					
01-7150-705	Purchases				80,000
01-7150-190	Proceeds on Sale of Assets				
01-7150-955	Transfer from Reserves			(80,000)	
01-7150-960	Transfer from Unspent Grant Reserves				
External Services - Capital Total		0	0	(80,000)	80,000
Human Services - Operating					
01-3160-300	Employee Costs		230,994		250,790
01-3160-320	Occupational Health & Safety & Risk		28,000		28,000
01-3160-325	Recruitment		60,000		50,000
01-3160-350	Administration Expenses		25,115		25,650
01-3160-370	Special Projects		12,000		0
01-3160-940	Non Cash Expense		9,900		3,421
01-3160-980	Overhead Allocation		(277,927)		(286,289)
01-3160-115	Grants, Subsidies & Contributions				
01-3160-125	Reimbursements	(7,000)		0	
01-3160-130	Non Cash Income				
01-3160-955	Transfer from Reserves				
01-3160-960	Transfer from Unspent Grant Reserves				
Human Services - Operating Total		(7,000)	88,082	0	71,572
Human Services - Capital					
01-7160-705	Purchases				
01-7160-190	Proceeds on Sale of Assets				
01-7160-955	Transfer from Reserves				
01-7160-960	Transfer from Unspent Grant Reserves				
Human Services - Capital Total		0	0	0	0

Budget

For the year ending 30th June 2015

Management Budget Governance & Administration

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
Corporate Services - Operating					
01-3100-300	Employee Costs		1,288,432		209,575
01-3100-350	Administration Expenses		100,300		92,500
01-3100-360	Professional Services		106,064		55,000
01-3100-370	Special Projects				
01-3100-460	Building Operations		107,677		109,100
01-3100-500	Building Maintenance		88,550		184,880
01-3100-550	Grounds Maintenance		34,621		36,003
01-3100-940	Non Cash Expense		122,541		64,196
01-3100-980	Overhead Allocation		(1,748,706)		(524,197)
01-3100-115	Grants, Subsidies & Contributions	(24,582)		(16,008)	
01-3100-125	Reimbursements	(85,000)		(85,000)	
01-3100-130	Non Cash Income				
01-3100-955	Transfer from Reserves	(225,000)		0	
01-3100-960	Transfer from Unspent Grant Reserves				
Corporate Services - Operating Total		(334,582)	99,479	(101,008)	227,057
Corporate Services - Capital					
01-7100-705	Purchases				
01-7100-710	Building Project				85,000
01-7100-715	Infrastructure Project				
01-7100-150	Capital Grants Received				
01-7100-190	Proceeds on Sale of Assets				
01-7100-955	Transfer from Reserves			(85,000)	
01-7100-960	Transfer from Unspent Grant Reserves				
Corporate Services - Capital Total		0	0	(85,000)	85,000
Financial Services - Operating					
01-3120-300	Employee Costs				583,726
01-3100-350	Administration Expenses				3,100
01-3120-360	Professional Services		43,000		53,500
01-3120-370	Special Projects				
01-3120-380	Bank Charges		46,100		45,000
01-3120-940	Non Cash Expense				3,421
01-3120-980	Overhead Allocation				(542,838)
01-3120-105	Fees & Charges	(10,200)		(10,200)	
01-3120-115	Grants, Subsidies & Contributions				
01-3120-125	Reimbursements				
01-3120-130	Non Cash Income				
01-3120-955	Transfer from Reserves				
01-3120-960	Transfer from Unspent Grant Reserves				
Financial Services - Operating Total		(10,200)	89,100	(10,200)	145,909
Financial Services - Capital					
01-7120-705	Purchases				
01-7120-190	Proceeds on Sale of Assets				
01-7120-955	Transfer from Reserves				
01-7120-960	Transfer from Unspent Grant Reserves				
Financial Services - Capital Total		0	0		
Information Management - Operating					
01-3150-300	Employee Costs				235,054
01-3150-350	Administration Expenses		48,060		42,010
01-3150-405	Professional Services				21,000

Budget

For the year ending 30th June 2015

Management Budget Governance & Administration

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
01-3150-370	Special Projects				
01-3150-980	Overhead Allocation				(238,451)
01-3150-115	Grants, Subsidies & Contributions				
01-3150-125	Reimbursements				
01-3150-955	Transfer from Reserves				
01-3150-960	Transfer from Unspent Grant Reserves				
Records Services - Operating Total		0	48,060	0	59,613
Information Management - Capital					
01-7150-705	Purchases				
01-7150-190	Proceeds on Sale of Assets				
01-7150-955	Transfer from Reserves				
01-7150-960	Transfer from Unspent Grant Reserves				
Records Services - Capital Total		0	0	0	0
Information Technology - Operating					
01-3140-300	Employee Costs				244,861
01-3140-355	Computer/IT Costs		404,668		431,000
01-3140-370	Special Projects				30,000
01-3140-385	IT Purchases		58,300		100,000
01-3140-980	Overhead Allocation				(601,889)
01-3140-115	Grants, Subsidies & Contributions			(23,500)	
01-3140-125	Reimbursements				
01-3140-955	Transfer from Reserves	(58,300)		(30,000)	
01-3140-960	Transfer from Unspent Grant Reserves				
IT Management - Operating Total		(58,300)	462,968	(53,500)	203,972
Information Technology - Capital					
01-7140-705	Purchases				20,000
01-7140-190	Proceeds on Sale of Assets				
01-7140-955	Transfer from Reserves			(20,000)	
01-7140-960	Transfer from Unspent Grant Reserves				
IT Management - Capital Total		0	0	(20,000)	20,000
Administration - Operating					
01-3170-300	Employee Costs				111,864
01-3170-350	Administration Expenses		10,000		13,600
01-3170-370	Special Projects				
01-3170-410	Insurance		187,590		196,875
01-3170-940	Non Cash Expense				3,421
01-3170-980	Overhead Allocation				(260,608)
01-3170-115	Grants, Subsidies & Contributions				
01-3170-125	Reimbursements				
01-3170-130	Non Cash Income				
01-3170-955	Transfer from Reserves				
01-3170-960	Transfer from Unspent Grant Reserves				
Administration - Operating Total		0	197,590	0	65,152
Administration - Capital					
01-7170-705	Purchases				
01-7170-190	Proceeds on Sale of Assets				
01-7170-955	Transfer from Reserves				
01-7170-960	Transfer from Unspent Grant Reserves				
Administration - Capital Total		0	0	0	0

Budget

For the year ending 30th June 2015

Management Budget Governance & Administration

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
Community Services - Operating					
01-3700-300	Employee Costs		223,916		238,496
01-3700-350	Administration Expenses		18,230		12,600
01-3700-370	Special Projects				
01-3700-455	Events		53,800		42,700
01-3700-940	Non Cash Expense				5,714
01-3700-980	Overhead Allocation		(193,317)		(236,408)
01-3700-115	Grants, Subsidies & Contributions	(4,000)		(4,000)	
01-3700-125	Reimbursements	(500)		0	
01-3700-130	Non Cash Income				
01-3700-955	Transfer from Reserves				
01-3700-960	Transfer from Unspent Grant Reserves				
Community Services - Operating Total		(4,500)	102,629	(4,000)	63,102
Community Services - Capital					
01-7700-705	Purchases				
01-7700-190	Proceeds on Sale of Assets				
01-7700-955	Transfer from Reserves				
01-7700-960	Transfer from Unspent Grant Reserves				
Community Services - Capital Total		0	0	0	0

(436,632)	2,391,259	(172,708)	1,984,325
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0	0	(185,000)	185,000
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Budget

For the year ending 30th June 2015

Management Budget Law, Order & Public Safety

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
<u>LAW ORDER & PUBLIC SAFETY</u>					
Community Emergency Services - Operating					
01-4070-300	Employee Costs		93,671		96,443
01-4070-350	Administration Expenses		17,515		17,250
01-4070-940	Non Cash Expense				
01-4070-980	Overhead Allocation				
01-4070-115	Grants, Subsidies & Contributions	(55,486)		(56,879)	
01-4070-130	Non Cash Income				
01-4070-955	Transfer from Reserves				
01-4070-960	Transfer from Unspent Grant Reserves				
Community Emergency Services - Operating Total		(55,486)	111,186	(56,879)	113,693
Community Emergency Services - Capital					
01-8070-705	Purchases				
01-8070-190	Proceeds on Sale of Assets				
01-8070-955	Transfer from Reserves				
01-8070-960	Transfer from Unspent Grant Reserves				
Community Emergency Services - Capital Total		0	0	0	0
State Emergency Service - Operating					
01-4080-350	Administration Expenses		500		500
01-4080-405	Grants/Donations Paid		20,706		29,737
01-4080-410	Insurance		800		0
01-4080-115	Grants, Subsidies & Contributions	(21,010)		(23,700)	
01-4080-940	Non Cash Expense		5,400		0
01-4080-955	Transfer from Reserves	0		0	
01-4080-958	Transfer from Unspent Grant Reserves			(6,537)	
State Emergency Service - Operating Total		(21,010)	27,406	(30,237)	30,237
State Emergency Service - Capital					
01-8080-705	Purchases				
01-8080-190	Proceeds on Sale of Assets				
01-8080-955	Transfer from Reserves				
01-8080-960	Transfer from Unspent Grant Reserves				
State Emergency Service - Capital Total		0	0	0	0
Emergency Management - Operating					
01-4090-350	Administration Expenses		12,400		15,700
01-4090-370	Special Projects		135,436		57,138
01-4090-480	ELEMC		4,208		1,500
01-4090-481	Fire Fighting Equipment		32,017		32,000
01-4090-530	Strategic Firebreak Program		56,915		60,000
01-4090-940	Non Cash Expense		176,353		2,250
01-4090-980	Overhead Allocation		90,000		93,845
01-4090-105	Fees & Charges	(500)		(500)	
01-4090-115	Grants, Subsidies & Contributions				
01-4090-125	Reimbursements	(122,836)		(14,200)	
01-4090-130	Non Cash Income				
01-4090-955	Transfer from Reserves				
01-4090-960	Transfer from Unspent Grant Reserves	(1,208)		0	
Emergency Management - Operating Total		(124,544)	507,329	(14,700)	262,433

Budget

For the year ending 30th June 2015

Management Budget Law, Order & Public Safety

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
Emergency Management - Capital					
01-8090-705	Purchases				
01-8090-715	Infrastructure Project				
01-8090-150	Capital Grants Received				
01-8090-190	Proceeds on Sale of Assets				
01-8090-955	Transfer from Reserves				
01-8090-960	Transfer from Unspent Grant Reserves				
Emergency Management - Capital Total		0	0	0	0
Fire Prevention - FESA - Operating					
01-4100-350	Administration Expenses		4,000		4,000
01-4100-410	Insurance		66,416		63,150
01-4100-483	Brigade Operation Expenses		16,000		26,030
01-4100-484	Brigade Fund		112,086		148,054
01-4100-940	Non Cash Expense				410,700
01-4100-980	Overhead Allocation		27,000		31,181
01-4100-115	Grants, Subsidies & Contributions				
01-4100-125	Reimbursements	(192,630)		(192,680)	
01-4100-130	Non Cash Income				
01-4100-955	Transfer from Reserves				
01-4100-960	Transfer from Unspent Grant Reserves	(5,872)		(48,554)	
Fire Prevention - FESA - Operating Total		(198,502)	225,502	(241,234)	683,115
Fire Prevention - FESA - Capital					
01-8100-705	Purchases				
01-8100-190	Proceeds on Sale of Assets				
01-8100-955	Transfer from Reserves				
01-8100-960	Transfer from Unspent Grant Reserves				
Fire Prevention - FESA - Capital Total		0	0	0	0
Ranger Services - Operating					
01-4040-300	Employee Costs		358,690		421,798
01-4040-350	Administration Expenses		46,560		58,550
01-4040-370	Special Projects				5,346
01-4040-459	Animal Control		23,166		26,500
01-4040-460	Building Operations				
01-4040-500	Building Maintenance		3,000		2,000
01-4040-550	Grounds Maintenance				
01-4040-940	Non Cash Expense		4,403		12,640
01-4040-980	Overhead Allocation		86,000		101,192
01-4040-105	Fees & Charges	(51,400)		(62,000)	
01-4040-115	Grants, Subsidies & Contributions	(3,000)		0	
01-4040-125	Reimbursements				
01-4040-130	Non Cash Income				
01-4040-955	Transfer from Reserves				
01-4040-960	Transfer from Unspent Grant Reserves			(5,346)	
Ranger Services - Operating Total		(54,400)	521,819	(67,346)	628,026

Budget

For the year ending 30th June 2015

Management Budget Law, Order & Public Safety

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
Ranger Services - Capital					
01-8040-705	Purchases				60,132
01-8040-710	Building Project				
01-8040-715	Infrastructure Project				
01-8040-150	Capital Grants Received				
01-8040-190	Proceeds on Sale of Assets			(11,139)	
01-8040-955	Transfer from Reserves			(23,000)	
01-8040-960	Transfer from Unspent Grant Reserves				
Ranger Services - Capital Total		0	0	(34,139)	60,132
Other Law, Order & Public Safety - Operating					
01-4050-350	Administration Expenses				
01-4050-370	Special Projects		16,511		3,972
01-4050-420	Operations		3,064		1,670
01-4050-540	Maintenance				
01-4050-940	Non Cash Expense		9,400		26,489
01-4050-980	Overhead Allocation				11,628
01-4050-115	Grants, Subsidies & Contributions				
01-4050-125	Reimbursements				
01-4050-130	Non Cash Income				
01-4050-955	Transfer from Reserves				
01-4050-960	Transfer from Unspent Grant Reserves	(15,511)		(3,972)	
Other Law, Order & Public Safety - Operating Total		(15,511)	28,975	(3,972)	43,759
Other Law, Order & Public Safety - Capital					
01-8050-705	Purchases				
01-8050-715	Infrastructure Project				
01-8050-150	Capital Grants Received				
01-8050-190	Proceeds on Sale of Assets				
01-8050-955	Transfer from Reserves				
01-8050-960	Transfer from Unspent Grant Reserves				
Other Law, Order & Public Safety - Capital Total		0	0	0	0
		(469,453)	1,422,217	(414,368)	1,761,263
		0	0	(34,139)	60,132

Budget

For the year ending 30th June 2015

Management Budget Health

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
<u>HEALTH</u>					
Environmental Health Services - Operating					
01-4200-300	Employee Costs		248,716		277,822
01-4200-350	Administration Expenses		30,655		33,600
01-4200-370	Special Projects				
01-4200-940	Non Cash Expense				12,316
01-4200-980	Overhead Allocation		26,900		26,365
01-4200-105	Fees & Charges	(41,400)		(44,750)	
01-4200-115	Grants, Subsidies & Contributions				
01-4200-125	Reimbursements				
01-4200-955	Transfer from Reserves				
01-4200-960	Transfer from Unspent Grant Reserves				
Environmental Health Services - Operating Total		(41,400)	306,271	(44,750)	350,103
Environmental Health Services - Capital					
01-8200-705	Purchases				
01-8200-190	Proceeds on Sale of Assets				
01-8200-955	Transfer from Reserves				
01-8200-960	Transfer from Unspent Grant Reserves				
Environmental Health Services - Capital Total		0	0	0	0
TOTAL HEALTH OPERATING		(41,400)	306,271	(44,750)	350,103
TOTAL HEALTH CAPITAL		0	0	0	0

Budget

For the year ending 30th June 2015

Management Budget Education & Welfare

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
EDUCATION & WELFARE					
Seniors, Youth & Children - Operating					
01-3860-350	Administration Expenses		6,800		15,800
01-3860-370	Special Projects				10,000
01-3860-405	Grants/Donations Paid		2,000		2,000
01-3860-460	Building Operations		3,160		2,990
01-3860-500	Building Maintenance		4,000		21,000
01-3860-550	Grounds Maintenance		1,073		1,115
01-3860-940	Non Cash Expense		41,800		111,440
01-3860-980	Overhead Allocation		97,000		117,832
01-3860-105	Fees & Charges	(9,100)		(9,100)	
01-3860-115	Grants, Subsidies & Contributions			(10,000)	
01-3860-125	Reimbursements	(2,400)		(3,000)	
01-3860-955	Transfer from Reserves				
01-3860-960	Transfer from Unspent Grant Reserves			(10,000)	
Seniors, Youth & Children - Operating Total		(11,500)	155,833	(32,100)	282,177
Seniors, Youth & Children - Capital					
01-7860-705	Purchases				
01-7860-710	Building Project				
01-7860-715	Infrastructure Project				
01-7860-150	Capital Grants Received				
01-7860-190	Proceeds on Sale of Assets				
01-7860-955	Transfer from Reserves				
01-7860-960	Transfer from Unspent Grant Reserves				
Seniors, Youth & Children - Capital Total		0	0	0	0
Senior Citizens Centre - Operating					
01-3840-300	Employee Costs		29,918		31,918
01-3840-350	Administration Expenses		3,050		2,350
01-3840-460	Building Operations		31,757		42,800
01-3840-500	Building Maintenance		20,350		22,200
01-3840-550	Grounds Maintenance		4,216		4,384
01-3840-940	Non Cash Expense		13,200		38,708
01-3840-980	Overhead Allocation		20,000		23,007
01-3840-115	Grants, Subsidies & Contributions				
01-3840-125	Reimbursements	(4,600)		(8,000)	
01-3840-130	Non Cash Income				
01-3840-955	Transfer from Reserves				
01-3840-960	Transfer from Unspent Grant Reserves				
Senior Citizens Centre - Operating Total		(4,600)	122,491	(8,000)	165,367
Senior Citizens Centre - Capital					
01-7840-705	Purchases				
01-7840-710	Building Project				
01-7840-715	Infrastructure Project				
01-7840-150	Capital Grants Received				
01-7840-190	Proceeds on Sale of Assets				
01-7840-955	Transfer from Reserves				
01-7840-960	Transfer from Unspent Grant Reserves				
Senior Citizens Centre - Capital Total		0	0	0	0

