

Statutory Budget



2018 - 2019



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Shire of Esperance Statutory Budget

For the year ending 30th June 2019

Statement of Comprehensive Income by Nature & Type

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
Revenue				
Rates	8	20,592,577	19,827,723	19,624,021
Operating grants, subsidies and contributions	13	7,472,224	10,447,621	6,851,557
Fees and charges	12	9,306,174	9,506,409	9,221,172
Interest earnings	2(a)	932,376	969,551	904,966
Other revenue	2(a)	800,427	1,050,296	662,984
		<u>39,103,778</u>	<u>41,801,600</u>	<u>37,264,700</u>
Expenses				
Employee costs		(15,658,376)	(15,291,045)	(14,870,256)
Materials and contracts		(14,160,573)	(12,351,582)	(15,112,544)
Utility charges		(1,174,740)	(1,179,657)	(1,158,676)
Depreciation on non-current assets	2(a)	(16,236,002)	(16,165,182)	(14,993,065)
Interest expenses	2(a)	(94,330)	(105,173)	(113,699)
Insurance expenses		(801,339)	(686,423)	(685,777)
Other expenditure		(1,338,486)	(556,350)	(1,218,080)
		<u>(49,463,846)</u>	<u>(46,335,412)</u>	<u>(48,152,097)</u>
		<u>(10,360,068)</u>	<u>(4,533,812)</u>	<u>(10,887,397)</u>
Non-operating grants, subsidies and contributions	13	14,847,976	5,073,070	10,155,772
Profit on asset disposals	6	215,430	1,163,059	185,488
Loss on asset disposals	6	(182,620)	(142,204)	(451,028)
Loss on revaluation of non current assets		0	0	0
Net result		<u>4,520,718</u>	<u>1,560,113</u>	<u>(997,165)</u>
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
Total comprehensive income		<u><u>4,520,718</u></u>	<u><u>1,560,113</u></u>	<u><u>(997,165)</u></u>

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

Shire of Esperance Statutory Budget

For the year ending 30th June 2019

Statement of Comprehensive Income by Statutory Program

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
Revenue (refer notes 1,2,8,10 to 13)				
Governance		321,036	318,883	297,675
General purpose funding		23,839,355	25,782,581	22,817,667
Law, order, public safety		1,000,964	806,072	1,002,708
Health		63,500	76,918	61,250
Education and welfare		3,948,603	3,830,916	3,112,071
Community amenities		4,633,840	4,792,080	4,456,718
Recreation and culture		1,695,259	1,928,001	1,878,669
Transport		1,330,027	2,073,206	1,468,957
Economic services		1,741,737	1,635,232	1,644,834
Other property and services		529,457	557,711	524,151
		<u>39,103,778</u>	<u>41,801,600</u>	<u>37,264,700</u>
Expenses excluding finance costs (refer notes 1, 2 & 14)				
Governance		(2,410,240)	(2,261,738)	(2,285,471)
General purpose funding		(560,937)	(365,597)	(392,460)
Law, order, public safety		(1,761,569)	(1,726,617)	(1,624,780)
Health		(416,855)	(386,633)	(402,334)
Education and welfare		(4,883,383)	(3,974,310)	(3,920,920)
Community amenities		(5,519,464)	(6,222,327)	(7,080,413)
Recreation and culture		(13,382,454)	(10,302,216)	(12,771,974)
Transport		(16,300,344)	(16,945,509)	(15,528,497)
Economic services		(3,140,977)	(2,692,377)	(3,070,181)
Other property and services		(993,293)	(1,352,915)	(961,368)
		<u>(49,369,516)</u>	<u>(46,230,239)</u>	<u>(48,038,398)</u>
Finance costs (refer notes 2 & 7)				
Governance		0	0	0
Law, order, public safety		0	0	0
Education and welfare		0	0	0
Community amenities		0	0	0
Recreation and culture		(47,354)	(49,731)	(49,297)
Transport		0	0	0
Economic services		0	0	0
Other property and services		(46,976)	(55,442)	(64,402)
		<u>(94,330)</u>	<u>(105,173)</u>	<u>(113,699)</u>
		<u>(10,360,068)</u>	<u>(4,533,812)</u>	<u>(10,887,397)</u>
Non-operating grants, subsidies and contributions	13	14,847,976	5,073,070	10,155,772
Profit on disposal of assets	6	215,430	1,163,059	185,488
(Loss) on disposal of assets	6	(182,620)	(142,204)	(451,028)
Loss on revaluation of non current assets		0	0	0
		<u>14,880,786</u>	<u>6,093,925</u>	<u>9,890,232</u>
Net result		4,520,718	1,560,113	(997,165)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		4,520,718	1,560,113	(997,165)

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

Shire of Esperance Statutory Budget

For the year ending 30th June 2019

Statement of Cash Flows

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		20,592,577	19,836,150	19,624,021
Operating grants, subsidies and contributions		7,674,530	9,948,847	6,851,557
Fees and charges		9,306,174	9,506,409	9,221,172
Interest earnings		932,376	989,103	904,966
Goods and services tax		0	215,416	0
Other revenue		800,427	1,050,296	662,984
		<u>39,306,084</u>	<u>41,546,221</u>	<u>37,264,700</u>
Payments				
Employee costs		(15,405,441)	(15,066,805)	(14,964,819)
Materials and contracts		(12,438,856)	(13,582,138)	(14,823,983)
Utility charges		(1,174,740)	(1,179,657)	(1,158,676)
Interest expenses		(89,330)	(107,442)	(108,699)
Insurance expenses		(801,339)	(686,423)	(685,777)
Goods and services tax		0	0	0
Other expenditure		(1,338,486)	(556,350)	(1,218,080)
		<u>(31,248,192)</u>	<u>(31,178,815)</u>	<u>(32,960,034)</u>
Net cash provided by (used in) operating activities	3(b)	<u>8,057,892</u>	<u>10,367,406</u>	<u>4,304,666</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	5	(860,000)	0	(860,000)
Payments for purchase of property, plant & equipment	5	(12,902,888)	(5,420,397)	(4,988,329)
Payments for construction of infrastructure	5	(23,318,542)	(12,043,673)	(23,102,582)
Non-operating grants, subsidies and contributions used for the development of assets		14,847,976	5,073,069	10,155,772
Proceeds from sale of plant & equipment	6	1,171,234	2,995,824	1,212,249
Net cash provided by (used in) investing activities		<u>(21,062,220)</u>	<u>(9,395,177)</u>	<u>(17,582,890)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7	(121,309)	(494,842)	(461,304)
Advances to community groups		(60,000)	(60,000)	0
Proceeds from self supporting loans		77,474	69,386	69,386
Proceeds from new borrowings	7	1,060,000	64,687	1,860,000
Net cash provided by (used in) financing activities		<u>956,165</u>	<u>(420,769)</u>	<u>1,468,082</u>
Net increase (decrease) in cash held		<u>(12,048,163)</u>	<u>551,460</u>	<u>(11,810,142)</u>
Cash at beginning of year		<u>32,806,101</u>	<u>32,254,642</u>	<u>32,252,487</u>
Cash and cash equivalents at the end of the year	3(a)	<u>20,757,938</u>	<u>32,806,101</u>	<u>20,442,345</u>

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

Shire of Esperance

Statutory Budget

For the year ending 30th June 2019

Rate Setting Statement

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	4,454,211	3,932,316	3,931,592
		4,454,211	3,932,316	3,931,592
Revenue from operating activities (excluding rates)				
Governance		321,036	1,159,528	300,538
General purpose funding		3,246,778	5,954,858	3,193,646
Law, order, public safety		1,000,964	813,610	1,002,708
Health		67,471	76,918	61,250
Education and welfare		3,948,603	3,830,916	3,112,071
Community amenities		4,638,452	4,792,080	4,457,593
Recreation and culture		1,695,259	1,928,001	1,878,669
Transport		1,340,569	2,079,381	1,468,957
Economic services		1,741,737	1,635,232	1,644,834
Other property and services		725,762	866,412	705,901
		18,726,631	23,136,936	17,826,167
Expenditure from operating activities				
Governance		(2,410,240)	(2,277,087)	(2,322,896)
General purpose funding		(560,937)	(365,597)	(402,960)
Law, order, public safety		(1,761,569)	(1,726,617)	(1,624,780)
Health		(416,855)	(386,633)	(414,809)
Education and welfare		(4,883,383)	(3,979,776)	(3,936,441)
Community amenities		(5,519,464)	(6,230,974)	(7,132,586)
Recreation and culture		(13,434,965)	(10,351,947)	(12,836,616)
Transport		(16,469,443)	(17,023,869)	(15,805,197)
Economic services		(3,149,341)	(2,692,377)	(3,070,181)
Other property and services		(1,040,269)	(1,411,973)	(1,056,659)
		(49,646,466)	(46,446,850)	(48,603,125)
Operating activities excluded from budget				
(Profit) on asset disposals	6	(215,430)	(1,163,059)	(185,488)
Loss on disposal of assets	6	182,620	142,204	451,028
Depreciation on assets	2(a)	16,236,002	16,165,182	14,993,065
Movement in employee benefit provisions (non-current)		210,000	183,108	199,000
Amount attributable to operating activities		(10,052,432)	(4,050,163)	(11,387,761)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	13	14,847,976	5,073,070	10,155,772
Purchase land held for resale	5	(860,000)	0	(860,000)
Purchase property, plant and equipment	5	(12,902,888)	(5,420,397)	(4,988,329)
Purchase and construction of infrastructure	5	(23,318,542)	(12,043,673)	(23,102,582)
Proceeds from disposal of assets	6	1,171,234	2,995,824	1,212,249
Amount attributable to investing activities		(21,062,220)	(9,395,176)	(17,582,890)
FINANCING ACTIVITIES				
Repayment of borrowings	7	(121,309)	(494,842)	(461,304)
Proceeds from new borrowings	7	1,060,000	64,687	1,860,000
Proceeds from self supporting loans		77,474	69,386	69,386
Advances to Community Groups		(60,000)	(60,000)	0
Transfers to cash backed reserves (restricted assets)	9	(3,394,810)	(6,109,658)	(1,405,476)
Transfers from cash backed reserves (restricted assets)	9	12,960,720	4,602,253	9,284,025
Amount attributable to financing activities		10,522,075	(1,928,174)	9,346,631
Budgeted deficiency before general rates		(20,592,577)	(15,373,513)	(19,624,020)
Estimated amount to be raised from general rates	8	20,592,577	19,827,723	19,624,020
Net current assets at end of financial year - surplus/(deficit)		0	4,454,211	0

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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation

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

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

Critical accounting estimates

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

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

The local government reporting entity

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

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

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

(b) 2017/18 actual balances

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding off figures

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

(d) Comparative figures

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Budget comparative figures

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

(f) Forecast fair value adjustments

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

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

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

(g) Rates, grants, donations and other contributions

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

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

(h) Goods and services tax (GST)

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

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

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

(i) Superannuation

The Shire of Esperance contributes to a number of superannuation funds on behalf of employees.

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

(j) Cash and cash equivalents

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Trade and other receivables

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

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

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

(l) Inventories

General

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

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

Land held for resale

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

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

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

(m) Fixed assets

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

Mandatory requirement to revalue non-current assets

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

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

Initial recognition and measurement between mandatory revaluation dates

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

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

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

Revaluation

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

Land under roads

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

Depreciation

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities

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

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

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

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

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

Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Valuation techniques

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

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

Market approach

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

Income approach

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

Cost approach

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

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

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

(o) Financial instruments

Initial recognition and measurement

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments (continued)

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

Classification and subsequent measurement

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

Amortised cost is calculated as:

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

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

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments (continued)

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

Impairment

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments (continued)

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

Derecognition

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

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

(p) Impairment of assets

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Esperance becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(r) Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Borrowing costs

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

(t) Provisions

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

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

(u) Leases

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(v) Investment in associates

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

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

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

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

(w) Investment in associates (continued)

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

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

(x) Interests in joint arrangements

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

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

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

(y) Current and non-current classification

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

Shire of Esperance
Statutory Budget
For the year ending 30th June 2019

**Notes to and forming part of
the budget**

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
2. REVENUES AND EXPENSES			
(a) Net result			
The net result includes:			
Auditors remuneration			
Audit services	15,385	14,462	14,885
Other services	10,615	6,391	10,115
Depreciation by program			
Governance	248,624	248,753	220,025
General purpose funding	0	0	0
Law, order, public safety	496,280	496,714	513,892
Health	4,718	419	0
Education and welfare	318,745	318,458	301,085
Community amenities	269,691	270,850	267,632
Recreation and culture	3,137,693	3,097,119	2,745,438
Transport	10,606,236	10,605,532	9,918,014
Economic services	89,215	85,841	91,034
Other property and services	1,064,800	1,041,496	935,945
	<u>16,236,002</u>	<u>16,165,182</u>	<u>14,993,065</u>
Depreciation by asset class			
Land and buildings	2,281,776	2,281,791	1,956,261
Furniture and equipment	89,252	84,862	98,493
Plant and equipment	429,593	429,840	445,554
Motor Vehicles	535,123	511,334	523,556
Roadmaking Plant	887,454	882,621	765,275
Roads	10,139,413	10,139,415	9,453,544
Other	1,873,391	1,835,319	1,750,382
	<u>16,236,002</u>	<u>16,165,182</u>	<u>14,993,065</u>
Interest expenses (finance costs)			
- Borrowings (refer note 7(a))	94,330	105,173	113,699
Other	0	0	0
	<u>94,330</u>	<u>105,173</u>	<u>113,699</u>
Crediting as revenues:			
Interest earnings			
Investments			
- Reserve funds	568,876	580,979	535,666
- Other funds	208,500	247,847	192,300
Other interest revenue (refer note 10)	155,000	140,725	177,000
	<u>932,376</u>	<u>969,551</u>	<u>904,966</u>
Other revenue			
Reimbursements and recoveries	800,427	1,050,296	662,984
Other	0	0	0
	<u>800,427</u>	<u>1,050,296</u>	<u>662,984</u>

2. REVENUES AND EXPENSES (Continued)

(b) Statement of objective

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

COMMUNITY VISION

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

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

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

GOVERNANCE

Objective:

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

Activities:

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

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

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

Activities:

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

HEALTH

Objective:

To provide an operational framework for good community health.

Activities:

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of objective (Continued)

EDUCATION AND WELFARE

Objective:

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

Activities:

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

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

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

RECREATION AND CULTURE

Objective:

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

Activities:

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

TRANSPORT

Objective:

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

Activities:

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

ECONOMIC SERVICES

Objective:

To help promote the Shire and its economic well being.

Activities:

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

OTHER PROPERTY & SERVICES

Objective:

To monitor and control Council's overheads operating accounts.

Activities:

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

3. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of cash

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

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
Cash - unrestricted	1,446,694	3,928,946	951,145
Cash - restricted	19,311,244	28,877,155	19,491,200
	<u>20,757,938</u>	<u>32,806,101</u>	<u>20,442,345</u>

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

Land Purchase & Development Reserve	261,240	802,004	460,055
Eastern Suburbs Water Pipeline Reserve	183,667	179,627	177,454
Jetty Reserve	221,463	1,904,174	89,655
Aerodrome Reserve	6,832,683	6,216,102	6,005,520
Off Street Parking Reserve	528,736	517,107	515,776
Sanitation (Rubbish Removal) Reserve	5,100,527	4,434,511	3,164,428
EHC Asset Replacement Reserve	480,290	741,917	520,134
Esperance Home Care Fundraising Reserve	99,600	97,409	92,177
Unspent Grants & Contributions Reserve	0	3,581,302	0
Plant Replacement Reserve	648,265	966,028	963,544
Employee Entitlements - Long Service Leave Reserve	946,840	926,014	853,719
Building Maintenance Reserve	3,040,357	4,477,320	3,732,565
Governance & Workers Compensation Reserve	96,448	222,973	202,769
IT System & Process Development Reserve	157,375	296,047	295,286
Esperance Home Care Annual Leave Reserve	186,759	182,651	153,252
Esperance Home Care Long Service Leave Reserve	221,399	216,529	195,546
Priority Projects Reserve	305,596	3,115,440	2,069,322
	<u>19,311,244</u>	<u>28,877,155</u>	<u>19,491,201</u>

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

Net result	4,520,718	1,560,113	(997,165)
Depreciation	16,236,002	16,165,182	14,993,065
(Profit)/loss on sale of asset	(32,810)	(1,020,855)	265,540
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	202,306	(255,379)	0
(Increase)/decrease in inventories	165,000	32,626	165,000
Increase/(decrease) in payables	1,564,652	(1,265,451)	131,496
Increase/(decrease) in employee provisions	250,000	224,240	(97,498)
Grants/contributions for the development of assets	(14,847,976)	(5,073,070)	(10,155,772)
Net cash from operating activities	<u>8,057,892</u>	<u>10,367,406</u>	<u>4,304,666</u>

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

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
(c) Undrawn borrowing facilities			
Credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	80,000	80,000	80,000
Credit card balance at balance date	25,000	3,049	25,000
Total amount of credit unused	<u>105,000</u>	<u>83,049</u>	<u>105,000</u>
Loan facilities			
Loan facilities in use at balance date	<u>2,685,178</u>	<u>1,746,487</u>	<u>2,872,976</u>
Unused loan facilities at balance date	<u>6,500,000</u>	<u>6,500,000</u>	<u>6,350,639</u>

	Note	2018/19 Budget \$	2017/18 Actual \$
4. NET CURRENT ASSETS			
Current assets			
Cash - unrestricted	3(a)	1,446,694	3,928,946
Cash - restricted reserves	3(a)	19,311,244	28,877,155
Receivables		3,121,634	3,303,580
Inventories		1,236,260	366,260
		<u>25,115,832</u>	<u>36,475,941</u>
Less: current liabilities			
Trade and other payables		(3,527,498)	(1,932,080)
Short term borrowings		0	0
Long term borrowings		(60,000)	(121,309)
Provisions		(5,313,974)	(5,263,974)
		<u>(8,901,472)</u>	<u>(7,317,363)</u>

Unadjusted net current assets **16,214,360** **29,158,578**

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

Adjustments

Less: Cash - restricted reserves	3(a)	(19,311,244)	(28,877,155)
Less: Land held for resale		(1,036,058)	(176,058)
Less: Current loans - clubs / institutions		(95,527)	(77,473)
Add: Current portion of borrowings		141,367	121,309
Add: Current liabilities not expected to be cleared at end of year		4,087,103	4,305,010
Adjusted net current assets - surplus/(deficit)		<u>0</u>	<u>4,454,211</u>

5. ACQUISITION OF ASSETS

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

Asset class	Reporting program											2018/19 Budget total \$	2017/18 Actual total \$
	Governance \$	General purpose funding \$	Law, order, public safety \$	Health \$	Education and welfare \$	Housing \$	Community amenities \$	Recreation and culture \$	Transport \$	Economic services \$	Other property and services \$		
<u>Property, Plant and Equipment</u>													
Land and buildings	0	0	134,721	0	580,000	0	0	8,208,313	0	0	159,007	9,082,041	1,772,524
Furniture and equipment	63,000	0	0	0	67,054	0	0	30,000	0	0	0	160,054	90,401
Plant and equipment	0	0	700,000	0	0	0	126,910	28,848	0	0	0	855,758	823,985
Motor Vehicles	0	0	0	41,200	28,312	0	63,860	67,980	203,230	29,870	125,660	560,112	703,125
Roadmaking Plant	0	0	0	0	0	0	0	0	2,244,923	0	0	2,244,923	2,030,362
	63,000	0	834,721	41,200	675,366	0	190,770	8,335,141	2,448,153	29,870	284,667	12,902,888	5,420,397
<u>Infrastructure</u>													
Roads	0	0	0	0	0	0	0	0	13,436,666	0	0	13,436,666	10,791,516
Footpaths	0	0	0	0	0	0	0	0	928,934	0	0	928,934	349,942
Drainage	0	0	0	0	0	0	0	0	252,275	0	0	252,275	288,047
Parks and ovals	0	0	0	0	0	0	0	378,544	0	0	0	378,544	366,510
Other	145,330	0	0	0	0	0	0	8,137,979	0	38,814	0	8,322,123	247,658
	145,330	0	0	0	0	0	0	8,516,523	14,617,875	38,814	0	23,318,542	12,043,673
<u>Land Held for Resale</u>													
Land held for resale	0	0	0	0	0	0	0	0	0	0	860,000	860,000	0
Total acquisitions	208,330	0	834,721	41,200	675,366	0	190,770	16,851,664	17,066,028	68,684	1,144,667	37,081,430	17,464,070

Shire of Esperance

Statutory Budget

For the year ending 30th June 2019

Notes to and forming part of the budget

6. DISPOSALS OF ASSETS

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

By Program	Net book value	Sale proceeds	2018/19 Budget		2017/18 Actual		2017/18 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Governance	0	0	0	0	840,645	(15,349)	2,863	(37,425)
General Purpose Funding	0	0	0	0	0	0	0	(10,500)
Law, order, public safety	0	0	0	0	7,538	0	0	0
Health	11,479	15,450	3,971	0	0	0	0	(12,475)
Education and welfare	0	0	0	0	0	(5,466)	0	(15,521)
Community amenities	18,613	23,225	4,612	0	0	(8,647)	875	(52,173)
Recreation and culture	25,875	20,718	0	(5,157)	0	0	0	(15,345)
Transport	851,613	693,056	10,542	(169,099)	6,175	(109,126)	0	(276,700)
Economic services	16,722	8,358	0	(8,364)	0	0	0	0
Other property and services	214,122	410,427	196,305	0	308,701	(3,616)	181,750	(30,889)
	1,138,424	1,171,234	215,430	(182,620)	1,163,059	(142,204)	185,488	(451,028)

By Class	Net book value	Sale proceeds	2018/19 Budget		2017/18 Actual		2017/18 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Land held for Resale	175,000	350,000	175,000	0	304,105	0	175,000	0
Land and Buildings	0	0	0	0	840,000	0	0	0
Furniture and equipment	0	0	0	0	0	0	0	0
Plant and equipment	963,424	821,234	40,430	(182,620)	18,954	(142,204)	10,488	(451,028)
	1,138,424	1,171,234	215,430	(182,620)	1,163,059	(142,204)	185,488	(451,028)

Shire of Esperance

Statutory Budget

For the year ending 30th June 2019

Notes to and forming part of the budget

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 1-Jul-18	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2018/19 Budget \$	2017/18 Actual \$	2018/19 Budget \$	2017/18 Actual \$	2018/19 Budget \$	2017/18 Actual \$
Other Property and Services								
Loan 288 - Flinders	0	0	0	383,537	0	0	0	6,299
Loan 296 - SLIP	915,943	0	43,836	41,920	872,107	915,943	46,976	49,143
Jetty Replacement	0	1,000,000	0	0	1,000,000	0	0	0
	915,943	1,000,000	43,836	425,457	1,872,107	915,943	46,976	55,442
Self Supporting Loans								
Recreation and Culture								
Loan 261 - Pink Lake Country Club	92,411	0	19,473	18,230	72,938	92,411	5,868	7,242
Loan 287 - Esp Seafarers Centre	2,426	0	2,426	3,134	0	2,426	36	167
Loan 291 - Recherche Aged Welfare	266,358	0	14,450	13,566	251,908	266,358	18,332	19,300
Loan 292 - Esp Squash Club	18,526	0	7,079	6,666	11,447	18,526	1,068	1,526
Loan 295 - Esperance Bay Yacht Club	340,978	0	14,998	14,274	325,980	340,978	18,900	19,694
Loan 298 - Cascade Town Rec	49,845	0	13,831	13,515	36,014	49,845	1,361	1,777
Loan 299 - Newtown Condingup Football Club	60,000	0	5,216	0	54,784	60,000	1,789	25
Loan New - Esp Bay Yacht Club	0	60,000	0	0	60,000	0	0	0
	830,544	60,000	77,473	69,385	813,071	830,544	47,354	49,731
	1,746,487	1,060,000	121,309	494,842	2,685,178	1,746,487	94,330	105,173

Self Supporting loans are financed by payments from third parties.

All other borrowing repayments will be financed by general purpose revenue.

Shire of Esperance

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7. INFORMATION ON BORROWINGS (Continued)

(b) New borrowings - 2018/19

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate %	Amount borrowed budget \$	Total interest & charges \$	Amount used budget \$	Balance unspent \$
Jetty Replacement	WATC	Debenture	20	3.65	1,000,000	0	1,000,000	0
Esperance Bay Yacht Club	WATC	Debenture	5	3.65	60,000	0	60,000	0
					<u>1,060,000</u>	<u>0</u>	<u>1,060,000</u>	<u>0</u>

(c) Unspent borrowings

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

At the 30th June 2018 this facility was drawn to \$0 leaving an available balance of \$6.5 million.

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

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$200,000 with the Commonwealth Bank does exist. It is not anticipated that this facility will be required to be utilised during 2018/19.