Budget

For the year ending 30th June 2015

Management Budget Education & Welfare

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
Home Care - Operating					
01-3810-300	Employee Costs		1,987,777		2,151,623
01-3810-350	Administration Expenses		278,668		149,140
01-3810-400	Volunteer Support		6,500		7,500
01-3810-425	Home Care Program Expenses		2,423,059		2,507,048
01-3810-460	Building Operations		25,758		25,400
01-3810-500	Building Maintenance		6,000		6,000
01-3810-550	Grounds Maintenance		1,500		2,000
01-3810-940	Non Cash Expense		54,530		135,843
01-3810-980	Overhead Allocation		(2,168,984)		(2,224,680)
01-3810-115	Grants, Subsidies & Contributions	(900)		(600)	
01-3810-125	Reimbursements	(9,600)		(6,500)	
01-3810-130	Non Cash Income			(3,500)	
01-3810-140	Home Care Program Income	(2,449,418)		(2,560,787)	
01-3810-955	Transfer from Reserves				
01-3810-960	Transfer from Unspent Grant Reserves	(91,960)		(54,864)	
Home Care - Operating Total		(2,551,878)	2,614,808	(2,626,251)	2,759,874
Home Care - Capital					
01-7810-705	Purchases				234,321
01-7810-710	Building Project				
01-7810-715	Infrastructure Project				150,000
01-7810-150	Capital Grants Received				
01-7810-190	Proceeds on Sale of Assets			(31,000)	
01-7810-955	Transfer from Reserves			(282,000)	
01-7810-960	Transfer from Unspent Grant Reserves			(71,321)	
Home Care - Capital Total		0	0	(384,321)	384,321
Volunteer Resource Centre - Operating					
01-3850-300	Employee Costs		88,402		93,517
01-3850-350	Administration Expenses		52,777		54,244
01-3850-410	Insurance		980		0
01-3850-455	Programs and Events		15,200		14,300
01-3850-105	Fees & Charges	(2,000)		(3,000)	
01-3850-115	Grants, Subsidies & Contributions	(133,400)		(133,242)	
01-3850-125	Reimbursements	(3,000)		(2,500)	
01-3850-955	Transfer from Reserves				
01-3850-960	Transfer from Unspent Grant Reserves	(18,959)		(23,319)	
Volunteer Resource Centre - Operating Total		(157,359)	157,359	(162,061)	162,061
Volunteer Resource Centre - Capital					
01-7850-705	Purchases				
01-7850-190	Proceeds on Sale of Assets				
01-7850-955	Transfer from Reserves				
01-7850-960	Transfer from Unspent Grant Reserves				
Volunteer Resource Centre - Capital Total		0	0	0	0
TOTAL EDUCATION & WELFARE OPERATING		(2,725,337)	3,050,491	(2,828,412)	3,369,479
TOTAL EDUCATION & WELFARE CAPITAL		0	0	(384,321)	384,321

Budget

For the year ending 30th June 2015

Management Budget Community Amenities

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
<u>COMMUNITY AMENITIES</u>					
Waste Management - Operating					
01-3420-300	Employee Costs		594,672		676,700
01-3420-350	Administration Expenses		175,015		199,950
01-3420-370	Special Projects		297,160		350,000
01-3420-420	Operations		26,483		34,570
01-3420-450	Refuse		504,315		540,000
01-3420-451	Recycling		333,597		337,500
01-3420-452	Other Sanitation		89,340		100,640
01-3420-500	Building Maintenance				0
01-3420-550	Grounds Maintenance				15,500
01-3420-540	Maintenance		884,329		913,000
01-3420-940	Non Cash Expense		303,323		300,042
01-3420-980	Overhead Allocation		185,637		193,852
01-3420-105	Fees & Charges	(2,807,426)		(2,758,882)	
01-3420-110	Levy	(301,960)		(605,000)	
01-3420-115	Grants, Subsidies & Contributions	(500)		0	
01-3420-120	Interest Earnings	(2,500)		(2,500)	
01-3420-125	Reimbursements				
01-3420-130	Non Cash Income	(1,137)			
01-3420-955	Transfer from Reserves	(640,765)		(100,000)	
01-3420-960	Transfer from Unspent Grant Reserves				
Waste Management - Operating Total		(3,754,288)	3,393,871	(3,466,382)	3,661,754
Waste Management - Capital					
01-7420-705	Purchases				702,000
01-7420-710	Building Project				41,920
01-7420-715	Infrastructure Project				117,956
01-7420-150	Capital Grants Received				
01-7420-190	Proceeds on Sale of Assets			(30,000)	
01-7420-955	Transfer from Reserves			(831,876)	
01-7420-960	Transfer from Unspent Grant Reserves				
Waste Management - Capital Total		0	0	(861,876)	861,876
Environmental Services - Operating					
01-4060-300	Employee Costs		63,822		94,547
01-4060-350	Administration Expenses		2,500		2,500
01-4060-370	Special Projects		1,570,795		317,555
01-4060-405	Grants/Donations Paid		3,335		0
01-4060-420	Operations		1,940		3,000
01-4060-440	Sustainability Initiatives		51,344		43,504
01-4060-540	Maintenance		36,332		37,000
01-4060-940	Non Cash Expense		4,409		3,471
01-4060-980	Overhead Allocation		44,000		53,767
01-4060-105	Fees & Charges	(85,000)		(135,000)	
01-4060-115	Grants, Subsidies & Contributions	(1,589,145)		(86,233)	
01-4060-125	Reimbursements				
01-4060-130	Non Cash Income				
01-4060-955	Transfer from Reserves	(5,000)		(60,000)	
01-4060-960	Transfer from Unspent Grant Reserves	(4,985)		(197,555)	
Environmental Services - Operating Total		(1,684,130)	1,778,477	(478,788)	555,344

Budget

For the year ending 30th June 2015

Management Budget Community Amenities

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
Environmental Services - Capital					
01-8060-705	Purchases				
01-8060-710	Building Project				
01-8060-715	Infrastructure Project				
01-8060-150	Capital Grants Received				
01-8060-190	Proceeds on Sale of Assets				
01-8060-955	Transfer from Reserves				
01-8060-960	Transfer from Unspent Grant Reserves				
Environmental Services - Capital Total		0	0	0	0
Statutory Division - Operating					
01-4000-300	Employee Costs		718,537		411,303
01-4000-350	Administration Expenses		58,950		52,100
01-4000-360	Professional Services		6,000		6,000
01-4000-370	Special Projects				
01-4000-940	Non Cash Expense		22,483		8,917
01-4000-980	Overhead Allocation		211,000		217,513
01-4000-105	Fees & Charges	(1,700)		(1,000)	
01-4000-115	Grants, Subsidies & Contributions	(67,000)		(63,610)	
01-4000-125	Reimbursements				
01-4000-130	Non Cash Income				
01-4000-955	Transfer from Reserves	(5,000)		0	
01-4000-960	Transfer from Unspent Grant Reserves				
Statutory Division - Operating Total		(73,700)	1,016,970	(64,610)	695,833
Statutory Division - Capital					
01-8000-705	Purchases				
01-8000-190	Proceeds on Sale of Assets				
01-8000-955	Transfer from Reserves				
01-8000-960	Transfer from Unspent Grant Reserves				
Statutory Division - Capital Total		0	0	0	0
Planning Services - Operating					
01-4010-300	Employee Costs				326,582
01-4010-350	Administration Expenses		21,500		20,500
01-4010-360	Professional Services				
01-4010-370	Special Projects		388,706		45,821
01-4010-940	Non Cash Expense				3,421
01-4010-980	Overhead Allocation				44,079
01-4010-105	Fees & Charges	(176,200)		(201,500)	
01-4010-115	Grants, Subsidies & Contributions	(50)		(50)	
01-4010-125	Reimbursements	(2,400)		(1,000)	
01-4010-130	Non Cash Income				
01-4010-955	Transfer from Reserves				
01-4010-960	Transfer from Unspent Grant Reserves	(388,706)		(45,821)	
Planning Services - Operating Total		(567,356)	410,206	(248,371)	440,403
Planning Services - Capital					
01-8010-705	Purchases				
01-8010-190	Proceeds on Sale of Assets				
01-8010-955	Transfer from Reserves				
01-8010-960	Transfer from Unspent Grant Reserves				
Planning Services - Capital Total		0	0	0	0

Budget

For the year ending 30th June 2015

Management Budget Community Amenities

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
Cemeteries - Operating					
01-3530-350	Administration Expenses				
01-3530-370	Special Projects		15,000		15,000
01-3530-420	Operations		7,767		9,000
01-3530-460	Building Operations		9,006		340
01-3530-500	Building Maintenance		4,000		2,000
01-3530-525	Burial & Grounds Expenses		59,628		61,417
01-3530-550	Grounds Maintenance		81,409		92,665
01-3530-940	Non Cash Expense		7,972		18,313
01-3530-980	Overhead Allocation		23,000		27,529
01-3530-105	Fees & Charges	(115,800)		(128,600)	
01-3530-115	Grants, Subsidies & Contributions				
01-3530-125	Reimbursements				
01-3530-130	Non Cash Income				
01-3530-955	Transfer from Reserves	(15,000)		(15,000)	
01-3530-960	Transfer from Unspent Grant Reserves				
Cemeteries - Operating Total		(130,800)	207,782	(143,600)	226,264
Cemeteries - Capital					
01-7530-705	Purchases				
01-7530-710	Building Project				
01-7530-715	Infrastructure Project				
01-7530-150	Capital Grants Received				
01-7530-190	Proceeds on Sale of Assets				
01-7530-955	Transfer from Reserves				
Cemeteries - Capital Total		0	0	0	0
Public Toilets & BBQ's - Operating					
01-3520-350	Administration Expenses				
01-3520-410	Insurance		3,735		7,500
01-3520-460	Building Operations		133,060		145,155
01-3520-500	Building Maintenance		129,640		83,700
01-3520-550	Grounds Maintenance				
01-3520-940	Non Cash Expense		978		25,996
01-3520-980	Overhead Allocation		50,000		60,443
01-3520-115	Grants, Subsidies & Contributions				
01-3520-125	Reimbursements				
01-3520-130	Non Cash Income				
01-3520-955	Transfer from Reserves				
01-3520-960	Transfer from Unspent Grant Reserves				
Public Toilets & BBQ's - Operating Total		0	317,413	0	322,794
Public Toilets & BBQ's - Capital					
01-7520-705	Purchases				
01-7520-710	Building Project				
01-7520-715	Infrastructure Project				
01-7520-150	Capital Grants Received				
01-7520-190	Proceeds on Sale of Assets				
01-7520-955	Transfer from Reserves				
01-7520-960	Transfer from Unspent Grant Reserves				
Public Toilets & BBQ's - Capital		0	0	0	0
TOTAL COMMUNITY AMENITIES OPERATING		(6,210,274)	7,124,719	(4,401,751)	5,902,392
TOTAL COMMUNITY AMENITIES CAPITAL		0	0	(861,876)	861,876

Budget

For the year ending 30th June 2015

Management Budget Recreation & Culture

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
<u>RECREATION AND CULTURE</u>					
Civic Centre - Operating					
01-3910-300	Employee Costs		164,489		162,511
01-3910-350	Administration Expenses		42,005		22,250
01-3910-370	Special Projects				
01-3910-410	Insurance		1,785		1,785
01-3910-460	Building Operations		42,545		54,570
01-3910-465	Show Expenses		193,400		150,000
01-3910-470	Kiosk		14,000		10,000
01-3910-500	Building Maintenance		75,150		138,562
01-3910-550	Grounds Maintenance		34,540		34,405
01-3910-940	Non Cash Expense		84,300		170,774
01-3910-980	Overhead Allocation		82,000		97,342
01-3910-105	Fees & Charges	(82,800)		(74,800)	
01-3910-115	Grants, Subsidies & Contributions	(42,500)		(57,400)	
01-3910-125	Reimbursements	(2,000)		(500)	
01-3910-130	Non Cash Income				
01-3910-135	Show Income	(151,400)		(107,500)	
01-3910-955	Transfer from Reserves				
01-3910-960	Transfer from Unspent Grant Reserves				
Civic Centre - Operating Total		(278,700)	734,214	(240,200)	842,199
Civic Centre - Capital					
01-7910-705	Purchases				14,567
01-7910-710	Building Project				
01-7910-715	Infrastructure Project				
01-7910-150	Capital Grants Received				
01-7910-190	Proceeds on Sale of Assets				
01-7910-955	Transfer from Reserves				
01-7910-960	Transfer from Unspent Grant Reserves				
Civic Centre - Capital Total		0	0	0	14,567
Public Halls - Operating					
01-3290-405	Grants/Donations Paid		200,000		100,000
01-3290-460	Building Operations		24,194		22,825
01-3290-500	Building Maintenance		20,000		20,480
01-3290-550	Grounds Maintenance		1,594		1,657
01-3290-940	Non Cash Expense		69,300		246,800
01-3290-980	Overhead Allocation		19,000		24,311
01-3290-115	Grants, Subsidies & Contributions				
01-3290-125	Reimbursements	(10,230)		(10,000)	
01-3290-130	Non Cash Income				
01-3290-955	Transfer from Reserves	(200,000)		0	
01-3290-960	Transfer from Unspent Grant Reserves				
Public Halls - Operating Total		(210,230)	334,088	(10,000)	416,073
Public Halls - Capital					
01-7290-705	Purchases				
01-7290-710	Building Project				
01-7290-715	Infrastructure Project				
01-7290-150	Capital Grants Received				
01-7290-190	Proceeds on Sale of Assets				
01-7290-955	Transfer from Reserves				
01-7290-960	Transfer from Unspent Grant Reserves				
Public Halls - Capital Total		0	0	0	0

Budget

For the year ending 30th June 2015

Management Budget Recreation & Culture

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
BOILC - Admin - Operating					
01-3730-300	Employee Costs		1,125,590		522,782
01-3730-350	Administration Expenses		122,680		87,900
01-3730-460	Building Operations		224,190		279,000
01-3730-470	Kiosk		70,000		45,000
01-3730-471	Pro Shop		8,500		9,000
01-3730-500	Building Maintenance		236,500		286,838
01-3730-550	Grounds Maintenance		6,000		6,000
01-3730-940	Non Cash Expense		136,764		219,271
01-3730-980	Overhead Allocation		92,000		107,036
01-3730-105	Fees & Charges	(169,400)		(149,550)	
01-3730-115	Grants, Subsidies & Contributions	(13,000)			
01-3730-125	Reimbursements	(100)			
01-3730-130	Non Cash Income				
01-3730-955	Transfer from Reserves				
01-3730-960	Transfer from Unspent Grant Reserves				
BOILC - Admin - Operating Total		(182,500)	2,022,224	(149,550)	1,562,827
BOILC - Admin - Capital					
01-7730-705	Purchases				
01-7730-710	Building Project				100,000
01-7730-715	Infrastructure Project				
01-7730-150	Capital Grants Received			(33,333)	
01-7730-190	Proceeds on Sale of Assets				
01-7730-955	Transfer from Reserves			(66,667)	
01-7730-960	Transfer from Unspent Grant Reserves				
BOILC - Admin - Capital Total		0	0	(100,000)	100,000
BOILC - Pool - Operating					
01-3740-472	Pool Operations		84,200		399,285
01-3740-473	Swim School				121,135
01-3740-980	Overhead Allocation				
01-3740-105	Fees & Charges	(417,000)		(448,000)	
01-3740-115	Grants, Subsidies & Contributions	(3,000)			
01-3740-125	Reimbursements				
01-3740-960	Transfer from Unspent Grant Reserves				
BOILC - Pool - Operating Total		(420,000)	84,200	(448,000)	520,420
BOILC - Pool - Capital					
01-7740-705	Purchases				
01-7740-190	Proceeds on Sale of Assets				
01-7740-955	Transfer from Reserves				
01-7740-960	Transfer from Unspent Grant Reserves				
BOILC - Pool - Capital Total		0	0	0	0
BOILC - Gym - Operating					
01-3750-474	Gym Operations		5,000		154,714
01-3750-475	Gym Classes				31,365
01-3750-980	Overhead Allocation				
01-3750-105	Fees & Charges	(214,000)		(235,000)	
01-3750-115	Grants, Subsidies & Contributions				

Budget

For the year ending 30th June 2015

Management Budget Recreation & Culture

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
01-3750-125	Reimbursements				
01-3750-960	Transfer from Unspent Grant Reserves				
BOILC - Gym - Operating Total		(214,000)	5,000	(235,000)	186,079
BOILC - Gym - Capital					
01-7750-705	Purchases				
01-7750-190	Proceeds on Sale of Assets				
01-7750-955	Transfer from Reserves				
01-7750-960	Transfer from Unspent Grant Reserves				
BOILC - Gym - Capital Total		0	0	0	0
Club Development - Operating					
01-3760-300	Employee Costs				78,336
01-3760-350	Administration Expenses		3,000		3,000
01-3760-476	Kidsport		17,755		73,025
01-3760-980	Overhead Allocation				
01-3760-115	Grants, Subsidies & Contributions	(60,000)		(86,670)	
01-3760-125	Reimbursements				
01-3760-960	Transfer from Unspent Grant Reserves	(17,755)		(31,355)	
Club Development - Operating Total		(77,755)	20,755	(118,025)	154,361
Club Development - Capital					
01-7760-705	Purchases				
01-7760-190	Proceeds on Sale of Assets				
01-7760-955	Transfer from Reserves				
01-7760-960	Transfer from Unspent Grant Reserves				
Club Development - Capital Total		0	0	0	0
Coastal Infrastructure - Operating					
01-3220-300	Employee Costs		111,337		
01-3220-350	Administration Expenses		9,000		
01-3220-370	Special Projects				49,667
01-3220-420	Operations		25,649		5,460
01-3220-540	Maintenance		396,133		407,137
01-3220-565	Coastal Roads Maintenance		25,832		26,606
01-3220-940	Non Cash Expense		16,881		201,812
01-3220-980	Overhead Allocation		49,000		59,177
01-3220-105	Fees & Charges	(17,000)		(14,000)	
01-3220-115	Grants, Subsidies & Contributions	(50,100)		(50,100)	
01-3220-125	Reimbursements	(2,500)		(2,500)	
01-3220-130	Non Cash Income				
01-3220-955	Transfer from Reserves			(40,000)	
01-3220-960	Transfer from Unspent Grant Reserves	(90,453)			
Coastal Infrastructure - Operating Total		(160,053)	633,832	(106,600)	749,859
Coastal Infrastructure- Capital					
01-7220-705	Purchases				
01-7220-710	Building Project				
01-7220-715	Infrastructure Project				375,266
01-7220-720	Waterfront Project				10,537,464
01-7220-150	Capital Grants Received			(1,362,727)	
01-7220-190	Proceeds on Sale of Assets				
01-7220-955	Transfer from Reserves			(500,000)	
01-7220-960	Transfer from Unspent Grant Reserves			(6,598,536)	
Coastal Infrastructure- Capital Total		0	0	(8,461,263)	10,912,730