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8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2018/19 Budgeted rate revenue \$	2018/19 Budgeted interim rates \$	2018/19 Budgeted back rates \$	2018/19 Budgeted total revenue \$	2017/18 Actual \$
Differential general rate or general rate								
GRV - Residential	0.097181	3,910	65,376,408	6,353,345	35,200	0	6,388,545	6,071,008
GRV - Commercial	0.099125	402	24,081,826	2,387,111	0	0	2,387,111	2,280,960
GRV - Vacant	0.097181	107	2,088,930	203,004	0	0	203,004	140,507
UV - Rural	0.008525	1,110	1,039,954,000	8,865,608	0	0	8,865,608	8,530,371
UV - Mining	0.090552	37	1,876,333	169,906	0	0	169,906	167,608
UV - Commercial/Industrial	0.008525	1	150,000	1,279	0	0	1,279	1,357
Sub-Totals		5,567	1,133,377,497	17,980,252	35,200	0	18,015,452	17,191,811
Minimum payment	Minimum \$							
GRV - Residential	1124	1,295	12,248,413	1,455,580	0	0	1,455,580	1,378,356
GRV - Commercial	1124	60	391,398	67,440	0	0	67,440	65,636
GRV - Vacant	1124	566	2,863,924	636,184	0	0	636,184	688,640
UV - Rural	1124	96	6,127,300	107,904	0	0	107,904	87,156
UV - Mining	562	19	44,883	10,678	0	0	10,678	11,836
UV - Commercial/Industrial	1124	2	70,100	2,248	0	0	2,248	2,152
Sub-Totals		2,036	21,746,018	2,280,034	0	0	2,280,034	2,233,776
		7,603	1,155,123,515	20,260,286	35,200	0	20,295,486	19,425,587
Discounts/concessions (Refer note 11)							(22,480)	(29,052)
Total amount raised from general rates							20,273,006	19,396,535
Specified area rates							0	0
Prepaid rates							0	173,109
Ex Gratia Rates							319,571	258,079
Total rates							20,592,577	19,827,723

8(a). RATING INFORMATION

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

The general rates detailed above for the 2018/19 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

Objectives and reasons for differential rating

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

Differential general rate

Gross Rental Value (GRV)

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

GRV Residential

This rating category consists of properties which have a predominate residential use. The object of the rate for this category is to be the base by which all other GRV rated properties are assessed. The reason is to ensure that all ratepayers make a reasonable contribution towards works services and facilities within the Shire. The proposed rate in the dollar for this category is 9.7181 cents, with a minimum payment of \$1,124

8(a). RATING INFORMATION

GRV Commercial

This rating category consists of properties used predominately for Commercial or Industrial purposes that are located within townsites. The object of the rate for this category is to raise additional revenue to fund the costs associated with the higher level of service provided to properties in this category. The reason is that the Shire incurs higher costs to service these areas including car parking, landscaping and other amenities. In addition, extra costs are also associated with tourism and economic development activities that have a benefit to these ratepayers. The proposed rate in the dollar for this category is 9.9125 cents, with a minimum payment of \$1,124.

GRV - Vacant

This rating category consists of vacant properties located within the townsites. The object of the rate for this category is to promote the development of vacant land within the Shire's townsites. The reason is to encourage land owners to develop vacant residential land within the Shire's townsites. The proposed rate in the dollar for this category is 9.7181 cents, with a minimum payment of \$1,124.

Unimproved Value (UV)

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

UV - Rural

This rating category consists of properties that are exclusively for rural use. The object of the rate for this category is to be the base rate by which all other UV rated properties are assessed. The reason is that some other UV rating categories have a higher demand on Shire services and resources. The proposed rate in the dollar for this category is 0.8525 cents, with a minimum payment of \$1,124.

UV - Mining

This rating category consists of properties that are used for mining, exploration or prospecting purposes. The object of the rate for this category is to raise additional revenue to fund the additional cost impacts to the Shire. The reason this category is rated higher than UV - Rural is to reflect the higher road infrastructure maintenance cost to the Shire as a result of frequent heavy vehicle use over extensive lengths of Shire roads throughout the year. The proposed rate in the dollar for this category is 9.0552 cents, with a minimum payment of \$562.

UV - Commercial

This rating category consists of properties that are for Commercial use. The object of the rate for this category is to be consistent with the UV - Rural category and therefore rated accordingly. The reason is that the properties in this category have similar characteristic and demand for shire services as the UV – Rural category. The proposed rate in the dollar for this category is 0.8525 cents, with a minimum payment of \$1,124.

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For the year ending 30th June 2019

Notes to and forming part of the budget

9. CASH BACKED RESERVES

	2018/19 Budget Opening balance \$	2018/19 Budget Transfer to \$	2018/19 Budget Transfer (from) \$	2018/19 Budget Closing balance \$	2017/18 Actual Opening balance \$	2017/18 Actual Transfer to \$	2017/18 Actual Transfer (from) \$	2017/18 Actual Closing balance \$	2017/18 Budget Opening balance \$	2017/18 Budget Transfer to \$	2017/18 Budget Transfer (from) \$	2017/18 Budget Closing balance \$
Land Purchase & Development Reserve	802,004	368,036	(908,800)	261,240	519,179	350,632	(67,807)	802,004	519,179	11,676	(70,800)	460,055
Eastern Suburbs Water Pipeline Reserve	179,627	4,040	0	183,667	180,492	4,535	(5,400)	179,627	180,492	4,059	(7,097)	177,454
Jetty Reserve	1,904,174	183,023	(1,865,734)	221,463	1,874,765	187,147	(157,738)	1,904,174	1,874,765	182,362	(1,967,472)	89,655
Aerodrome Reserve	6,216,102	704,456	(87,875)	6,832,683	5,431,055	938,369	(153,322)	6,216,102	5,431,055	742,716	(168,251)	6,005,520
Off Street Parking Reserve	517,107	11,629	0	528,736	504,432	12,675	0	517,107	504,432	11,344	0	515,776
Sanitation (Rubbish Removal) Reserve	4,434,511	1,510,926	(844,910)	5,100,527	4,418,144	174,386	(158,019)	4,434,511	4,418,144	99,360	(1,353,076)	3,164,428
EHC Asset Replacement Reserve	741,917	16,685	(278,312)	480,290	608,004	138,696	(4,783)	741,917	608,004	12,687	(100,557)	520,134
Esperance Home Care Fundraising Reserve	97,409	2,191	0	99,600	89,185	8,224	0	97,409	89,185	2,992	0	92,177
Unspent Grants & Contributions Reserve	3,581,302	0	(3,581,302)	0	3,550,618	3,581,302	(3,550,618)	3,581,302	3,550,618	0	(3,550,618)	0
Plant Replacement Reserve	966,028	43,237	(361,000)	648,265	942,350	23,678	0	966,028	942,351	21,193	0	963,544
Employee Entitlements - Long Service Leave Reserve	926,014	20,826	0	946,840	834,942	91,072	0	926,014	834,942	18,777	0	853,719
Building Maintenance Reserve	4,477,320	100,689	(1,537,652)	3,040,357	4,486,759	345,745	(355,184)	4,477,320	4,486,758	104,961	(859,154)	3,732,565
Governance & Workers Compensation Reserve	222,973	85,015	(211,540)	96,448	322,516	38,104	(137,647)	222,973	322,516	37,253	(157,000)	202,769
IT System & Process Development Reserve	296,047	6,658	(145,330)	157,375	288,791	7,256	0	296,047	288,791	6,495	0	295,286
Esperance Home Care Annual Leave Reserve	182,651	4,108	0	186,759	149,881	32,770	0	182,651	149,881	3,371	0	153,252
Esperance Home Care Long Service Leave Reserve	216,529	4,870	0	221,399	191,244	25,285	0	216,529	191,245	4,301	0	195,546
Priority Projects Reserve	3,115,440	328,421	(3,138,265)	305,596	3,115,440	149,782	(11,735)	3,115,440	2,977,393	141,929	(1,050,000)	2,069,322
	<u>28,877,155</u>	<u>3,394,810</u>	<u>(12,960,720)</u>	<u>19,311,244</u>	<u>27,507,797</u>	<u>6,109,658</u>	<u>(4,602,253)</u>	<u>28,877,155</u>	<u>27,369,751</u>	<u>1,405,476</u>	<u>(9,284,025)</u>	<u>19,491,202</u>

9. CASH BACKED RESERVES (Continued)

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

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

10. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge \$	Instalment plan interest rate %	Unpaid rates interest rates %
Option one				
Single Full Payment	26/09/2018	0		11.00%
Option two				
First Instalment	26/09/2018	0	5.50%	11.00%
Second Instalment	28/11/2018			
Third Instalment	30/01/2019			
Fourth Instalment	3/04/2019			

	2018/19 Budget revenue \$	2017/18 Actual \$
Instalment plan admin charge revenue	0	0
Instalment plan interest earned	105,000	99,854
Unpaid rates interest earned	50,000	40,871
	<u>155,000</u>	<u>140,725</u>

Shire of Esperance

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Notes to and forming part of the budget

11. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS

Rates discounts

Rate or fee to which discount is granted	Disc % or Amount (\$)	2018/19 Budget \$	2017/18 Actual \$	Circumstances in which discount is granted
Unserviced Development Area 3 Lots	\$ 562	20,794	27,438	Lots remain unserviced and unable to be developed.
Unserviced Israelite Bay Lot	\$ 562	562	538	Lot remains unserviced and extremely remote to Shire services.
Low Value Myrup Fly in Estate	\$ 562	1,124	1,076	Hanger lots remain under \$15,000 GRV valuation on Strata Plan 60076.
		22,480	29,052	

Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Disc % or Amount (\$)	2018/19 Budget \$	2017/18 Actual \$	Circumstances in which the waiver or concession is granted	Objects of the waiver or concession	Reasons for the waiver or concession
Rubbish Collection Services					Current valid pensioner concession card.		
Dog Registration Fees					Current valid pensioner concession card.		
Leisure Centre Membership/Admission Fees					Current valid pensioner concession card, student card, health care card.		To make the Bay of Isles Leisure Centre financially accessible to everyone in the community.
			0	0			

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For the year ending 30th June 2019

**Notes to and forming part of the
budget**

	2018/19 Budget \$	2017/18 Actual \$
12. FEES & CHARGES REVENUE		
Governance	9,800	10,543
General purpose funding	0	0
Law, order, public safety	74,750	75,561
Health	63,000	71,939
Education and welfare	620,805	564,080
Housing	0	0
Community amenities	4,576,000	4,617,314
Recreation and culture	1,200,550	1,331,207
Transport	1,305,500	1,346,755
Economic services	1,364,067	1,402,844
Other property and services	91,702	86,166
	<u>9,306,174</u>	<u>9,506,409</u>
13. GRANT REVENUE		
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
By Program:		
Operating grants, subsidies and contributions		
Governance	85,873	96,106
General purpose funding	2,285,402	4,955,480
Law, order, public safety	926,214	689,010
Health	0	3,802
Education and welfare	3,116,988	3,068,842
Community amenities	50,740	52,497
Recreation and culture	281,705	331,962
Transport	12,527	712,924
Economic services	374,020	225,129
Other property and services	338,755	311,869
	<u>7,472,224</u>	<u>10,447,621</u>
Non-operating grants, subsidies and contributions		
Governance	0	0
General purpose funding	0	0
Law, order, public safety	122,918	0
Health	0	0
Education and welfare	330,000	0
Community amenities	0	0
Recreation and culture	10,300,639	0
Transport	4,094,419	97,419
Economic services	0	4,975,651
Other property and services	0	0
	<u>14,847,976</u>	<u>5,073,070</u>

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**Notes to and forming part of
the budget**

	2018/19 Budget \$	2017/18 Actual \$
14. ELECTED MEMBERS REMUNERATION		
The following fees, expenses and allowances were paid to council members and the President.		
Meeting fees	166,000	166,000
Mayor/President's allowance	34,500	34,500
Deputy Mayor/President's allowance	8,625	8,625
Travelling expenses	12,500	10,426
Telecommunications allowance	18,000	18,000
	<u>239,625</u>	<u>237,551</u>

15. TRUST FUNDS

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

Detail	Balance 1-Jul-18 \$	Estimated amounts received \$	Estimated amounts paid (\$)	Estimated balance 30-Jun-19 \$
Town Planning Development Bonds	77,571	4,000	(5,000)	76,571
Commercial Building Bonds	1,323	0	0	1,323
Recreation Grounds Bonds	500	0	0	500
Community Bus Bonds	1,600	0	0	1,600
Dept Transport Licensing Agency	0	100,000	(100,000)	0
Air BP Fuel Agency	0	0	0	0
Builders Reinstatement Bonds	16,900	20,000	(25,000)	11,900
BCITF Levy	128	0	0	128
Staff Housing Bonds	15,928	5,000	(5,000)	15,928
TransWA for Visitors Centre	0	0	0	0
Council Nominations	0	1,000	(1,000)	0
Subdivision Bonds	2,330	0	0	2,330
Other	93,639	15,000	(20,000)	88,639
Engineering Subdivision Bonds	57,142	0	0	57,142
Public Open Space	192,375	0	0	192,375
General Deposits	79,713	5,000	(10,000)	74,713
	<u>539,149</u>	<u>150,000</u>	<u>(166,000)</u>	<u>523,149</u>

16. MAJOR LAND TRANSACTIONS

Flinders Residential Subdivision

(a) Details

The Council owns, freehold, East Location 18, Lot 3 which is bounded by Ormonde Street and Goldfields Road Esperance. During the 2018/19 financial year the Council intends to continue a major land transaction as defined under the Local Government Act, 1995.

90 Blocks have been developed with the first sales occurring in May 2010. At 30 June 2017, 66 lots had sold. Additional auctions or tenders will be considered for 2018/19 with blocks released subject to market demand.

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

(b) Current year transactions	2018/19 Budget \$	2017/18 Actual \$
Operating revenue		
Profit on Disposal	175,000	304,105
Operating expenditure		
Advertising & Promotions	(4,000)	(7,878)
Interest Expense	0	(6,299)
Overhead Allocation	(4,920)	(4,576)
Capital revenue		
Sale Proceeds	350,000	716,437
Borrowings	0	4,687
Capital expenditure		
Infrastructure	(860,000)	0
Loan Repayments	0	(383,537)
Transfer from Land Development Reserve	860,000	0
	516,080	622,939

The above capital expenditure is included in land held for resale.
The only liability in relation to this land transaction as at 30 June 2018 is Loan 288.

(c) Expected future cash flows

	2018/19 \$	2019/20 \$	2020/21 \$	2021/22 \$	2022/23 \$	Total \$
Cash outflows						
Development Costs	(860,000)	0	(2,188,388)	0	0	(3,048,388)
Printing, Stationary & Marketing	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(20,000)
Loan Repayments	0	0	0	(500,000)	(500,000)	(1,000,000)
Land Development Reserve	(350,000)	(500,000)	0	0	0	(850,000)
	(1,214,000)	(504,000)	(2,192,388)	(504,000)	(504,000)	(4,918,388)
Cash Inflows						
Loan Proceeds	0	0	1,188,388	0	0	1,188,388
Sale Proceeds	350,000	500,000	500,000	500,000	500,000	2,350,000
Land Development Reserve	860,000	0	500,000	0	0	1,360,000
	1,210,000	500,000	2,188,388	500,000	500,000	4,898,388
Net cash flows	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(20,000)

16. MAJOR LAND TRANSACTIONS (Continued)

Shark Lake Industrial Park (SLIP) - Shire Subdivision

(a) Details

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

28 lots out of a possible 90 general industrial lots of varying sizes have been fully developed and are now available for sale. One property sold during 2015/16, the further remaining 27 lots are currently for sale.

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

	2018/19 Budget \$	2017/18 Actual \$
(b) Current year transactions		
Operating revenue		
Lease income	2,870	2,871
SLIP rate income	10,000	10,000
Profit on disposal	0	0
Operating expenditure		
Advertising & Promotions	0	0
Interest Expense	(46,976)	(49,143)
Maintenance Expense	0	0
Administration Allocation	(10,356)	(9,029)
Capital revenue		
Sale Proceeds	0	0
Capital expenditure		
Loan Repayments	(43,836)	(41,920)
	<u>(88,298)</u>	<u>(87,221)</u>

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

The only liability in relation to this land transaction as at 30 June 2018 is Loan 296.

(c) Expected future cash flows

	2018/19 \$	2019/20 \$	2020/21 \$	2021/22 \$	2022/23 \$	Total \$
Cash outflows						
Interest Expense	(46,976)	(44,972)	(42,877)	(40,686)	(38,395)	(213,906)
Loan Repayments	(43,836)	(45,840)	(47,935)	(50,126)	(52,417)	(240,154)
	<u>(90,812)</u>	<u>(90,812)</u>	<u>(90,812)</u>	<u>(90,812)</u>	<u>(90,812)</u>	<u>(454,060)</u>
Cash Inflows						
Loan Proceeds	0	0	0	0	0	0
Sale Proceeds	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net cash flows	<u>(90,812)</u>	<u>(90,812)</u>	<u>(90,812)</u>	<u>(90,812)</u>	<u>(90,812)</u>	<u>(454,060)</u>

17. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Esperance Aerodrome

(a) Details

Councils objective is to maintain a safe landing airstrip and functional airport amenities conducive to the promotion of the district as a tourist and business destination.
Operating costs are met by landing fees charged. Annual surpluses are transferred to a cash reserve to finance future improvements to the facility.

(b) Statement of Comprehensive Income

	2017/18 Actual \$	2018/19 Budget \$	2019/20 Forecast \$	2020/21 Forecast \$	2021/22 Forecast \$	2022/23 Forecast \$	2023/24 Forecast \$
Revenue							
Landing Fees	1,094,057	1,050,000	1,081,500	1,113,945	1,147,363	1,181,784	1,217,238
Property Rental	25,343	25,000	25,750	26,523	27,318	28,138	28,982
Reimbursements	3,054	3,000	3,090	3,183	3,278	3,377	3,478
Sundry Income	606	500	500	500	500	500	500
Profit on Sale of Assets	0	0	0	0	0	0	0
	1,123,060	1,078,500	1,110,840	1,144,150	1,178,460	1,213,798	1,250,197
Expenditure							
Employee Expenses	(261,197)	(276,334)	(284,624)	(293,163)	(301,958)	(311,016)	(320,347)
Administration Expenses	(24,332)	(29,100)	(29,973)	(30,872)	(31,798)	(32,752)	(33,735)
Grounds & Strip Maintenance	(48,852)	(49,500)	(50,985)	(52,515)	(54,090)	(55,713)	(57,384)
Building Maintenance	(48,255)	(51,155)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Operational Expenses	(64,904)	(67,776)	(69,809)	(71,904)	(74,061)	(76,282)	(78,571)
Administration Overheads	(91,401)	(96,804)	(99,708)	(102,699)	(105,780)	(108,954)	(112,222)
Loss on Sale of Assets	(1,753)	(5,469)	0	0	0	0	0
Depreciation	(298,454)	(299,976)	(308,975)	(318,245)	(327,792)	(337,626)	(347,754)
	(839,148)	(876,114)	(864,075)	(889,397)	(915,479)	(942,343)	(970,014)
NET RESULT	283,912	202,386	246,765	254,753	262,981	271,455	280,184
Other comprehensive income							
Changes on revaluation of non-current assets	0	0	0	0	0	0	0
Total other comprehensive income	0	0	0	0	0	0	0
TOTAL COMPREHENSIVE INCOME	283,912	202,386	246,765	254,753	262,981	271,455	280,184

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

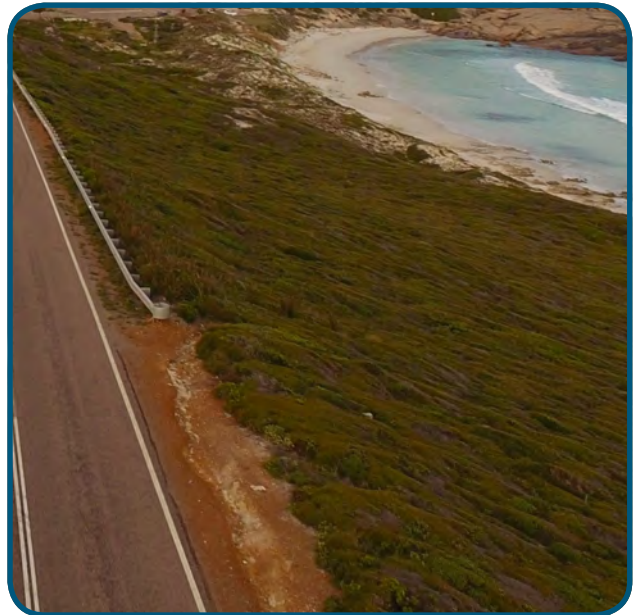
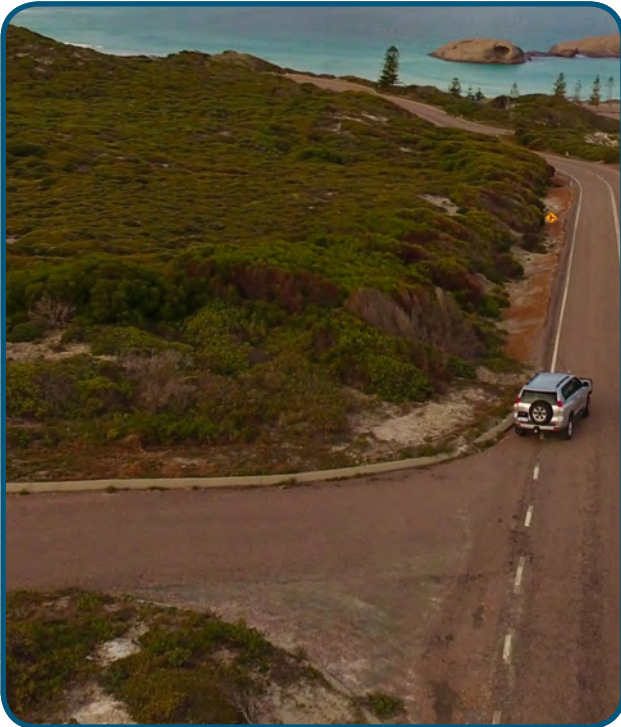
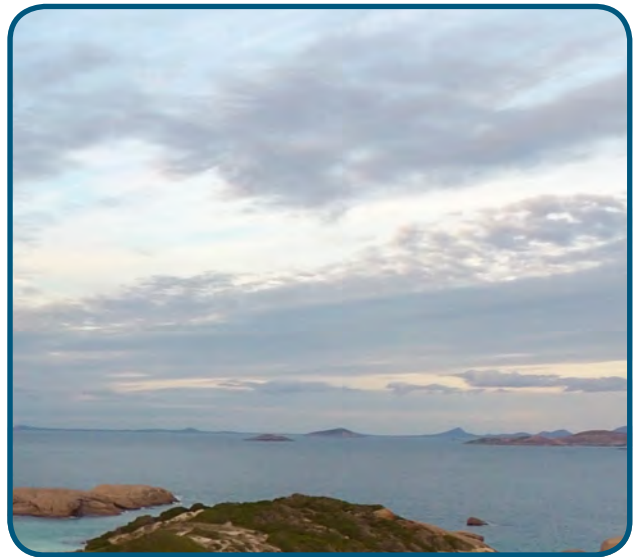
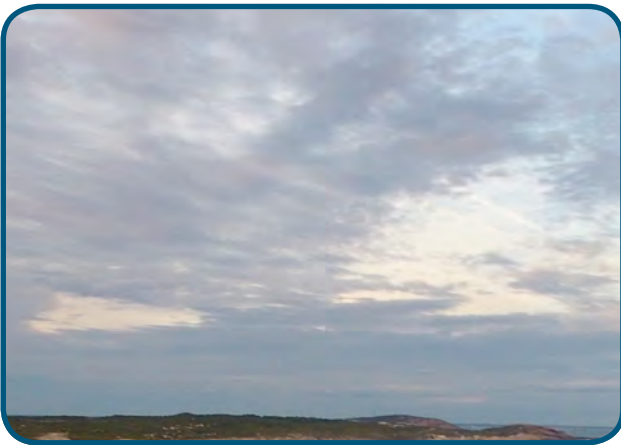
Revenue							
Operating grants, subsidies and Contributions	11,527	11,527	11,758	11,993	12,233	12,477	12,727
Expenditure							
Utility charges	48,777	51,500	53,560	55,702	57,930	60,248	62,658

18. INTERESTS IN JOINT ARRANGEMENTS

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

	2018/19 Budget \$	2017/18 Budget \$
Non-Current Assets		
Land and buildings	68,000	68,000
Less: accumulated depreciation	(10,275)	(8,575)
	57,725	59,425

Management Budget



2018 - 2019

Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
Operating Section				
Income				
General Purpose Funding	(25,419,675)	(25,507,377)	(28,384,589)	(26,499,883)
Governance	(457,538)	(649,077)	(1,297,176)	(537,823)
Law, Order & Public Safety	(1,034,653)	(743,349)	(845,555)	(1,057,949)
Health	(61,250)	(67,202)	(76,918)	(67,471)
Education & Welfare	(3,458,530)	(4,447,180)	(4,032,739)	(4,411,299)
Community Amenities	(5,473,339)	(5,535,771)	(4,795,792)	(5,315,817)
Recreation & Culture	(4,212,816)	(4,350,411)	(2,400,715)	(4,208,650)
Transport	(1,535,038)	(1,861,298)	(2,145,462)	(1,423,957)
Economic Services	(1,978,359)	(1,842,867)	(1,917,280)	(1,977,792)
Other Property & Services	(705,901)	(699,696)	(875,752)	(794,593)
Income Total	(44,337,099)	(45,704,228)	(46,771,978)	(46,295,234)
Expenditure				
General Purpose Funding	392,460	386,989	365,597	560,937
Governance	2,322,896	2,282,632	2,277,087	2,410,240
Law, Order & Public Safety	1,635,280	1,820,450	1,726,617	1,761,569
Health	414,809	418,753	386,633	416,855
Education & Welfare	3,936,441	4,945,291	3,979,776	4,883,383
Community Amenities	7,132,586	7,106,094	6,230,974	5,519,464
Recreation & Culture	12,836,616	13,230,237	10,352,084	13,434,965
Transport	15,805,197	16,852,564	17,023,868	16,469,443
Economic Services	3,070,181	2,968,776	2,692,377	3,149,341
Other Property & Services	1,056,659	985,766	1,411,974	1,040,269
Expenditure Total	48,603,125	50,997,552	46,446,987	49,646,466
Operating Total	4,266,026	5,293,324	(324,991)	3,351,232
Non Operating Section				
Income				
Governance	(50,663)	(46,182)	(1,349,091)	(145,330)
Law, Order & Public Safety	(103,631)	(483,449)	(360,531)	(122,918)
Health	(8,000)	(10,909)	(10,909)	(15,450)
Education & Welfare	(216,864)	(250,080)	(121,999)	(675,366)
Community Amenities	(470,153)	(196,364)	(105,383)	(190,770)
Recreation & Culture	(7,225,196)	(6,856,529)	(641,434)	(15,332,401)
Transport	(6,141,614)	(6,049,664)	(5,560,088)	(5,161,350)
Economic Services	(20,000)	0	0	(8,358)
Other Property & Services	(1,458,399)	(1,865,381)	(848,465)	(1,429,434)
Income Total	(15,694,520)	(15,758,558)	(8,997,900)	(23,081,377)
Expenditure				
Governance	132,462	150,534	1,454,601	208,330
Law, Order & Public Safety	879,631	930,865	774,000	834,721
Health	33,216	28,312	28,312	41,200
Education & Welfare	216,864	250,080	122,000	675,366
Community Amenities	532,629	245,272	154,292	190,770
Recreation & Culture	8,682,239	8,246,809	1,189,356	16,929,137
Transport	17,223,667	17,234,053	13,621,223	17,066,028
Economic Services	118,814	87,083	48,358	68,684
Other Property & Services	1,592,693	1,981,137	626,634	1,188,503
Transfer to Reserves	1,405,476	1,436,504	6,109,657	3,394,810
Expenditure Total	30,817,691	30,590,649	24,128,433	40,597,549
Non Operating Total	15,123,171	14,832,091	15,130,533	17,516,172
Total Operating + Non Operating	19,389,197	20,125,415	14,805,542	20,867,404
Adjustments to Rate Setting				
Non Cash Write Back				
a) Depreciation	(14,993,065)	(15,958,171)	(16,165,182)	(16,236,002)
b) Gain on Asset Disposal	185,488	358,257	1,163,059	215,430
c) Loss of Asset Disposal	(451,028)	(451,028)	(142,204)	(182,620)
d) Movement in Accruals	(199,000)	(133,000)	(183,111)	(210,000)
Period Balance				
(Surplus)/ Deficit B'fwd	(3,931,592)	(3,932,316)	(3,932,316)	(4,454,212)
(Surplus)/ Deficit	0	9,157	(4,454,212)	0

Shire of Esperance Budget

For the year ending 30th June 2019

Management Budget

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
03 - General Purpose Funding				
Other Revenue				
3115 - Other Revenue - Operating				
115 - Grants, Subsidies & Contributions	(2,258,480)	(2,294,952)	(4,955,480)	(2,285,402)
120 - Interest Earnings	(720,666)	(764,792)	(819,783)	(768,876)
960 - Transfer from Unspent Grant Reserves	(2,602,008)	(2,602,008)	(2,602,008)	(2,660,528)
3115 - Other Revenue - Operating Total	(5,581,154)	(5,661,752)	(8,377,271)	(5,714,806)
Other Revenue Total	(5,581,154)	(5,661,752)	(8,377,271)	(5,714,806)
Rates				
3110 - Rates - Operating				
100 - Rates & Charges	(19,624,021)	(19,658,329)	(19,827,723)	(20,592,577)
120 - Interest Earnings	(179,500)	(152,296)	(143,510)	(157,500)
125 - Reimbursements	(35,000)	(35,000)	(36,086)	(35,000)
350 - Administration Expenses	0	7,000	7,000	13,500
365 - Legal & Debt Recovery Costs	40,000	33,000	29,274	40,000
415 - Rates Expenditure	46,500	46,500	43,346	197,500
980 - Overhead Allocation	305,960	300,489	285,977	309,937
3110 - Rates - Operating Total	(19,446,061)	(19,458,636)	(19,641,721)	(20,224,140)
Rates Total	(19,446,061)	(19,458,636)	(19,641,721)	(20,224,140)
03 - General Purpose Funding Total	(25,027,215)	(25,120,388)	(28,018,992)	(25,938,946)

Shire of Esperance Budget

For the year ending 30th June 2019

Management Budget

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
04 - Governance				
Administration				
3170 - Corporate Support - Operating				
105 - Fees & Charges	(1,000)	(3,000)	(3,303)	(3,000)
300 - Employee Costs	162,716	104,963	91,673	83,464
350 - Administration Expenses	15,600	7,951	4,881	11,500
410 - Insurance	359,995	364,049	346,928	428,518
940 - Non Cash Expense	16,375	0	0	0
955 - Transfer from Reserves	(157,000)	(157,000)	(137,647)	(211,540)
980 - Overhead Allocation	(396,686)	(316,963)	(282,527)	(308,942)
3170 - Corporate Support - Operating Total	0	0	20,004	0
7170 - Corporate Support - Capital				
190 - Proceeds on Sale of Assets	(8,000)	0	0	0
7170 - Corporate Support - Capital Total	(8,000)	0	0	0
Administration Total	(8,000)	0	20,004	0
Community Support				
3700 - Community Support - Operating				
115 - Grants, Subsidies & Contributions	(63,881)	(37,983)	(37,982)	(36,434)
125 - Reimbursements	(14,625)	0	0	0
130 - Non Cash Income	0	(645)	(645)	0
300 - Employee Costs	77,131	77,342	75,483	76,880
350 - Administration Expenses	9,250	6,150	5,727	7,750
370 - Special Projects	17,447	27,447	15,555	11,892
455 - Programs and Events	104,125	70,440	64,847	75,942
940 - Non Cash Expense	5,780	5,252	8,652	6,250
980 - Overhead Allocation	(135,227)	(148,003)	(146,922)	(142,280)
3700 - Community Support - Operating Total	0	0	(15,287)	0
Community Support Total	0	0	(15,287)	0
Corporate Performance				
3010 - Corporate Performance - Operating				
125 - Reimbursements	0	0	(3)	(5,363)
300 - Employee Costs	269,465	299,401	301,721	336,704
350 - Administration Expenses	3,500	5,274	3,011	5,200
370 - Special Projects	38,818	34,500	3,161	30,000
375 - Media & Communications	55,000	55,072	40,685	56,000
940 - Non Cash Expense	0	16,375	8,591	4,718
980 - Overhead Allocation	(314,700)	(354,639)	(298,476)	(366,588)
3010 - Corporate Performance - Operating Total	52,083	55,983	58,690	60,671
7010 - Corporate Performance - Capital				
190 - Proceeds on Sale of Assets	0	(8,000)	(10,909)	0
705 - Purchases	0	33,216	37,018	0
7010 - Corporate Performance - Capital Total	0	25,216	26,109	0
Corporate Performance Total	52,083	81,199	84,799	60,671

Shire of Esperance Budget

For the year ending 30th June 2019

Management Budget

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
Corporate Resources				
3100 - Corporate Resources - Operating				
115 - Grants, Subsidies & Contributions	0	(981)	(981)	0
125 - Reimbursements	(145,000)	(203,962)	(193,470)	(210,000)
130 - Non Cash Income	(2,863)	(2,863)	0	0
300 - Employee Costs	208,373	207,886	206,776	211,691
350 - Administration Expenses	58,700	52,607	55,064	75,500
360 - Professional Services	45,000	45,000	36,000	45,000
460 - Building Operations	114,183	116,438	114,554	112,547
500 - Building Maintenance	88,875	88,875	95,166	152,902
550 - Grounds Maintenance	41,557	41,557	42,896	42,804
940 - Non Cash Expense	176,304	201,720	202,338	201,719
955 - Transfer from Reserves	0	0	0	(5,247)
980 - Overhead Allocation	(482,091)	(450,081)	(468,091)	(516,518)
3100 - Corporate Resources - Operating Total	103,038	96,196	90,252	110,398
7100 - Corporate Resources - Capital				
190 - Proceeds on Sale of Assets	(26,663)	(16,364)	(16,364)	0
705 - Purchases	66,030	55,004	55,270	30,000
7100 - Corporate Resources - Capital Total	39,367	38,640	38,906	30,000
Corporate Resources Total	142,405	134,836	129,158	140,398
Executive Services				
3000 - Executive Services - Operating				
115 - Grants, Subsidies & Contributions	0	0	0	(1,000)
125 - Reimbursements	(4,000)	(4,000)	(3,351)	(4,000)
300 - Employee Costs	461,218	468,968	431,278	473,859
350 - Administration Expenses	98,900	98,139	88,452	92,200
360 - Professional Services	10,000	10,000	6,619	10,000
365 - Legal & Debt Recovery Costs	27,000	35,000	90,074	35,000
370 - Special Projects	20,000	0	0	30,000
940 - Non Cash Expense	8,850	8,850	8,850	8,850
980 - Overhead Allocation	(517,788)	(521,942)	(497,487)	(537,719)
3000 - Executive Services - Operating Total	104,180	95,015	124,434	107,190
Executive Services Total	104,180	95,015	124,434	107,190
External Services				
3050 - External Services				
115 - Grants, Subsidies & Contributions	(19,240)	(19,980)	(19,240)	(19,240)
125 - Reimbursements	0	0	(82)	0
300 - Employee Costs	299,161	297,168	296,743	301,724
350 - Administration Expenses	14,100	14,780	14,926	21,600
940 - Non Cash Expense	9,750	9,750	9,750	9,750
980 - Overhead Allocation	(273,394)	(271,546)	(284,164)	(282,451)
3050 - External Services Total	30,377	30,172	17,934	31,383
External Services Total	30,377	30,172	17,934	31,383

Shire of Esperance Budget

For the year ending 30th June 2019

Management Budget

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
Financial Services				
3120 - Financial Services - Operating				
105 - Fees & Charges	(7,000)	(7,240)	(7,240)	(6,800)
115 - Grants, Subsidies & Contributions	(10,329)	(10,329)	(10,329)	(10,329)
125 - Reimbursements	0	(1,764)	(1,764)	0
300 - Employee Costs	709,176	682,480	660,212	698,326
350 - Administration Expenses	3,400	3,400	3,769	2,900
360 - Professional Services	30,000	30,000	23,995	31,000
380 - Bank Charges	58,000	63,000	66,064	65,000
940 - Non Cash Expense	16,375	16,375	9,010	4,718
980 - Overhead Allocation	(602,108)	(634,807)	(536,013)	(620,179)
3120 - Financial Services - Operating Total	197,514	141,115	207,704	164,636
7120 - Financial Services - Capital				
190 - Proceeds on Sale of Assets	(8,000)	(10,909)	(10,909)	0
705 - Purchases	33,216	28,312	28,312	0
7120 - Financial Services - Capital Total	25,216	17,403	17,403	0
Financial Services Total	222,730	158,518	225,107	164,636
Human Services				
3160 - Human Services - Operating				
125 - Reimbursements	(2,000)	(3,500)	(9,075)	(3,000)
300 - Employee Costs	304,845	298,495	291,159	304,140
320 - Occupational Health & Safety & Risk	15,000	15,000	18,078	20,000
325 - Recruitment	35,000	35,000	24,456	35,000
350 - Administration Expenses	22,250	20,755	22,393	23,860
370 - Special Projects	0	7,000	7,136	0
940 - Non Cash Expense	16,375	16,375	9,010	4,718
980 - Overhead Allocation	(305,213)	(303,385)	(283,513)	(299,949)
3160 - Human Services - Operating Total	86,257	85,740	79,644	84,769
7160 - Human Services - Capital				
190 - Proceeds on Sale of Assets	(8,000)	(10,909)	(10,909)	0
705 - Purchases	33,216	28,312	28,312	0
7160 - Human Services - Capital Total	25,216	17,403	17,403	0
Human Services Total	111,473	103,143	97,046	84,769
Information Mgmt Services				
3150 - Information Management - Operating				
115 - Grants, Subsidies & Contributions	(12,960)	(12,960)	(8,700)	0
125 - Reimbursements	0	0	(558)	0
300 - Employee Costs	244,440	243,308	203,410	229,767
350 - Administration Expenses	35,800	35,700	38,819	37,450
360 - Professional Services	4,500	4,500	0	10,000
980 - Overhead Allocation	(252,010)	(250,868)	(216,348)	(257,052)
3150 - Information Management - Operating Total	19,770	19,680	16,624	20,165
Information Mgmt Services Total	19,770	19,680	16,624	20,165

Shire of Esperance Budget

For the year ending 30th June 2019

Management Budget

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
IT Services				
3140 - Information Technology - Operating				
115 - Grants, Subsidies & Contributions	(16,640)	(18,870)	(18,874)	(18,870)
125 - Reimbursements	0	0	(600)	0
300 - Employee Costs	282,497	293,273	284,947	294,580
350 - Administration Expenses	3,900	3,900	1,740	1,900
355 - Computer/IT Costs	351,100	337,000	323,837	312,000
360 - Professional Services	30,000	20,000	11,050	69,430
385 - IT Purchases	50,000	46,000	45,475	57,300
940 - Non Cash Expense	7,641	7,641	7,641	7,641
980 - Overhead Allocation	(524,713)	(510,231)	(487,832)	(536,180)
3140 - Information Technology - Operating Total	183,785	178,713	167,385	187,801
7140 - Information Technology - Capital				
705 - Purchases	0	5,690	5,690	33,000
715 - Infrastructure Project	0	0	0	145,330
955 - Transfer from Reserves	0	0	0	(145,330)
7140 - Information Technology - Capital Total	0	5,690	5,690	33,000
IT Services Total	183,785	184,403	173,075	220,801
Members of Council				
3020 - Members of Council - Operating				
125 - Reimbursements	(1,000)	(4,000)	(3,331)	(3,000)
130 - Non Cash Income	0	(160,000)	(840,000)	0
315 - Elected Member Training	13,000	19,205	17,856	25,000
330 - Elected Member Expenditure	321,925	313,075	314,425	317,825
335 - Election Expenses	50,000	41,970	41,969	0
340 - Civic Function & Receptions	8,000	6,000	5,109	8,000
370 - Special Projects	0	0	0	11,000
405 - Grants/Donations Paid	0	10,000	10,000	0
410 - Insurance	1,175	1,175	1,175	1,235
940 - Non Cash Expense	0	260	260	260
980 - Overhead Allocation	695,254	703,256	665,064	745,084
3020 - Members of Council - Operating Total	1,088,354	930,941	212,527	1,105,404
7020 - Members of Council - Capital				
190 - Proceeds on Sale of Assets	0	0	(1,300,000)	0
705 - Purchases	0	0	1,300,000	0
7020 - Members of Council - Capital Total	0	0	0	0
Members of Council Total	1,088,354	930,941	212,527	1,105,404
04 - Governance Total	1,947,157	1,737,907	1,085,421	1,935,417

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
05 - Law, Order & Public Safety				
Community Emergency Services				
4070 - Community Emergency Services - Operating				
115 - Grants, Subsidies & Contributions	(52,705)	(52,223)	(58,262)	(55,244)
300 - Employee Costs	92,411	92,446	94,271	97,988
350 - Administration Expenses	13,650	12,600	14,535	13,050
4070 - Community Emergency Services - Operating Total	53,356	52,823	50,545	55,794
Community Emergency Services Total	53,356	52,823	50,545	55,794
Emergency Management				
4090 - Emergency Management - Operating				
105 - Fees & Charges	(2,000)	0	0	0
115 - Grants, Subsidies & Contributions	(700,000)	(385,455)	(363,310)	(700,000)
125 - Reimbursements	0	(50)	(38,217)	0
350 - Administration Expenses	19,500	37,500	36,590	44,000
360 - Professional Services	0	0	0	20,000
370 - Special Projects	47,138	47,138	0	47,138
480 - ELEM C	500	1,000	352	2,000
481 - Fire Fighting Equipment	2,000	2,000	2,135	5,000
482 - Fire Fighting Expenses	20,000	130,000	138,001	50,000
530 - Strategic Firebreak Program	70,000	86,035	83,815	80,000
940 - Non Cash Expense	1,667	1,667	1,667	1,667
980 - Overhead Allocation	76,064	83,135	76,260	83,557
4090 - Emergency Management - Operating Total	(465,131)	2,970	(62,708)	(366,638)
8090 - Emergency Management - Capital				
190 - Proceeds on Sale of Assets	0	(314,545)	(314,545)	0
705 - Purchases	700,000	700,000	677,856	700,000
8090 - Emergency Management - Capital Total	700,000	385,455	363,310	700,000
Emergency Management Total	234,869	388,425	300,603	333,362
Fire Prevention - DFES				
4100 - Fire Prevention - DFES - Operating				
125 - Reimbursements	(151,635)	(172,680)	(245,490)	(154,815)
130 - Non Cash Income	0	(7,528)	(7,528)	0
350 - Administration Expenses	51,000	52,848	52,267	55,000
410 - Insurance	34,780	33,507	33,507	39,500
483 - Brigade Operation Expenses	11,400	125,000	126,276	0
484 - Brigade Fund	84,775	11,870	12,141	111,935
940 - Non Cash Expense	480,087	472,456	467,924	462,515
960 - Transfer from Unspent Grant Reserves	(30,320)	(30,320)	(30,320)	(51,620)
980 - Overhead Allocation	61,327	66,290	60,825	65,446
4100 - Fire Prevention - DFES - Operating Total	541,414	551,443	469,602	527,961
8100 - Fire Prevention - DFES - Capital				
150 - Capital Grants Received	(62,918)	(122,918)	0	(122,918)
705 - Purchases	121,631	28,713	28,713	0
710 - Building Project	0	152,918	18,196	134,721
960 - Transfer from Unspent Grant Reserves	(28,713)	(28,713)	(28,713)	0
8100 - Fire Prevention - DFES - Capital Total	30,000	30,000	18,197	11,803
Fire Prevention - DFES Total	571,414	581,443	487,798	539,764

Shire of Esperance Budget

For the year ending 30th June 2019

Management Budget

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
Other Law, Order & Public Safety				
4050 - Other Law, Order & Public Safety - Operating				
125 - Reimbursements	(5,000)	0	0	0
420 - Operations	6,620	1,620	987	1,682
940 - Non Cash Expense	4,649	1,849	3,925	11,608
980 - Overhead Allocation	9,427	9,365	8,461	9,643
4050 - Other Law, Order & Public Safety - Operating Total	15,696	12,834	13,373	22,933
Other Law, Order & Public Safety Total	15,696	12,834	13,373	22,933
Ranger Services				
4040 - Ranger Services - Operating				
105 - Fees & Charges	(74,800)	(74,500)	(75,561)	(74,750)
125 - Reimbursements	0	(2,400)	(3,285)	0
130 - Non Cash Income	0	0	(10)	0
300 - Employee Costs	329,576	328,138	322,519	343,858
350 - Administration Expenses	51,700	52,265	43,754	53,850
459 - Animal Control	10,500	10,200	8,042	9,500
500 - Building Maintenance	2,088	4,000	4,473	9,000
940 - Non Cash Expense	37,989	41,945	23,199	20,490
980 - Overhead Allocation	98,239	97,383	92,485	101,622
4040 - Ranger Services - Operating Total	455,292	457,031	415,615	463,570
8040 - Ranger Services - Capital				
190 - Proceeds on Sale of Assets	(12,000)	(17,273)	(17,273)	0
705 - Purchases	58,000	49,234	49,234	0
8040 - Ranger Services - Capital Total	46,000	31,961	31,962	0
Ranger Services Total	501,292	488,992	447,577	463,570
State Emergency Services				
4080 - State Emergency Service - Operating				
115 - Grants, Subsidies & Contributions	(16,568)	(16,568)	(21,948)	(16,155)
405 - Grants/Donations Paid	18,193	18,193	18,207	21,520
960 - Transfer from Unspent Grant Reserves	(1,625)	(1,625)	(1,625)	(5,365)
4080 - State Emergency Service - Operating Total	0	0	(5,366)	0
State Emergency Services Total	0	0	(5,366)	0
05 - Law, Order & Public Safety Total	1,376,627	1,524,517	1,294,530	1,415,423

Shire of Esperance Budget

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Management Budget

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
07 - Health				
Environmental Health Services				
4200 - Environmental Health Services - Operating				
105 - Fees & Charges	(61,000)	(63,100)	(71,939)	(63,000)
115 - Grants, Subsidies & Contributions	0	(3,802)	(3,802)	0
125 - Reimbursements	(250)	(300)	(1,177)	(500)
130 - Non Cash Income	0	0	0	(3,971)
300 - Employee Costs	302,786	300,778	299,825	311,017
350 - Administration Expenses	27,847	30,873	24,380	27,700
370 - Special Projects	10,000	13,802	4,108	10,000
940 - Non Cash Expense	12,475	12,475	419	4,718
980 - Overhead Allocation	61,701	60,825	57,901	63,420
4200 - Environmental Health Services - Operating Total	353,559	351,551	309,716	349,384
8200 - Environmental Health Services - Capital				
190 - Proceeds on Sale of Assets	(8,000)	(10,909)	(10,909)	(15,450)
705 - Purchases	33,216	28,312	28,312	41,200
8200 - Environmental Health Services - Capital Total	25,216	17,403	17,403	25,750
Environmental Health Services Total	378,775	368,954	327,119	375,134
07 - Health Total	378,775	368,954	327,119	375,134

Shire of Esperance Budget

For the year ending 30th June 2019

Management Budget

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
08 - Education & Welfare				
Home Care				
3810 - Home Care - Operating				
115 - Grants, Subsidies & Contributions	(200)	(200)	(63)	(200)
125 - Reimbursements	(12,204)	(20,400)	(33,512)	(30,400)
140 - Home Care Program Income	(3,006,917)	(3,939,658)	(3,667,385)	(3,805,703)
300 - Employee Costs	2,425,206	2,666,942	2,603,709	2,915,443
350 - Administration Expenses	224,383	735,744	232,520	375,801
400 - Volunteer Support	11,500	14,000	12,583	15,000
425 - Home Care Program Expenses	2,946,918	3,609,664	3,378,059	3,829,364
460 - Building Operations	36,163	32,673	29,578	36,380
500 - Building Maintenance	24,645	20,645	19,156	29,985
550 - Grounds Maintenance	2,000	1,000	188	1,000
940 - Non Cash Expense	162,597	179,923	169,581	164,402
960 - Transfer from Unspent Grant Reserves	(13,240)	(13,240)	(13,240)	(47,966)
961 - Transfer from Unspent Grant - Work Order	(159,754)	(159,754)	(159,754)	(246,012)
962 - Transfer from Reserves - Work Order	0	(10,000)	0	0
980 - Overhead Allocation	(2,478,500)	(2,937,416)	(2,892,274)	(3,072,692)
3810 - Home Care - Operating Total	162,597	179,923	(320,854)	164,402
7810 - Home Care - Capital				
150 - Capital Grants Received	0	0	0	(330,000)
190 - Proceeds on Sale of Assets	(41,818)	(41,818)	(42,727)	0
705 - Purchases	216,864	250,080	122,000	95,366
710 - Building Project	0	0	0	580,000
955 - Transfer from Reserves	(100,557)	(133,773)	(4,783)	(278,312)
960 - Transfer from Unspent Grant Reserves	(74,489)	(74,489)	(74,489)	(67,054)
7810 - Home Care - Capital Total	0	0	0	0
Home Care Total	162,597	179,923	(320,854)	164,402
Senior Citizens Centre				
3840 - Senior Citizens Centre - Operating				
125 - Reimbursements	(6,000)	(6,000)	(6,036)	(6,000)
300 - Employee Costs	34,671	34,501	26,827	0
350 - Administration Expenses	1,950	1,950	1,632	50,000
460 - Building Operations	36,073	36,267	33,957	18,060
500 - Building Maintenance	24,620	18,620	14,032	20,050
550 - Grounds Maintenance	5,020	5,020	4,972	5,171
940 - Non Cash Expense	38,708	46,111	46,111	46,111
980 - Overhead Allocation	43,308	47,625	42,948	46,997
3840 - Senior Citizens Centre - Operating Total	178,350	184,094	164,442	180,389
Senior Citizens Centre Total	178,350	184,094	164,442	180,389