Budget

For the year ending 30th June 2015

Management Budget Recreation & Culture

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
Parks - Operating					
01-3210-350	Administration Expenses		11,000		11,000
01-3210-370	Special Projects		125,000		30,000
01-3210-420	Operations		0		64,712
01-3210-460	Building Operations		1,097		940
01-3210-500	Building Maintenance		10,000		0
01-3210-540	Maintenance		641,768		637,957
01-3210-940	Non Cash Expense		58,938		61,172
01-3210-980	Overhead Allocation		49,000		46,551
01-3210-105	Fees & Charges	(1,500)		(1,500)	
01-3210-115	Grants, Subsidies & Contributions				
01-3210-125	Reimbursements	(50)			
01-3210-130	Non Cash Income				
01-3210-955	Transfer from Reserves				
01-3210-960	Transfer from Unspent Grant Reserves				
Parks - Operating Total		(1,550)	896,803	(1,500)	852,332
Parks - Capital					
01-7210-705	Purchases				
01-7210-710	Building Project				
01-7210-715	Infrastructure Project				596,364
01-7210-150	Capital Grants Received				
01-7210-190	Proceeds on Sale of Assets			(250,000)	
01-7210-955	Transfer from Reserves			(100,000)	
01-7210-960	Transfer from Unspent Grant Reserves				
Parks - Capital Total		0	0	(350,000)	596,364
Sporting Complexes - Operating					
01-3240-350	Administration Expenses		25,000		0
01-3240-370	Special Projects				275,000
01-3240-460	Building Operations		89,555		23,350
01-3240-500	Building Maintenance		50,300		0
01-3240-940	Non Cash Expense		68,900		325,640
01-3240-980	Overhead Allocation		20,000		23,110
01-3240-115	Grants, Subsidies & Contributions				
01-3240-125	Reimbursements	(22,500)		(18,000)	
01-3240-130	Non Cash Income				
01-3240-955	Transfer from Reserves	(14,000)		(275,000)	
01-3240-960	Transfer from Unspent Grant Reserves				
Sporting Complexes - Operating Total		(36,500)	253,755	(293,000)	647,100
Sporting Complexes - Capital					
01-7240-705	Purchases				
01-7240-710	Building Project				
01-7240-715	Infrastructure Project				
01-7240-150	Capital Grants Received				
01-7240-190	Proceeds on Sale of Assets				
01-7240-955	Transfer from Reserves				
01-7240-960	Transfer from Unspent Grant Reserves				
Sporting Complexes - Capital Total		0	0	0	0
Sporting Grounds - Operating					
01-3230-420	Operations		37,202		59,330
01-3230-540	Maintenance		268,183		287,600
01-3230-460	Building Operations				21,100

Budget

For the year ending 30th June 2015

Management Budget Recreation & Culture

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
01-3230-940	Non Cash Expense		61,052		21,589
01-3230-980	Overhead Allocation		26,000		31,952
01-3230-105	Fees & Charges	(50,000)		(51,000)	
01-3230-115	Grants, Subsidies & Contributions				
01-3230-125	Reimbursements	(85,400)		(32,500)	
01-3230-130	Non Cash Income				
01-3230-955	Transfer from Reserves				
01-3230-960	Transfer from Unspent Grant Reserves				
Sporting Grounds - Operating Total		(135,400)	392,437	(83,500)	421,571
Sporting Grounds - Capital					
01-7230-705	Purchases				
01-7230-710	Building Project				
01-7230-715	Infrastructure Project				27,757
01-7230-150	Capital Grants Received				
01-7230-190	Proceeds on Sale of Assets				
01-7230-955	Transfer from Reserves				
01-7230-960	Transfer from Unspent Grant Reserves				
Sporting Grounds - Capital Total		0	0	0	27,757
Water Supply - Operating					
01-3250-350	Administration Expenses				
01-3250-370	Special Projects		15,200		15,200
01-3250-420	Operations		42,455		41,150
01-3250-540	Maintenance		70,965		73,801
01-3250-940	Non Cash Expense		31,400		1,041
01-3250-980	Overhead Allocation		3,000		15,440
01-3250-105	Fees & Charges	(42,500)		(126,900)	
01-3250-115	Grants, Subsidies & Contributions				
01-3250-125	Reimbursements				
01-3250-130	Non Cash Income				
01-3250-955	Transfer from Reserves	(25,678)		(15,896)	
01-3250-960	Transfer from Unspent Grant Reserves				
Water Supply - Operating Total		(68,178)	163,020	(142,796)	146,632
Water Supply - Capital					
01-7250-705	Purchases				
01-7250-710	Building Project				
01-7250-715	Infrastructure Project				259,135
01-7250-150	Capital Grants Received				
01-7250-190	Proceeds on Sale of Assets				
01-7250-955	Transfer from Reserves				
01-7250-960	Transfer from Unspent Grant Reserves				
Water Supply - Capital Total		0	0	0	259,135
Sport and Recreation Management - Operating					
01-3260-350	Administration Expenses				
01-3260-370	Special Projects		17,610		0
01-3260-460	Building Operations		2,500		2,449
01-3260-500	Building Maintenance				
01-3260-550	Grounds Maintenance		499		0
01-3260-940	Non Cash Expense				
01-3260-980	Overhead Allocation		14,000		20,870
01-3260-115	Grants, Subsidies & Contributions	(17,610)		0	
01-3260-125	Reimbursements	(10,500)		0	
01-3260-130	Non Cash Income				

Budget

For the year ending 30th June 2015

Management Budget Recreation & Culture

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
01-3260-955	Transfer from Reserves				
01-3260-960	Transfer from Unspent Grant Reserves				
Sport and Recreation Management - Operating Total		(28,110)	34,609	0	23,319
Sport and Recreation Management - Capital					
01-7260-705	Purchases				
01-7260-190	Proceeds on Sale of Assets				
01-7260-955	Transfer from Reserves				
01-7260-960	Transfer from Unspent Grant Reserves				
Sport and Recreation Management - Capital Total		0	0	0	0
Television & Radio - Operating					
01-3270-420	Operations		7,223		8,640
01-3270-540	Maintenance		8,000		4,000
01-3270-940	Non Cash Expense		1,900		0
01-3270-980	Overhead Allocation		11,000		12,440
01-3270-115	Grants, Subsidies & Contributions				
01-3270-125	Reimbursements				
01-3270-130	Non Cash Income				
01-3270-955	Transfer from Reserves				
01-3270-960	Transfer from Unspent Grant Reserves				
Television & Radio - Operating Total		0	28,123	0	25,080
Television & Radio - Capital					
01-7270-705	Purchases				
01-7270-715	Infrastructure Project				
01-7270-190	Proceeds on Sale of Assets				
01-7270-955	Transfer from Reserves				
01-7270-960	Transfer from Unspent Grant Reserves				
Television & Radio - Capital Total		0	0	0	0
Library - Operating					
01-3710-300	Employee Costs		359,827		379,881
01-3710-350	Administration Expenses		56,400		57,300
01-3710-370	Special Projects		5,309		1,000
01-3710-460	Building Operations		38,470		53,200
01-3710-500	Building Maintenance		101,500		36,320
01-3710-550	Grounds Maintenance		11,387		11,842
01-3710-940	Non Cash Expense		11,100		55,000
01-3710-980	Overhead Allocation		74,000		90,915
01-3710-105	Fees & Charges	(10,600)		(13,500)	
01-3710-115	Grants, Subsidies & Contributions	(720)		(1,000)	
01-3710-125	Reimbursements	(120)		(100)	
01-3710-130	Non Cash Income				
01-3710-955	Transfer from Reserves				
01-3710-960	Transfer from Unspent Grant Reserves	(3,809)		0	
Library - Operating Total		(15,249)	657,993	(14,600)	685,458
Library - Capital					
01-7710-705	Purchases				
01-7710-710	Building Project				
01-7710-715	Infrastructure Project				
01-7710-150	Capital Grants Received				
01-7710-190	Proceeds on Sale of Assets				
01-7710-955	Transfer from Reserves				
Library - Capital Total		0	0	0	0

Budget

For the year ending 30th June 2015

Management Budget Recreation & Culture

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
Esperance Period Village - Operating					
01-3790-350	Administration Expenses				
01-3790-460	Building Operations		27,788		25,200
01-3790-500	Building Maintenance		103,100		10,200
01-3790-550	Grounds Maintenance				
01-3790-940	Non Cash Expense		11,300		46,389
01-3790-980	Overhead Allocation		25,000		31,414
01-3790-105	Fees & Charges	(55,000)		(60,000)	
01-3790-115	Grants, Subsidies & Contributions				
01-3790-125	Reimbursements	(13,000)		(11,000)	
01-3790-130	Non Cash Income				
01-3790-955	Transfer from Reserves				
01-3790-960	Transfer from Unspent Grant Reserves				
Esperance Period Village - Operating Total		(68,000)	167,188	(71,000)	113,203
Esperance Period Village - Capital					
01-7790-705	Purchases				
01-7790-710	Building Project				
01-7790-715	Infrastructure Project				
01-7790-150	Capital Grants Received				
01-7790-190	Proceeds on Sale of Assets				
01-7790-955	Transfer from Reserves				
01-7790-960	Transfer from Unspent Grant Reserves				
Esperance Period Village - Capital Total		0	0	0	0
Esperance Museum - Operating					
01-3870-350	Administration Expenses		16,545		17,130
01-3870-455	Programs and Events		17,000		18,000
01-3870-460	Building Operations		30,306		41,740
01-3870-500	Building Maintenance		14,000		21,500
01-3870-550	Grounds Maintenance				
01-3870-940	Non Cash Expense		36,900		31,943
01-3870-980	Overhead Allocation		21,000		24,543
01-3870-105	Fees & Charges	(45,000)		(45,000)	
01-3870-115	Grants, Subsidies & Contributions				
01-3870-125	Reimbursements				
Esperance Museum - Operating Total		(45,000)	135,751	(45,000)	154,856
Esperance Museum - Capital					
01-7870-705	Purchases				
01-7870-710	Building Project				
01-7870-715	Infrastructure Project				
01-7870-150	Capital Grants Received				
01-7870-190	Proceeds on Sale of Assets				
01-7870-955	Transfer from Reserves				
01-7870-960	Transfer from Unspent Grant Reserves				
Esperance Museum - Capital Total		0	0	0	0
Community Grants Program - Operating					
01-3780-350	Administration Expenses				
01-3780-405	Grants/Donations Paid		205,160		195,172
01-3780-980	Overhead Allocation		43,000		26,144
Community Grants Program - Operating Total		0	248,160	0	221,316

Budget

For the year ending 30th June 2015

Management Budget Recreation & Culture

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
Culture - Operating					
01-3720-300	Employee Costs				
01-3720-350	Administration Expenses		2,600		8,600
01-3720-370	Special Projects				
01-3720-460	Building Operations		2,937		1,450
01-3720-500	Building Maintenance				
01-3720-550	Grounds Maintenance				
01-3720-940	Non Cash Expense		9,700		20,750
01-3720-980	Overhead Allocation				24,543
01-3720-115	Grants, Subsidies & Contributions				
01-3720-125	Reimbursements	(3,000)		(3,000)	
01-3720-130	Non Cash Income				
01-3720-955	Transfer from Reserves				
01-3720-960	Transfer from Unspent Grant Reserves				
Culture - Operating Total		(3,000)	15,237	(3,000)	55,343
Culture - Capital					
01-7720-705	Purchases				
01-7720-710	Building Project				
01-7720-715	Infrastructure Project				
01-7720-150	Capital Grants Received				
01-7720-190	Proceeds on Sale of Assets				
01-7720-955	Transfer from Reserves				
01-7720-960	Transfer from Unspent Grant Reserves				
Culture - Capital Total		0	0	0	0
Self Supporting Loans - Operating					
01-4900-390	Interest Paid		66,295		61,176
01-4900-980	Overhead Allocation				
01-4900-125	Reimbursements	(66,295)		(61,176)	
Self Supporting Loans - Operating Total		(66,295)	66,295	(61,176)	61,176
Self Supporting Loans - Capital					
01-8900-790	Principal Repayments				98,353
01-8900-791	Loans Issued				
01-8900-195	Borrowings				
01-8900-196	Loan Repayments			(98,353)	
Self Supporting Loans - Capital Total		0	0	(98,353)	98,353
TOTAL RECREATION AND CULTURE OPERATING		(2,010,520)	6,893,684	(2,022,947)	7,839,204
TOTAL RECREATION AND CULTURE CAPITAL		0	0	(9,009,616)	12,008,906

Budget

For the year ending 30th June 2015

Management Budget Transport

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
TRANSPORT					
Road & Street - Operating					
01-3930-350	Administration Expenses				
01-3930-360	Professional Services		20,000		20,000
01-3930-370	Special Projects				50,000
01-3930-405	Grants/Donations Paid		25,800		0
01-3930-485	Roadwise		1,000		1,000
01-3930-486	Community Assistance		19,304		19,888
01-3930-555	Town Roads		676,981		697,291
01-3930-556	Rural Roads		2,598,290		2,676,238
01-3930-557	Crossovers		15,000		15,000
01-3930-558	Drainage		64,915		66,542
01-3930-559	Car Parks		19,297		19,875
01-3930-560	Street Trees		147,744		152,821
01-3930-561	Footpaths		92,082		94,844
01-3930-562	Street Lights		304,000		414,000
01-3930-563	Gravel Pits		49,400		50,825
01-3930-564	Weed Management		21,045		32,677
01-3930-940	Non Cash Expense		4,762,747		4,955,126
01-3930-980	Overhead Allocation				
01-3930-105	Fees & Charges	(50)		(50)	
01-3930-115	Grants, Subsidies & Contributions	(11,000)		(11,000)	
01-3930-125	Reimbursements				
01-3930-130	Non Cash Income				
01-3930-955	Transfer from Reserves			(50,000)	
Road & Street - Operating Total		(11,050)	8,817,605	(61,050)	9,266,128
Road & Street - Capital					
01-7930-705	Purchases				
01-7930-755	Town Roads - BlackSpot				20,850
01-7930-756	Town Roads - Roads to Recovery				317,861
01-7930-757	Town Roads - MainRoads				
01-7930-758	Town Roads - Municipal Allocation				212,885
01-7930-760	Rural Roads - BlackSpot				498,000
01-7930-761	Rural Roads - Roads to Recovery				953,582
01-7930-762	Rural Roads - MainRoads				1,880,729
01-7930-763	Rural Roads - Municipal Allocation				4,206,200
01-7930-765	Crossovers				
01-7930-766	Drainage				627,656
01-7930-767	Car Park				57,500
01-7930-768	Street Trees				
01-7930-769	Footpaths				277,080
01-7930-770	Street Lights				20,000
01-7930-771	Gravel Pits				
01-7930-772	Coastal Roads				
01-7930-150	Capital Grants Received			(551,500)	
01-7930-151	Roads to Recovery			(1,271,443)	
01-7930-152	BlackSpot			(345,900)	
01-7930-153	Main Roads			(1,253,819)	
01-7930-155	Capital Contributions				
01-7930-190	Proceeds on Sale of Assets				
01-7930-955	Transfer from Reserves				
01-7930-960	Transfer from Unspent Grant Reserves				
Road & Street - Capital Total		0	0	(3,422,662)	9,072,343

Budget

For the year ending 30th June 2015

Management Budget Transport

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
Rural Depots & Housing - Operating					
01-3570-350	Administration Expenses		3,200		3,200
01-3570-460	Building Operations		14,873		17,055
01-3570-500	Building Maintenance		20,500		32,500
01-3570-540	Maintenance		5,400		
01-3570-550	Grounds Maintenance				
01-3570-940	Non Cash Expense		10,400		51,728
01-3570-980	Overhead Allocation				
01-3570-115	Grants, Subsidies & Contributions				
01-3570-125	Reimbursements	(7,500)		(8,000)	
01-3570-130	Non Cash Income				
01-3570-955	Transfer from Reserves				
01-3570-960	Transfer from Unspent Grant Reserves				
Rural Depots & Housing - Operating Total		(7,500)	54,373	(8,000)	104,483
Rural Depots & Housing - Capital					
01-7570-705	Purchases				
01-7570-710	Building Project				
01-7570-715	Infrastructure Project				
01-7570-150	Capital Grants Received				
01-7570-190	Proceeds on Sale of Assets				
01-7570-955	Transfer from Reserves				
01-7570-960	Transfer from Unspent Grant Reserves				
Rural Depots & Housing - Capital Total		0	0	0	0
Road Making Plant - Operating					
01-3540-350	Administration Expenses				
01-3540-940	Non Cash Expense		124,011		228,860
01-3540-980	Overhead Allocation				
01-3540-115	Grants, Subsidies & Contributions				
01-3540-125	Reimbursements				
01-3540-130	Non Cash Income	(207,448)		(41,829)	
01-3540-955	Transfer from Reserves				
01-3540-960	Transfer from Unspent Grant Reserves				
Road Making Plant - Operating Total		(207,448)	124,011	(41,829)	228,860
Road Making Plant - Capital					
01-7540-705	Purchases				1,990,704
01-7540-190	Proceeds on Sale of Assets			(607,068)	
01-7540-955	Transfer from Reserves			(44,500)	
01-7540-960	Transfer from Unspent Grant Reserves				
Road Making Plant - Capital Total		0	0	(651,568)	1,990,704

Budget

For the year ending 30th June 2015

Management Budget Transport

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
Licensing Department - Operating					
01-3880-300	Employee Costs		191,005		200,621
01-3880-350	Administration Expenses		7,510		7,510
01-3880-980	Overhead Allocation		31,000		37,977
01-3880-105	Fees & Charges	(230,000)		(230,000)	
01-3880-115	Grants, Subsidies & Contributions				
01-3880-125	Reimbursements	(500)		(500)	
Licensing Department - Operating Total		(230,500)	229,515	(230,500)	246,108
Licensing Department - Capital					
01-7880-705	Purchases				
01-7880-190	Proceeds on Sale of Assets				
01-7880-955	Transfer from Reserves				
01-7880-960	Transfer from Unspent Grant Reserves				
Licensing Department - Capital Total		0	0	0	0
Esperance Airport - Operating					
01-3510-300	Employee Costs		246,658		306,262
01-3510-350	Administration Expenses		41,935		41,670
01-3510-370	Special Projects				
01-3510-420	Operations		66,746		64,558
01-3510-421	Airport Security		543,600		545,000
01-3510-575	Airside Maintenance		36,800		27,000
01-3510-576	Landside Building Maintenance		17,000		15,500
01-3510-577	Landside Grounds Maintenance		29,382		36,000
01-3510-940	Non Cash Expense		274,181		385,736
01-3510-980	Overhead Allocation		59,537		41,389
01-3510-105	Fees & Charges	(1,735,950)		(1,913,000)	
01-3510-115	Grants, Subsidies & Contributions				
01-3510-125	Reimbursements	(2,000)		(3,000)	
01-3510-130	Non Cash Income	(2,352)		0	
01-3510-955	Transfer from Reserves	(65,000)		(65,000)	
01-3510-960	Transfer from Unspent Grant Reserves				
Esperance Airport - Operating Total		(1,805,302)	1,315,839	(1,981,000)	1,463,115
Esperance Airport - Capital					
01-7510-705	Purchases				
01-7510-775	Airside Projects				
01-7510-776	Landside Projects				
01-7510-150	Capital Grants Received				
01-7510-190	Proceeds on Sale of Assets				
01-7510-955	Transfer from Reserves				
01-7510-960	Transfer from Unspent Grant Reserves				
Esperance Airport - Capital Total		0	0	0	0