Shire of Esperance Budget

For the year ending 30th June 2019

Management Budget

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
Seniors, Youth & Children				
3860 - Seniors, Youth & Children - Operating				
105 - Fees & Charges	(5,000)	(3,000)	(3,385)	(5,000)
115 - Grants, Subsidies & Contributions	(1,000)	0	0	0
125 - Reimbursements	(3,800)	(2,500)	(1,767)	(2,200)
350 - Administration Expenses	12,000	7,000	3,018	3,200
370 - Special Projects	147,636	146,636	385	147,636
460 - Building Operations	3,608	3,075	3,445	3,374
500 - Building Maintenance	2,820	9,320	10,414	7,500
550 - Grounds Maintenance	2,149	2,149	0	1,183
940 - Non Cash Expense	115,301	108,232	108,232	108,232
955 - Transfer from Reserves	(144,636)	(144,636)	0	(144,636)
980 - Overhead Allocation	7,886	7,818	7,188	8,004
3860 - Seniors, Youth & Children - Operating Total	136,964	134,094	127,531	127,293
Seniors, Youth & Children Total	136,964	134,094	127,531	127,293
Volunteer Resource Centre				
3850 - Volunteer Resource Centre - Operating				
105 - Fees & Charges	(250)	(500)	(490)	(250)
115 - Grants, Subsidies & Contributions	(76,700)	(117,200)	(117,016)	(98,850)
125 - Reimbursements	0	(1,263)	(1,263)	0
300 - Employee Costs	82,289	87,579	80,067	95,733
350 - Administration Expenses	14,990	41,213	28,365	19,350
455 - Programs and Events	8,500	19,000	15,084	8,099
960 - Transfer from Unspent Grant Reserves	(28,829)	(28,829)	(28,829)	(24,082)
3850 - Volunteer Resource Centre - Operating Total	0	0	(24,082)	0
Volunteer Resource Centre Total	0	0	(24,082)	0
08 - Education & Welfare Total	477,911	498,111	(52,963)	472,084

Shire of Esperance Budget

For the year ending 30th June 2019

Management Budget

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
10 - Community Amenities				
Cemeteries				
3530 - Cemeteries - Operating				
105 - Fees & Charges	(108,000)	(148,000)	(129,999)	(128,000)
125 - Reimbursements	0	(7,598)	(7,598)	(1,000)
350 - Administration Expenses	0	500	220	500
420 - Operations	13,000	12,000	9,156	10,500
460 - Building Operations	377	399	399	420
500 - Building Maintenance	890	890	7,413	2,000
525 - Burial & Grounds Expenses	75,100	97,200	100,524	95,600
550 - Grounds Maintenance	108,124	115,624	110,307	111,367
940 - Non Cash Expense	32,758	32,886	32,885	32,886
980 - Overhead Allocation	22,471	24,966	19,546	25,080
3530 - Cemeteries - Operating Total	144,720	128,867	142,853	149,353
Cemeteries Total	144,720	128,867	142,853	149,353
Environmental Services				
4060 - Environmental Services - Operating				
115 - Grants, Subsidies & Contributions	0	(2,246)	(2,246)	0
300 - Employee Costs	122,292	121,682	116,938	140,886
350 - Administration Expenses	11,500	15,000	13,916	12,810
370 - Special Projects	3,712	4,162	4,162	20,000
940 - Non Cash Expense	16,093	13,999	4,434	4,434
960 - Transfer from Unspent Grant Reserves	(3,712)	(3,712)	(3,712)	0
980 - Overhead Allocation	29,106	28,857	26,239	29,648
4060 - Environmental Services - Operating Total	178,991	177,742	159,731	207,778
8060 - Environmental Services - Capital				
190 - Proceeds on Sale of Assets	(15,000)	(21,364)	(21,364)	0
705 - Purchases	44,226	39,145	39,145	0
8060 - Environmental Services - Capital Total	29,226	17,781	17,782	0
Environmental Services Total	208,217	195,523	177,512	207,778
Planning Services				
4010 - Planning Services - Operating				
105 - Fees & Charges	(206,500)	(244,000)	(293,201)	(270,000)
125 - Reimbursements	0	(125)	(125)	0
300 - Employee Costs	298,115	299,298	305,393	308,986
350 - Administration Expenses	21,400	15,900	8,903	10,880
940 - Non Cash Expense	3,900	3,900	8,591	3,900
980 - Overhead Allocation	93,925	91,788	85,456	94,536
4010 - Planning Services - Operating Total	210,840	166,761	115,017	148,302
Planning Services Total	210,840	166,761	115,017	148,302
Public Toilets & BBQ's				
3520 - Public Toilets & BBQ's - Operating				
125 - Reimbursements	0	(64,229)	(67,648)	0
130 - Non Cash Income	0	0	0	(2,306)
460 - Building Operations	202,493	227,951	202,395	214,210
500 - Building Maintenance	154,952	201,332	148,792	225,590
940 - Non Cash Expense	48,485	49,614	49,613	49,613
980 - Overhead Allocation	12,439	15,025	10,756	14,707
3520 - Public Toilets & BBQ's - Operating Total	418,369	429,693	343,908	501,814
Public Toilets & BBQ's Total	418,369	429,693	343,908	501,814

Shire of Esperance Budget

For the year ending 30th June 2019

Management Budget

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
Strategic Planning & Land Projects				
4000 - Strategic Planning & Land Projects - Operating				
105 - Fees & Charges	(1,600)	(800)	(999)	(1,000)
115 - Grants, Subsidies & Contributions	(43,420)	(43,420)	(39,051)	(32,240)
125 - Reimbursements	0	0	(1,302)	0
130 - Non Cash Income	(875)	(875)	0	0
300 - Employee Costs	211,657	188,798	173,115	173,198
350 - Administration Expenses	26,100	24,000	24,292	16,750
360 - Professional Services	2,000	0	0	0
370 - Special Projects	13,000	13,000	10,302	2,698
940 - Non Cash Expense	29,185	27,885	31,504	27,885
980 - Overhead Allocation	163,156	159,025	154,537	164,397
4000 - Strategic Planning & Land Projects - Operating Total	399,203	367,613	352,397	351,688
8000 - Strategic Planning & Land Projects - Capital				
190 - Proceeds on Sale of Assets	(20,000)	(10,000)	(10,000)	0
705 - Purchases	53,250	41,127	41,127	0
8000 - Strategic Planning & Land Projects - Capital Total	33,250	31,127	31,127	0
Strategic Planning & Land Projects Total	432,453	398,740	383,524	351,688
Waste Management				
3420 - Waste Management - Operating				
105 - Fees & Charges	(3,484,998)	(3,523,240)	(3,584,702)	(3,570,000)
110 - Levy	(607,000)	(608,597)	(608,413)	(607,000)
115 - Grants, Subsidies & Contributions	(300)	(12,200)	(11,200)	(18,500)
120 - Interest Earnings	(4,800)	(4,800)	(6,258)	(6,000)
125 - Reimbursements	(100)	(22,200)	(39,338)	(100)
130 - Non Cash Income	0	0	0	(2,306)
300 - Employee Costs	789,134	792,039	764,058	775,049
350 - Administration Expenses	182,400	168,600	175,000	191,900
370 - Special Projects	575,000	521,074	371,290	533,500
420 - Operations	32,115	29,682	25,305	28,712
450 - Refuse	555,000	610,000	623,130	620,000
451 - Recycling	395,000	362,000	397,841	355,000
452 - Other Sanitation	77,740	75,240	60,477	72,840
500 - Building Maintenance	20,195	26,000	31,683	31,415
540 - Maintenance	2,450,062	2,390,062	1,827,716	811,865
940 - Non Cash Expense	189,384	194,407	152,470	150,973
955 - Transfer from Reserves	(1,012,034)	(849,729)	0	(677,365)
980 - Overhead Allocation	150,326	151,309	142,214	154,729
3420 - Waste Management - Operating Total	307,124	299,647	321,276	(1,155,288)
7420 - Waste Management - Capital				
190 - Proceeds on Sale of Assets	(94,111)	0	0	(23,225)
705 - Purchases	342,653	5,000	0	113,860
715 - Infrastructure Project	92,500	160,000	74,019	76,910
955 - Transfer from Reserves	(341,042)	(165,000)	(74,019)	(167,545)
7420 - Waste Management - Capital Total	0	0	(0)	0
Waste Management Total	307,124	299,647	321,276	(1,155,288)
10 - Community Amenities Total	1,721,723	1,619,231	1,484,090	203,647

Shire of Esperance Budget

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Management Budget

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
11 - Recreation & Culture				
Bay of Isles Leisure Centre				
3730 - BOILC - Admin - Operating				
105 - Fees & Charges	(140,000)	(141,500)	(132,909)	(116,500)
115 - Grants, Subsidies & Contributions	(17,005)	(17,005)	(17,004)	(17,005)
125 - Reimbursements	0	(1,863)	(1,863)	0
300 - Employee Costs	580,383	571,327	600,936	605,897
350 - Administration Expenses	98,377	98,303	77,582	91,467
460 - Building Operations	330,972	310,178	319,964	333,303
470 - Kiosk	40,000	40,000	36,033	30,500
471 - Pro Shop	10,300	10,300	6,478	7,000
500 - Building Maintenance	331,880	497,880	406,755	570,265
550 - Grounds Maintenance	10,000	10,000	5,395	8,000
940 - Non Cash Expense	206,494	275,038	282,283	281,874
955 - Transfer from Reserves	0	0	0	(229,157)
980 - Overhead Allocation	160,132	161,596	148,999	167,419
3730 - BOILC - Admin - Operating Total	1,611,533	1,814,254	1,732,648	1,733,063
3740 - BOILC - Pool - Operating				
105 - Fees & Charges	(480,000)	(460,000)	(443,644)	(334,000)
115 - Grants, Subsidies & Contributions	(32,000)	(4,004)	(4,023)	0
125 - Reimbursements	0	(818)	(2,318)	0
472 - Pool Operations	289,486	266,406	258,910	261,806
473 - Swim School	144,949	144,195	107,703	106,606
3740 - BOILC - Pool - Operating Total	(77,565)	(54,221)	(83,372)	34,412
3750 - BOILC - Dry - Operating				
105 - Fees & Charges	(205,000)	(215,000)	(213,317)	(210,000)
125 - Reimbursements	0	0	(288)	0
474 - Dry Operations	137,852	137,415	122,807	150,367
3750 - BOILC - Dry - Operating Total	(67,148)	(77,585)	(90,797)	(59,633)
7730 - BOILC - Admin - Capital				
190 - Proceeds on Sale of Assets	(2,000)	(2,000)	0	0
705 - Purchases	5,000	5,000	0	0
710 - Building Project	330,000	330,000	230,350	99,650
955 - Transfer from Reserves	(335,000)	(335,000)	(230,350)	(99,650)
7730 - BOILC - Admin - Capital Total	(2,000)	(2,000)	0	0
Bay of Isles Leisure Centre Total	1,464,820	1,680,448	1,558,480	1,707,842

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Management Budget

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
Civic Centre				
3910 - Civic Centre - Operating				
105 - Fees & Charges	(100,000)	(100,000)	(93,888)	(90,000)
115 - Grants, Subsidies & Contributions	(78,000)	(78,000)	(78,000)	(63,000)
125 - Reimbursements	(500)	(500)	(4,510)	(4,500)
135 - Show Income	(112,000)	(92,000)	(102,451)	(107,000)
300 - Employee Costs	113,793	114,140	110,844	117,588
350 - Administration Expenses	23,650	29,164	26,837	33,870
380 - Bank Charges	200	350	352	200
460 - Building Operations	67,408	69,798	69,156	70,193
465 - Show Expenses	150,000	130,000	147,471	150,000
470 - Kiosk	10,000	10,000	6,589	10,000
500 - Building Maintenance	341,395	341,395	289,071	418,020
550 - Grounds Maintenance	35,781	35,781	32,717	36,854
940 - Non Cash Expense	188,094	247,819	247,747	248,143
955 - Transfer from Reserves	0	0	0	(240,000)
980 - Overhead Allocation	50,555	53,120	46,248	54,505
3910 - Civic Centre - Operating Total	690,376	761,067	698,185	634,873
7910 - Civic Centre - Capital				
705 - Purchases	34,603	27,330	27,308	30,000
7910 - Civic Centre - Capital Total	34,603	27,330	27,308	30,000
Civic Centre Total	724,979	788,397	725,493	664,873
Club Development				
3760 - Club Development - Operating				
115 - Grants, Subsidies & Contributions	(85,000)	(85,000)	(64,406)	(65,000)
125 - Reimbursements	0	0	(100)	0
300 - Employee Costs	86,427	85,834	86,261	69,189
350 - Administration Expenses	1,600	1,600	1,780	1,500
476 - Kidsport	73,878	73,878	53,284	40,000
960 - Transfer from Unspent Grant Reserves	(33,878)	(33,878)	(33,878)	0
980 - Overhead Allocation	19,587	19,214	18,082	19,917
3760 - Club Development - Operating Total	62,614	61,648	61,023	65,606
Club Development Total	62,614	61,648	61,023	65,606

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Management Budget

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
Coastal Infrastructure				
3220 - Coastal Infrastructure - Operating				
105 - Fees & Charges	(55,000)	(43,991)	(42,420)	(45,150)
115 - Grants, Subsidies & Contributions	(85,200)	(97,700)	(140,029)	(110,200)
125 - Reimbursements	(58,417)	(80,718)	(69,298)	(68,800)
300 - Employee Costs	43,775	58,103	41,303	44,750
350 - Administration Expenses	12,642	21,973	21,520	23,000
370 - Special Projects	1,943,172	2,012,287	238,144	1,765,734
420 - Operations	19,002	18,340	17,570	19,288
540 - Maintenance	495,955	491,955	495,257	541,559
565 - Coastal Roads Maintenance	28,500	28,500	1,359	28,500
940 - Non Cash Expense	512,552	511,402	551,646	562,300
955 - Transfer from Reserves	(1,867,472)	(1,867,472)	(157,738)	(1,765,734)
960 - Transfer from Unspent Grant Reserves	(25,700)	(25,700)	(25,700)	0
980 - Overhead Allocation	51,819	53,918	47,376	54,315
3220 - Coastal Infrastructure - Operating Total	1,015,628	1,080,897	978,991	1,049,562
7220 - Coastal Infrastructure- Capital				
150 - Capital Grants Received	(4,021,000)	(4,021,000)	(24,056)	(4,040,122)
195 - Borrowings	(1,000,000)	(1,000,000)	0	(1,000,000)
705 - Purchases	50,000	50,000	0	0
715 - Infrastructure Project	6,545,474	6,545,474	146,651	6,580,307
955 - Transfer from Reserves	(1,050,000)	(1,106,000)	0	(1,000,000)
960 - Transfer from Unspent Grant Reserves	(26,430)	(26,430)	(26,430)	(8,532)
7220 - Coastal Infrastructure- Capital Total	498,044	442,044	96,165	531,653
Coastal Infrastructure Total	1,513,672	1,522,941	1,075,157	1,581,215
Community Grants Program				
3780 - Community Grants Program				
125 - Reimbursements	0	(6,195)	(6,525)	0
405 - Grants/Donations Paid	195,000	195,000	195,760	212,566
980 - Overhead Allocation	23,087	23,517	21,119	24,660
3780 - Community Grants Program Total	218,087	212,322	210,353	237,226
Community Grants Program Total	218,087	212,322	210,353	237,226
Culture				
3720 - Culture - Operating				
125 - Reimbursements	(1,650)	(1,733)	(1,733)	(1,750)
350 - Administration Expenses	200	200	0	200
460 - Building Operations	1,635	1,733	1,733	1,820
500 - Building Maintenance	12,875	15,000	19,213	59,350
550 - Grounds Maintenance	200	200	0	0
940 - Non Cash Expense	42,198	41,656	41,657	41,656
980 - Overhead Allocation	26,752	27,933	26,977	27,781
3720 - Culture - Operating Total	82,210	84,989	87,847	129,057
Culture Total	82,210	84,989	87,847	129,057

Shire of Esperance Budget

For the year ending 30th June 2019

Management Budget

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
Esperance Museum				
3870 - Esperance Museum - Operating				
105 - Fees & Charges	(50,000)	(50,000)	(52,967)	(55,000)
350 - Administration Expenses	19,350	17,700	16,438	14,700
370 - Special Projects	0	0	0	7,000
455 - Programs and Events	23,000	13,000	12,333	23,500
460 - Building Operations	40,251	42,632	42,977	46,169
500 - Building Maintenance	27,425	27,425	25,362	89,485
940 - Non Cash Expense	75,245	90,729	90,751	90,729
980 - Overhead Allocation	60,888	64,621	58,266	65,851
3870 - Esperance Museum - Operating Total	196,159	206,107	193,160	282,434
7870 - Esperance Museum - Capital				
705 - Purchases	0	10,000	9,045	0
7870 - Esperance Museum - Capital Total	0	10,000	9,045	0
Esperance Museum Total	196,159	216,107	202,206	282,434
Esperance Period Village				
3790 - Esperance Period Village - Operating				
105 - Fees & Charges	(60,000)	(80,000)	(90,968)	(85,000)
125 - Reimbursements	(8,000)	(10,000)	(11,435)	(11,000)
460 - Building Operations	28,997	33,962	29,236	31,472
500 - Building Maintenance	63,591	62,331	77,539	89,860
940 - Non Cash Expense	46,389	51,894	51,894	51,894
980 - Overhead Allocation	71,612	62,703	55,513	60,929
3790 - Esperance Period Village - Operating Total	142,589	120,890	111,780	138,155
7790 - Esperance Period Village - Capital				
710 - Building Project	143,000	143,000	0	143,000
955 - Transfer from Reserves	(143,000)	(143,000)	0	(143,000)
7790 - Esperance Period Village - Capital Total	0	0	0	0
Esperance Period Village Total	142,589	120,890	111,780	138,155
Library				
3710 - Library - Operating				
105 - Fees & Charges	(11,600)	(12,500)	(14,230)	(13,800)
115 - Grants, Subsidies & Contributions	(3,000)	(3,000)	(28,500)	(26,500)
125 - Reimbursements	(100)	(100)	(502)	(100)
300 - Employee Costs	382,949	379,544	395,776	390,298
350 - Administration Expenses	48,400	45,400	42,515	50,700
370 - Special Projects	3,000	3,000	0	55,000
460 - Building Operations	41,076	42,170	37,979	49,376
500 - Building Maintenance	17,675	20,675	30,553	31,575
550 - Grounds Maintenance	12,315	12,315	10,972	12,684
940 - Non Cash Expense	55,000	59,000	59,496	60,138
960 - Transfer from Unspent Grant Reserves	0	0	0	(28,500)
980 - Overhead Allocation	132,212	135,701	127,217	139,033
3710 - Library - Operating Total	677,927	682,205	661,276	719,904
Library Total	677,927	682,205	661,276	719,904

Shire of Esperance Budget

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Management Budget

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
Parks				
3210 - Parks - Operating				
105 - Fees & Charges	(2,500)	(2,500)	(632)	(1,500)
115 - Grants, Subsidies & Contributions	(10,000)	0	0	0
125 - Reimbursements	(5,000)	(11,000)	(3,134)	(5,000)
350 - Administration Expenses	3,000	3,000	2,570	2,000
420 - Operations	85,688	92,374	103,617	94,246
460 - Building Operations	1,229	1,893	1,585	1,926
500 - Building Maintenance	1,955	3,455	4,582	1,500
540 - Maintenance	1,036,111	1,049,611	1,093,431	1,094,242
940 - Non Cash Expense	984,135	982,478	1,014,681	1,049,151
980 - Overhead Allocation	21,631	24,096	18,979	24,174
3210 - Parks - Operating Total	2,116,249	2,143,407	2,235,680	2,260,739
7210 - Parks - Capital				
150 - Capital Grants Received	(28,600)	(28,600)	0	(28,600)
155 - Capital Contributions	0	(19,000)	(13,364)	0
190 - Proceeds on Sale of Assets	(24,345)	(30,000)	(30,000)	(20,718)
705 - Purchases	74,198	95,363	67,364	96,828
715 - Infrastructure Project	536,221	526,221	366,510	378,544
960 - Transfer from Unspent Grant Reserves	(16,114)	(16,114)	(16,114)	0
7210 - Parks - Capital Total	541,360	527,870	374,396	426,054
Parks Total	2,657,609	2,671,277	2,610,076	2,686,793
Public Halls				
3290 - Public Halls - Operating				
125 - Reimbursements	(14,000)	(14,000)	(9,243)	(12,000)
405 - Grants/Donations Paid	718,762	718,762	51,488	667,275
460 - Building Operations	21,949	23,453	24,737	23,758
500 - Building Maintenance	47,492	53,492	43,807	176,150
940 - Non Cash Expense	221,980	232,855	232,855	232,855
960 - Transfer from Unspent Grant Reserves	(250,000)	(250,000)	(250,000)	(250,000)
980 - Overhead Allocation	59,577	52,632	47,044	51,312
3290 - Public Halls - Operating Total	805,760	817,194	140,686	889,350
Public Halls Total	805,760	817,194	140,686	889,350
Self Supporting Loans				
4900 - Self Supporting Loans - Operating				
125 - Reimbursements	(49,297)	(49,297)	(50,679)	(47,354)
390 - Interest Paid	49,297	49,297	49,730	47,354
4900 - Self Supporting Loans - Operating Total	0	0	(948)	0
8900 - Self Supporting Loans - Capital				
195 - Borrowings	0	0	(60,000)	0
196 - Loan Repayments	(69,385)	(69,385)	(69,386)	(77,473)
790 - Principal Repayments	69,385	69,385	69,386	77,473
791 - Loans Issued	0	0	60,000	0
8900 - Self Supporting Loans - Capital Total	0	0	0	0
Self Supporting Loans Total	0	0	(948)	0

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
Sport and Recreation Management				
3260 - Sport and Recreation Management - Operating				
105 - Fees & Charges	0	0	(100)	(100)
125 - Reimbursements	(1,900)	(1,900)	(1,309)	(1,500)
370 - Special Projects	0	0	0	15,000
460 - Building Operations	1,350	1,700	2,685	3,000
500 - Building Maintenance	1,585	1,585	1,380	8,900
980 - Overhead Allocation	8,451	8,401	7,727	8,556
3260 - Sport and Recreation Management - Operating Total	9,486	9,786	10,382	33,856
Sport and Recreation Management Total	9,486	9,786	10,382	33,856
Sporting Complexes				
3240 - Sporting Complexes - Operating				
125 - Reimbursements	(29,500)	(76,140)	(63,607)	(28,500)
370 - Special Projects	150,000	297,640	47,640	0
460 - Building Operations	17,950	18,400	20,920	34,772
500 - Building Maintenance	245,156	25,156	8,335	36,985
940 - Non Cash Expense	428,696	524,110	524,109	524,110
955 - Transfer from Reserves	(150,000)	(250,000)	0	0
980 - Overhead Allocation	24,914	22,796	20,495	22,536
3240 - Sporting Complexes - Operating Total	687,216	561,962	557,893	589,903
7240 - Sporting Complexes - Capital				
150 - Capital Grants Received	0	0	0	(5,283,274)
710 - Building Project	0	0	111,735	7,965,663
955 - Transfer from Reserves	0	0	(111,735)	(2,682,389)
7240 - Sporting Complexes - Capital Total	0	0	(0)	0
Sporting Complexes Total	687,216	561,962	557,892	589,903
Sporting Grounds				
3230 - Sporting Grounds - Operating				
105 - Fees & Charges	(41,000)	(41,000)	(39,888)	(41,000)
125 - Reimbursements	(40,000)	(39,800)	(31,842)	(32,500)
420 - Operations	63,608	58,037	66,048	62,442
460 - Building Operations	37,164	38,037	40,378	25,140
540 - Maintenance	367,340	367,340	352,044	378,360
980 - Overhead Allocation	22,563	21,085	19,192	21,030
3230 - Sporting Grounds - Operating Total	409,675	403,699	405,932	413,472
7230 - Sporting Grounds - Capital				
715 - Infrastructure Project	46,575	46,575	18,773	27,802
7230 - Sporting Grounds - Capital Total	46,575	46,575	18,773	27,802
Sporting Grounds Total	456,250	450,274	424,705	441,274
Television & Radio				
3270 - Television & Radio - Operating				
420 - Operations	8,209	7,262	10,094	8,726
540 - Maintenance	4,517	4,400	4,550	4,517
980 - Overhead Allocation	2,584	2,569	2,418	2,582
3270 - Television & Radio - Operating Total	15,310	14,231	17,063	15,825
Television & Radio Total	15,310	14,231	17,063	15,825

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Management Budget

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
Water Supply				
3250 - Water Supply - Operating				
105 - Fees & Charges	(103,000)	(92,500)	(103,794)	(101,500)
125 - Reimbursements	0	(6,500)	(6,445)	0
370 - Special Projects	7,097	7,097	5,400	25,000
420 - Operations	11,750	9,650	11,414	12,804
540 - Maintenance	101,096	108,596	105,766	104,129
955 - Transfer from Reserves	(7,097)	(7,097)	(5,400)	0
980 - Overhead Allocation	17,848	17,728	16,511	18,078
3250 - Water Supply - Operating Total	27,694	36,974	23,452	58,511
7250 - Water Supply - Capital				
150 - Capital Grants Received	(509,322)	(60,000)	(60,000)	(948,643)
715 - Infrastructure Project	847,783	398,461	82,234	1,529,870
7250 - Water Supply - Capital Total	338,461	338,461	22,234	581,227
Water Supply Total	366,155	375,435	45,687	639,738
11 - Recreation & Culture Total	10,080,843	10,270,106	8,499,155	10,823,051