Budget

For the year ending 30th June 2015

Management Budget Transport

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
Rural Services - Operating					
01-3350-350	Administration Expenses				
01-3350-435	Wild Dog Control		177,454		154,324
01-3350-545	Water Supply Maintenance		10,200		10,300
01-3350-940	Non Cash Expense		1,100		0
01-3350-980	Overhead Allocation		28,000		35,210
01-3350-115	Grants, Subsidies & Contributions	(100,000)		(100,000)	
01-3350-125	Reimbursements				
01-3350-130	Non Cash Income				
01-3350-955	Transfer from Reserves				
01-3350-960	Transfer from Unspent Grant Reserves	(77,454)		(44,324)	
Rural Services - Operating Total		(177,454)	216,754	(144,324)	199,834
Rural Services - Capital					
01-7350-705	Purchases				
01-7350-710	Building Project				
01-7350-715	Infrastructure Project				
01-7350-150	Capital Grants Received				
01-7350-190	Proceeds on Sale of Assets				
01-7350-955	Transfer from Reserves				
01-7350-960	Transfer from Unspent Grant Reserves				
Rural Services - Capital Total		0	0	0	0
TOTAL TRANSPORT OPERATING		(2,439,254)	10,758,097	(2,466,703)	11,508,528
TOTAL TRANSPORT CAPITAL		0	0	(4,074,230)	11,063,047

Budget

For the year ending 30th June 2015

Management Budget Economic Services

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
<u>ECONOMIC SERVICES</u>					
Tourism & Area Promotion - Operating					
01-3900-350	Administration Expenses		16,000		13,650
01-3900-376	Marketing		24,000		24,000
01-3900-420	Operations		15,464		2,180
01-3900-460	Building Operations				5,050
01-3900-500	Building Maintenance				
01-3900-540	Maintenance		62,179		105,160
01-3900-550	Grounds Maintenance				
01-3900-940	Non Cash Expense				38,970
01-3900-980	Overhead Allocation		33,000		39,707
01-3900-105	Fees & Charges	(500)		(300)	
01-3900-115	Grants, Subsidies & Contributions	(24,000)		(24,500)	
01-3900-125	Reimbursements	(3,500)		(138,000)	
01-3900-130	Non Cash Income				
01-3900-955	Transfer from Reserves	(10,000)		(10,000)	
01-3900-960	Transfer from Unspent Grant Reserves	(135,666)		0	
Tourism & Area Promotion - Operating Total		(173,666)	150,643	(172,800)	228,717
Tourism & Area Promotion - Capital					
01-7900-705	Purchases				
01-7900-710	Building Project				
01-7900-715	Infrastructure Project				
01-7900-150	Capital Grants Received				
01-7900-190	Proceeds on Sale of Assets				
01-7900-955	Transfer from Reserves				
01-7900-960	Transfer from Unspent Grant Reserves				
Tourism & Area Promotion - Capital Total		0	0	0	0
Esperance Visitor Centre - Operating					
01-3920-300	Employee Costs		319,964		317,746
01-3920-350	Administration Expenses		37,960		29,400
01-3920-370	Special Projects				
01-3920-460	Building Operations		7,586		5,790
01-3920-469	Resale		75,000		75,000
01-3920-500	Building Maintenance		7,500		2,000
01-3920-550	Grounds Maintenance				
01-3920-940	Non Cash Expense		3,000		4,620
01-3920-980	Overhead Allocation		48,000		57,586
01-3920-105	Fees & Charges	(230,100)		(217,460)	
01-3920-115	Grants, Subsidies & Contributions				
01-3920-125	Reimbursements	(100)		(100)	
01-3920-130	Non Cash Income				
Esperance Visitor Centre - Operating Total		(230,200)	499,010	(217,560)	492,142
Esperance Visitor Centre - Capital					
01-7920-705	Purchases				
01-7920-710	Building Project				
01-7920-715	Infrastructure Project				
01-7920-150	Capital Grants Received				
01-7920-190	Proceeds on Sale of Assets				
01-7920-955	Transfer from Reserves				
01-7920-960	Transfer from Unspent Grant Reserves				
Esperance Visitor Centre - Capital Total		0	0	0	0

Budget

For the year ending 30th June 2015

Management Budget Economic Services

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
Building Services - Operating					
01-4020-300	Employee Costs		276,191		232,076
01-4020-350	Administration Expenses		15,180		15,250
01-4020-360	Professional Services				
01-4020-370	Special Projects				
01-4020-940	Non Cash Expense				3,833
01-4020-980	Overhead Allocation		36,000		44,079
01-4020-105	Fees & Charges	(108,820)		(108,110)	
01-4020-115	Grants, Subsidies & Contributions				
01-4020-125	Reimbursements				
01-4020-130	Non Cash Income				
01-4020-955	Transfer from Reserves				
01-4020-960	Transfer from Unspent Grant Reserves				
Building Services - Operating Total		(108,820)	327,371	(108,110)	295,238
Building Services - Capital					
01-8020-705	Purchases				
01-8020-190	Proceeds on Sale of Assets				
01-8020-955	Transfer from Reserves				
01-8020-960	Transfer from Unspent Grant Reserves				
Building Services - Capital Total		0	0	0	0
Shire Building Management - Operating					
01-4030-300	Employee Costs		38,715		41,535
01-4030-350	Administration Expenses		18,040		23,340
01-4030-985	Overhead Recovered		(56,755)		(64,875)
Shire Building Management - Operating Total		0	0	0	0
Commercial Division - Operating					
01-4170-300	Employee Costs				137,249
01-4170-350	Administration Expenses				6,200
01-4170-360	Professional Services				
01-4170-370	Special Projects		508,341		231,373
01-4170-940	Non Cash Expense				3,143
01-4170-980	Overhead Allocation		14,000		17,556
01-4170-115	Grants, Subsidies & Contributions				
01-4170-125	Reimbursements				
01-4170-130	Non Cash Income				
01-4170-955	Transfer from Reserves				
01-4170-960	Transfer from Unspent Grant Reserves	(408,341)		(219,740)	
Commercial Division - Operating Total		(408,341)	522,341	(219,740)	395,521
Commercial Division - Capital					
01-8170-705	Purchases				
01-8170-190	Proceeds on Sale of Assets				
01-8170-955	Transfer from Reserves				
01-8170-960	Transfer from Unspent Grant Reserves				
Commercial Division - Capital Total		0	0	0	0
TOTAL ECONOMIC SERVICES OPERATING		(921,027)	1,499,365	(718,210)	1,411,618
TOTAL ECONOMIC SERVICES CAPITAL		0	0	0	0

Budget

For the year ending 30th June 2015

Management Budget Other Property & Services

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
OTHER PROPERTY & SERVICES					
Private Works - Operating					
01-3600-350	Administration Expenses				
01-3600-490	Private Works Expenses		200,000		200,000
01-3600-980	Overhead Allocation		23,000		29,176
01-3600-145	Private Works Income	(280,000)		(280,000)	
Private Works - Operating Total		(280,000)	223,000	(280,000)	229,176
Industrial Park Development - Operating					
01-4190-350	Administration Expenses		5,000		
01-4190-370	Special Projects				
01-4190-390	Interest Paid		50,339		48,737
01-4190-540	Maintenance		12,000		12,000
01-4190-940	Non Cash Expense				
01-4190-980	Overhead Allocation		3,000		3,910
01-4190-41	Fees & Charges			(2,909)	
01-4190-115	Grants, Subsidies & Contributions	(10,000)		(10,000)	
01-4190-130	Non Cash Income				
01-4190-955	Transfer from Reserves	(5,000)			
01-4190-960	Transfer from Unspent Grant Reserves				
Industrial Park Development - Operating Total		(15,000)	70,339	(12,909)	64,647
Industrial Park Development - Capital					
01-8190-705	Purchases				
01-8190-790	Principal Repayments				36,659
01-8190-190	Proceeds on Sale of Assets				
01-8190-955	Transfer from Reserves				
01-8190-960	Transfer from Unspent Grant Reserves				
Industrial Park Development - Capital Total		0	0	0	36,659
Flinders Development - Operating					
01-4180-350	Administration Expenses		24,000		22,000
01-4180-360	Professional Services		285,000		300,000
01-4180-370	Special Projects				
01-4180-940	Non Cash Expense				
01-4180-980	Overhead Allocation				
01-4180-130	Non Cash Income	(800,000)		(650,000)	
01-4180-955	Transfer from Reserves	(250,000)		(300,000)	
01-4180-960	Transfer from Unspent Grant Reserves				
Flinders Development - Operating Total		(1,050,000)	309,000	(950,000)	322,000
Flinders Development - Capital					
01-8180-705	Purchases				
01-8180-706	Capitalised Interest				35,637
01-8180-715	Infrastructure Project				
01-8180-790	Principal Repayments				1,825,000
01-8180-150	Capital Grants Received				
01-8180-190	Proceeds on Sale of Assets			(1,658,954)	
01-8180-195	Borrowings			(35,637)	
01-8180-955	Transfer from Reserves			(166,046)	
01-8180-960	Transfer from Unspent Grant Reserves				
Flinders Development - Capital Total		0	0	(1,860,637)	1,860,637

Budget

For the year ending 30th June 2015

Management Budget Other Property & Services

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
Asset Management - Operating					
01-3200-300	Employee Costs		1,075,968		970,426
01-3200-350	Administration Expenses		123,860		127,670
01-3200-370	Special Projects				
01-3200-940	Non Cash Expense		49,106		51,161
01-3200-980	Overhead Allocation		359,926		496,507
01-3200-105	Fees & Charges	(500)		(500)	
01-3200-115	Grants, Subsidies & Contributions	(27,000)		(41,500)	
01-3200-125	Reimbursements	(100)		(100)	
01-3200-130	Non Cash Income				
01-3200-955	Transfer from Reserves				
01-3200-960	Transfer from Unspent Grant Reserves				
Asset Management - Operating Total		(27,600)	1,608,860	(42,100)	1,645,764
Asset Management - Capital					
01-7200-705	Purchases				108,743
01-7200-190	Proceeds on Sale of Assets			(43,497)	
01-7200-955	Transfer from Reserves				
01-7200-960	Transfer from Unspent Grant Reserves				
Asset Management - Capital Total		0	0	(43,497)	108,743
Depot, Store & Office - Operating					
01-3580-300	Employee Costs		146,295		155,010
01-3580-350	Administration Expenses		29,750		30,300
01-3580-460	Building Operations		27,187		35,300
01-3580-487	Sale of Stock Costs		5,000		5,000
01-3580-500	Building Maintenance		16,750		39,820
01-3580-540	Maintenance				
01-3580-550	Grounds Maintenance		30,605		30,000
01-3580-940	Non Cash Expense		2,600		19,457
01-3580-980	Overhead Allocation				
01-3580-105	Fees & Charges	(10,600)		(10,000)	
01-3580-115	Grants, Subsidies & Contributions				
01-3580-125	Reimbursements				
01-3580-130	Non Cash Income				
01-3580-955	Transfer from Reserves				
01-3580-960	Transfer from Unspent Grant Reserves				
Depot, Store & Office - Operating Total		(10,600)	258,187	(10,000)	314,887
Depot, Store & Office - Capital					
01-7580-705	Purchases				2,168,381
01-7580-710	Building Project				
01-7580-715	Infrastructure Project				
01-7580-150	Capital Grants Received				
01-7580-190	Proceeds on Sale of Assets				
01-7580-955	Transfer from Reserves			(2,168,381)	
01-7580-960	Transfer from Unspent Grant Reserves				
Depot, Store & Office - Capital Total		0	0	(2,168,381)	2,168,381
Outside Works - Operating					
01-3590-300	Employee Costs		1,066,869		1,182,237
01-3590-350	Administration Expenses		220,674		225,567
01-3590-980	Overhead Allocation		(3,122,949)		(3,211,836)
01-3590-985	Overhead Recovered				
01-3590-125	Reimbursements	(100)		(100)	
Outside Works - Operating Total		(100)	(1,835,406)	(100)	(1,804,032)

Budget

For the year ending 30th June 2015

Management Budget Other Property & Services

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
Outside Works - Capital					
01-7590-705	Purchases				5,000
01-7590-190	Proceeds on Sale of Assets				
01-7590-955	Transfer from Reserves				
01-7590-960	Transfer from Unspent Grant Reserves				
Outside Works - Capital Total		0	0	0	5,000
Plant & Vehicles - Operating					
01-3550-300	Employee Costs		239,489		321,681
01-3550-350	Administration Expenses		40,856		54,325
01-3550-395	Vehicle Costs		1,927,226		1,977,200
01-3550-410	Insurance		70,411		86,250
01-3550-940	Non Cash Expense		11,053		28,683
01-3550-980	Overhead Allocation		(2,316,392)		(2,265,882)
01-3550-985	Overhead Recovered				
01-3550-115	Grants, Subsidies & Contributions	(120,000)		(170,000)	
01-3550-125	Reimbursements	(1,000)		(1,000)	
01-3550-130	Non Cash Income	(1,145)		0	
01-3550-955	Transfer from Reserves				
01-3550-960	Transfer from Unspent Grant Reserves				
Plant & Vehicles - Operating Total		(122,145)	(27,357)	(171,000)	202,257
Plant Depreciation - Operating					
01-3560-940	Non Cash Expense		720,115		835,253
01-3560-985	Overhead Recovered		(720,115)		(720,115)
Plant Depreciation - Operating Total		0	0	0	115,138
Other Properties & Services - Operating					
01-3490-350	Administration Expenses		1,000		0
01-3490-460	Building Operations		2,038		113,030
01-3490-500	Building Maintenance				
01-3490-550	Grounds Maintenance				
01-3490-940	Non Cash Expense		4,900		0
01-3490-980	Overhead Allocation		6,000		7,277
01-3490-115	Grants, Subsidies & Contributions				
01-3490-125	Reimbursements	(1,250)		0	
01-3490-130	Non Cash Income				
01-3490-955	Transfer from Reserves			(113,030)	
01-3490-960	Transfer from Unspent Grant Reserves				
Other Properties & Services - Operating Total		(1,250)	13,938	(113,030)	120,307
Other Properties & Services - Capital					
01-7490-705	Purchases				
01-7490-710	Building Project				
01-7490-715	Infrastructure Project				
01-7490-150	Capital Grants Received				
01-7490-190	Proceeds on Sale of Assets				
01-7490-955	Transfer from Reserves				
01-7490-960	Transfer from Unspent Grant Reserves				
Other Properties & Services - Capital Total		0	0	0	0

Budget

For the year ending 30th June 2015

Management Budget Other Property & Services

2014-15

Account No.	Sub Account	2013/14 Budget		2014/15 Budget	
		Income	Expense	Income	Expense
Project Management - Operating					
01-3470-300	Employee Costs				144,757
01-3470-350	Administration Expenses				19,000
01-3470-370	Special Projects				
01-3470-940	Non Cash Expense				5,875
01-3470-994	Overhead Allocation				(163,757)
01-3470-115	Grants, Subsidies & Contributions				
01-3470-125	Reimbursements				
01-3470-955	Transfer from Reserves				
01-3470-960	Transfer from Unspent Grant Reserves				
Project Management - Operating Total		0	0	0	5,875
Project Management - Capital					
01-7470-705	Purchases				
01-7470-190	Proceeds on Sale of Assets				
01-7470-955	Transfer from Reserves				
01-7470-960	Transfer from Unspent Grant Reserves				
Project Management - Capital Total		0	0	0	0
Asset Management Planning - Operating					
01-3470-300	Employee Costs		70,422		138,354
01-3470-350	Administration Expenses		7,000		5,000
01-3470-360	Professional Services		10,000		15,000
01-3470-370	Special Projects		131,965		98,258
01-3470-940	Non Cash Expense				7,731
01-3470-980	Overhead Allocation		31,000		37,487
01-3470-115	Grants, Subsidies & Contributions				
01-3470-125	Reimbursements				
01-3470-955	Transfer from Reserves				
01-3470-960	Transfer from Unspent Grant Reserves				
Asset Management - Operating Total		0	250,387	0	301,830
Asset Management Planning - Capital					
01-7470-705	Purchases				
01-7470-190	Proceeds on Sale of Assets				
01-7470-955	Transfer from Reserves				
01-7470-960	Transfer from Unspent Grant Reserves				
Asset Management - Capital Total		0	0	0	0
TOTAL OTHER PROPERTY & SERVICES OPERATING		(1,506,695)	870,948	(1,579,139)	1,517,849
TOTAL OTHER PROPERTY & SERVICES CAPITAL		0	0	(4,072,515)	4,179,420

Budget

For the year ending 30th June 2015

Management Budget Transfers

2014-15

Description	2013/14 Budget		2014/15 Budget	
	Income	Expense	Income	Expense
<u>TRANSFER TO RESERVE ACCOUNTS</u>				
Funds Transfer - Capital				
1 To - Building Maintenance & Renewal Reserve		738,735		752,049
1 To - Land Development Reserve		41,026		34,899
1 To - Council Buildings Construction Reserve		14,539		11,677
1 To - East Water Pipeline Reserve		53,253		12,897
1 To - Tanker Jetty Repairs Reserve		99,197		100,516
1 To - Aerodrome Reserve		808,181		980,152
1 To - Sanitation (Rubbish) Reserve		990,445		495,050
1 To - EHC Fundraising Reserve		2,946		5,731
1 To - Off-Street Parking (CBD Area)		5,373		4,902
1 To - Gravel Compensation		2,069		1,888
1 To - Southern Suburbs Water Scheme		1,060		970
1 To - Library Reserve		6,779		9,130
1 To - Plant Replacement Reserve		24,098		20,984
1 To - Historical Village Reserve		77		70
1 To - History Book Reserve		1,103		952
1 To - Jetty Donation Reserve		1,614		1,658
1 To - Employee Entitlements LS/Leave Reserve		31,275		28,534
1 To - Drainage Reserve		9,241		8,431
1 To - Cemetery Reserve		3,957		1,414
1 To - Community Bus Reserve		12,500		12,384
1 To - Governance & Workers Compensation Reserve		15,821		11,554
1 To - EHC Asset Replacement Reserve		19,869		18,083
1 To - SLIP - Maintenance Reserve		3,009		3,039
1 To - Staff Retention and Attraction Reserve		8,814		166
1 To - IT System & Development Reserve		82,834		11,113
1 To - EHC Employee Entitlements A/Leave Reserve		4,927		4,927
1 To - EHC Employee Entitlements LS/ Leave Reserve		6,058		6,095
1 To - Priority Projects Reserve		239,785		179,274
1 To - Unspent Grant Reserve		0		0
1 To - Salmon Gums Quarry Reserve		383		349
	0	3,228,968	0	2,718,888
	0	3,228,968	0	2,718,888