Shire of Esperance Budget

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Management Budget

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
12 - Transport				
Esperance Airport				
3510 - Esperance Airport - Operating				
105 - Fees & Charges	(1,069,500)	(1,069,730)	(1,120,007)	(1,075,500)
115 - Grants, Subsidies & Contributions	(11,527)	(11,527)	(11,527)	(11,527)
125 - Reimbursements	(4,000)	(3,000)	(3,054)	(3,000)
300 - Employee Costs	271,300	261,215	261,197	276,334
350 - Administration Expenses	23,600	25,257	24,332	29,100
420 - Operations	104,925	111,348	103,241	109,276
575 - Airside Maintenance	29,500	43,500	44,405	33,500
576 - Landside Building Maintenance	9,125	35,000	48,255	51,155
577 - Landside Grounds Maintenance	26,000	16,500	14,887	26,000
940 - Non Cash Expense	302,092	311,369	300,206	305,445
955 - Transfer from Reserves	(65,000)	(65,000)	(65,000)	(65,000)
980 - Overhead Allocation	96,635	94,416	91,401	96,804
3510 - Esperance Airport - Operating Total	(286,850)	(250,652)	(311,662)	(227,413)
7510 - Esperance Airport - Capital				
150 - Capital Grants Received	(49,025)	(49,025)	(31,156)	0
190 - Proceeds on Sale of Assets	(15,000)	(17,273)	(17,273)	(7,725)
705 - Purchases	59,226	57,145	56,697	20,600
775 - Airside Projects	98,050	98,050	70,053	0
955 - Transfer from Reserves	(93,251)	(88,897)	(78,322)	(12,875)
7510 - Esperance Airport - Capital Total	0	0	0	0
Esperance Airport Total	(286,850)	(250,652)	(311,662)	(227,413)
Licensing Department				
3880 - Licensing Department - Operating				
105 - Fees & Charges	(255,000)	(238,000)	(226,749)	(230,000)
125 - Reimbursements	0	(2,000)	(4,693)	(1,000)
300 - Employee Costs	215,969	200,342	200,794	216,116
350 - Administration Expenses	4,480	5,780	6,883	4,880
980 - Overhead Allocation	94,495	63,910	55,122	64,492
3880 - Licensing Department - Operating Total	59,944	30,032	31,357	54,488
Licensing Department Total	59,944	30,032	31,357	54,488
Road Making Plant				
3540 - Road Making Plant - Operating				
130 - Non Cash Income	0	(6,750)	(6,175)	(10,542)
350 - Administration Expenses	0	30,000	43,692	0
940 - Non Cash Expense	387,350	391,867	220,783	276,223
3540 - Road Making Plant - Operating Total	387,350	415,117	258,301	265,681
7540 - Road Making Plant - Capital				
190 - Proceeds on Sale of Assets	(519,431)	(654,972)	(404,842)	(685,331)
705 - Purchases	2,249,226	2,402,011	2,135,158	2,427,553
955 - Transfer from Reserves	0	(84,000)	(84,000)	(361,000)
7540 - Road Making Plant - Capital Total	1,729,795	1,663,039	1,646,316	1,381,222
Road Making Plant Total	2,117,145	2,078,156	1,904,617	1,646,903

Shire of Esperance Budget

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Management Budget

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
Roads & Streets				
3930 - Road & Street - Operating				
115 - Grants, Subsidies & Contributions	(120,930)	(455,210)	(701,397)	(1,000)
360 - Professional Services	6,000	0	0	0
370 - Special Projects	18,432	18,432	12,304	74,000
485 - Roadwise	22,011	6,911	6,523	1,388
486 - Community Assistance	15,000	15,000	9,948	15,000
555 - Town Roads	814,323	814,323	775,866	793,260
556 - Rural Roads	2,865,680	2,865,680	3,131,273	2,973,010
557 - Crossovers	18,500	18,500	14,280	18,500
558 - Drainage	80,088	84,588	83,192	85,273
559 - Car Parks	23,000	23,000	14,796	23,460
560 - Street Trees	206,285	206,285	199,509	222,473
561 - Footpaths	94,000	94,000	131,617	125,500
562 - Street Lights	279,600	279,600	241,087	285,192
563 - Gravel Pits	50,500	50,500	26,270	51,513
564 - Landscaping	38,370	38,370	34,843	39,520
566 - Flood Damage	100,000	450,000	698,196	0
940 - Non Cash Expense	9,453,544	10,139,413	10,139,413	10,139,413
960 - Transfer from Unspent Grant Reserves	(1,081)	(1,081)	(1,081)	(14,388)
3930 - Road & Street - Operating Total	13,963,322	14,648,311	14,816,641	14,832,114
7930 - Road & Street - Capital				
150 - Capital Grants Received	(659,416)	0	0	(112,500)
151 - Roads to Recovery	(2,623,610)	(2,735,401)	(2,623,609)	(1,349,670)
152 - BlackSpot	(289,137)	(347,588)	(347,588)	(592,870)
153 - Main Roads	(1,892,744)	(1,692,744)	(1,593,534)	(1,653,919)
154 - Main Roads - Direct	0	(379,764)	(379,764)	(385,460)
755 - Town Roads - BlackSpot	0	0	0	500,250
758 - Town Roads - Municipal Allocation	1,380,293	1,380,293	948,649	1,111,126
760 - Rural Roads - BlackSpot	533,706	573,537	626,463	272,000
761 - Rural Roads - Roads to Recovery	2,623,610	2,735,401	2,431,803	1,928,923
762 - Rural Roads - MainRoads	2,839,886	2,639,886	2,620,993	2,576,875
763 - Rural Roads - Municipal Allocation	6,227,797	6,135,857	3,970,932	6,896,811
766 - Drainage	250,535	250,535	217,993	252,275
767 - Car Park	274,988	274,988	156,874	150,681
769 - Footpaths	686,350	686,350	385,743	928,934
7930 - Road & Street - Capital Total	9,352,258	9,521,350	6,414,956	10,523,456
Roads & Streets Total	23,315,580	24,169,661	21,231,597	25,355,570
Rural Depots & Housing				
3570 - Rural Depots & Housing - Operating				
125 - Reimbursements	(8,000)	(9,000)	(5,780)	(8,000)
350 - Administration Expenses	3,000	3,000	2,373	2,500
460 - Building Operations	14,265	14,764	13,345	14,262
500 - Building Maintenance	83,200	83,240	50,154	59,400
550 - Grounds Maintenance	2,200	2,200	190	2,200
940 - Non Cash Expense	51,728	54,254	54,254	54,254
955 - Transfer from Reserves	0	0	0	(4,000)
3570 - Rural Depots & Housing - Operating Total	146,393	148,458	114,536	120,616
Rural Depots & Housing Total	146,393	148,458	114,536	120,616
12 - Transport Total	25,352,212	26,175,655	22,970,445	26,950,164

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Management Budget

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
13 - Economic Services				
Building Services				
4020 - Building Services - Operating				
105 - Fees & Charges	(94,984)	(90,368)	(97,891)	(85,067)
125 - Reimbursements	(250)	(875)	(940)	(250)
300 - Employee Costs	220,112	218,555	206,453	228,196
350 - Administration Expenses	19,900	18,163	11,979	16,300
360 - Professional Services	5,000	4,000	932	4,000
940 - Non Cash Expense	6,875	0	0	8,364
980 - Overhead Allocation	95,735	93,505	87,105	96,443
4020 - Building Services - Operating Total	252,388	242,980	207,638	267,986
8020 - Building Services - Capital				
190 - Proceeds on Sale of Assets	0	0	0	(8,358)
705 - Purchases	0	0	0	29,870
8020 - Building Services - Capital Total	0	0	0	21,512
Building Services Total	252,388	242,980	207,638	289,498
Caravan Park				
4210 - Shire Caravan Park - Operating				
105 - Fees & Charges	(1,137,000)	(1,061,199)	(1,129,113)	(1,103,000)
115 - Grants, Subsidies & Contributions	0	0	(30,000)	0
350 - Administration Expenses	584,000	578,200	552,314	549,000
360 - Professional Services	50,000	50,000	36,845	0
460 - Building Operations	214,888	205,079	252,393	223,048
500 - Building Maintenance	94,114	131,114	130,364	161,350
550 - Grounds Maintenance	25,776	25,776	18,000	25,750
940 - Non Cash Expense	53,419	46,459	46,459	46,459
980 - Overhead Allocation	41,202	40,157	36,590	40,931
4210 - Shire Caravan Park - Operating Total	(73,601)	15,586	(86,149)	(56,462)
Caravan Park Total	(73,601)	15,586	(86,149)	(56,462)
Community & Economic Development				
4170 - Community & Economic Development - Operating				
125 - Reimbursements	0	0	(364)	0
300 - Employee Costs	301,344	259,678	230,538	253,129
350 - Administration Expenses	6,800	6,550	7,576	6,050
370 - Special Projects	183,200	139,400	59,489	126,777
940 - Non Cash Expense	6,725	6,725	6,725	6,725
955 - Transfer from Reserves	(48,800)	(5,000)	0	(48,800)
960 - Transfer from Unspent Grant Reserves	(134,400)	(134,400)	(134,400)	(77,977)
980 - Overhead Allocation	100,426	99,989	100,169	103,947
4170 - Community & Economic Development - Operating Total	415,295	372,942	269,733	369,851
Community & Economic Development Total	415,295	372,942	269,733	369,851
Esperance Visitor Centre				
3920 - Esperance Visitor Centre - Operating				
105 - Fees & Charges	(193,000)	(175,500)	(175,840)	(176,000)
115 - Grants, Subsidies & Contributions	0	(20,000)	(20,000)	0
125 - Reimbursements	0	0	(80)	0
300 - Employee Costs	265,225	248,821	258,821	272,529
350 - Administration Expenses	26,950	21,688	17,388	27,300
370 - Special Projects	20,000	40,000	38,043	70,000
460 - Building Operations	13,740	14,860	13,179	15,177
469 - Resale	90,000	88,000	95,699	85,000
500 - Building Maintenance	7,270	7,270	8,303	30,100
940 - Non Cash Expense	5,620	5,565	5,565	5,565
980 - Overhead Allocation	58,130	60,550	53,182	62,261
3920 - Esperance Visitor Centre - Operating Total	293,935	291,254	294,260	391,932
Esperance Visitor Centre Total	293,935	291,254	294,260	391,932

Shire of Esperance Budget

For the year ending 30th June 2019

Management Budget

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
Rural Services				
3350 - Rural Services - Operating				
115 - Grants, Subsidies & Contributions	(216,000)	(200,000)	(175,129)	(369,020)
350 - Administration Expenses	10,000	9,960	9,960	0
370 - Special Projects	20,000	20,000	17,323	0
420 - Operations	500	400	301	350
435 - Wild Dog Control	346,325	330,325	206,176	478,298
545 - Water Supply Maintenance	10,900	6,900	2,499	10,900
955 - Transfer from Reserves	(20,000)	(20,000)	(17,323)	0
960 - Transfer from Unspent Grant Reserves	(120,325)	(120,325)	(120,325)	(99,278)
980 - Overhead Allocation	24,449	24,254	22,665	24,577
3350 - Rural Services - Operating Total	55,849	51,514	(53,853)	45,827
7350 - Rural Services - Capital				
150 - Capital Grants Received	(20,000)	0	0	0
705 - Purchases	28,814	28,814	0	28,814
715 - Infrastructure Project	30,000	10,000	0	10,000
7350 - Rural Services - Capital Total	38,814	38,814	0	38,814
Rural Services Total	94,663	90,328	(53,853)	84,641
Shire Building Management				
4030 - Shire Building Management - Operating				
300 - Employee Costs	66,556	65,060	67,683	69,223
350 - Administration Expenses	9,650	10,030	11,840	11,380
985 - Overhead Recovered	(76,206)	(75,090)	(67,838)	(80,603)
4030 - Shire Building Management - Operating Total	0	0	11,685	0
Shire Building Management Total	0	0	11,685	0
Tourism & Area Promotion				
3900 - Tourism & Area Promotion - Operating				
105 - Fees & Charges	(200)	(200)	0	0
115 - Grants, Subsidies & Contributions	0	0	0	(5,000)
125 - Reimbursements	(3,400)	(5,000)	(5,875)	(3,400)
350 - Administration Expenses	14,000	0	0	0
376 - Marketing	27,000	27,000	17,935	27,000
420 - Operations	1,260	1,260	1,106	1,170
460 - Building Operations	4,920	8,028	9,902	6,534
500 - Building Maintenance	17,770	17,770	15,850	0
540 - Maintenance	50,656	58,656	49,932	74,887
940 - Non Cash Expense	18,395	25,247	27,092	30,466
955 - Transfer from Reserves	(10,000)	(10,000)	(10,000)	(10,000)
980 - Overhead Allocation	27,555	28,872	25,842	30,758
3900 - Tourism & Area Promotion - Operating Total	147,956	151,633	131,783	152,415
7900 - Tourism & Area Promotion - Capital				
715 - Infrastructure Project	60,000	48,269	48,358	0
7900 - Tourism & Area Promotion - Capital Total	60,000	48,269	48,358	0
Tourism & Area Promotion Total	207,956	199,902	180,141	152,415
13 - Economic Services Total	1,190,636	1,212,992	823,455	1,231,875

Shire of Esperance Budget

For the year ending 30th June 2019

Management Budget

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
14 - Other Property & Services				
Asset Management				
3200 - Asset Management - Operating				
105 - Fees & Charges	(500)	(500)	0	0
115 - Grants, Subsidies & Contributions	(34,580)	(45,156)	(59,454)	(80,875)
125 - Reimbursements	(1,000)	(7,000)	(8,716)	(8,000)
130 - Non Cash Income	0	(4,596)	(4,596)	(9,069)
300 - Employee Costs	1,143,181	1,153,315	1,199,387	1,258,710
350 - Administration Expenses	164,400	164,000	149,140	160,600
940 - Non Cash Expense	92,033	92,033	75,953	89,951
980 - Overhead Allocation	260,436	260,556	243,385	269,290
3200 - Asset Management - Operating Total	1,623,970	1,612,652	1,595,099	1,680,607
7200 - Asset Management - Capital				
190 - Proceeds on Sale of Assets	(59,881)	(61,363)	(61,364)	(38,572)
705 - Purchases	152,256	135,200	135,200	84,460
7200 - Asset Management - Capital Total	92,375	73,837	73,836	45,888
Asset Management Total	1,716,345	1,686,489	1,668,935	1,726,495
Asset Management Planning				
3470 - Asset Management Planning - Operating				
115 - Grants, Subsidies & Contributions	(8,840)	(22,800)	(24,240)	(35,880)
125 - Reimbursements	(500)	(1,000)	(680)	(500)
130 - Non Cash Income	0	0	0	(12,236)
300 - Employee Costs	280,113	291,572	284,844	320,259
350 - Administration Expenses	10,300	14,000	14,460	14,900
360 - Professional Services	0	6,000	4,400	0
370 - Special Projects	8,372	10,000	12,194	0
940 - Non Cash Expense	10,742	10,742	10,742	10,742
980 - Overhead Allocation	67,330	62,998	58,175	64,028
3470 - Asset Management Planning - Operating Total	367,517	371,512	359,894	361,313
7470 - Asset Management Planning - Capital				
190 - Proceeds on Sale of Assets	0	0	0	(21,855)
705 - Purchases	0	0	0	41,200
7470 - Asset Management Planning - Capital Total	0	0	0	19,345
Asset Management Planning Total	367,517	371,512	359,894	380,658
Depot, Store & Office				
3580 - Depot, Store & Office - Operating				
105 - Fees & Charges	(16,000)	(16,000)	(4,373)	(8,832)
125 - Reimbursements	0	(12,000)	(11,415)	0
300 - Employee Costs	232,926	232,754	240,435	238,648
350 - Administration Expenses	32,850	34,150	39,012	39,500
460 - Building Operations	59,538	69,337	73,533	66,093
487 - Stock Purchased	5,000	5,000	1,357	5,000
500 - Building Maintenance	112,310	114,800	60,151	124,871
550 - Grounds Maintenance	30,000	40,000	51,293	45,000
940 - Non Cash Expense	68,749	57,950	62,141	61,949
955 - Transfer from Reserves	0	0	0	(68,831)
3580 - Depot, Store & Office - Operating Total	525,373	525,991	512,135	503,398
7580 - Depot, Store & Office - Capital				
710 - Building Project	166,518	166,518	7,511	159,007
955 - Transfer from Reserves	(166,518)	(166,518)	(7,511)	(159,007)
7580 - Depot, Store & Office - Capital Total	0	0	0	0
Depot, Store & Office Total	525,373	525,991	512,135	503,398

Shire of Esperance Budget

For the year ending 30th June 2019

Management Budget

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
Flinders Development				
4180 - Flinders Development - Operating				
130 - Non Cash Income	(175,000)	(175,000)	(304,105)	(175,000)
350 - Administration Expenses	4,000	4,000	7,878	4,000
390 - Interest Paid	15,000	15,000	6,299	0
980 - Overhead Allocation	4,920	4,896	4,576	4,915
4180 - Flinders Development - Operating Total	(151,080)	(151,104)	(285,352)	(166,085)
8180 - Flinders Development - Capital				
190 - Proceeds on Sale of Assets	(350,000)	(715,500)	(716,437)	(350,000)
195 - Borrowings	(860,000)	(860,000)	(4,687)	0
715 - Infrastructure Project	860,000	860,000	0	860,000
790 - Principal Repayments	350,000	715,500	383,537	0
955 - Transfer from Reserves	0	0	0	(860,000)
8180 - Flinders Development - Capital Total	0	0	(337,587)	(350,000)
Flinders Development Total	(151,080)	(151,104)	(622,939)	(516,085)
Industrial Park Development				
4190 - Shark Lake Industrial Park Development - Operating				
105 - Fees & Charges	(2,750)	(2,870)	(2,871)	(2,870)
115 - Grants, Subsidies & Contributions	(10,000)	(10,000)	(10,000)	(10,000)
390 - Interest Paid	49,402	49,402	49,143	46,976
980 - Overhead Allocation	10,356	9,664	9,029	9,523
4190 - Shark Lake Industrial Park Development - Operating Total	47,008	46,196	45,301	43,629
8190 - Shark Lake Industrial Park Development - Capital				
790 - Principal Repayments	41,919	41,919	41,920	43,836
8190 - Shark Lake Industrial Park Development - Capital Total	41,919	41,919	41,920	43,836
Industrial Park Development Total	88,927	88,115	87,221	87,465
Other Properties & Services				
3490 - Other Properties & Services - Operating				
105 - Fees & Charges	(1,200)	(10,000)	(18,264)	(10,000)
125 - Reimbursements	(500)	(500)	(649)	(500)
350 - Administration Expenses	2,000	20,274	28,071	9,639
550 - Grounds Maintenance	1,000	2,000	1,553	1,500
955 - Transfer from Reserves	0	(10,274)	(9,340)	0
980 - Overhead Allocation	33,518	30,062	26,637	29,578
3490 - Other Properties & Services - Operating Total	34,818	31,562	28,008	30,217
7490 - Other Properties & Services - Capital				
705 - Purchases	22,000	62,000	58,467	0
955 - Transfer from Reserves	(22,000)	(62,000)	(58,467)	0
7490 - Other Properties & Services - Capital Total	0	0	(0)	0
Other Properties & Services Total	34,818	31,562	28,008	30,217

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
Outside Works				
3590 - Outside Works - Operating				
125 - Reimbursements	(45,281)	(80,000)	(122,683)	(80,000)
300 - Employee Costs	1,400,170	1,388,512	1,596,064	1,501,752
350 - Administration Expenses	249,000	270,000	273,836	253,000
980 - Overhead Allocation	204,858	200,707	189,300	203,044
985 - Overhead Recovered	(3,873,516)	(3,917,862)	(3,773,102)	(4,061,801)
3590 - Outside Works - Operating Total	(2,064,769)	(2,138,643)	(1,836,586)	(2,184,005)
Outside Works Total	(2,064,769)	(2,138,643)	(1,836,586)	(2,184,005)
Plant & Vehicle Operations				
3550 - Plant & Vehicles - Operating				
115 - Grants, Subsidies & Contributions	(210,000)	(215,000)	(218,175)	(212,000)
125 - Reimbursements	(53,000)	(17,000)	(14,834)	(10,000)
300 - Employee Costs	355,063	353,663	347,713	352,369
350 - Administration Expenses	43,050	43,150	43,768	34,070
395 - Vehicle Costs	1,752,640	1,751,540	1,880,544	1,986,200
410 - Insurance	130,000	131,112	131,112	153,000
940 - Non Cash Expense	36,153	28,257	30,055	29,342
980 - Overhead Allocation	(450,548)	(485,656)	(470,851)	(455,718)
985 - Overhead Recovered	(1,603,358)	(1,590,066)	(1,726,196)	(1,888,565)
3550 - Plant & Vehicles - Operating Total	0	0	3,137	(11,302)
Plant & Vehicle Operations Total	0	0	3,137	(11,302)
Plant Depreciation				
3560 - Plant Depreciation - Operating				
130 - Non Cash Income	(6,750)	0	0	0
940 - Non Cash Expense	751,236	744,486	858,318	864,912
985 - Overhead Recovered	(744,486)	(744,486)	(739,873)	(864,912)
3560 - Plant Depreciation - Operating Total	0	0	118,445	0
Plant Depreciation Total	0	0	118,445	0
Private Works				
3600 - Private Works - Operating				
146 - Private Works Income Work Orders	(140,000)	(70,000)	(60,658)	(70,000)
490 - Private Works Expenses	100,000	50,000	48,315	50,000
3600 - Private Works - Operating Total	(40,000)	(20,000)	(12,343)	(20,000)
Private Works Total	(40,000)	(20,000)	(12,343)	(20,000)
Project Management				
3460 - Project Management - Operating				
125 - Reimbursements	0	0	(699)	0
300 - Employee Costs	171,475	171,224	170,750	173,699
350 - Administration Expenses	9,850	8,800	6,369	7,950
940 - Non Cash Expense	7,921	7,904	7,904	7,904
980 - Overhead Allocation	(181,325)	(180,024)	(175,841)	(181,649)
3460 - Project Management - Operating Total	7,921	7,904	8,484	7,904
Project Management Total	7,921	7,904	8,484	7,904
14 - Other Property & Services Total	485,052	401,826	314,391	4,745

Shire of Esperance Budget

For the year ending 30th June 2019

Management Budget

Account Description	Original Budget 2017/18	Current Budget 2017/18	YTD Actuals to 30 June 2018	Budget 2018/19
15 - Funds Transfer				
Funds Transfer				
8700 - Funds Transfer - Capital				
956 - Transfer to Reserves	1,405,476	1,436,504	6,109,657	3,394,810
8700 - Funds Transfer - Capital Total	1,405,476	1,436,504	6,109,657	3,394,810
Funds Transfer Total	1,405,476	1,436,504	6,109,657	3,394,810
15 - Funds Transfer Total	1,405,476	1,436,504	6,109,657	3,394,810
Total	19,389,197	20,125,415	14,836,308	20,867,404

Shire of Esperance

Budget 2018-19

For the year ending 30th June 2019

Management Budget Movements in Cash Reserves

	1-Jul-2018	Transfers In Operating			Transfers Out				30-Jun-2019	Budget Year
Reserve Name	Opening Blce.	Interest	Sum	Total	Operating	Carryovers	Capital	Total	Closing Blce.	Net Change \$
Land Purchase & Development	802,004	18,036	350,000	368,036	-	(48,800)	(860,000)	(908,800)	261,240	(540,764)
Eastern Suburbs Water Pipeline	179,627	4,040	-	4,040	-	-	-	-	183,667	4,040
Jetty Reserve	1,904,174	42,823	140,200	183,023	-	(1,865,734)	-	(1,865,734)	221,463	(1,682,711)
Aerodrome Reserve	6,216,103	139,794	564,662	704,456	(75,000)	-	(12,875)	(87,875)	6,832,684	616,581
Off Street Parking (CBD)	517,106	11,629	-	11,629	-	-	-	-	528,735	11,629
Sanitation	4,434,512	99,728	1,411,198	1,510,926	-	(754,275)	(90,635)	(844,910)	5,100,528	666,016
Esperance Homecare Fundraising	97,409	2,191	-	2,191	-	-	-	-	99,600	2,191
Plant Replacement Reserve	966,028	21,725	21,512	43,237	-	-	(361,000)	(361,000)	648,265	(317,763)
Building Maintenance & Renewal Reserve	4,477,320	100,688	-	100,689	(469,157)	(624,371)	(444,124)	(1,537,652)	3,040,357	(1,436,963)
Employee Entitlements - Long Service	926,014	20,825	-	20,826	-	-	-	-	946,840	20,826
Governance & Workers Compensation	222,973	5,014	80,000	85,015	(211,540)	-	-	(211,540)	96,448	(126,525)
HACC Asset Replacement	741,917	16,685	-	16,685	-	(28,312)	(250,000)	(278,312)	480,290	(261,627)
IT System & Process Development Reserve	296,047	6,658	-	6,658	-	-	(145,330)	(145,330)	157,375	(138,672)
Esperance Homecare Annual Leave Reserve	182,650	4,108	-	4,108	-	-	-	-	186,757	4,107
Esperance Homecare Long Service Leave Reserve	216,529	4,870	-	4,870	-	-	-	-	221,398	4,869
Priority Projects	3,115,440	70,063	258,359	328,422	-	(1,038,265)	(2,100,000)	(3,138,265)	305,597	(2,809,843)
Unspent Grants Reserve	3,581,302	-	-	-	(3,581,302)	-	-	(3,581,302)	-	(3,581,302)
	28,877,155	568,876	2,825,931	3,394,810	(4,336,999)	(4,359,757)	(4,263,964)	(12,960,720)	19,311,244	(9,565,911)