Budget 2014-15

For the year ending 30th June 2015

**Management Budget
Movements in Cash Reserves**

Reserve Name	1-Jul-2014	Transfers In Operating			Transfers Out				30-Jun-2015	Budget Year	
	Opening Blce.	Interest	Sum	Total	Operating	Carryovers	Transfer Internal	Capital	Total	Closing Blce.	Net Change \$
Land Purchase & Development	997,128	34,899	-	34,899	(300,000)			(666,046)	(966,046)	65,981	(931,147)
Council Buildings Construction	333,635	11,677		11,677			(193,645)	(151,667)	(345,312)	(0)	(333,635)
Eastern Suburbs Water Pipeline	152,728	3,252	9,645	12,897		(15,200)			(15,200)	150,425	(2,303)
Jetty Reserve	871,898	30,516	70,000	100,516		(40,000)	46,178		6,178	978,592	106,694
Aerodrome Reserve	2,861,211	100,142	880,010	980,152	(75,000)				(75,000)	3,766,363	905,152
Salmon Gums Quarry	9,976	349		349			(10,325)		(10,325)	0	(9,976)
Off Street Parking (CBD)	140,069	4,902		4,902					-	144,971	4,902
Sanitation	2,256,814	78,988	416,062	495,050	(100,000)	(159,876)		(672,000)	(931,876)	1,819,988	(436,826)
Esperance Homecare Fundraising	51,756	1,811	3,920	5,731					-	57,487	5,731
Gravel Compensation Reserve	53,932	1,888		1,888			(55,820)		(55,820)	(0)	(53,932)
Southern Suburbs Water Supply	27,721	970		970	(696)		(27,995)		(28,691)	0	(27,721)
Historical Village Reserve	2,009	70		70			(2,079)		(2,079)	0	(2,009)
Plant Replacement Reserve	599,532	20,984		20,983				(147,500)	(147,500)	473,015	(126,517)
History Book Reserve	18,638	652	300	952			(19,590)		(19,590)	0	(18,638)
Tanker Jetty Donations	44,520	1,558	100	1,658			(46,178)		(46,178)	0	(44,520)
Library	46,573	1,630	7,500	9,130			(55,703)		(55,703)	(0)	(46,573)
Cemetery	40,401	1,414		1,414		(15,000)	(26,815)		(41,815)	0	(40,401)
Drainage	240,888	8,431		8,431			(249,319)		(249,319)	0	(240,888)
Building Maintenance & Renewal Reserve	4,587,727	160,570	591,479	752,049		(431,411)		(2,000,000)	(2,431,411)	2,908,365	(1,679,362)
Employee Entitlements - Long Service	815,256	28,534		28,534					-	843,790	28,534
Community Bus Maintenance & Replacement	93,815	3,284	9,100	12,384			(11,199)	(95,000)	(106,199)	(0)	(93,815)
Governance & Workers Compensation	330,120	11,554		11,554					-	341,674	11,554
HACC Asset Replacement	516,656	18,083		18,083				(37,000)	(37,000)	497,739	(18,917)
SLIP - Environmental Monitoring Reserve	86,389	3,024		3,024			(89,413)		(89,413)	(0)	(86,389)
Unspent Grants & Contributions	7,361,244	-		-	(7,361,244)				(7,361,244)	-	(7,361,244)
Staff Retention & Attraction Reserve	4,749	166		166			(4,915)		(4,915)	0	(4,749)
IT System & Process Development Reserve	317,945	11,128		11,128	(30,000)			(20,000)	(50,000)	279,073	(38,872)
Esperance Homecare Annual Leave Reserve	170,832	4,927		4,927					-	175,759	4,927
Esperance Homecare Long Service Leave Reserve	174,146	6,095		6,095					-	180,241	6,095
Priority Projects	636,391	22,274	157,000	179,274	(360,000)	(25,000)	746,818	(100,000)	261,818	1,077,483	441,092
	23,844,699	573,775	2,145,116	2,718,888	(8,226,940)	(686,487)	-	(3,889,213)	(12,802,640)	13,760,947	(10,083,752)

Line Item	Description	Account	Rev. \$	Exp. \$	Net \$	☑☒
Governance & Administration						
1	Plans for Civic Garden and Staff Outdoor Area	03-00248	-	2,500	2,500	☑
2	Shire Branding	03-05864		10,000	10,000	☑
Education & Welfare						
3	Fire Hydrant	03-71614	(150,000)	150,000	-	☑
Community Amenities						
4	Minor Transfer Stations	03-85711/03-13568	(24,107)	24,107	-	☑
5	Tidy Towns Awards	03-54627	-	1,640	1,640	☑
6	Sustainability Initiatives	03-05098		18,504	18,504	☑
7	Recycling Shed	03-72202/W2198	(41,920)	41,920	-	☑
8	Cemetery Masterplan	03-05824	(15,000)	15,000	-	☑
9	Truck Wash & Liquid Waste Facility	03-89504/W2197	(93,849)	93,849	-	☑
Recreation & Culture						
	Esperance Waterfront Project	03-86701		1,000,000	1,000,000	☑
	Esperance Waterfront Project	03-86701	-	550,200	550,200	☑
	Esperance Waterfront Project	03-86701	-	676,001	676,001	☑
	Esperance Waterfront Project	03-86701	(500,000)	500,000	-	☑
	POS Strategy Planning	03-02710	-	85,330	85,330	☑
	Playground Equipment	03-87030	-	75,750	75,750	☑
	Eastern Suburbs Water Re-Use Scheme	03-03085/03-07949	(15,200)	15,200	-	☑
	Salmon Gums Community Hall	03-02008	-	100,000	100,000	☑
	Indoor Sports Stadium Business Plan		(25,000)	25,000	-	☑
	Reticulation Replacement - Newtown & Esp Ovals	03-78068	-	27,757	27,757	☑
	Tanker Jetty Community Consultation	03-03087	-	9,667	9,667	☑
	Electronic Advertising Sign	03-76041	-	6,792	6,792	☑
	Tanker Jetty Design	03-03088	(40,000)	40,000	-	☑
	Lake Monjingup Boardwalk	03-87041/W2196	-	8,761	8,761	☑
Transport						
	Balance of Roads Program (Refer to page 2 of Carryovers)		-	433,985	433,985	☑
	Street Decoration Expenses	03-56501	-	33,547	33,547	☑
	CBD Infrastructure	03-99076		74,746	74,746	☑
	Tractor Purchase	03-83907	(30,000)	78,000	48,000	☑
	Sundry Equipment	03-83911	-	15,000	15,000	☑
Economic Services						
	Economic Lands Strategy	03-05861	-	11,633	11,633	☑
	Rural House Numbering	03-04963	-	22,138	22,138	☑
Other Property & Services						
	Asset Management Expenses	03-05528	-	98,258	98,258	☑
	Depot Masterplan	03-84541	(168,381)	168,381	-	☑
	Adelaide House retaining	03-53201	(113,030)	113,030	-	☑
Total Carryovers			(1,216,487)	4,526,696	3,310,209	

Roads Carryovers 2013/14

Budget year 2014/15

Description	Account	Budget	YTD Expenditure	Income to be Received	Unspent Grants	Expenditure Remaining	Carryover
Styles Road				-	-	29,491	29,491
				-	-	68,108	68,108
				-	-	56,070	56,070
				-	-	83,853	83,853
Fields Road				-	-	21,173	21,173
Rolland Road						70,070	70,070
Forrest Street Drainage						84,777	84,777
Griffiths Road	W2203					12,510	12,510
Dempster Street	W2143					1,761	1,761
Beltana Road	W2141					6,172	6,172
			0	-	-	433,985	433,985

	Description	Account #	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Recurring Expenditure Item	Comments
INCLUDED IN THE BUDGET 2014/15								
<u>Governance & Administration</u>								
1	Shire Branding		-	20,000	20,000	<input checked="" type="checkbox"/>	No	Implement Shire of Esperance Brand Strategy.
2	Organisational Review		-	100,000	100,000	<input checked="" type="checkbox"/>	No	Organisational service level review as per the Corporate Business Plan.
3	Shire Website		(30,000)	30,000	-	<input checked="" type="checkbox"/>	No	Purchase and design of new Shire website. Proposed new action in Corporate Business Plan. Upgraded design and features should assist with public communication. Funded from IT Reserve.
4	Scanning of Building Licenses		-	10,000	10,000	<input checked="" type="checkbox"/>	Yes	Scanning of old building licenses into electronic format. Large project that will be required to be done over a number of years. Continuation from last years project.
<u>Community Amenities</u>								
5	Crushing Domestic & Construction Waste		(100,000)	100,000	-	<input checked="" type="checkbox"/>	No	Crushing the stockpile of construction and demolition waste at Wylie Bay landfill. Material can be used for internal road base. Funded from Sanitation Reserve.
6	Esperance Coastal Hazard Adaptation Strategy		(60,000)	120,000	-	<input checked="" type="checkbox"/>	No	The strategy will propose adaptation measures derived from broad categories and establish an implementation program for those measures. 50% funded from Priority Projects Reserve and 50% grant funded. Contingent on grant funds.
			(60,000)			<input checked="" type="checkbox"/>		
7	Energy Initiatives		-	15,000	15,000	<input checked="" type="checkbox"/>	Yes	Providing LED lights in high use areas (Workshops, BOILC etc).
<u>Recreation & Culture</u>								
8	Skate Park Design & Consultation		-	30,000	30,000	<input checked="" type="checkbox"/>	No	Design and consultation with community for replacement skatepark. Designed and costed ready for external funding applications.
9	Indoor Sports Stadium Upgrade		(250,000)	250,000	-	<input checked="" type="checkbox"/>	No	Contribution to Indoor Sports Stadium Committee for upgrade of Indoor Sports Stadium. Funded from Priority Projects Reserve.
10	Council Artwork Curatorship	3720-350-535	-	5,000	5,000	<input checked="" type="checkbox"/>	Yes	Arts Collection Advisory Committee request
11	Council Artwork Exhibition Expenses	3720-350-535	-	1,000	1,000	<input checked="" type="checkbox"/>	Yes	Arts Collection Advisory Committee request
<u>Transport</u>								
12	Christmas Decorations		-	25,000	25,000	<input checked="" type="checkbox"/>	Yes	New street Christmas decorations.
13	Carparking Study		(50,000)	50,000	-	<input checked="" type="checkbox"/>	No	Carparking study to identify carparking issues and possible solutions for the CBD for the future. Funded from Priority Projects Reserve.
<u>Other Property & Services</u>								
14	Flinders Estate Planning		(300,000)	300,000	-	<input checked="" type="checkbox"/>	No	Planning and design of future stage of Flinders Estate subdivision. Funded from Land Development & Purchase Reserve.
15	Cactus and Pest Eradication Funding - GVROC	W2162	-	11,000	11,000	<input checked="" type="checkbox"/>	No	Request from GVROC to consider funding for a GVROC approach to cactus and pest eradication in the region.
			(850,000)	1,067,000	217,000			Net amount reflected in a/c 01-3000-371-511

	Description	Account #	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/> <input type="checkbox"/>	Recurring Expenditure Item	Comments
CONSIDERED BUT NOT INCLUDED IN BUDGET 2014/15								
16	Business Plan for Shark Lake		-	20,000	20,000	<input checked="" type="checkbox"/>	No	Marketing plan.
17	Street Tree Master Plan		-	20,000	20,000	<input checked="" type="checkbox"/>	No	Stage 1 of developing a Street Tree Master Plan which includes an audit and pick up of all existing trees and development of a tree asset register.

Asset Description	Reactive Maintenance	Planned Maintenance	Comments
Subcontractor Schedule Maintenance		46600	Schedule Maint: Aircon Servicing/Fire Equip/RCD's/Emerg Lighting/Grease Traps/Backflow/Security Monitoring/ Cannon Hygiene etc.
Airport Air Ambulance Shed		4000	Replace roller doors on Ambulance Shed.
Airport House		8,500	Tiling in shower, repair cracked patio concrete & paint eaves.
Airport Terminal		3,000	Funded by Airport Reserve.
Bay of Isles Leisure Centre	39,500	238,018	Painting a number of areas, replace pool blankets, UV units, chlorine gas system, energy efficiency program.
Black Street Kindergarten	1,000	20,000	Remove and replace asbestos to the building where it poses the greater risk before any new tenant moves in.
Cascade House 1		1,500	
Cascade House 2		1,500	
Cemetery House	2,000		
Civic Centre	22,650	106,592	Replace vinyl in kitchen, asbestos eave sheets, replace carpet in function room and main entrance, LED lights.
Community Hall Beaumont		16,000	Replace gables to match originals, resheet external gables, replace & paint creche play room, replace gutters, re-tek roof.
Community Hall Dalyup		3,280	Replace broken asbestos eave sheets. Acoustic ceiling deteriorating.
Community Hall Grass Patch		1,200	Repair & paint male toilets & gen maint after building inspection.
Condongup House 2		5,500	Re-clad external walls and insulate & gen maintenance after building inspection.
Council Chambers	25,000	19,560	Finalise carpet replacement.
Depot - Dog Pound	1,000		General maintenance after building inspection.
Depot - Cat Pound	1,000		General maintenance after building inspection.
Depot Esperance Office Store Amentities		8,000	Install MCM Security to depot offices.
Depot Esperance Tyre Shed		6,000	Replace rusted sheeting.
Depot Esperance Workshop		16,500	Replace south wall & install drain, install window eastside or welding area workshop, replace polycarb roof sheets and repair/treat rust on steal frame.
Grass Patch House No 1		22,500	Replace carpet, repair/paint window sash, repair old fire place & replace boundary fencing.
Grass Patch House No 2		1,500	General maintenance after building inspection.
Homecare Day Care Centre		6,000	Repair/paint ceiling in main office area & general maintenance after building inspection.
Library	14,000	13,000	Replace damaged gutters/down pipes & connect to sewer, water damage repairs.
Museum Maritime		21,500	Install auto door (for front entrance) & paint external barge/doors/frames & eaves.
Old Methodist Church		8,000	Replace westside sash windows & security screens.
Public Facilities- BBQ's	1,900		
Senior Citizen Centre	10,000	12,200	Connect to sewer, replace art room store ceiling and exit lights.
Shire Administration Office	35,000	96,000	Install firewall for records area, convert BBQ area to storage.

Asset Description	Reactive Maintenance	Planned Maintenance	Comments
Toilet Block Alexander Bay	1,500		
Toilet Block Duke of Orleans	500		
Toilet Block Foreshore Castletown		3,500	Paint rafters & battens in mens/ladies toilets.
Toilet Block Cemetery	1,500		General maintenance after building inspection.
Toilet Block Condingup Rec Ground	1,500		
Toilet Block Foreshore Emily St		3,800	Install paths, replace window perspex & paint security doors.
Toilet Block Foreshore Taylor St	2,500		General maintenance after building inspection.
Toilet Block Foreshore Twilight Beach	1,000	29,500	Fit security doors, tile walls & floors, replace doors/frames (internal), replace disable rails & paint internal walls.
Toilet Block GSG Badminton	2,300		
Toilet Block Gibson	2,300		
Toilet Block Grass Patch	500		
Toilet Block GSG Oval	3,500		
Toilet Block James Street (New)	5,000		
Toilet Block Little Wharton	500		
Toilet Block Period Village	1,500		
Toilet Block Period Village Staff	700		
Toilet Block Quagi Beach 1	500	2,000	Repair septic system.
Toilet Block Salmon Gums	2,500		General maintenance after building inspection.
Toilet Block Table Top Island	1,500		
Toilet Block Tanker Jetty (New)	5,000		
Toilet Block Thomas River	1,900		
Toilet Block Town Dempster St	1,000		
Toilet Block Town Lions Park	2,000		
Toilet Block Town Summys Park	2,000		
Toilet Block West Beach	2,000	2,000	General maintenance after building inspection and rust maintenance.
Visitors Centre		2,000	Replace rotten timber-nail decking.
	196,250	729,250	
Building Maintenance		-21,500	Funded from Business Units.
Allocation 2014/15		707,750	
\$904,000			

Furniture & Equipment

Line Item	Description	Account #	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
INCLUDED IN THE BUDGET 2014/15							As per LTFP \$63,654
Corporate Services							
1	Computer Server		(20,000)	20,000	-	<input checked="" type="checkbox"/>	Currently two servers that are provided by Civica are at capacity. Require further onsite server capacity to be able to add virtual servers and create development environments. Funded from IT Reserve.
Waste Management							
2	Sanitation Point of Sale System		(40,000)	40,000	-	<input checked="" type="checkbox"/>	POS Software will improve cash handling at Wylie Bay, waste reporting and track waste vouchers. Funded from Sanitation Reserve.
Depot							
3	Waste Oil Heater		-	5,000	5,000	<input checked="" type="checkbox"/>	A waste oil burner to dispose of waste oil and also heat the workshop over the winter months. Workshop was once heated from adjoining powerstation. The heater meets EPA safety and environmental standards.
Civic Centre							
4	Wireless microphone package		-	7,775	7,775	<input checked="" type="checkbox"/>	Replacement of wireless microphones is necessary due to changes in frequencies available from January 2015 and none of the current wireless microphones will comply with the changes.
			(60,000)	72,775	12,775		Net amount reflected in a/c 01-7000-780-511
CONSIDERED BUT NOT INCLUDED IN BUDGET 2014/15							
Rangers							
5	Purchase of Samsung Tablets x 3 for Ranger vehicles		-	2,179	2,179	<input checked="" type="checkbox"/>	
6	Purchase of IP 100 Canon Printers x 3 for Ranger vehicles		-	952	952	<input checked="" type="checkbox"/>	
7	Purchase of motion activated cameras		-	1,327	1,327	<input checked="" type="checkbox"/>	

Line Item	Description	Account	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments		
INCLUDED IN THE BUDGET 2014/15							As per LTFP \$144,813		
	Current	Proposed		Position					
1	4WD Dual Cab Utility	4WD Dual Cab Utility		Town Construction Supervisor	(14,853)	46,680	31,827	<input checked="" type="checkbox"/>	Replacement of current plant.
2	4WD Single Cab	4WD Single Cab		Ranger	(11,139)	37,132	25,993	<input checked="" type="checkbox"/>	Replacement of current plant.
3	Mid Sized 4WD Station Wagon	4WD Dual Cab Utility		Manager Health	(7,851)	33,949	26,098	<input checked="" type="checkbox"/>	Replacement of current plant.
4	4WD Station Wagon	4WD Station Wagon		Manager Engineering Operations	(24,401)	62,063	37,662	<input checked="" type="checkbox"/>	Replacement of current plant.
5	4WD Dual Cab Utility	4WD Dual Cab Utility		Rural Construction Supervisor	(19,096)	46,680	27,584	<input checked="" type="checkbox"/>	Replacement of current plant.
6	Toyota Coaster Community Bus	Bus		Community Bus	(15,000)	110,000	95,000	<input checked="" type="checkbox"/>	Replacement of current plant. Funded from Community Bus Reserve.
7	Medium People Mover	4WD Dual Cab Utility		HACC	(32,000)	32,000	-	<input checked="" type="checkbox"/>	Trade in @ \$16k and HACC Reserve Funded.
8	Proposed 2 new vehicles due to Organisation restructure				(80,000)	80,000	-	<input checked="" type="checkbox"/>	Funded from Plant Replacement Reserve.
9	Family sized station wagon	Small sedan		HACC	(21,000)	21,000	-	<input checked="" type="checkbox"/>	New car funded from HACC Reserve.
	Reserve Transfer				(95,000)	-	(95,000)	<input checked="" type="checkbox"/>	Community Bus Reserve.
10	New Vehicle	2WD Single Cab		Ranger	(23,000)	23,000	-	<input checked="" type="checkbox"/>	Allow Rangers to be more effective and conduct more duties alone rather than in pairs. Funded from Plant Reserve
					(343,340)	469,504	149,164		Net amount reflected in a/c 01-7540-705-660
CONSIDERED BUT NOT INCLUDED IN THE BUDGET 2014/15									

Line Item	Description	Account	Rev. \$	Exp. \$	Net \$	☑☒	Comments
INCLUDED IN THE BUDGET 2014/15							2014/2015 net allocation: \$1,156,487 as per LTFP
Major Plant							
1	G39 Grader		(147,518)	387,918	240,400	☑	Replacement of current plant.
2	L48 Backhoe		(47,741)	180,353	132,612	☑	Replacement of current plant.
3	L50 Backhoe		(47,741)	180,353	132,612	☑	Replacement of current plant.
4	L52 Skid Steer Loader		(21,855)	76,491	54,636	☑	Replacement of current plant.
5	LL5 Low Loader		(21,218)	79,568	58,350	☑	Replacement of current plant.
6	VR11 Vibrating Roller		(41,375)	137,917	96,542	☑	Replacement of current plant.
7	VR 12 Vibrating Roller		(41,375)	137,917	96,542	☑	Replacement of current plant.
8	T102 Tip Truck		(95,481)	265,225	169,744	☑	Replacement of current plant.
9	T103 Tip Truck		(95,481)	265,225	169,744	☑	Replacement of current plant.
10	C28 Caravan		-	5,305	5,305	☑	Replacement of current plant.
11	L51 Landfill Compactor		(30,000)	662,000	632,000	☑	Replacement of current plant.
12	TR36 1992 Bitumen Spray Tanker		(500)	45,000	-	☑	Was not on fleet replacement program due to a preference to rebuild the unit however that is now not considered a viable option. Safety issues with continued operation with hot bitumen products. Funded from Plant Reserve.
			(44,500)			☑	
	Reserve Transfer		(632,000)		(632,000)	☑	Sanitation Reserve.
	Subtotal		(1,266,785)	2,423,272	1,156,487		
Miscellaneous Plant							
13	SL5 Slasher		(200)	10,576	10,376	☑	
	Subtotal		(200)	10,576	10,376		
Sundry Equipment - Works							
14	1 KVA Genset		(50)	1,200	1,150	☑	Replacement - General Use, 2006 model.
15	4 x Whipper Snippers		(800)	3,700	2,900	☑	Replacement - Annual.
16	2KVA Genset		(100)	2,200	2,100	☑	Replacement - 2011, general use.
17	2 x Blowers		(10)	1,900	1,890	☑	Replacement - 2008/2009, general use, store, parks & gardens, workshop and asphalt crew.
18	2 x Chainsaws		(100)	1,800	1,700	☑	Replacement - 2000/2002 Surveyor & general use,
19	Rotary Hammer		(25)	2,100	2,075	☑	Replacement - 2010, general use.
20	Post Hole Auger		(20)	1,600	1,580	☑	Replacement - 2002, general use.
21	Tamper		(100)	3,700	3,600	☑	Replacement - 2006, general use.
22	Large Compactor		(200)	9,500	9,300	☑	Replacement - 2011, general use.
23	Pole Hedger		-	1,500	1,500	☑	New (Possible replacement for Pole Saw) OHS Issue/Efficiency.

Line Item	Description	Account	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
24	2 x Water Tanks		(200)	12,000	11,800	<input checked="" type="checkbox"/>	TR35 & TR22 Replacements - 1500L - rusty & old.
25	Partner Saw		(20)	2,500	2,480	<input checked="" type="checkbox"/>	Replacement - 2008, Drainage crew.
26	1 Deutscher Mower		(100)	5,500	5,400	<input checked="" type="checkbox"/>	Replacement - 5 year cyclical replacement program.
27	Small Horticultural Whipper Snipper		(5)	500	495	<input checked="" type="checkbox"/>	Replacement - Old item to Grass Patch.
28	Purpose Built Drainage Trailer		-	10,000	10,000	<input checked="" type="checkbox"/>	Water tank, toolbox, 3t electric brakes.
29	Caravan refurbishment (Additional funding)		-	6,476	6,476	<input checked="" type="checkbox"/>	\$5000 from plant budget for \$10000 total. Refurbishment - Including fridge & woodwork, start with oldest caravan.
30	Full length roof rack LV555		-	1,500	1,500	<input checked="" type="checkbox"/>	Safety issue.
31	Concrete Gimbal 1 m3		-	3,500	3,500	<input checked="" type="checkbox"/>	Replacement.
32	Car Dolly		-	8,000	8,000	<input checked="" type="checkbox"/>	\$2000-\$8000 (investigate further).
	Subtotal		(1,730)	79,176	77,446		
	Net Items Included in Budget Bottom Line		(1,268,715)	2,513,024	1,244,309		Net amount reflected in a/c 01-7540-705-665
CONSIDERED BUT NOT INCLUDED IN BUDGET 2014/15							
33	LP2 Lighting Plant 2005		(500)	20,000	19,500	<input checked="" type="checkbox"/>	Unit has done more than 10,000 hours. Was due for replacement during 2012/13 however did not occur. Could be funded from Plant Reserve.

Line Item	Description	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
INCLUDED IN THE BUDGET 2014/15						2014/2015 net allocation: \$5,170,950
Engineering Capital Works Program						
Municipal Allocation						
1	Ordinary Municipal Allocation - Town	-	531,338	531,338	<input checked="" type="checkbox"/>	Annual allocation.
2	Ordinary Municipal Allocation - Rural	-	2,605,492	2,605,492	<input checked="" type="checkbox"/>	Annual allocation.
3	Unsealed Road Extra Allocation	-	500,000	500,000	<input checked="" type="checkbox"/>	Funding increase for unsealed roads
4	% Increase to Rural Roads from Previous Year	-	200,000	200,000	<input checked="" type="checkbox"/>	Direct to Rural Roads
5	MRWA Direct Grant - Rural Roads	(551,500)	551,500	-	<input checked="" type="checkbox"/>	Direct to Rural Roads
Blackspot Funding						
6	State Black Spot Projects	(345,900)	518,850	172,950	<input checked="" type="checkbox"/>	To be confirmed.
MRWA Funding						
7	MRWA RRG Project Expenditure	(1,253,819)	1,880,729	626,910	<input checked="" type="checkbox"/>	To be confirmed.
Roads To Recover (R2R)						
8	Roads To Recovery - Rural	(953,582)	953,582	-	<input checked="" type="checkbox"/>	Annual allocation - amount to be confirmed as new Program
9	Roads To Recovery - Urban	(317,861)	317,861	-	<input checked="" type="checkbox"/>	Annual allocation - amount to be confirmed as new Program
Other General Works						
10	Street Drainage	-	206,000	206,000	<input checked="" type="checkbox"/>	Annual allocation.
11	Dual Use Paths	-	298,260	298,260	<input checked="" type="checkbox"/>	Annual allocation.
12	Twilight Beach Restorations and Upgrade	(100,000)	150,000	50,000	<input checked="" type="checkbox"/>	Resoration of Twilight Beach area partly funded by grant funds
13	Castletown Quays Rehabilitation	(50,000)	100,000	50,000	<input checked="" type="checkbox"/>	Resoration of Castletown Beach area partly funded by grant funds
Total Engineering Capital Works Program		(3,572,662)	8,813,612	5,240,950		
Other Capital Works						
14	Coastal Reserves Asset Management	-	42,436	42,436	<input checked="" type="checkbox"/>	Allocation as per Coastal Reserves asset management plan to renew coastal reserves existing assets
15	Coastal Reserves Management Plan Implementation	-	82,830	82,830	<input checked="" type="checkbox"/>	Commence implementation of the Coastal Reserve Management Plan
Recreation & Culture						
16	Public Open Space Implementation	(350,000)	426,523	76,523	<input checked="" type="checkbox"/>	Implementation of Public Open Space Strategy. As contained in the 2014/2015 LTFP. Partly funded from Priority Projects Reserve and sale of public land.
17	Reticulation replacement	-	259,135	259,135	<input checked="" type="checkbox"/>	Part Replacement of Eastern Subs Water Supply. As contained in the 2014/2015 LTFP.
Transport						
18	Rural House Numbering	-	25,000	25,000	<input checked="" type="checkbox"/>	Second and final instalment for Rural house numbering project required in case of emergencies. Total cost of project is \$50,000.
		(350,000)	835,924	485,924		
Total Infrastructure		(3,922,662)	9,649,536	5,726,874		Net amount reflected in a/c 01-7930-705-660

Line Item	Description		Rev. \$	Exp. \$	Net \$	☑☑	Comments
CONSIDERED BUT NOT INCLUDED IN BUDGET 2014/15							
19	Greater Sports Ground Boundary Fence	Replacement	-	120,000	120,000	☑	Replacement of boundary fence with more suitable fencing type. Fence has been repaired many times over the years and requires full replacement.

Unspent Grants Contributions Reserve 30-06-14

	2014			
	Opening	Recognised	Spent	Restricted
	Balance \$ 1/07/2013	as Revenue \$	or Used \$	Reserve 30/06/2014
General Purpose Funding				
FAGS Advance Payment	2,424,653	2,324,118	(4,748,771)	-
Governance & Administration				
Grant- DLG Workforce Planning	17,550	-	(17,550)	-
Law, Order & Public Safety				
FESA - Fire Prevention FESA	5,872	246,939	(204,257)	48,554
LEMC - BHP Sponsorship	1,208	-	(1,208)	-
Grant- DLG Cat Mgmt Facilities	43,836	-	(43,836)	-
Grant- DFES- SES	996	25,846	(20,305)	6,537
Grant- Crossroads Youth Program	15,511	-	(11,539)	3,972
Grant - Cat Sterilization Program	-	5,391	(45)	5,346
Education & Welfare				
Grant - Youth Consultation Grant	-	10,000	-	10,000
Grant - HACC Seniors Leisure Link	4,000	-	(4,000)	-
Grant - Hearing Impaired Pilot Project	4,417	-	-	4,417
Grant- Seniors Technology Link	13,200	-	-	13,200
Grant- Carers WA	1,400	3,100	(2,190)	2,310
Grant - HACC Operating	91,960	1,588,475	(1,671,695)	8,740
Grant - HACC (Minor Assets)	14,583	1,363	(2,600)	13,346
Grant - HACC Capital	63,149	8,172	-	71,321
Grant - HACC Trainee Expenses	-	3,700	(1,532)	2,168
Grant - Community Visitor Scheme	-	10,683	-	10,683
Grant - VMP CPO (12/13)	18,959	133,652	(129,292)	23,319
Community Amenities				
Grant - Dieback Works #1 & 2	1,650	-	-	1,650
Grant- SCMG Recreational Vehicle Access	3,335	-	(3,335)	-
Grant- CLGF- Myrup Truck Wash	350,000	-	(350,000)	-
Grant - Coastscapes Biodiversity Fund 1st Payment	-	39,936	(9,945)	29,991
Grant - South Coast NRM	-	9,000	-	9,000
Grant - Community Energy Efficiency Program (CEE)	-	549,201	(392,287)	156,914
Recreation & Culture				
Grant- Sand Renourishment Program	90,453	50,000	(140,453)	-
Grant - Telstra Connected Seniors	3,263	-	(3,263)	-
Grant - NRM Walker Street Fencing & Signage	13,398	-	(13,398)	-
Grant - Dept of Sport & Rec Kidsport Grant	17,755	41,670	(28,070)	31,355
Grant- R4R GERCS	98,112	2,500,000	(2,598,112)	-
Grant- RDL- Regional CLGF	969,982	-	(969,982)	-
Grant - RDA	-	400,000	-	400,000
Supertowns- Waterfront	13,048,900	324,627	(7,174,991)	6,198,536
Grant- Read Out Loud	546	-	(546)	-
Transport				
Grant- MRD- Blackspot	15,946	-	(15,946)	-
Grant- MRD- RRG (Fisheries Rd)	968	-	(968)	-
Economic Services				
Contribution - Wild Dog Control	67,454	195,800	(218,930)	44,324
Dept of Ag and Food - Dry Season	10,000	-	(10,000)	-
Contribution - Shire Caravan Park Lease	135,666	3,392	(139,058)	-
Supertown Growth Plan	208,901	-	(149,728)	59,173
Supertown Economic Development	199,440	4,469	(43,342)	160,567
Supertown Town Centre Revitalisation	388,706	9,284	(352,169)	45,821
	18,345,769	8,488,818	(19,473,343)	7,361,244

Shire of Esperance Schedule of Fees & Charges



2014-15

Shire of Esperance
Schedule of Fees & Charges 2014/2015

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Shire of Esperance
Schedule of Fees & Charges 2014/2015

	Statutory Fee Indicator	GST	2013/2014	2014/2015	Variation
General Purpose Funding					
Rates Enquiry					
Ownership Enquiry Fee	No	No	\$10.00	\$10.00	
Rate Enquiry Fee	No	No	\$25.00	\$25.00	
Rates, Order & Requisition Fee	No	No	\$100.00	\$105.00	◆
Governance & Administration					
Fee for use of Council Photocopiers, Printers, Scanners and Faxes -					
A4 single side B&W	No	Yes	\$0.50	\$0.60	◆
A4 double side B&W	No	Yes	\$0.70	\$0.80	◆
A3 single side B&W	No	Yes	\$0.70	\$0.80	◆
A3 double side B&W	No	Yes	\$1.00	\$1.10	◆
A2 Plan Printer	No	Yes	\$4.00	\$4.50	◆
A1 Plan Printer	No	Yes	\$7.00	\$7.50	◆
A0 Plan Printer	No	Yes	\$14.00	\$15.00	◆
A4 single Part Colour	No	Yes	\$1.00	\$1.10	◆
A4 double Part Colour	No	Yes	\$2.00	\$2.10	◆
A4 single side Colour	No	Yes	\$2.00	\$2.10	◆
A4 double side Colour	No	Yes	\$4.00	\$4.20	◆
A3 single Part Colour	No	Yes	\$2.00	\$2.10	◆
A3 double Part Colour	No	Yes	\$4.00	\$4.10	◆
A3 single side Colour	No	Yes	\$4.00	\$4.20	◆
A3 double side Colour	No	Yes	\$8.00	\$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	\$500.00	

Shire of Esperance

Schedule of Fees & Charges 2014/2015

	Statutory Fee Indicator	GST	2013/2014	2014/2015	Variation
Law, Order & Public Safety					
ANIMAL REGISTRATION & CONTROL					
Dog Impounding Charges -					
Dog Poundage Fee each	No	No	\$100.00	\$120.00	◆
Cost of sustenance additional /day	No	No	\$20.00	\$25.00	◆
Final Demand Letter	Yes	No	\$13.50	\$14.65	◆
Enforcement Certification	Yes	No	\$11.50	\$12.45	◆
Fines Enforcement Registry Lodgement Fee	Yes	No	\$43.00	\$46.60	◆
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	\$100.00	\$120.00	◆
Cost of sustenance additional day	No	No	\$10.00	\$15.00	◆
Cat Surrender Fee	No	No	\$55.00	\$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	\$100 + Cost	
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 2014/2015

	Statutory Fee Indicator	GST	2013/2014	2014/2015	Variation
Health					
Lodging Houses					
Registration Fee (Annual)	Yes	No	\$190.00	\$190.00	
Transfer of Lodging House Licence				No Charge	◆
Food Premises					
Fees set under <i>Food Act 2008</i>					
Notification Fee	Yes	No	\$50.00	\$50.00	
Registration Fee	Yes	No	\$140.00	\$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	\$75.00	\$80.00	◆
3 - Medium	No	No	\$190.00	\$195.00	◆
4 - High	No	No	\$300.00	\$310.00	◆
5 - Recurrent	No	No	\$425.00	\$440.00	◆
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	\$70.00	
Alfresco Dining					
Application for an Alfresco	No	No	\$110.00	\$115.00	◆
Renewal fee	No	No	\$55.00	\$60.00	◆
Annual fee - Per m2	No	No	\$70.00	\$75.00	◆
Pet Meat Premises					
Registration of a processing establishment	Yes	No	\$140.00	\$140.00	
Surveillance annual fee	No	No	\$190.00	\$195.00	◆
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	\$200.00	
Annual licence fee calculated by the number of:					
Long Stay Sites - per site	Yes	No	\$6.00	\$6.00	
Short stay and sites in transit	Yes	No	\$6.00	\$6.00	
Camp Site	Yes	No	\$3.00	\$3.00	
Overflow site	Yes	No	\$1.50	\$1.50	
Other Fees					
Penalty for renewal after expiry	Yes	No	\$20.00	\$20.00	
Transfer of Licence	Yes	No	\$100.00	\$100.00	
Temporary Licence Fee - pro rata as per licence fees above. Minimum Temporary Fee	Yes	No	\$100.00	\$100.00	
Offensive Trade Fees					
Fees set under <i>Health (Offensive Trade Fees) Regulations 1976</i> as amended					
Slaughter houses	Yes	No	\$285.00	\$298.00	◆
Piggeries	Yes	No	\$285.00	\$298.00	◆
Laundries	Yes	No	\$140.00	\$147.00	◆
Poultry processing	Yes	No	\$285.00	\$298.00	◆
Poultry farming	Yes	No	\$285.00	\$298.00	◆
Shellfish & crustacean processing	Yes	No	\$285.00	\$298.00	◆
Rabbit farming	Yes	No	\$285.00	\$298.00	◆
Manure works	Yes	No	\$202.00	\$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	◆
Gut 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 2014/2015