Line Item	Description	Account	Rev. \$	Exp. \$	Net \$
<u>Governance & Administration</u>					
1	Shire Branding	W2210	-	10,000	10,000
2	Community Perception Survey	W2452	-	20,000	20,000
3	Our Recovery Story - Esperance Fires 2015	W2853	-	11,892	11,892
4	Information Technology - Professional Services - CM9 upgrade	01-3140-360-405	-	8,430	8,430
5	Information Management - Professional Services - CM9 upgrade	01-3150-360-405	-	4,500	4,500
<u>Law Order & Public Safety</u>					
6	Rural House Numbering	W2242	-	47,138	47,138
7	ICV Shed - Quarry Road Fire Shed	W3207	(60,000)	63,114	3,114
8	Coomalbidgup Fire Shed	W3208	(62,918)	71,607	8,689
<u>Health</u>					
9	Asbestos Removal - Circle Valley Township	W3126	-	10,000	10,000
<u>Education & Welfare</u>					
10	Fire Hydrant	W2838	(144,636)	144,636	-
11	Hyundai i40 - Homecare	01-7810-705-664	(28,312)	28,312	-
<u>Community Amenities</u>					
12	Tidy Towns Awards	W2056-116	-	740	740
13	Planning Services - Advertising & Promotions	01-4010-350-506	-	5,000	5,000
14	Land Project Survey Costs	W2912	-	2,698	2,698
15	Liquid Waste Drying Bed	W2847	(30,838)	30,838	-
16	Construction Waste Crushing	W2219	(60,000)	60,000	-
17	Wylie Bay Waste Facility Hard Stand Bays	W2465	(46,072)	46,072	-
18	Wylie Bay Waste Facility Capping	W2371	(617,365)	617,365	-
<u>Recreation & Culture</u>					
19	Indoor Sports Stadium	W2216/W3241	(138,265)	138,265	-
20	Eastern Suburbs Water Supply Upgrade	W2254	-	316,227	316,227
21	Steora Smart Bench	01-7210-705-660	-	28,848	28,848
22	Fourth Beach Foredune (ex W2250)	W3334	-	60,662	60,662
23	Alexander Bay Foredune (ex W2250)	W3335	-	78,487	78,487
24	Lake Monjigup Rebuild	W2633	-	71,162	71,162
25	Lake Monjigup Restoration	W2895	(28,600)	28,600	-
26	Scaddan Public Hall	01-3290-405-622	-	417,275	417,275
27	Public Open Space Implementation	W2249	-	50,237	50,237
28	Twilight Beach Restoration	W2251	-	68,403	68,403
29	Castletown Beach Restoration	W2252	-	20,529	20,529
30	Solar Panel Upgrade - BOILC	W3135	(99,650)	99,650	-
31	Tanker Jetty Demolition	W2628	(1,454,179)	1,454,179	-
32	Tanker Jetty Consultation & Concept Designs	W2215	(311,555)	311,555	-
33	Tanker Jetty Replacement	W3140	(6,000,000)	6,000,000	-
34	Esperance Oval Boundary Fence Replacement	W2843	-	27,802	27,802
35	Condingup Niche Wall	W3138	-	10,000	10,000
36	Coastal Reserve - Town Boat Ramp & James St Jetty	W3139	-	162,584	162,584
37	BOILC Minor Assets - Gymcare equipment	01-3730-350-504	-	4,517	4,517
<u>Transport</u>					
38	Airport Training	01-3510-300-390	(2,182)	2,182	-
39	Mower	01-7540-705-663	-	30,500	30,500
40	Bitumen emulsion storage tank	01-7540-705-663	-	61,600	61,600
41	Balance of Roads Program	See Attached	-	3,062,374	3,062,374
42	1 x 8 Wheel Tipper Body Conversion to side/end tipper	01-7540-705-665	-	65,000	65,000
43	T108 Fuso Prime Mover	01-7540-190-665	(70,023)	-	(70,023)
44	T109 8 Wheel Tip Truck	01-7540-190-665	(88,876)	-	(88,876)
45	L57 Front End Loader	01-7540-190-665	(94,111)	-	(94,111)
<u>Economic Services</u>					
46	Building Maintenance Program	See Attached	(249,623)	249,623	-
47	Scaddan Water Tanks	W3019	-	28,814	28,814
48	Condingup Water Tank Replacement	W3143	-	10,000	10,000
49	Public Lands Strategy	W2462	(48,800)	48,800	-
<u>Other Property & Services</u>					
50	Depot Building	W2256	(130,462)	130,462	-
51	Flinders Stage 4	W2463	(860,000)	860,000	-
Total Carryovers			(10,626,467)	15,080,679	4,454,212

Roads Program Carryovers 2017/18			
Road	Description	Account	Carryover
Dual Use Path Lighting Upgrade - Town Imp	Incomplete Footpath Program	W2777	29,363
Gladston Street - Reseal	Incomplete Road Program	W2797	25,656
McDonald/Flinders/Beckworth Road Works - Alsbury Nominees Contribution	Incomplete Road Program	W2919	17,106
Parking Strategy - Town Imp	Incomplete Road Program	W3081	11,245
Town Entry Statements - Town Imp	Incomplete Road Program	W3082	40,000
Foreshore Lighting - Town Imp	Incomplete Road Program	W3084	82,098
William Street - Construction	Incomplete Road Program	W3085	12,583
Goldfields Road - Reseal	Incomplete Road Program	W3086	9,000
Fisheries Road - Reseal	Incomplete Road Program	W3093	80,000
Salmon Gums West Road - Construction	Incomplete Road Program	W3034	160,000
Logans Road - Resheet	Incomplete Road Program	W3042	282,525
Parmango Road - Resheet	Incomplete Road Program	W2528	216,431
Belgan Road - Resheet	Incomplete Road Program	W3045	124,879
Cascade Road - Patching	Incomplete Road Program	W3046	100,000
Circle Valley Road - Resheet	Incomplete Road Program	W3047	73,448
Fagan Road - Resheet	Incomplete Road Program	W3051	213,047
Grass Patch Road - Repairs	Incomplete Road Program	W3053	94,359
Jims Oven Road - Resheet	Incomplete Road Program	W3054	27,724
Kau Rock Road - Resheet	Incomplete Road Program	W3056	21,538
Kents Road - Resheet	Incomplete Road Program	W3058	103,814
Kumarl Road - Resheet	Incomplete Road Program	W3059	150,183
Loffler Road - Resheet	Incomplete Road Program	W3060	181,430
Myrup Road - Repairs	Incomplete Road Program	W3063	44,410
Raszyk Road - Resheet	Incomplete Road Program	W3065	83,656
Shao Lu Road - Resheet	Incomplete Road Program	W3066	33,589
Speddingup East Road - Resheet	Incomplete Road Program	W3067	105,004
Starceovich Road - Resheet	Incomplete Road Program	W3068	101,318
Sunrise Hill Road - Resheet	Incomplete Road Program	W3069	87,134
Truslove Road - Resheet	Incomplete Road Program	W3070	33,222
Great Ocean Drive / Tourist Signage	Incomplete Road Program	W3076	57,224
10 Mile Lagoon - Car Park	Incomplete Car Park Program	W3122	37,035
Twilight Beach - Car Park 1	Incomplete Car Park Program	W3123	17,182
Twilight Beach - Car Park 2	Incomplete Car Park Program	W3124	23,464
Pink Lake Road Foot/DUP - Construction	Incomplete Footpath Program	W2811	8,644
Rotary Lookout Foot/DUP - Construction	Incomplete Footpath Program	W2818	5,599
Foreshore - Footpath	Incomplete Footpath Program	W3107	7,449
Daw Drive - Footpath	Incomplete Footpath Program	W3110	133,054
11 Mile Beach Road - Footpath	Incomplete Footpath Program	W3111	186,688
Drainage Modelling	Incomplete Drainage Program	W2525	13,314
Eyre Street - Drainage	Incomplete Drainage Program	W3116	12,961
Padbury / Gull Streets - Drainage	Incomplete Drainage Program	W3120	15,000
			3,062,374
Building Maintenance Program Carryovers 2017/18			
Building	Description	Account	Carryover
Esperance Depot Store Amenities	12mx6m Stores Shed - timber framed, trussed roof, int/ext cladding, insulation	W2842	28,545
Esperance Depot Store Amenities	Demolish existing depot stores	W1874	68,831
Period Village	Power to 3 lots	W3141	125,000
Period Village	Water to 3 lots	W3142	18,000
Shire Administration Office/Chambers	Upgrade Air Conditioner in Chambers	W1666	5,247
Condingup House 2	Soakwell and downpipes	W1849	4,000
			249,623

Unspent Grants Contributions Reserve 2018/19

	Opening Balance \$ 1/07/2017	Recognised as Revenue \$	Spent or Used \$	Restricted Reserve 30/06/2018
General Purpose Funding				
Grant - FAGS	2,602,008	4,955,480	(4,896,960)	2,660,528
Law, Order & Public Safety				
FESA - Fire Prevention FESA	30,320	203,255	(181,955)	51,620
Grant- DFES- SES	1,625	21,947	(18,207)	5,365
Grant - GEDC Gibson Fire Brigade Shed	28,713	-	(28,713)	-
Education & Welfare				
Grant - Esperance Home Care Operating	13,240	1,871,883	(1,837,157)	47,966
Grant - Other Programs	8,685	28,584	(32,456)	4,813
Grant - HACCC Capital	74,489	-	(7,435)	67,054
Grant - CHSP Carers	31,187	132,339	(142,574)	20,952
Grant - Contracts	954	115,914	(116,868)	-
Grant - Homecare 4	29,375	646,296	(548,913)	126,758
Grant - Homecare 2	37,350	347,173	(354,382)	30,141
Grant - Homecare 3	52,203	249,846	(263,557)	38,492
Grant - HACCC U65s - Operating	-	35,000	(10,747)	24,253
Grant - Community Visitor Scheme	-	34,608	(34,005)	603
Grant - VMP CPO	28,829	117,016	(121,763)	24,082
Community Amenities				
Grant - Coastscapes Biodiversity Fund	3,712	-	(3,712)	-
Recreation & Culture				
Grant - Dept of Transport - Curtin Uni Seagrass Study	10,200	-	(10,200)	-
Grant - State NRM - Lake Monji Restoration	16,114	-	(16,114)	-
Grant - Twilight Beach Restoration	15,943	-	(7,411)	8,532
Grant - South Coast NRM - Quagi Beach Restoration	10,487	21,000	(31,487)	-
Grant - Beach Access Site Planning West & 11 Mile Beach	15,500	-	(15,500)	-
Grant - BHP - Bushfire Donation Scaddan Community	250,000	-	-	250,000
Grant - Dept of Sport & Rec Kidsport Grant	33,878	19,406	(53,284)	-
Grant - Good Things Foundation "Be Connected"	-	26,500	-	26,500
Grant - Science Week	-	2,000	-	2,000
Transport				
Grant - Roadwise	1,081	-	(1,081)	-
Grant - WA Police - Horns & Hooves Project	-	4,210	(3,822)	388
Grant - Road Safety Alliance	-	14,000	-	14,000
Economic Services				
Contribution - Wild Dog Control	120,325	185,129	(206,176)	99,278
Supertown Growth Plan	800	-	(800)	-
Supertown Economic Development	133,600	-	(55,623)	77,977
Total Unspent Grants	3,550,618	9,031,586	(9,000,902)	3,581,302

	Description	Account #	Rev. \$	Exp. \$	Net \$	☑☒	Recurring Expenditure Item	Comments
INCLUDED IN THE BUDGET 2018/19								
<u>Governance</u>								
1	Authority Version Upgrade - V7	01-3140-360-405	-	21,000	21,000	☑	No	As per LTFP Upgrade Corporate Software to latest version.
2	Il de Re Delegation	W3242-500-511	-	7,000	7,000	☑	No	As per LTFP.
3	Development of Indigenous Land Use Agreement (ILUA) with Tjaltjraak	W3243-500-511	-	30,000	30,000	☑	No	Development of agreement with native title holders.
4	Cyber Liability Insurance	01-3170-410-643	-	4,950	4,950	☑	Yes	\$1m liability insurance covering privacy liability, data asset losses, privacy notification costs and business interruption.
5	Membership to LGPro for national benchmarking	01-3000-350-507	-	8,000	8,000	☑	No	
6	Bush Fire Risk Management Plan - Treatment Options	01-4090-360-405	-	20,000	20,000	☑	No	To engage a consultant to assist in creating a Treatment Plan for the risks identified in the Bush Fire Risk Management Plan. The Plan will allow Shire to access additional external funding from Office of Bushfire Risk Management.
7	New Flagpole	W3329-500-511	-	4,000	4,000	☑	No	A new flagpole in addition to existing flag poles.
<u>Community Amenities</u>								
8	Defibrillator for Wylie Bay Waste Facility	01-3420-350-504	(3,000)	3,000	-	☑	No	OSH recommendation. Funded from Sanitation Reserve.
<u>Recreation & Culture</u>								
9	Remembrance Day/ANZAC Day Commemorative Banners	W3244-349-511 01-3900-115-175	(5,000)	10,938	5,938	☑	No	To design and create 60 more banners for Remembrance Day and ANZAC Day. Funding from Armistice Centenary Grant Program.
10	Event Based Banners - two sets \$6,000 each set	W3245-349-511	-	12,000	12,000	☑	Yes \$6K	Purchase of Christmas and TBA event banners.
11	King of Concrete	W3128-500-511 01-3700-115-175	(5,000)	16,442	11,442	☑	No	Similar to last year provide a skateboard competition, along with demonstrations from two top Australian skate boarders and two competition judges. Seeking sponsorship income.
12	Edge of the Bay	W3129-500-511 01-3700-115-175	(15,000)	30,000	15,000	☑	No	To pay for music festival performers, security, equipment hire, staging, portable toilet hire etc. Funded \$15,000 from Lotterywest Regional Performing Arts that the Civic Centre receives.
13	Museum - Interpretation Plan	W3246-500-511	-	7,000	7,000	☑	No	Interpretation Plan identified as a major action in the Museum Strategic Plan. Funding required to engage a professional to assist with this project.
14	Museum - Outside Garden Works and Signage	01-3870-455-500	-	6,500	6,500	☑	No	2015 OSH report identified risk areas in the outside display areas. Eg around rail pit area, exposed rail items in the ground and the objects. Solution - scalping the rail ramps and boxing the area off. Repositioning smaller objects and possible installation of railings alongside the rail pit. External signage also required for the Museum.
15	BOILC - Dive Blocks	01-3740-472-548	-	8,652	8,652	☑	No	To replace 4 dive blocks that have become unstable and are a safety risk.
16	Review Lake Monjingup Management Plan	W3247-500-511	-	20,000	20,000	☑	No	Review and update plan to guide the management of the reserve into the future.
17	Mountain bike site selection study	W3249-500-511	-	15,000	15,000	☑	No	A study to find a suitable location for a downhill mountain bike site in Esperance.

	Description	Account #	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Recurring Expenditure Item	Comments
Recreation & Culture Continued								
18	ESWS - Triannual Water Review	W3248-500-511	-	25,000	25,000	<input checked="" type="checkbox"/>	No	Triannual water review as per DWER licence conditions.
Transport								
19	Norfolk Pine Maintenance	W2159-344-511	-	10,000	10,000	<input checked="" type="checkbox"/>	Yes	To implement recommendations from Norfolk Pine Management Plan.
Economic Services								
20	Visitor Centre Service Level improvements	W3250-500-511	-	60,000	60,000	<input checked="" type="checkbox"/>	No	As per LTFP, including improving the functionality of website, printing of brochures, customer service improvements.
21	Event Support		-	10,000	10,000	<input checked="" type="checkbox"/>	No	Council have expressed interest in supporting the development of an annual event for Esperance that will attract visitors during off-peak tourist season. These funds could be used for potential planning, feasibility studies or community support.
Other Property & Services								
22	Defibrillator for Depot	01-3580-350-504	-	3,000	3,000	<input checked="" type="checkbox"/>	No	OSH recommendation.
			(28,000)	332,482	304,482			Net amount reflected in a/c 01-3000-371-511

Asset Description	Reactive Maintenance	Preventative Maintenance	Planned Maintenance	Comments
Bay of Isles Leisure Centre	31,650	26,335	118,780	Replace BBQ & splashback; sauna - replace cedar & floor tiles; paving at front entrance around tree for gopher parking; roof over creche playground veranda & lattice to fascia; Replacement of celestory windows with louvre galleries (1890 x 920 - \$840 S&I); Install electronic access to side gate & door; replace duct hangers with stainless steel straps in aquatics areas; treat & paint steel portals in aquatics area; scaffolding for above painting; repaint gym internal; gym - install chequer plate at bottom of walls and full height in corners; acoustic panels to spin room; re-grout floor tiles in walking areas around pools.
Bay of Isles Leisure Centre - Plant Maintenance	44,500	44,000	45,000	Heat exchanger plate replacement; Heat exchange boost pump replacement; Main circulation pump replacement; Replace worn plumbing pipe elbows; Replace obsolete plumbing pipes.
Bay of Isles Leisure Centre - Pool Tiling Project	-	-	260,000	Lap pool tile supply; Lap pool tiling labour; Pool works - strip & preparation; Waterproofing, adhesives, grout, sundries, supervision; Lagoon pool tile supplies and labour.
Cannery Arts Centre	2,500	1,850	55,000	Repair rafters & replace gutter & poly carb sheets to rear veranda; Stage 2 - Completion of external painting (front done & top half of northern side); security system to admin & gallery; strip out & refurb disabled toilets to compliance; construct firewalls to flat; re-tile over kitchen sink; install power points x 4 to rear veranda; installation of double door access to rear foyer area.
Cascade House 1	2,500	1,850	6,500	Wall/doors to carport-rear patio & repair passage ceiling.
Cascade House 2	2,500	850	2,000	Replace robin hood.
Cemetery Caretakers House	500	-	1,500	Eaves sheets to gable ends need replacing.
Civic & Culture Centre	16,000	13,020	389,000	Maintenance of auditorium dance floor; maintenance of reception dance floor; raise shower heads in back-stage changerooms; replace small dishwasher in reception room bar; uplights/downlights to external areas; external building artworks; internal painting foyer/auditorium walls; Replace foyer track lighting with LED's; gyprock/render to internal foyer walls; new jarrah bar tops; gyprock/render to auditorium internal walls; stage rigging, pulleys, curtains.
Community Centre Cascade	1,500	3,500	12,500	Replace damaged eaves sheets - part of; investigate movement of gable end; installation of 2 x extra downpipes to southern side; check box gutters.
Community Centre Condingup	1,200	1,600	7,500	replace bowed veranda posts where required; replace bolts, stirrups & lift so posts are above ground level (in sections).
Community Hall Beaumont	2,000	3,450	-	
Community Hall Dalyup	1,000	2,500	-	
Community Hall Grass Patch	1,000	1,000	15,500	Oil rear timber patio; replace steel strap under fascia with timber; septic system.
Community Hall Salmon Gums	1,000	900	120,000	Demolish hall/stage; leave front building.
Community Sports House (EDRA)	900	-	8,000	Replace barges & sheeting to gables; external paint (including courtyard area).
Condungup House 2	2,500	650	-	
Condungup House 3	2,500	650	-	
Depot Cascades	700	350	-	
Depot Condingup	700	200	-	
Depot Esperance Administration Building	5,000	15,490	10,500	Upgrade existing NVR & install 2 new cameras; exhaust under patio; isolate security zones for toilets.
Depot Esperance Pound	7,500	1,500	-	
Depot Esperance Workshop	3,500	-	20,500	Install energy efficient lighting - highbays.

Asset Description	Reactive Maintenance	Preventative Maintenance	Planned Maintenance	Comments
Depot Grass Patch	700	-	-	
Esperance Kindergarten Black St	1,000	-	6,500	Painting to wet areas, stores; replace front & rear eaves sheets.
Grass Patch House No. 1	2,500	-	13,000	Rear storeroom repaint; remove shed & concrete; S&I garden shed; replace cill at toilet window; install septic system.
Grass Patch House No. 2	2,500	-	9,000	Install septic system.
Indoor Sports Stadium	20,000	2,485	-	
Library	10,000	11,575	10,000	Upgrade cctv system & install extra cameras.
Museum Maritime/ Goods Shed	21,500	6,885	46,300	Update existing cameras & video recorder system from analogue to digital; construct exit doors & pathways for disabled egress; replace balustrade; Wall sheets to James St & The Esplanade sides require re-tekking; repairs to doors/treads on James St, termite/rot damage; installation of ceiling fans throughout; Repair/replace floor at glass cabinets.
Old Chemist Shop	950	-	-	
Old Court House	950	-	7,900	Replace front wall sheeting; replace eaves battens & fascias; replace timber windows with aluminium windows-\$500/window supply only; paint eaves, fascia, battens, window frames.
Old Doctors Surgery	950	-	-	
Old Headmasters House	950	-	10,000	Paint external.
Old Hospital	950	-	5,000	Sand & oil veranda decking.
Old Matrons Quarters	950	-	10,000	Replace veranda flooring & balustrade.
Old Methodist Church	950	-	16,000	Paint external timber; replace windows with aluminium - 3 of on left side; replace steps & floorboards to ramp.
Old Police Quarters	950	-	-	
Old Railway Office	500	-	5,200	Posts & downpipes to north & south sides; gutters & front fascia; ceiling fan to internal shop; power issue in main office - upgrade power.
Old Salmon Gums School	950	-	7,200	Retek roof sheets; re-sheet southern wall, remove bag rack & seats; install 2 x ceiling fans.
Old Sinclair House	950	-	1,800	Re-tek roof.
Public BBQ's (Contract Cleaning)	7,500	-	-	
Salmon Gums Caravan Park Ablution Block	1,500	-	-	
Seafront Caravan Park Ablutions	15,000	650	14,500	Install lift-off hinges to all cubicle doors - block 1; Repairs/repaint internal / external - block 3; install lift-off hinges to all cubicle doors - block 3; install lift-off hinges to all cubicle doors - block 4; replace roof sheeting, flashings, gutters - block 4.
Seafront Caravan Park Cabins	7,500	-	5,700	Replace stoves in 175 & 176; replace blinds to all windows & sliding door in cabins 175 & 176.
Seafront Caravan Park Campers Kitchen	7,500	-	100,000	Replace main water lines.
Seafront Caravan Park House	2,500	5,500	-	
Seafront Caravan Park Shop	2,500	-	-	
Senior Citizens Centre	10,600	9,450	-	
Shire Administration Office/Chambers	26,400	29,255	92,000	Upgrade data cabling; Upgrade existing analogue CCTV to digital; remove pole lights around building/carpark & install floodlights to building; S&I cold water dispenser to staffroom - requested by staff; design of portico to both sides of entrance foyer; acoustic panelling in Chambers; design disabled toilet at Chambers; remove wall & make good in Records.