	Statutory Fee Indicator	GST	2013/2014	2014/2015	Variation
Health					
Application for Approval to Construct or Establish Premises (includes assessment and administration fee)					
Offensive Trade Fees	No	No		\$120.00	◆
Caravan Parks	No	No		\$100.00	◆
Lodging Houses	No	No		\$100.00	◆
Hotels/Motels	No	No		\$150.00	◆
Hairdressing establishments	No	No		\$75.00	◆
Mobile hairdressers	No	No		\$75.00	◆
Beauty therapy	No	No		\$75.00	◆
Skin piercing establishments	No	No		\$75.00	◆
Temporary Accommodation During Construction of a Dwelling Application Fees					
Caravan	No	No	\$217.00	\$225.00	◆
Outbuilding	No	No	\$545.00	\$560.00	◆
Application for other services					
Liquor Licensing (Sec 39 Inspection Certificate)	Yes	No	\$90.00	\$90.00	
Gaming Act S58(1) Certification (1 year or one off event)	Yes	No		\$25.00	◆
Gaming Act S58(1) Certification (5 year)	Yes	No		\$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	\$113.00	\$118.00	◆
Insurance of "Permit to Use an Apparatus"	Yes	No	\$113.00	\$118.00	◆
Public Health Department under r4A					
With Local Government report	Yes	No		\$35.00	◆
Without Local Government report fee under r4A (4)	Yes	No		\$110.00	◆
Local Government Report fee	Yes	No		\$75.00	◆
Noise					
Noise Management Plan application for approval	No	No		\$100.00	◆
Regulation 18 non-complying event noise exemption	Yes	No		\$500.00	◆
Noise Monitoring - sound level meter - B & K 2250 (per day)	No	Yes		\$300.00	◆
Noise Monitoring - Officer Time (per hour)	No	Yes		\$100.00	◆
Microbiological Potable testing (private)					
One fixture only	No	Yes	\$75.00	\$80.00	◆
Each fixture after	No	Yes	\$37.50	\$40.00	◆
Swimming Pool testing (private)					
One fixture only	No	Yes	\$75.00	\$80.00	◆
Each fixture after	No	Yes	\$37.50	\$40.00	◆
Appeal to the Minister on Applicant Behalf (Sec 27)	Yes	No	\$105.00	\$105.00	
Public Building Application Fee	Yes	No	\$110.00	\$110.00	
Administration Fees					
Copy of Septic tank plans per 30 minutes (minimum charge \$55)	No	No		\$55.00	◆
Late Payment Administration fee	No	Yes		\$35.00	◆
Settlement Agents Enquiries - Provision of Report	No	No	\$95.00	\$95.00	
Inspection Fees					
Re-inspection due to incomplete or unsatisfactory work	N	Yes		\$75.00	◆
Property inspection on request	N	Yes		\$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	N	Yes		\$75.00	◆
	N	Yes			
Contract Work					
Contract work (Non Local Government) per hour	No	Yes	\$150.00	\$150.00	
Contract work (Other Local Government) per hour	No	Yes	\$75.00	\$75.00	
Travelling expenses additional	No	Yes	0.78/km	1/km	◆

Shire of Esperance

Schedule of Fees & Charges 2014/2015

	Statutory Fee Indicator	GST	2013/2014	2014/2015	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	No	No	\$4.00	\$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	
Volunteer Transport each way	No	Yes	\$3.00	\$3.00	
- Non Cancellation Fee	No	Yes	\$6.00	\$7.00	◆
Podiatry	No	No	\$25.00	\$25.00	
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	No	Yes	\$60.00	\$65.00	◆
Maximum for CACP/EACH	No	Yes	\$64.00	\$65.00	◆
Bus Charter					
Home Care Bus - Non HACC Aged Care per trip	No	Yes	\$60.00 (plus 90c/km)	\$60.00 (plus \$1/km)	◆
Community Bus (Full day)	No	Yes	\$120.00 (plus 90c/km)	\$150.00 (plus \$1/km)	◆
Community Bus (Half Day- 4 hours)	No	Yes	\$60.00 (plus 90c/km)	\$75.00 (plus \$1/km)	◆

Shire of Esperance

Schedule of Fees & Charges 2014/2015

	Statutory Fee Indicator	GST	2013/2014	2014/2015	Variation
Community Amenities					
<u>REFUSE SHIRE FEES - per annum</u>					
<u>Waste Collection - Domestic</u>					
Domestic Waste Collection Service Charge - per service (140 Litre bin) - Limit of 1	No	No	\$160.00	\$160.00	
Domestic Waste Collection Service Charge - per service (140 litre bin) - For the second and subsequent bins	No	Yes		\$314.60	◆
Domestic Waste Collection Service Charge - per service (240 litre bin) - Limit of 1	No	No	\$225.00	\$235.00	◆
Domestic Waste Collection Service Charge - per service (240 litre bin) - For the second and subsequent bins	No	Yes		\$486.20	◆
Waste Collection Service Charge - per service (360 Litre bin) (Only where Recycling not available)	No	No	\$310.00	\$320.00	◆
Additional Waste Bin Collection - 140 Litre bin	No	No	\$20.00	\$20.00	
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	6 free passes	3 free passes	◆
Pensioner discount 25% on all Domestic Waste Services					
<u>Waste collection - Commercial</u>					
Commercial Waste Collection Service Charge - per service (140 Litre bin) - Limit of 2	No	No	\$160.00	\$160.00	
Commercial Waste Collection Service Charge - per service (140 litre bin) - For the third and subsequent bins	No	Yes		\$314.60	◆
Commercial Waste Collection Service Charge - per service (240 litre bin) - Limit of 2	No	No	\$225.00	\$235.00	◆
Commercial Waste Collection Service Charge - per service (240 litre bin) - For the third and subsequent bins	No	Yes		\$486.20	◆
Additional Waste Bin Collection - 140 Litre bin	No	No	\$20.00	\$20.00	
Additional Waste Bin Collection - 240 Litre bin					
Additional Waste Bin Collection - 360 Litre bin					
<u>Recycling Collection - Domestic</u>					
Domestic Recycling Collection Service Charge - per service (140 Litre bin)	No	No	\$110.00	\$115.00	◆
Domestic Recycling Collection Service Charge - per service (240 litre bin)	No	No	\$145.00	\$150.00	◆
Recycling Collection Service Charge - per service (360 Litre bin)	No	No	\$160.00	\$160.00	
Additional Recycling Bin Collection - 140 Litre bin	No	No	\$20.00	\$20.00	
Additional Recycling Bin Collection - 240 Litre bin					
Additional Recycling Bin Collection - 360 Litre bin					
Pensioner discount 25% on all Domestic Recycling Services					
<u>Recycling Collection - Commercial</u>					
Commercial Recycling Collection Service Charge - per fortnightly service (240 litre bin)	No	No	\$145.00	\$150.00	◆
Commercial Recycling Collection Service Charge - per weekly service (240 litre bin)	No	No	\$265.00	\$275.00	◆
Commercial Recycling Collection Service Charge - per fortnightly service (360 litre bin)	No	No	\$185.00	\$200.00	◆
Commercial Recycling Collection Service Charge - per weekly service (360 litre bin)	No	No	\$380.00	\$380.00	
Commercial Recycling Collection Service Charge - per weekly service (1100 litre bin)	No	No	\$1,175.00	\$1,210.00	◆
Commercial Recycling Collection Service Charge - per weekly service (1.5m3 bin)	No	No	\$1,450.00	\$1,495.00	◆
Commercial Recycling Collection Service Charge - per fortnightly service (1.5m3 bin)	No	No	\$950.00	\$980.00	◆
Commercial Recycling Collection Service Charge - per weekly service (3m3 bin)	No	No	\$2,450.00	\$2,525.00	◆
Commercial Recycling Collection Service Charge - fortnightly service (3m3 bin)	No	No	\$1,450.00	\$1,495.00	◆
Commercial Recycling Collection Service Charge - per weekly service (4.5m3 bin)	No	No	\$3,450.00	\$3,550.00	◆
Commercial Recycling Collection Service Charge - fortnightly service (4.5m3 bin)	No	No	\$1,950.00	\$2,000.00	◆
Additional Recycling Bin Collection - 140 Litre bin	No	No	\$20.00	\$20.00	
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	\$40.00	
Additional Recycling Bin Collection - 1.5 - 4.5m3 bin	No	No	\$60.00	\$60.00	

Shire of Esperance

Schedule of Fees & Charges 2014/2015

	Statutory Fee Indicator	GST	2013/2014	2014/2015	Variation
Community Amenities....continued					
WYLIE BAY WASTE FACILITY					
Household refuse for non-pass holders per m ³	No	Yes	\$20.00 m3	\$40.00 m3	◆
Bulk Commercial Waste Disposal per m ³	No	Yes	\$20.00	\$25.00	◆
Industrial/Commercial Waste per m ³ (Please note separated waste free of charge)	No	Yes	Free	Free	
Per car body	No	Yes	Free	Free	
Asbestos Disposal per m ³	No	Yes	\$80.00	\$85.00	◆
Asbestos Disposal domestic per sheet by arrangement	No	Yes	\$20.00	\$25.00	◆
Clinical Waste (240L container)	No	Yes	\$20.00	Remove	◆
Clinical Waste (per m3)	No	Yes		\$185.00	◆
Tyre Disposal					
Car/Motorbike	No	Yes	\$6.50	\$7.00	◆
Light Truck & 4WD	No	Yes	\$8.50	\$9.00	◆
Heavy Truck & Trailer	No	Yes	\$23.00	\$25.00	◆
Rims Extra	No	Yes	\$4.00	\$5.00	◆
Waste Oil (per litre)	No	Yes	\$0.30	\$0.30	
Gas Bottles (per bottle)	No	Yes	\$10.00	\$10.00	
Gas Bottles - Degassing fee	No	Yes	\$15.00	\$15.00	
Quarantine Waste from Esperance Port Authority - per m3 or part there of	No	Yes	\$450.00	\$320.00	◆
Quarantine Waste from Esperance Port Authority - per m3 - weekend	No	Yes	\$600.00	\$400.00	◆
Animal Disposal Site Fees -					
Veterinary businesses permit to dispose of dead animals - Annual	No	Yes	\$460.00	\$475.00	◆
Animal Autopsy	No	Yes	\$200.00	\$225.00	◆
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	\$5.00	\$6.00	◆
Mattress for recycling	No	Yes	\$15.00	\$20.00	◆
Clean Green Waste (Mulchable) (per m3) Clean Timber	No	Yes	\$6.50	\$10.00	◆
Green Waste large stumps (per m3) larger than 500 mm x 500 mm	No	Yes	\$20.00	\$40.00	◆
Clean Fill (per m3) as per waste classification	No	Yes	Nil	Nil	
Clean Fill (per m3) (more than 200 m3) (per m3)				\$2.00	◆
Greater than 20% recyclables to Tipping Face (per m3)	No	Yes	\$40.00	\$80.00	◆
Clean C & D	No	Yes		\$10.00	◆
Unsorted Recycling per m3	No	Yes		\$20.00	◆
Sorted Recycling per m3	No	Yes		Free	◆
Waste Levy	No	Yes	\$40.00	\$80.00	◆
Truck Wash Down Bay					
Fee for use of truck wash down bay - per minute	No	Yes	\$0.91	\$0.95	◆
AVDATA key	No	Yes	\$40.00	\$40.00	
Truckwash Clean-up Charge	No	Yes		\$160.00	◆
Sullage Water Disposal Fees - As per licence					
Fees charged per 1000 litres	No	Yes	\$50.00	\$60.00	◆

Shire of Esperance

Schedule of Fees & Charges 2014/2015

	Statutory Fee Indicator	GST	2013/2014	2014/2015	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					
# 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	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
			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					
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 2014/2015

	Statutory Fee Indicator	GST	2013/2014	2014/2015	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)	
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 2014/2015

	Statutory Fee Indicator	GST	2013/2014	2014/2015	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	\$6,000/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	

Shire of Esperance
Schedule of Fees & Charges 2014/2015

	Statutory Fee Indicator	GST	2013/2014	2014/2015	Variation
Community Amenities....continued					
Determination of renewal application where application is made one (1) month after the approval has expired	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	
Advertising of Development Applications as Per Local Planning Scheme Provisions	No	No	\$150.00	\$150.00	
Amendment to Town Planning Approval (reflects work involved)					
Minor Amendment	Yes	No	\$69.00	\$69.00	
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	\$250.00	
Consideration by Council	Yes	No	\$400.00	\$400.00	
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 request	
Rezoning Applications					
- initial (non-refundable)	Yes	No	\$600.00	\$600.00	
- minor (as per regulations, reflects work) Refund unexpended fees	Yes	No	\$4,500.00	\$4,500.00	
- major (as per regulations, reflects work) Refund unexpended fees	Yes	No	\$7,000.00	\$7,500.00	◆
Proposed Structure Plans/Outline Development Plans & Detailed Area Plans					
- initial (non-refundable)	Yes	No	\$600.00	\$600.00	
-minor (as per regulations, reflects work.) Refund unexpended fees	Yes	No	\$4,000.00	\$4,500.00	◆
-major (as per regulations, reflects work.) Refund unexpended fees	Yes	No	\$6,500.00	\$7,000.00	◆
Road Closure Applications	No	No	\$550.00	\$700.00	◆
Liquor Licensing - Section 40	Yes	No	\$180.00	\$400.00	◆
Subdivision Clearances (incl Strata's)					
# not more than 5 lots	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
# more than 5 lots but not more than 195 lots					
# more than 195 lots					

Shire of Esperance

Schedule of Fees & Charges 2014/2015

	Statutory Fee Indicator	GST	2013/2014	2014/2015	Variation
Community Amenities....continued					
Performance Bond for Second Hand Transportable Dwellings	No	No	\$10,000 per dwelling (minimum)	\$10,000 per dwelling (minimum)	
Zoning Certificate (including settlement advice)	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Town Planning Enquiry (written response)					
Health, Building & Town Planning Requested Inspections outside of normal Council operations	No	Yes	\$150.00 per hour plus mileage allowance of \$0.78/km	\$150.00 per hour plus mileage allowance of \$1/km	
Cash in Lieu Car park Construction Costs (per bay)	No	No	\$2,500.00	\$2,500.00	
<u>ESPERANCE CEMETERY</u>					
Plot Fee (2.4m x 1.2m)	No	Yes	\$1,200.00	\$1,250.00	◆
Child/Perinatal includes plaque	No	Yes	\$460.00	\$500.00	◆
Burial Fee					
Ordinary Interment	No	Yes	\$1,320.00	\$1,400.00	◆
Interment of stillborn and Perinatal child (Lawn Section)	No	Yes	\$130.00	\$150.00	◆
Interment of stillborn and Perinatal child (Antenatal Section includes plinth)	No	Yes	\$330.00	\$350.00	◆
Plaque Fee					
Size 380mm x 280mm	No	Yes	\$330.00	\$350.00	◆
Size 560mm x 305mm	No	Yes	\$460.00	\$500.00	◆
Monumental Permit fee	No	No	\$130.00	\$150.00	◆
Reserving of a memorial plot within the Wall of Remembrance & Memorial Garden	No	Yes	\$75.00	\$85.00	◆
Exhumation Fee					
Re-opening of grave	No	Yes	\$1,600.00	\$1,700.00	◆
Re-interment in new grave	No	Yes	\$800.00	\$900.00	◆
Placement of Ashes Fee					
Placement in Burial area	No	Yes	\$140.00	\$160.00	◆
Placement in Cemetery Niche Wall or Memorial Garden	No	Yes	\$400.00	\$420.00	◆
Scattering to the winds	No	Yes	\$40.00	\$50.00	◆
Miscellaneous Fees					
Undertakers Annual Licence Fee	No	No	\$200.00	\$225.00	◆
Additional fee for late arrival at Cemetery	No	Yes	\$200.00	\$225.00	◆
For interment of oblong or oversized caskets	No	Yes	\$200.00	\$225.00	◆
Additional fee for interment on a Saturday or Public Holiday	No	Yes	\$670.00	\$750.00	◆
Copy of Grant of Right of Burial	No	No	\$120.00	\$140.00	◆
Removal and replacement of Ledger	No	Yes	\$330.00	\$350.00	◆

Shire of Esperance

Schedule of Fees & Charges 2014/2015

	Statutory Fee Indicator	GST	2013/2014	2014/2015	Variation
Recreation & Culture					
<u>CIVIC CENTRE</u>					
<u>Auditorium including Main Foyer</u>					
<u>Concert & Stage Plays</u>					
<u>Excluding Kitchen, Bar & Kiosk with theatre lighting</u>					
Day & Evening	No	Yes	\$1,500.00	\$1,600.00	◆
Day or Evening	No	Yes	\$1,100.00	\$1,150.00	◆
<u>Conventions, Meetings, Prize Nights etc</u>					
<u>Excluding Kitchen, including Bar & Kiosk and theatre lighting</u>					
Day and Evening	No	Yes	\$900.00	\$950.00	◆
Day or Evening	No	Yes	\$650.00	\$680.00	◆
<u>Catwalk/Stage Extension</u>					
Labour cost only per hour	No	Yes		\$55.00	◆
Kitchen (large) - Commercial catering	No	Yes		\$300.00	◆
Kitchen (large) - Non-commercial catering	No	Yes		\$150.00	◆
<u>Stage Rehearsals</u>					
Full lighting/hour	No	Yes	\$100.00	\$150.00	◆
Work lights/hour	No	Yes	\$55.00	\$75.00	◆
Above charges include front of house manager attendance during performances.					
Additional staff labour per hour	No	Yes		\$55.00	◆
<u>Piano Hire - Yamaha G2 Grand</u>					
Conversion of theatre to cabaret / cabaret to theatre	No	Yes	\$700.00	\$1,000.00	◆
Supervision fee for conversion per hour	No	Yes		\$55.00	◆
<u>Reception Room including Kitchen and Bar</u>					
<u>Weddings/Dinners/Parties/Concerts</u>					
Evening - half room	No	Yes	\$395.00	\$420.00	◆
Evening with dance floor	No	Yes	\$495.00	\$520.00	◆
Day - half room	No	Yes	\$325.00	\$340.00	◆
Day with dance floor	No	Yes	\$395.00	\$420.00	◆
<u>Quiz Nights</u>					
Half room	No	Yes	\$275.00	\$290.00	◆
With dance floor	No	Yes	\$350.00	\$370.00	◆
<u>Meeting, Seminars</u>					
Whole day - half room	No	Yes	\$190.00	\$200.00	◆
Whole day - with dance floor	No	Yes	\$250.00	\$260.00	◆
Half day - half room	No	Yes	\$150.00	\$160.00	◆
Half day - with dance floor	No	Yes	\$190.00	\$200.00	◆
Evening - half room	No	Yes	\$220.00	\$230.00	◆
Evening with dance floor	No	Yes	\$260.00	\$275.00	◆
Set up fees for meetings, seminars per hour	No	Yes	\$50.00	\$55.00	◆
<u>Main Foyer including Bar</u>					
Evening	No	Yes	\$250.00	\$260.00	◆
Half Day	No	Yes	\$180.00	\$190.00	◆
Full Day	No	Yes	\$240.00	\$250.00	◆
<u>Whole Complex</u>					
	No	Yes		10% discount on combined fees for auditorium and reception rooms	◆
<u>Not For Profit Organisations and Funerals</u>					
	No	Yes		20% discount on combined fees for auditorium and reception rooms	◆
<u>Not For Profit Organisations - hourly hire rate</u>					
	No	Yes		\$55.00	◆
<u>Weekends & Public Holidays</u>					
	No	Yes		10% surcharge on all fees and charges	◆
<u>Commission on Ticket and Merchandise Sales</u>					
Booking fee per ticket sale	No	Yes	\$2.75	\$4.95	◆
20% discount on Booking fee for Not For Profit groups					
Commission on merchandise sales	No	Yes	10%	10%	
<u>Friends of ECC Membership Fees</u>					
	No	Yes	\$45.00	\$45.00	

Shire of Esperance
Schedule of Fees & Charges 2014/2015

	Statutory Fee Indicator	GST	2013/2014	2014/2015	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	◆
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	\$25.00	\$30.00	◆
Advertising Poster Distribution per poster	No	Yes	\$2.50	\$2.50	
Flyer distribution	No	Yes	\$250.00	\$260.00	◆
Set up/pack up labour, cleaning etc, per hour	No	Yes	\$50.00	\$55.00	◆
Sound Shell					
Hire fee	No	Yes	\$150.00	\$150.00	
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	\$110.00	\$125.00	◆
Trading in Thoroughfares and Public Places					
Permit application fee	No	No	\$80.00	\$85.00	◆
Additional charges - per day	No	No	\$50.00	\$55.00	◆
- per week	No	No	\$120.00	\$130.00	◆
- per month	No	No	\$350.00	\$370.00	◆
- per annum (Council annual minimum rates charge)	No	No	Minimum rates	Minimum rates	
NB Charitable organisations and Buskers are exempt from payment of any trader fees					
Sporting Association Ground Fees					
Esperance Football Association	No	Yes	\$12,047.00	\$14,782.00	◆
Esperance Hockey Association	No	Yes	\$6,272.00	\$7,696.00	
Esperance Softball Association	No	Yes	\$1,564.00	\$1,919.00	
Esperance Soccer Association	No	Yes	\$2,222.00	\$2,726.00	
Esperance Cricket Association	No	Yes	\$3,721.00	\$4,566.00	
Esperance Junior Cricket Association	No	Yes	\$782.00	\$959.00	
Esperance Tee ball	No	Yes	\$108.00	\$133.00	
Esperance Dog Club	No	Yes	\$235.00	\$288.00	
Esperance Agricultural Show Society	No	Yes	\$1,179.00	\$1,447.00	
Esperance Community Running	No	Yes	\$191.00	\$234.00	
Little Athletics	No	Yes	\$582.00	\$714.00	
Ultimate Frizbee	No	Yes	\$0.00	\$336.00	
Casual Ground Hire Charges					
Non Commercial/Not for Profit (incl schools)/hr	No	Yes	\$24.00	\$30.00/zone	◆
Non Commercial/Not for Profit (incl schools)/8 hr day	No	Yes	\$70.00	\$76.75/zone	◆
Commercial Rate (per hour)	No	Yes	\$42.00	\$52.00/zone	◆
Commercial Rate (per day)	No	Yes	\$250.00	\$307.00/zone	◆
Equestrian Club	No	Yes	variable	+20% Loading on above rates	◆
Powered Site per night (2 people)	No	Yes	\$20.00	\$30.00	◆
Unpowered Site per night (2 people)	No	Yes	\$15.00	\$25.00	◆
Extra person per site	No	Yes		\$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	\$0.50	\$0.75	◆
Southern Suburbs Water Charges - consumption fee per kilolitre	No	No	\$0.50	\$0.75	◆

Shire of Esperance
Schedule of Fees & Charges 2014/2015

	Statutory Fee Indicator	GST	2013/2014	2014/2015	Variation
Recreation & Culture....continued					
BAY OF ISLES LEISURE CENTRE CHARGES					
Aquatic					
Adult	No	Yes	\$6.00	\$7.00	◆
Child (1-16 years)	No	Yes	\$3.50	\$4.00	◆
Concession (Seniors, Health Care Card)	No	Yes	\$4.00	\$4.50	◆
Spectator	No	Yes	\$1.00	\$1.00	
Family Pass (2 adults + 2 children)	No	Yes	\$15.50	\$17.00	◆
Family Pass additional child	No	Yes	\$2.50	\$3.00	◆
Gym/Spa/Sauna/Swim	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	\$2.50	\$6.10	◆
Rehabilitation Pool Hire (per hr)	No	Yes	\$15.00	\$20.00	◆
Swimming Carnival Hire - Lap Pool 8 Lanes including entry *10:30-2:30	No	Yes		\$1,200.00	◆
Exclusive Pool Hire (per hr) at management discretion excl entrance fee	No	Yes	\$50.00	\$100.00	◆
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	\$4.00/hour	\$6.00/Hour	◆
Additional Child (up to 1.5 hours)	No	No		\$4.00/Hour	◆
Child (up to 3 hours)	No	No		\$10.00	◆
Additional Child (up to 3 hours)	No	No		\$6.00	◆
Health And Fitness					
Casual Gym Visit	No	Yes	\$10.00	\$12.00	◆
Fitness Class	No	Yes	\$10.00	\$12.00	◆
Fitness Class Concession	No	Yes	\$7.50	\$9.00	◆
Gym Visit Concession (Senior/Health Care/Student Card)	No	Yes	\$7.50	\$9.00	◆
Gym Appraisal & Visit (non-member)	No	Yes	\$40.00	\$50.00	◆
Gym Program & Visit (non-member)	No	Yes	\$40.00	\$50.00	◆
Personal Training Session 1/2 hour	No	Yes	\$40.00	\$42.00	◆
Personal Training Session 1 hour	No	Yes	\$60.00	\$62.00	◆
Consultation Room Hire - As per MOU with Personal Trainers					
30 min session	No	Yes		\$5.00	◆
additional participant (max 6) fee per additional participant	No	Yes		\$2.50	◆
1 hour session	No	Yes		\$10.00	◆
additional participant (max 6) fee per participant	No	Yes		\$5.00	◆
Room Bookings					
Sports Hall (per hour)	No	Yes	\$36.30	\$40.00	◆
Sports Hall After Hours (per hour)	No	Yes	\$100.00	\$110.00	◆
Swim School					
Swim Lesson 1/2 hr	No	No	\$9.00	\$10.00	◆
Swim Lesson 1 to 1 (1/2 hr)	No	No	\$35.00	\$38.00	◆
Swim Lesson 1 to 2 (1/2 hr)	No	No	\$20.00	\$25.00	◆
Squad per lesson	No	No	\$10.00	\$12.00	◆
Bronze Medallion- Full Course (includes manual)	No	No	\$165.00	\$170.00	◆
Bronze Medallion- Requalification	No	No	\$70.00	\$75.00	◆
Resuscitation - Full course	No	No	\$60.00	\$75.00	◆
Resuscitation - Requalification	No	No	\$45.00	\$75.00	◆

Shire of Esperance
Schedule of Fees & Charges 2014/2015

	Statutory Fee Indicator	GST	2013/2014	2014/2015	Variation
Recreation & Culture....continued					
Miscellaneous					
Equipment Hire	No	Yes	\$3.00	\$3.50	◆
Large Aquatic Run (group hire per hour)	No	Yes	\$60.00	\$65.00	◆
Small Aquatic Run (group hire per hour)	No	Yes	\$47.00	\$50.00	◆
Parties - per person	No	Yes	\$15.00	\$18.00	◆
Direct Debit Membership Cancellation Fee	No	Yes	\$50.00	\$50.00	
BOLLIC Administration fee (Suspension, Swim School Withdrawal, Rehab. Membership)	No	Yes	\$20.00	\$20.00	
Paysmart Sign On Fee	No	Yes	\$20.00	\$20.00	
Joining Fee - proposed introduction of direct debit				\$20.00	◆
Booking fee for other facilities	No	Yes	Cost Recovery + 10%	Cost Recovery + 10%	
Replacement Membership Card	No	Yes	\$10.00	\$5.00	◆
Memberships					
12 month membership					
Adult					
Bronze	No	Yes	\$515.00	\$567.00	◆
Silver	No	Yes	\$690.00	\$770.00	◆
Gold	No	Yes	\$860.00	\$970.00	◆
Concession & Students 16-18 years (access to gym & sauna)					
Bronze	No	Yes	\$390.00	\$429.00	◆
Silver	No	Yes	\$520.00	\$579.00	◆
Gold	No	Yes	\$730.00	\$800.00	◆
Children U 16 must be attending school (no access to spa/sauna)					
Bronze Aquatic	No	Yes	\$310.00	\$341.00	◆
Family 2 Adults & 2 Children (under 16 yrs)					
Bronze	No	Yes	\$905.00	\$1,062.00	◆
Silver	No	Yes	\$1,210.00	\$1,462.00	◆
Gold	No	Yes	\$1,590.00	\$1,862.00	◆
Additional family member	No	Yes	\$70.00	\$100.00	◆
6 Month Memberships					
Adult					
Bronze	No	Yes	\$270.00	\$297.00	◆
Silver	No	Yes	\$360.00	\$397.00	◆
Gold	No	Yes	\$455.00	\$497.00	◆
Concession & Students 16-18 years (access to gym & sauna)					
Bronze	No	Yes	\$200.00	\$220.00	◆
Silver	No	Yes	\$275.00	\$320.00	◆
Gold	No	Yes	\$365.00	\$420.00	◆
Children U 16 must be attending school (no access to spa/sauna)					
Bronze Aquatic	No	Yes	\$165.00	\$193.00	◆
Family 2 Adults & 2 Children					
Bronze	No	Yes	\$470.00	\$550.00	◆
Silver	No	Yes	\$635.00	\$750.00	◆
Gold	No	Yes	\$820.00	\$950.00	◆
Additional family member	No	Yes	\$60.00	\$80.00	◆
3 Month Memberships					
Adult					
Bronze	No	Yes	\$165.00	\$185.00	◆
Silver	No	Yes	\$235.00	\$285.00	◆
Gold	No	Yes	\$300.00	\$385.00	◆
Concession & Students 16-18 years (access to gym & sauna)					
Bronze	No	Yes	\$130.00	\$143.00	◆
Silver	No	Yes	\$172.00	\$190.00	◆
Gold	No	Yes	\$225.00	\$248.00	◆

Shire of Esperance
Schedule of Fees & Charges 2014/2015

	Statutory Fee Indicator	GST	2013/2014	2014/2015	Variation
Recreation & Culture....continued					
<u>Membership Administration</u>					
Option A: 20+ Employees	No	Yes	20% discount off any 12 month Adult m'ship	20% discount off any 12 month Adult m'ship	
Option B: 5-19 Employees	No	Yes	10% discount off any 12 month Adult m'ship	10% discount off any 12 month Adult m'ship	
Fly In, Fly Out Memberships	No	Yes	Buy 6 months for the price of 3, or 12 months for the price of 6	Buy 6 months for the price of 3, or 12 months 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 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 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	Up to 20% discount or extension applied to specific scheduled membership promotions	
<u>LIBRARY</u>					
Overdue books exceeding 1 wk grace (per item/week)	No	No	\$0.50	\$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	\$1.00	
Half hour	No	Yes	\$2.00	\$2.00	
One hour	No	Yes	\$4.00	\$4.00	
Library Wireless Internet Charges					
Half hour	No	Yes	\$1.00	\$1.00	
One hour	No	Yes	\$2.00	\$2.00	
Three hours	No	Yes	\$6.00	\$6.00	
Temporary Visitor Bond 1 (TV1)	No	No	\$20.00	\$20.00	
Temporary Visitor Bond 2 (TV2)	No	No	\$50.00	\$50.00	
<u>LAKE MONJINGUP</u>					
Pet Cemetery Plot Fee	No	Yes	\$60.00	\$80.00	◆
Lake Monjingup Equipment Hire - tables	No	Yes	\$5/table	\$5/table	
Lake Monjingup Equipment Hire - chairs	No	Yes	\$1/chair	\$1/chair	
<u>ESPERANCE MUNICIPAL MUSEUM</u>					
Adults	No	Yes	\$6.00	\$6.00	
Children	No	Yes	\$2.00	\$2.00	
Pensioners/Seniors	No	Yes	\$5.00	\$5.00	
Group/person	No	Yes	\$5.00	\$5.00	

Shire of Esperance

Schedule of Fees & Charges 2014/2015

	Statutory Fee Indicator	GST	2013/2014	2014/2015	Variation
Transport					
AERODROME					
Full Fare Passengers	No	Yes	\$21.00	\$22.00	◆
Screening Charge (Outgoing pax)	No	Yes	\$40.00	\$41.00	◆
Aerodrome - Landing Fees					
Landing Fees other than RPTS collected by Avdata on Council's behalf.					
Aircraft 0 - 2000kg flat rate	No	Yes	\$10.00	\$11.00	◆
Aircraft 2001 - 15000kg per 1000 kg	No	Yes	\$10.00	\$11.00	◆
Aircraft >15000kg per 1000kg	No	Yes	\$32.00	\$33.00	◆
Annual fee for private aircraft less than 2000kg - per year per aircraft. (Optional)	No	Yes	\$100.00	\$105.00	◆
Annual fee for commercial aircraft less than 4000kg - per year per aircraft. (Optional)	No	Yes	\$1,100.00	\$1,150.00	◆
Apron Parking Fees - first 3 days free - per week or part thereof	No	Yes	\$50.00	\$50.00	
Security Swipe Card	No	Yes	\$50.00	\$50.00	
Replacement Security Swipe Card	No	Yes	\$10.00	\$10.00	
Reporting Officer Callout	No	Yes		\$40.00	◆
Reporting Officer Callout Fee Per Hour	No	Yes		\$40.00	◆
Aerodrome Fuel Commission					
Airport Fuel Call Out Fee (Exception Royal Flying Doctor Service)	No	Yes	\$110.00	\$115.00	◆
Hire of Signs					
Roadworks Signs	No	Yes	\$9.00	\$9.30	◆
Roadworks Cones	No	Yes	\$3.50	\$3.60	◆
Identilite Street Signs					
Per annum fee rental	No	Yes	\$955.00	\$980.00	◆
Contract					
Drafting work for external businesses - per hour	No	Yes	\$150.00	\$156.00	◆
Sale of gravel (loose) per m³					
Ex Brazier Street Depot	No	Yes	\$25.00	\$30.00	◆
NB Sale only available through prior arrangement with Rural Foreman and subject to availability of material					

Shire of Esperance

Schedule of Fees & Charges 2014/2015

	Statutory Fee Indicator	GST	2013/2014	2014/2015	Variation
Economic Services					
ESPERANCE VISITOR CENTRE					
Display of one brochure for local business	No	Yes	\$75.00	\$80.00	◆
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	\$460.00	
Booking commissions	No	Yes	12%	12%	
Promotion on commissioned Business	No	Yes	\$95.00	\$100.00	◆
Promotion of Non-Commissioned Business	No	Yes	\$125.00	\$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 \$90	0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$92	
(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 \$90	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 \$90	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	Yes	No	\$90.00	\$92.00	
(b) for demolition work in respect of a Class 2 to Class 9 building	Yes	No	\$90 for each storey of the building	\$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	\$90.00	\$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	25% of Building Licence Application paid fees	

Shire of Esperance

Schedule of Fees & Charges 2014/2015

	Statutory Fee Indicator	GST	2013/2014	2014/2015	Variation
Economic Services....continued					
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	50% of Building Licence Application fee but not less than \$90 for Class 1 & 10; \$125 for Class 2 to 10	
Application for occupancy permits, building approval certificates					
Application for an occupancy permit for a completed building (s. 46)	Yes	No	\$90.00	\$92.00	
Application for a temporary occupancy permit for an incomplete building (s. 47)	Yes	No	\$90.00	\$92.00	
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	Yes	No	\$90.00	\$92.00	
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	Yes	No	\$90.00	\$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 for each strata unit covered by the application, but not less than \$100	\$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 \$90	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 \$90	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	\$90.00	\$92.00	
Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	Yes	No	\$90.00	\$92.00	
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	Yes	No	\$90.00	\$92.00	
Other applications					
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	Yes	No	\$2,000.00	\$2,040.00	
All Building Applications (Mandatory)					
Building Services Levy					
Building Permit - \$45,000 or Less	Yes	No	\$40.50	\$40.50	
Building Permit - Over \$45,000	Yes	No	0.09% of work value	0.09% of work value	
Demolition Permit - \$45,000 or Less	Yes	No	\$40.50	\$40.50	
Demolition Permit - Over \$45,000	Yes	No	0.09% of work value	0.09% of work value	
Occupancy Permit for approved building work- \$45,000 or Less	Yes	No	\$40.50	\$40.50	
Occupancy Permit for approved building work - Over \$45,000	Yes	No	\$40.50	\$40.50	

Shire of Esperance
Schedule of Fees & Charges 2014/2015

	Statutory Fee Indicator	GST	2013/2014	2014/2015	Variation
Economic Services....continued					
Building Approval certificate for approved building work- \$45,000 or Less	Yes	No	\$40.50	\$40.50	
Building Approval certificate for approved building work- Over \$45,000	Yes	No	\$40.50	\$40.50	
Occupancy Permit for Unauthorised Building Work - \$45,000 or Less	Yes	No	\$91.00	\$81.00	
Occupancy Permit for Unauthorised Building Work - Over \$45,000	Yes	No	0.18% of work value	0.18% of work value	
Building Approval Certificate for Unauthorised Building Work - \$45,000 or Less	Yes	No	\$91.00	\$81.00	
Building Approval Certificate for Unauthorised Building Work - Over \$45,000	Yes	No	0.18% of work value	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)	0.2% x value (GST included)	
BCITF Accounting Collection fee (Set by BCITF)	Yes	No	\$6.60	\$6.60	
Building Services Levy Administration Fee	Yes	No	\$5.00	\$5.00	
Other Building Department Charges					
Built Strata application (per lot)	Yes	No	\$130.00	\$130.00	
Fees set at Council's discretion.					
MBA Booklet of Specifications	No	No	\$18.00	\$18.00	
Signs & Hoardings	No	No	\$67.00	\$67.00	
Unauthorised Signs & Hoardings	No	No	\$135.00	\$135.00	
Front Fence Approval	No	No	\$67.00	\$67.00	
Unauthorised Front Fence Approval	No	No	\$135.00	\$135.00	
Swimming Pool Inspection	No	No	\$55.00	\$55.00	
Inspection of Smoke Detectors (Building Regulations 1989 Part10A r38O)	No	No	\$170.00	\$170.00	
Building Inspection Fees	No	Yes	Cost Recovery	\$156 per hour	◆
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 \$90	
Request for Certificate of Design Compliance Class 2-9	No	Yes	0.09% of construction value including GST but not less than \$270 + GST	0.18% of construction value including GST but not less than \$300 + 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 \$90	
Request to provide a Certificate of Construction compliance	No	Yes	\$200min + GST, Additional inspections @ \$120 each + GST	\$300 min + GST, Additional inspections @ \$150 each + GST	◆
Request to provide a Certificate of Building compliance	No	Yes	\$200min + GST, Additional inspections @ \$120 each + GST	\$300 min + GST, Additional inspections @ \$150 each + GST	◆
Building Information - Copies of Permits, Records and Building Approval certificates	No	No	\$110.00	\$55.00 per 30 Mins (Minimum	◆
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 \$90	
Written advice from Building Surveyor	No	Yes	\$105 per hour (min 1 hour)	\$150 per hour (min 1 hour)	◆

Shire of Esperance

Schedule of Fees & Charges 2014/2015

	Statutory Fee Indicator	GST	2013/2014	2014/2015	Variation
Economic Services....continued					
<u>PROCEEDS SALE OF BOOKS</u>					
"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	\$22.00	
<u>CAMPING FEES</u>					
Thomas River Reserve Camping Fees	Yes	Yes	As determined by DEC	As determined by DPAW	
All Council Managed Coastal Reserves - campsite fee per night	No	Yes	\$10.00	\$10.00	