Asset Description	Reactive Maintenance	Preventative Maintenance	Planned Maintenance	Comments
Sound Shell Museum Park	1,500	-	-	
Toilet Block Alexander Bay 1	1,200	-	-	
Toilet Block All Coastal	10,600	-	-	
Toilet Block Condingup Oval	500	-	-	
Toilet Block Duke of Orleans	1,000	-	-	
Toilet Block Foreshore Castletown	750	730	60,000	Refurbishment.
Toilet Block Foreshore Dempster	1,500	365	-	
Toilet Block Cemetery	500	-	-	
Toilet Block Foreshore James St	4,000	9,415	-	
Toilet Block Foreshore Tanker Jetty	4,000	9,415	-	
Toilet Block Foreshore Taylor St	750	8,760	-	
Toilet Block Emily Street	750	8,810	-	
Toilet Block GSG Soccer	1,000	365	-	
Toilet Block GSG Indoor Sport	1,000	730	4,000	Install gates to enable locking at night.
Toilet Block Gibson	500	150	1,250	Repair fascia; paint floors; replace tiles over male handbasin.
Toilet Block Kemp Street	2,000	8,760	5,500	Paint internal and external.
Toilet Block Museum Village Staff	500	-	-	
Toilet Block Lions Park	750	100	-	
Toilet Block Observatory Beach	500	-	1,200	Oil decking; internal/external treat corroded metal & paint.
Toilet Block RSL	4,000	9,610	-	
Toilet Block Salmon Gums	1,000	-	-	
Toilet Block Scaddan Pioneer	1,000	-	3,000	S&I solar lighting.
Toilet Block Grass Patch Ablutions	1,000	300	25,500	Replace tiles over all handbasins & regrout shower in disabled; installation of effective septic system.
Toilet Block Twilight	4,000	730	-	
Toilet Block Table Island	200	-	5,500	Replace timber to ramp & strengthen; oil ramp/handrails; replace steel bracing; treat steel at upper corners; retek side sheets.
Toilet Block Munglinup	750	-	-	
Toilet Block Quagi	750	-	-	
Toilet Block Little Wharton	200	-	3,000	Retek sheeting; treat corroding steel; replace floorboards as required.
Toilet Block Wharton Beach	1,700	-	-	
Toilet Block West Beach	1,500	8,810	3,400	Paint doors/frames; treat corroded steel/paint; check roof teks; treat timber.
Visitors Centre	6,500	2,600	21,000	External repairs & painting; repair / paint veranda edge board & vermin battens.
Automated Meter Readers to Sub Meters	37,900	-	-	
Municipal Funded Buildings	374,150	255,145	1,565,730	

Asset Description	Reactive Maintenance	Preventative Maintenance	Planned Maintenance	Comments
Funded From Business Units				
Airport House	1,500	700	2,000	Replace eaves p/points with w/proof outlets on walls, f/light to rear yard.
Airport Terminal	3,000	8,855	33,600	LED lighting in terminal; S&I booster for mobile phone coverage; install external corner guards to walls & chequer plate to wheelchair storage; install dado board behind chairs in waiting room; paint blue under window; external repaint - stage; mens toilet - urinal modifications. New sub meter.
Airport Ambulance Transfer Shed	500	1,000	-	
Depot Recycling Shed Wylie Bay	2,900	1,765	20,000	Upgrade access to pit, safety shower, trough.
Homecare Centre	17,350	8,435	4,200	Oil timber to pergola structure; cut posts down & raise stirrups at pergola so they are out of the ground.
Funded From Business Units	25,250	20,755	59,800	
	399,400	275,900	1,625,530	
Building Maintenance			105,805	Total funded from Business Units and Grant Funds.
Allocation 2018/19			2,195,025	Total funded from Building Maintenance Program

	Description	Account #	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
INCLUDED IN THE BUDGET 2018/19							As per LTTP \$0 net (2018/19)
<u>Recreation & Culture</u>							
1	Indoor Sports Stadium Upgrade	W3241-400-511 01-7240-150-760 01-7240-955-900 01-7240-955-956	(7,827,398)	7,827,398	-	<input checked="" type="checkbox"/>	As per LTTP. Funded from Reserve and Grants.
<u>Education & Welfare</u>							
2	Homecare Building Refurbishment	W3251-400-511 01-7810-150-760 01-7810-955-944	(580,000)	580,000	-	<input checked="" type="checkbox"/>	As per LTTP. Funded from HACC Asset Replacement Reserve (\$250,000) and Lotteries West and/or Building Better Regions Funding (\$330,000).
			(8,407,398)	8,407,398	-		Net amount reflected in a/c 01-7000-781-511

Furniture & Equipment

Line Item	Description	Account #	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
INCLUDED IN THE BUDGET 2018/19							As per LTFP \$104,643 (2018/19)
Governance							
1	Video Conferencing in Council Meeting room	01-7100-705-660	-	10,000	10,000	<input checked="" type="checkbox"/>	Includes purchase of 60" TV, camera, audio equipment and installation. Would allow presentations from potential tenderers, meetings with people outside of Esperance, interviews, training etc.
2	IT Equipment	01-7140-705-660	-	33,000	33,000	<input checked="" type="checkbox"/>	As per LTFP.
3	Amplification and Audio Visual Equipment - Chambers	01-7100-705-660	-	20,000	20,000	<input checked="" type="checkbox"/>	Amplification and Audio Visual (AV) equipment for the chambers to improve the acoustics and AV equipment.
Community Amenities							
4	Polystyrene Baler - Commercial Volume	01-7420-705-663 01-7420-955-912	(50,000)	50,000	-	<input checked="" type="checkbox"/>	Funded from Sanitation Reserve.
Recreation & Culture							
5	Replace portable staging units for Civic Centre	01-7910-705-660	-	30,000	30,000	<input checked="" type="checkbox"/>	Current units need replacing.
			(50,000)	143,000	93,000		Net amount reflected in a/c 01-7000-780-511

Line Item		Description	Account		Rev. \$	Exp. \$	Net \$	☑☒	Comments
INCLUDED IN THE BUDGET 2018/19									As per LTFFP \$323,638 (2018/19)
	Current	Proposed		Position					
1	LV583 2013 Isuzu D-Max	2WD Single Cab	01-7210-705-664	Street Tree Park Maintenance	(8,358)	29,870	21,512	☑	Replace current vehicle. Sanitation and Aerodrome Reserve funded. Sale proceeds \$15,450.
2	LV590 2014 Holden Colorado	2WD Single Cab	01-8020-705-664	Building Maintenance	(8,358)	29,870	21,512	☑	Replace current vehicle. Sanitation and Aerodrome Reserve funded. Sale proceeds \$15,450.
3	LV592 2014 Mitsubishi Triton	4WD Dual Cab	01-7510-705-664 01-7420-705-664	Manager Council Enterprise	(41,200)	41,200	-	☑	Replace current vehicle. Sanitation and Aerodrome Reserve funded. Sale proceeds \$15,450.
4	LV597 2014 Mitsubishi Triton	4WD Dual Cab	01-7200-705-664	Workshop Manager	(16,717)	43,260	26,543	☑	Replace current vehicle.
5	LV601 2014 Isuzu D-Max	4WD Dual Cab	01-8200-705-664	Manager Health & Environment	(15,450)	41,200	25,750	☑	Replace current vehicle.
6	LV607 2015 Mitsubishi Triton	4WD Dual Cab	01-7470-705-664	Manager Asset Planning	(21,855)	41,200	19,345	☑	Replace current vehicle.
7	LV614 2015 Isuzu D-Max	4WD Single Cab	01-7540-705-664	Rural Construction	(12,360)	38,110	25,750	☑	Replace current vehicle.
8	LV584 2013 Isuzu D-Max	4WD Single Cab	01-7210-705-664	Parks and Gardens	(12,360)	38,110	25,750	☑	Replace current vehicle.
9	LV626 2016 Isuzu D-Max	4WD Dual Cab	01-7540-705-664	Rural Maintenance	(16,717)	43,260	26,543	☑	Replace current vehicle.
10	LV613 2015 Nissan Navara	4WD Dual Cab	01-7200-705-664	Manager Asset Development	(21,855)	41,200	19,345	☑	Replace current vehicle.
11	LV619 2015 Toyota Hiace Bus	Light Bus	01-7540-705-664	Rural Construction	(21,855)	58,000	36,145	☑	Replace current vehicle.
12	LV640 2017 Isuzu D-Max	4WD Dual Cab	01-7540-705-664	Rural Construction	(16,717)	43,260	26,543	☑	Replace current vehicle.
13	LV596 2014 Mitsubishi Triton	4WD Dual Cab	01-7420-705-664	Wylie Bay Waste	(43,260)	43,260	-	☑	Sanitation Reserve funded. Sale proceeds \$15,500.
					(257,062)	531,800	274,738		Net amount reflected in a/c 01-7540-705-664

Line Item	Description	Account	Rev. \$	Exp. \$	Net \$	☑☑	Comments
INCLUDED IN THE BUDGET 2018/19							As per LTFF \$1,204,710 net (2018/19)
Major Plant							
1	G43 Grader	01-7540-705-665	(111,650)	368,300	256,650	☑	Replace current plant.
2	L56 Loader	01-7540-705-665	(95,523)	163,000	67,477	☑	Replace with Telehandler & Skid Steer.
3	Skid Steer (Hiflo Hydraulics, Tyres)	01-7540-705-665	-	90,000	90,000	☑	New plant item.
4	MR14 Multi Wheel Roller	01-7540-705-665	(25,000)	191,280	166,280	☑	Replace current plant.
5	TC29 Tractor	01-7540-705-665	(14,543)	75,000	60,457	☑	Replace current plant.
6	T110 Tip Truck Single Axel	01-7540-705-665	(48,478)	156,676	108,198	☑	Replace current plant.
7	T113 Tip Truck	01-7540-705-665	(48,478)	154,157	105,679	☑	Replace current plant.
8	TR57 Fuel Tanker Dual Axle	01-7540-705-665	(1,000)	23,340	22,340	☑	Replace current plant.
9	TT4 HP Tandem Axle Semi Tipper Trailer	01-7540-705-665	(12,000)	98,000	86,000	☑	Replace current plant.
10	TR43 Bobcat Trailer Dual Axle	01-7540-705-665	(3,500)	41,000	37,500	☑	Replace current plant.
11	WT5 Water Tanker Slip On - 1200 lt	01-7540-705-665	(1,000)	29,000	28,000	☑	Replace current plant.
12	WT7 Water Tanker Slip On - 5000 lt	01-7540-705-665	(2,000)	51,870	49,870	☑	Replace current plant.
13	Turf Renovator	01-7540-705-665	(1,000)	50,000	49,000	☑	Replace current plant.
14	Tri-Max Pegasus Mower	01-7540-705-665	(5,000)	65,000	60,000	☑	Replace current plant.
15	Med Tip Truck	01-7540-705-665	(156,000)	156,000	-	☑	New plant item funded from Plant Replacement Reserve .
16	Articulated IT Loader with Scrub rake & Bucket	01-7540-705-665	(205,000)	205,000	-	☑	New plant item funded from Plant Replacement Reserve.
17	Fire Fighting Appliances	01-8090-705-660	(700,000)	700,000	-	☑	Estimate of replacement plant from DFES.
	Subtotal		(1,430,172)	2,617,623	1,187,451		Net amount reflected in a/c 01-7540-705-665
Sundry Equipment - Works							As per LTFF \$167,997 net (2018/19)
18	4 x Mowing Team Whipper Snippers	01-7540-705-663	(500)	5,200	4,700	☑	Replacement.
19	Pedestrian Mower	01-7540-705-663	(1,500)	5,000	3,500	☑	Replacement.
20	Pedestrian Mower	01-7540-705-663	(250)	1,500	1,250	☑	Replacement.
21	Lawn Edger	01-7540-705-663	(100)	900	800	☑	Replacement.
22	Backpack Blower	01-7540-705-663	(150)	1,000	850	☑	Replacement.
23	3 x Handheld Blower	01-7540-705-663	(150)	1,500	1,350	☑	Replacement.
24	Petrol Hedger	01-7540-705-663	(150)	800	650	☑	Replacement.
25	Pole Hedger	01-7540-705-663	(150)	1,300	1,150	☑	Replacement.
26	5 x Chainsaws	01-7540-705-663	(500)	5,000	4,500	☑	Replacement.
27	Polesaw	01-7540-705-663	(150)	1,400	1,250	☑	Replacement.
28	Jackhammer Drill	01-7540-705-663	(50)	1,000	950	☑	Replacement.
29	Hot Water Pressure cleaner	01-7540-705-663	(500)	15,000	14,500	☑	Replacement.
30	2 x 3" Water Pumps in metal frame with 3" connectors	01-7540-705-663	(50)	3,600	3,550	☑	Replacement.
31	Internal Pipe Camera	01-7540-705-663	-	18,000	18,000	☑	New plant item.
32	Air Spade	01-7540-705-663	-	3,000	3,000	☑	New plant item.
33	Upgrade Fuel Dispensing system	01-7540-705-663	-	51,000	51,000	☑	Replace outdated tank & bund.
34	Drum Mulcher	01-7540-705-663	-	55,000	55,000	☑	New plant item.
	Subtotal		(4,200)	170,200	166,000		Net amount reflected in a/c 01-7540-705-663
	Net Items Included in Budget Bottom Line		(1,434,372)	2,787,823	1,353,451		

Line Item	Description		Rev. \$	Exp. \$	Net \$	☑☒	Comments
INCLUDED IN THE BUDGET 2018/19							As per LTFP \$7,671,082 net (2018/19)
<u>Roads Capital Works Program</u>							
<u>Municipal Allocation</u>							
1	Ordinary Municipal Allocation - Town		-	711,903	711,903	☑	Annual allocation.
2	Ordinary Municipal Allocation - Rural		-	4,942,219	4,942,219	☑	Annual allocation.
3	2018/19 Increase to Rural Roads		-	500,000	500,000	☑	Direct to Rural Roads.
4	MRWA Direct Grant - Rural Roads		(385,460)	385,460	-	☑	Direct to Rural Roads.
<u>Blackspot Funding</u>							
5	State Black Spot Projects		(38,000)	57,000	19,000	☑	As per LTFP.
6	National Black Spot Projects		(554,870)	554,870	-	☑	As per LTFP.
<u>MRWA Funding</u>							
7	MRWA RRG Project Expenditure		(1,653,919)	2,480,879	826,960	☑	To be confirmed.
<u>Roads To Recover (R2R)</u>							
8	Roads To Recovery - Rural		(959,498)	959,498	-	☑	Annual allocation as advised.
9	Roads To Recovery - Urban		(390,172)	390,172	-	☑	Annual allocation as advised.
<u>Other Road Works</u>							
10	Street Drainage		-	311,000	311,000	☑	Annual allocation.
11	Dual Use Paths		-	37,500	37,500	☑	Annual allocation.
12	WA Bike Grant		(112,500)	225,000	112,500	☑	
13	Pink Lake Drainage Report	W3328-500-511	-	60,000	60,000	☑	
	Transfer to Priority Projects Reserve		-	200,000	200,000	☑	Funds may be used as per the purpose specified for the Reserve.
<u>Total Roads Capital Works Program</u>			(4,094,419)	11,815,501	7,721,082		
<u>Other Capital Works</u>							
12	Playground Replacement	W2249-355-511	-	218,545	218,545	☑	As per LTFP.
13	Coastal Reserves Asset Management	W3139-219-401	-	47,762	47,762	☑	As per LTFP.
14	Coastal Reserves Management Plan	W2250-302-511	-	93,226	93,226	☑	As per LTFP.
15	Installation of Optic Fibre cable	W3252 01-7140-955-950	(131,000)	131,000	-	☑	Installation of optic fibre cable between the Shire's Administration, Depot, Leisure Centre and Home Care buildings via new conduit. Funded from IT System & Process Development Reserve.
16	Install NBN Fibre to the Premises (FTTP) to the Administration Building	W3252 01-7140-955-950	(14,330)	14,330	-	☑	Installing NBN FTTP will give guaranteed high internet speeds and more competitive pricing. Intention to be cost neutral over 24 months due to NBN plans better value for money than the existing internet plans. Funded from IT System & Process Development Reserve.
17	ESWS Reticulation	W2254-379-511 01-7250-150-763	(948,643)	1,213,643	265,000	☑	As per LTFP.
18	Fourth Beach Foredune	W3334 01-7220-150-762	(60,662)	60,662	-	☑	Grant funding from Coastwest and Coastal Reserves Carryover.
19	Alexander Bay Foredune	W3335 01-7220-150-762	(190,092)	190,092	-	☑	Grant funding from Coastwest and Coastal Reserves Carryover.
			(1,344,727)	1,969,260	624,533		
Total Infrastructure			(5,439,146)	13,784,761	8,345,615		Net amount reflected in a/c 01-7930-705-660

Expenditure Work Orders

Account # / Work Order #	Amount
01-07930-755 - Road & Street - Capital : Town Roads - BlackSpot	
00003253 - Andrew Street / Dempster street - Roundabout	443,250
00003254 - Padbury Street / Leak Street - Intersection	57,000
01-07930-755 - Road & Street - Capital : Town Roads - BlackSpot Total	500,250
01-07930-758 - Road & Street - Capital : Town Roads - Municipal Allocation	
00002772 - Industrial Area - Kerbing Works	30,000
00002773 - Urban Area - Kerbing Works	30,000
00002777 - Dual Use Path Lighting Upgrade - Town Improvements	29,363
00002797 - Gladston Street - Reseal	25,656
00002919 - McDonald/Flinders/Beckworth Road Works - Alsbury Nominees Contribution	17,106
00003081 - Parking Strategy - Town Improvements	96,245
00003082 - Town Entry Statements - Town Improvements	40,000
00003084 - Foreshore Lighting - Town Improvements	82,098
00003085 - William Street - Construction	12,583
00003086 - Goldfields Road - Reseal	9,000
00003093 - Fisheries Road - Reseal	80,000
00003255 - Andrew Street Landscape - Town Improvements	100,000
00003256 - CBD Bin Surrounds - Town Improvements	65,000
00003257 - Butler Street - Reseal	45,500
00003258 - Effie Turner Drive - Reseal	89,000
00003259 - Douglas Street - Reseal	56,000
00003260 - Brazier Street - Reseal	22,575
00003261 - John Street - Reseal	18,000
00003262 - Rodgers Street - Reseal	65,000
00003263 - Frearson Street - Reseal	115,000
00003264 - Doak Place - Reseal	15,000
00003265 - Wylie Bay Road - Reseal	18,000
00003266 - Sims Street - Reseal	30,000
00003267 - Crack Seal - Reseal	20,000
01-07930-758 - Road & Street - Capital : Town Roads - Municipal Allocation Total	1,111,126
01-07930-760 - Road & Street - Capital : Rural Roads - BlackSpot	
00003034 - Salmon Gums West Road - Construction	160,000
00003284 - Eleven Mile Beach Road - Constructioin	112,000
01-07930-760 - Road & Street - Capital : Rural Roads - BlackSpot Total	272,000
01-07930-761 - Road & Street - Capital : Rural Roads - Roads to Recovery	
00003042 - Logans Road - Resheet	282,523
00003294 - Backmans Road - Resheet	125,000
00003295 - Dempster Road - Reconstruction	168,000
00003296 - Heywood Road - Resheet	214,200
00003297 - Howick Road - Construction	476,000
00003298 - Parmango Road - Construction	376,600
00003299 - Plowman Road - Resheet	164,500
00003300 - Savages Road - Resheet	122,100
01-07930-761 - Road & Street - Capital : Rural Roads - Roads to Recovery Total	1,928,923

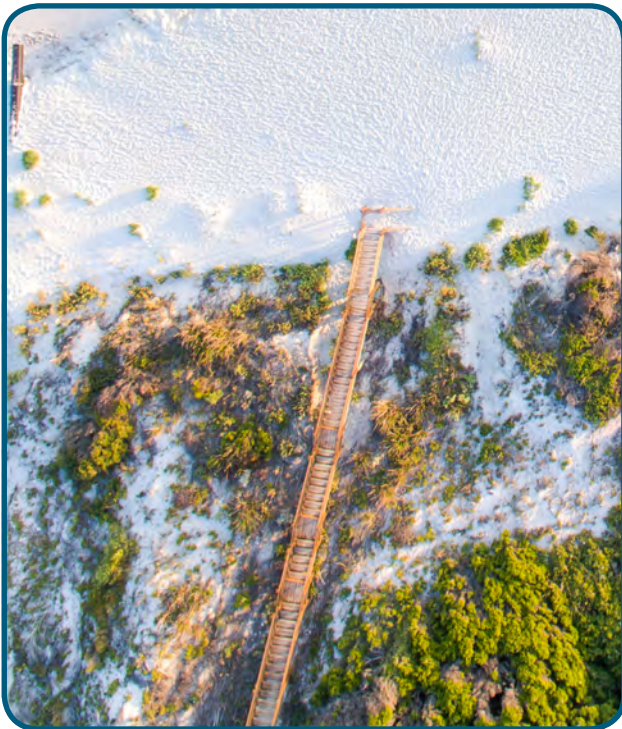
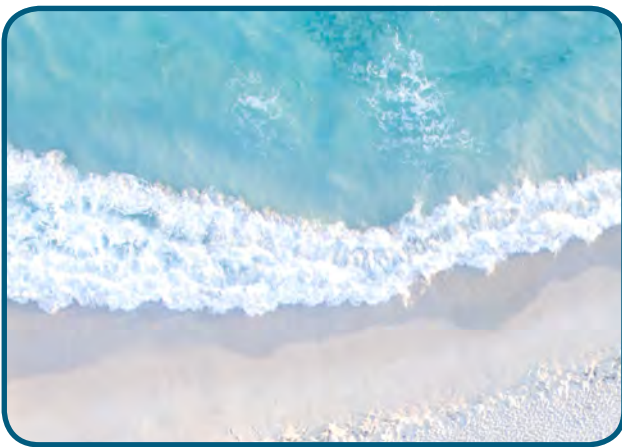
Expenditure Work Orders

Account # / Work Order #	Amount
01-07930-762 - Road & Street - Capital : Rural Roads - MainRoads	
00003285 - Dalyup Road - Resheet	294,240
00003286 - Fisheries Road - Resheet	361,750
00003287 - Fisheries Road - Stabilisation	120,000
00003288 - Neds Corner Road - Resheet	571,680
00003289 - Orleans Bay Road - Construction	663,296
00003290 - Fisheries Road - Reseal	314,278
00003291 - Cascade Road - Reseal	196,824
00003292 - Coolinup Road - Reseal	45,879
00003293 - Neds Corner Road - Reseal	8,928
01-07930-762 - Road & Street - Capital : Rural Roads - MainRoads Total	2,576,875
01-07930-763 - Road & Street - Capital : Rural Roads - Municipal Allocation	
00002528 - Parmango Road - Resheet	216,431
00003045 - Belgan Road - Resheet	124,879
00003046 - Cascade Road - Patching	223,910
00003047 - Circle Valley Road - Resheet	73,448
00003051 - Fagan Road - Resheet	213,047
00003053 - Grass Patch Road - Repairs	94,359
00003054 - Jims Oven Road - Resheet	27,724
00003056 - Kau Rock Road - Resheet	21,538
00003058 - Kents Road - Resheet	103,814
00003059 - Kumarl Road - Resheet	150,183
00003060 - Loffler Road - Resheet	181,430
00003063 - Myrup Road - Repairs	44,410
00003065 - Raszyk Road - Resheet	83,656
00003066 - Shao Lu Road - Resheet	33,589
00003067 - Speddingup East Road - Resheet	105,004
00003068 - Starcevich Road - Resheet	101,318
00003069 - Sunrise Hill Road - Resheet	87,134
00003070 - Truslove Road - Resheet	33,222
00003075 - Reseal Program - TBA	334,091
00003076 - Great Ocean Drive / Tourist Signage	87,224
00003078 - Power Line Tree Clearing	50,000
00003301 - Alexander Road - Resheet	108,000
00003302 - Baring Road - Resheet	180,750
00003303 - Beltana Road - Resheet	99,000
00003304 - Bishops Road - Floodway	25,000
00003305 - Cascades Road - Construction	588,000
00003306 - ELD Road - Resheet	147,750
00003307 - Field Road - Resheet	240,000
00003308 - Grass Patch Road - Construction	560,000
00003309 - Hobby Road - Resheet	81,000
00003310 - Holt Road - Resheet	120,000
00003311 - Kendall Road - Resheet	62,500
00003312 - Merivale Road - Resheet	100,000
00003313 - Merivale Road - Floodway	50,000
00003314 - Mt Ridley Track - Resheet	33,000
00003315 - Muntz Road - Resheet	120,000
00003316 - Napier / Sampson / Old Ford Road - Resheet	138,000
00003317 - Norwood Road - Resheet	299,300
00003318 - Old Kens Road - Resheet	90,600
00003319 - Parmango Road - Construction	140,000
00003320 - Rancho X Road - Resheet	75,000
00003321 - Rawlinson Road - Resheet	125,000
00003322 - Ridley Road - Resheet	150,000

Expenditure Work Orders

Account # / Work Order #	Amount
00003323 - Rolland Road - Resheet	437,500
00003324 - Salmon Gums West Road - Construction	196,000
00003325 - Swan Road - Resheet	140,000
00003326 - Various Culverts	200,000
01-07930-763 - Road & Street - Capital : Rural Roads - Municipal Allocation Total	6,896,811
01-07930-766 - Road & Street - Capital : Drainage	
00002525 - Drainage Modelling	13,314
00003116 - Eyre Street - Drainage	12,961
00003120 - Padbury / Gull Streets - Drainage	15,000
00003274 - Retention Basin Cleaning - Drainage	15,000
00003275 - Jacaranda Drive to Wildcherry Avenue - Drainage	30,000
00003276 - Westmacott Street - Drainage	30,000
00003277 - Stormwater Pump Monitoring - Drainage	90,000
00003278 - Decomission Padbury Street Pump - Drainage	8,000
00003279 - Dempster Street - Drainage	28,000
00003280 - Iona Street - Drainage	10,000
01-07930-766 - Road & Street - Capital : Drainage Total	252,275
01-07930-767 - Road & Street - Capital : Car Park	
00002837 - Cemetery - Carpark	45,000
00003122 - 10 Mile Lagoon - Car Park	37,035
00003123 - Twilight Beach - Car Park 1	17,182
00003124 - Twilight Beach - Car Park 2	23,464
00003282 - Esperance Care Services - Carpark	10,000
00003283 - Chapman Point - Carpark	18,000
01-07930-767 - Road & Street - Capital : Car Park Total	150,681
01-07930-769 - Road & Street - Capital : Footpaths	
00002811 - Pink Lake Road Foot/Dual Use Path - Construction	8,644
00002818 - Rotary Lookout Foot/Dual Use Path - Construction	5,599
00003107 - Foreshore - Footpath	7,449
00003110 - Daw Drive - Footpath	133,054
00003111 - 11 Mile Beach Road - Footpath	186,688
00003268 - Adventure Land Park - Footpath	40,000
00003269 - Foreshore DUP - Footpath	30,000
00003270 - Goldfields Road / Fisheries Road - Footpath	225,000
00003271 - Sims Street / Harbour Road - Footpath	240,500
00003272 - Windich Street - Footpath	10,000
00003273 - Reynolds Street / Straker Street / Goldfields Road - Footpath	42,000
01-07930-769 - Road & Street - Capital : Footpaths Total	928,934
Total	14,617,875

Schedule of Fees & Charges



2018 - 2019

Shire of Esperance

Schedule of Fees & Charges 2018/2019

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Shire of Esperance

Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
General Purpose Funding					
Rates Enquiry					
Ownership Enquiry Fee	No	No	\$11.00	\$11.00	
Rate Enquiry Fee	No	No	\$27.00	\$27.00	
Rates, Order & Requisition Fee	No	No	\$170.00	\$175.00	◆
Pre-Sale Compliance Report	No	No	\$165.00	\$170.00	◆
Priority Pre-Sale Compliance Report (48 hour turn around)	No	No	\$245.00	\$250.00	◆
Pre-Sale Compliance Report (Seniors reduced rate)	No	No	\$80.00	\$80.00	
Governance & Administration					
Fee for use of Council Photocopiers, Printers, Scanners and Faxes -					
A4 single side B&W	No	Yes	\$0.70	\$0.70	
A4 double side B&W	No	Yes	\$0.90	\$0.90	
A3 single side B&W	No	Yes	\$0.90	\$0.90	
A3 double side B&W	No	Yes	\$1.20	\$1.20	
A2 Plan Printer	No	Yes	\$5.00	\$5.00	
A1 Plan Printer	No	Yes	\$8.50	\$9.00	◆
A0 Plan Printer	No	Yes	\$16.00	\$16.00	
A4 single Part Colour	No	Yes	\$1.20	\$1.20	
A4 double Part Colour	No	Yes	\$2.20	\$2.20	
A4 single side Colour	No	Yes	\$2.20	\$2.20	
A4 double side Colour	No	Yes	\$4.40	\$4.40	
A3 single Part Colour	No	Yes	\$2.10	\$2.10	
A3 single side Colour	No	Yes	\$4.40	\$4.40	
A3 double side Colour	No	Yes	\$9.00	\$9.00	
Scanning to USB per page	No	Yes	\$0.50	\$0.50	
Faxing per page - sending and receiving	No	Yes	\$1.00	\$1.00	
Property Agreement Administration					
Lease Preparation Fee - Not For Profit (Any legal fees will be charged in addition at cost)	No	Yes	\$120.00	\$125.00	◆
Lease Preparation Fee - Commercial (Any legal fees will be charged in addition at cost)	No	Yes	\$550.00	\$565.00	◆
Deed of Sub-Licence/Variation/Extension/Surrender/Assignment (Any legal fees will be charged in addition at cost)	No	Yes	\$200.00	\$210.00	◆
Advertising costs for Lease/Licenses	No	Yes	\$150.00	\$155.00	◆
CONTRACT WORK (Rangers and Professional Staff)					
Contract work (Non Local Government) per hour	No	Yes	\$170.00	\$170.00	
Contract work (Other Local Government) per hour	No	Yes	\$100.00	\$100.00	
Travelling expenses additional	No	Yes	\$1.11/km	\$1.11/km	

Shire of Esperance

Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Law, Order & Public Safety					
ANIMAL REGISTRATION & CONTROL					
Dog Impounding Charges -					
Dog Poundage Fee each	No	No	\$120.00	\$125.00	◆
Dog Poundage Fee (Registered & Microchipped) each	No	No	\$60.00	\$60.00	
Cost of sustenance additional /day	No	No	\$5.00	\$5.00	
Storm Dog Poundage Fee (Return of fully compliant dog to owner after storm or fireworks)	No	No	\$0.00	\$0.00	
Final Demand Letter	Yes	No	Fees set by Fines, Penalties and Infringement Notices Enforcement Regulations 1994	Fees set by Fines, Penalties and Infringement Notices Enforcement Regulations 1994	
Enforcement Certification	Yes	No			
Fines Enforcement Registry Lodgement Fee	Yes	No			
Fees are set under Dog Act (1976) Regulations.					
Dog Registration Fees					
1 year period:					
Pet - dog or bitch - each					
Sterilised (Pensioners half price)	Yes	No	\$20.00	\$20.00	
Unsterilised (Pensioners half price)	Yes	No	\$50.00	\$50.00	
Dangerous - dog or bitch - each	Yes	No	\$50.00	\$50.00	
Work dog - dog or bitch (25% of set fee)					
Sterilised	Yes	No	\$5.00	\$5.00	
Unsterilised	Yes	No	\$12.50	\$12.50	
3 year period:					
Pet - dog or bitch					
Sterilised (Pensioners half price)	Yes	No	\$42.50	\$42.50	
Unsterilised (Pensioners half price)	Yes	No	\$120.00	\$120.00	
Work dog - dog or bitch					
Sterilised	Yes	No	\$10.60	\$10.60	
Unsterilised	Yes	No	\$30.00	\$30.00	
Life:					
Pet - dog or bitch					
Sterilised (Pensioners half price)	Yes	No	\$100.00	\$100.00	
Unsterilised (Pensioners half price)	Yes	No	\$250.00	\$250.00	
Work dog - dog or bitch					
Sterilised	Yes	No	\$25.00	\$25.00	
Unsterilised	Yes	No	\$62.50	\$62.50	
Dog Surrender Fee	No	Yes	\$70.00	\$70.00	
Registration of a dog kept in an approved kennel establishment (per establishment)	Yes	No	\$200.00	\$200.00	
Exemption for more than Two Animals (Dog or Cat) per townsite premises					
Application Fee	No	No	\$50.00	\$50.00	
Annual Fee	No	No	\$25.00	\$25.00	
Cat Impounding Charges					
Cat Poundage fee each	No	No	\$120.00	\$125.00	◆
Cat Poundage Fee (Registered & Microchipped) each	No	No	\$60.00	\$60.00	
Cost of sustenance additional day	No	No	\$5.00	\$5.00	
Cat Surrender Fee	No	Yes	\$70.00	\$70.00	
Bond for hire of cat trap (refundable)	No	No	\$50.00	\$50.00	

Shire of Esperance

Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Law, Order & Public Safety....continued					
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)					
GATE PERMIT FEES					
Gate Permit Fees	No	No	\$100.00	\$100.00	
IMPOUNDAGE FEES					
Vehicle Impounding Fees -					
Charges based on cost recovery basis	No	No	\$100 + Cost Recovery	\$100 + Cost Recovery	
Sign Impounding Fees					
Charge for return of signs	No	No	\$100.00	\$100.00	
Shopping Trolley Impounding Fees					
Charged for return of trolleys (per trolley)	No	No	\$100.00	\$100.00	
Health					
HEALTH CHARGES					
Lodging Houses					
Application Fee	No	No	\$265.00	\$275.00	◆
Registration Fee (Annual)	No	No	\$240.00	\$245.00	◆
Transfer of Lodging House Licence	No	No	\$55.00	\$55.00	
Food Premises					
Fees set by Council based on <i>Food Act 2008 maximum fees</i>					
Notification Fee	Yes	No	\$60.00	\$60.00	
Registration Fee	Yes	No	\$165.00	\$165.00	
Food Business Surveillance Category (including pet and animal food) - calculated on a monthly basis, or part thereof, for any period prior to December 31st of each year					
1 - Exempt	No	No	Nil	Nil	
2 - Low	No	No	\$90.00	\$95.00	◆
3 - Medium	No	No	\$215.00	\$220.00	◆
4 - High	No	No	\$345.00	\$355.00	◆
5 - Recurrent	No	No	\$490.00	\$505.00	◆
Temporary Food Permit - Commercial	Yes	No	\$60.00	\$60.00	
Animal Food Processing Premises and Retail Pet Meat Shops					
Registration of a processing establishment	Yes	No	\$60.00	\$165.00	◆

Shire of Esperance

Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Health....continued					
Caravan Parks and Camping Grounds Licence Fees					
Fees set under <i>Caravan Park and Camping Grounds Regulations 1997</i> as amended					
Minimum Fee (Application for grant or renewal licence fee only charged if greater than the final total of site type charges, listed below)	Yes	No	\$200.00	\$200.00	
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	
Application construct park homes, annexe or other buildings	No	No	\$111.00	\$115.00	◆
Application to camp in area other than caravan park or camping ground	No	No	\$103.00	\$105.00	◆
Offensive Trade Fees					
Registration and renewal fees set under <i>Health (Offensive Trade Fees) Regulations 1976</i> as amended					
Slaughter houses	No	No	\$298.00	\$298.00	
Piggeries	No	No	\$298.00	\$298.00	
Laundries	No	No	\$147.00	\$147.00	
Poultry processing	No	No	\$298.00	\$298.00	
Poultry farming	No	No	\$298.00	\$298.00	
Shellfish & crustacean processing	No	No	\$298.00	\$298.00	
Rabbit farming	No	No	\$298.00	\$298.00	
Manure works	No	No	\$211.00	\$211.00	
Skin drying shed	No	No	\$298.00	\$298.00	
Artificial manure depot	No	No	\$211.00	\$211.00	
Bone mills	No	No	\$171.00	\$171.00	
Places for storing, drying or preserving bones	No	No	\$171.00	\$171.00	
Fat melting, fat extracting or tallow melting establishment	No	No	\$171.00	\$171.00	
Butcher shops and similar	No	No	\$171.00	\$171.00	
Blood drying	No	No	\$171.00	\$171.00	
Gut scraping, preparation of sausage skins	No	No	\$171.00	\$171.00	
Fellmongeries	No	No	\$171.00	\$171.00	
Fishing curing establishment	No	No	\$211.00	\$211.00	
Bone merchant premises	No	No	\$171.00	\$171.00	
Flock factories	No	No	\$171.00	\$171.00	
Knackeries	No	No	\$298.00	\$298.00	
Fish processing establishments in which whole fish is cleaned and prepared	No	No	\$298.00	\$298.00	
Any other offensive trade not listed	No	No	\$298.00	\$298.00	
Application for Approval to Construct or Establish Premises (includes assessment and administration fee)					
Hotels/Motels	No	No	\$166.00	\$166.00	
Hairdressing establishments	No	No	\$83.00	\$83.00	
Mobile hairdressers	No	No	\$83.00	\$83.00	
Beauty therapy	No	No	\$83.00	\$83.00	
Skin piercing establishments	No	No	\$83.00	\$83.00	

Shire of Esperance

Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Health....continued					
Application for other services					
Liquor Licensing (Sec 39 Inspection Certificate)	No	No	\$137.00	\$140.00	◆
Gaming Act S58(1) Certification (1 year or one off event)	Yes	No	\$25.00	\$25.00	
Gaming Act S58(1) Certification (5 year)	Yes	No	\$105.00	\$105.00	
Onsite Effluent Disposal					
Fees are prescribed by the Health (Treatment and Sewage and Disposal of Liquid Waste) Regulation 1974 (as amended)					
Local Government Application Fee	Yes	No	\$118.00	\$118.00	
Insurance of "Permit to Use an Apparatus"	Yes	No	\$118.00	\$118.00	
Public Health Department under r4A					
With Local Government report	Yes	No	\$42.35	\$42.35	
Without Local Government report fee under r4A (4)	Yes	No	\$110.00	\$110.00	
Local Government Report fee	No	No	\$118.00	\$125.00	◆
Noise					
Noise Management Plan application for approval	No	No	\$111.00	\$115.00	◆
Regulation 18 non-complying event noise exemption	Yes	No	\$600.00	\$600.00	
Noise Monitoring - sound level meter - (per day)	No	Yes	\$335.00	\$345.00	◆
Noise Monitoring - Officer Time (per hour)	No	No	\$111.00	\$115.00	◆
Microbiological Potable testing (private)					
One fixture only	No	Yes	\$90.00	\$95.00	◆
Each fixture after	No	Yes	\$45.00	\$45.00	
Swimming Pool testing (private)					
One fixture only	No	Yes	\$90.00	\$95.00	◆
Each fixture after	No	Yes	\$45.00	\$45.00	
Appeal to the Minister on Applicant Behalf (Sec 27)	Yes	No	\$105.00	\$105.00	
Public Building Application Fee - Fee not to exceed \$871 as per Schedule 1, Health (Public Buildings) Regulations 1992	Yes	No	\$110.00	\$110.00	
Temporary Public Building not for profit	Yes	No	Nil	Nil	
Administration Fees					
Copy of approval certificates per 30 minutes (minimum charge \$70)	No	No	\$65.00	\$70.00	◆
Building/Planning/Health Records - Copies of Building Permits/Approvals, Planning Approvals, Effluent Disposal System Approvals	No	No	\$65.00	\$60.00	◆
Late Payment Administration fee	No	No	\$40.00	\$45.00	◆
Change of ownership of Health approval	No	No	\$60.00	\$65.00	◆
Inspection Fees					
Re-inspection due to incomplete or unsatisfactory work	No	No	\$80.00	\$85.00	◆
Property inspection on request	No	No	\$80.00	\$85.00	◆
Other - Pet shops, workshops, liquid waste industry, light ventilation or bore hole fee or suitability for animal drinking water supply inspections, settlement agents, inspection of pest control operators	No	No	\$80.00	\$85.00	◆

Shire of Esperance

Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Education & Welfare					
<u>COMMONWEALTH HOME SUPPORT PROGRAM / HOME & COMMUNITY CARE</u>					
Home Help Services - per hour	No	No	\$10.00	\$10.00	
Respite Care Services - per hour	No	No	\$6.00	\$6.00	
Personal Care - per hour	No	No	\$10.00	\$10.00	
Gardening Service - per hour	No	Yes	\$14.00	\$14.00	
Social Support - per hour	No	Yes	\$5.00	\$5.00	
Handyman Services - per hour	No	Yes	\$14.00	\$14.00	
Taking Loads to Tip - per load	No	Yes	\$15.00	\$15.00	
Day Centre Activities - 1/2 day	No	Yes	\$8.00	\$8.00	
- full day	No	Yes	\$12.00	\$12.00	
Day Centre Transport two ways	No	Yes	\$4.00	\$4.00	
Transport Community one way	No	Yes	\$3.50	\$3.50	
- Non Cancellation Fee	No	Yes	\$8.00	\$8.00	
Nursing Services - per hour	No	No	\$8.00	\$8.00	
Podiatry	No	No	\$30.00	\$30.00	
Laundry - per load	No	Yes	\$10.00	\$10.00	
- ironing	No	Yes	\$10.00	\$10.00	
Meals on Wheels - per meal	No	Yes	\$12.00	\$12.00	
Maximum weekly cost for any number of services (excluding meals, podiatry, social activities and transport) - CHSP/HACC	Yes	Yes	\$70.00	\$70.00	
Home Care Package Fees (Level 2/Level 3/Level 4)					
Full Package per day (depending on number of services)			\$3.95 to \$10	\$3.95 to \$10	
Meals on Wheels (food only)			\$6.00	\$6.00	
Centre Meals			\$5.00	\$5.00	
Homecare Package Exit Amount	No	Yes	\$400 or the balance of the client's account whichever is the lesser amount	\$400 or the balance of the client's account whichever is the lesser amount	
Bus Charter					
Home Care Bus - Non HACC Aged Care per trip	No	Yes	\$62.00 (plus \$1/km)	\$62.00 (plus \$1/km)	
Community Bus (Full day)	No	Yes	\$165.00 (plus \$1/km)	\$175.00 (plus \$1/km)	◆
Community Bus (Half Day- 4 hours)	No	Yes	\$85.00 (plus \$1/km)	\$90.00 (plus \$1/km)	◆

Shire of Esperance

Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Community Amenities					
<u>REFUSE SHIRE FEES - per annum</u>					
Waste Collection - Domestic					
Domestic Waste Collection Service Charge - per service (140 Litre bin) - Limit of 1	No	No	\$175.00	\$180.00	◆
Domestic Waste Collection Service Charge - per service (140 litre bin) - For the second and subsequent bins	No	No	\$350.00	\$360.00	◆
Domestic Waste Collection Service Charge - per service (240 litre bin) - Limit of 1	No	No	\$255.00	\$260.00	◆
Domestic Waste Collection Service Charge - per service (240 litre bin) - For the second and subsequent bins	No	No	\$540.00	\$555.00	◆
Waste Collection Service Charge - per service (360 Litre bin) (Only where Recycling not available)	No	No	\$350.00	\$360.00	◆
Additional Waste Bin Collection - 140 Litre bin	No	No	\$30.00	\$30.00	
Additional Waste Bin Collection - 240 Litre bin					
Additional Waste Bin Collection - 360 Litre bin					
Strata Units or Aged Accom sharing a bulk bin (min 15) - Waste	No	No	\$150.00	\$155.00	◆
Strata Units or Aged Accom sharing a bulk bin (min 15) - Recycle	No	No	\$100.00	\$105.00	◆
0-1 m ³ household rubbish for pass holders (Town & Country)	No	No	4 free passes	4 free passes	
Pensioner discount 25% on all Domestic Waste Services					
Waste collection - Commercial					
Commercial Waste Collection Service Charge - per service (140 Litre bin) - Limit of 2	No	No	\$175.00	\$180.00	◆
Commercial Waste Collection Service Charge - per service (140 litre bin) - For the third and subsequent bins	No	No	\$350.00	\$360.00	◆
Commercial Waste Collection Service Charge - per service (240 litre bin) - Limit of 2	No	No	\$255.00	\$260.00	◆
Commercial Waste Collection Service Charge - per service (240 litre bin) - For the third and subsequent bins	No	No	\$540.00	\$555.00	◆
Additional Waste Bin Collection - 140 Litre bin	No	No	\$30.00	\$30.00	
Additional Waste Bin Collection - 240 Litre bin					
Additional Waste Bin Collection - 360 Litre bin					
Recycling Collection - Domestic					
Domestic Recycling Collection Service Charge - per service (140 Litre bin)	No	No	\$130.00	\$135.00	◆
Domestic Recycling Collection Service Charge - per service (240 litre bin)	No	No	\$165.00	\$170.00	◆
Recycling Collection Service Charge - per service (360 Litre bin)	No	No	\$170.00	\$175.00	◆
Additional Recycling Bin Collection - 140 Litre bin	No	No	\$30.00	\$30.00	
Additional Recycling Bin Collection - 240 Litre bin					
Additional Recycling Bin Collection - 360 Litre bin					
Pensioner discount 25% on all Domestic Recycling Services					

Shire of Esperance

Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Community Amenities....continued					
Recycling Collection - Commercial					
Commercial Recycling Collection Service Charge - per fortnightly service (240 litre bin)	No	No	\$165.00	\$170.00	◆
Commercial Recycling Collection Service Charge - per weekly service (240 litre bin)	No	No	\$305.00	\$315.00	◆
Commercial Recycling Collection Service Charge - per fortnightly service (360 litre bin)	No	No	\$220.00	\$225.00	◆
Commercial Recycling Collection Service Charge - per weekly service (360 litre bin)	No	No	\$415.00	\$425.00	◆
Commercial Recycling Collection Service Charge - per weekly service (1100 litre bin)	No	No	\$1,340.00	\$1,340.00	
Commercial Recycling Collection Service Charge - per weekly service (1.5m3 bin)	No	No	\$1,640.00	\$1,640.00	
Commercial Recycling Collection Service Charge - per fortnightly service (1.5m3 bin)	No	No	\$1,080.00	\$1,080.00	
Commercial Recycling Collection Service Charge - per weekly service (3m3 bin)	No	No	\$2,780.00	\$2,780.00	
Commercial Recycling Collection Service Charge - fortnightly service (3m3 bin)	No	No	\$1,650.00	\$1,650.00	
Commercial Recycling Collection Service Charge - per weekly service (4.5m3 bin)	No	No	\$3,900.00	\$3,900.00	
Commercial Recycling Collection Service Charge - fortnightly service (4.5m3 bin)	No	No	\$2,200.00	\$2,200.00	
Additional Recycling Bin Collection - 140 Litre bin	No	No	\$30.00	\$30.00	
Additional Recycling Bin Collection - 240 Litre bin					
Additional Recycling Bin Collection - 360 Litre bin					
Additional Recycling Bin Collection - 1100 Litre bin	No	No	\$50.00	\$50.00	
Additional Recycling Bin Collection - 1.5 - 4.5m3 bin	No	No	\$70.00	\$70.00	
WYLIE BAY WASTE FACILITY					
Household refuse for non-pass holders per m ³	No	Yes	\$45.00 m3	\$46.00 m3	◆
Bulk Commercial Waste Disposal per m ³					
Industrial/Commercial Waste per m ³ (Please note separated waste free of charge)					
Per car body	No	Yes	Nil	Nil	
Asbestos Disposal per m ³	No	Yes	\$95.00	\$98.00	◆
Asbestos Disposal domestic per sheet by arrangement	No	Yes	\$27.50	\$28.00	◆
Clinical Waste (per m3)	No	Yes	\$200.00	\$205.00	◆
Tyre Disposal					
Car/Motorbike	No	Yes	\$8.50	\$8.50	
Light Truck & 4WD	No	Yes	\$10.50	\$10.50	
Heavy Truck & Trailer	No	Yes	\$27.00	\$27.00	
Rims Extra	No	Yes	\$6.00	\$6.00	
Waste Oil (per litre)	No	Yes	\$0.40	\$0.40	
Gas Bottles (per bottle)	No	Yes	\$11.50	\$11.50	
Degassing fee	No	Yes	\$16.50	\$17.00	◆
Quarantine Waste from Esperance Port Authority - per m3 or part thereof	No	Yes	\$350.00	\$360.00	◆
Quarantine Waste from Esperance Port Authority - per m3 weekend	No	Yes	\$440.00	\$450.00	◆
Animal Disposal Site Fees -					
Veterinary businesses permit to dispose of dead animals - Annual	No	Yes	\$530.00	\$545.00	◆
Animal Autopsy	No	Yes	\$250.00	\$255.00	◆
Sale of various bulk recycled materials	No	Yes	market value	market value	
E-Waste - per Kg	No	Yes	Nil	Nil	
Computer or TV Screen (Max charge per item)	No	Yes	Nil	Nil	
Fluorescent lights (Commercial Quantity = 20 tubes/40 globes)	No	Yes	\$7.00	\$7.00	
Mattress for recycling	No	Yes	\$20.00	\$20.00	

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Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Community Amenities....continued					
Clean Green Waste (Mulchable) (per m3) Clean Timber	No	Yes	\$10.00	\$10.50	◆
Green Waste large stumps (per m3) larger than 500 mm x 500 mm	No	Yes	\$45.00	\$46.00	◆
Clean Fill (per m3) as per waste classification	No	Yes	Nil	Nil	
Clean Fill (more than 200 m3) (per m3)	No	Yes	\$3.00	\$3.00	
Greater than 20% recyclables to Tipping Face (per m3)	No	Yes	\$90.00	\$90.00	
Clean Construction & Demolition Waste	No	Yes	\$13.00	\$13.50	◆
Unsorted Recycling per m3	No	Yes	\$22.50	\$23.00	◆
Sorted Recycling per m3	No	No	Nil	Nil	
Short Term Bin Hire - per 240L or 360L bin (free for Community Events)	No	Yes	\$15.00	\$15.00	
Short Term Bin Hire - per 1.5m3 bin	No	Yes	\$50.00	\$50.00	
Short Term Bin Hire - per 3.0m3 bin	No	Yes	\$50.00	\$50.00	
Short Term Bin Hire - per 4.5m3 bin	No	Yes	\$70.00	\$70.00	
Bin Swap - more than 1 per annum	No	No	\$25.00	\$25.00	
Re-Issue Waste Voucher (Excluding ownership change)	No	Yes	\$15.00	\$15.00	
Truck Wash Down Bay					
Fee for use of truck wash down bay - per minute	No	Yes	\$1.06	\$1.09	◆
AVDATA key	No	Yes	\$50.00	\$50.00	
Truckwash Clean-up Charge	No	Yes	\$175.00	\$175.00	
Sullage Water Disposal Fees - As per licence					
Fees charged per 1000 litres	No	No	\$70.00	\$72.00	◆
TOWN PLANNING					
Development Applications (where not specifically referenced below)					
Determination of application where the development has not commenced or been carried out and estimated cost of development is:					
#Not more than \$50,000	No	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
#More than \$50,000 but not more than \$500,000					
# More than \$500,000 but not more than \$2.5 million					
#More than 2.5 million but not more than 5 million					
# More than \$5 million but not more than \$21.5 million					
# More than \$21.5 million					
Determination of application where the development has commenced or been carried out	No	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	

Shire of Esperance

Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Community Amenities....continued					
Determination of application where the development has commenced or been carried out where the non-compliance is confirmed to be undertaken by a previous owner.	Yes	No	Application fee as if development had not commenced	Application fee as if development had not commenced	
A Development Assessment Panel application where the estimated cost of the development is:					
# Not less than \$3 million and less than \$7 million	Yes	No	Fee Stipulated in Schedule 1 - Planning and Development (Development Assessment Panels) Regulations 2011	Fee Stipulated in Schedule 1 - Planning and Development (Development Assessment Panels) Regulations 2011	
# Not less than \$7 million and less than \$10 million					
# Not less than \$10 million and less than \$12.5 million					
# Not less than \$12.5 million and less than \$15 million					
# Not less than \$15 million and less than \$17.5 million					
# Not less than \$17.5 million and less than \$20 million					
# 20 million or more					
An application under r. 17					
Note 1: In addition to any fees payable to the Local Government					
Note 2: Must remit fee to Department within 30 days of receipt of DAP application					
Change of Use Development Applications					
Determination of application where the development has not commenced or been carried out	No	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Determination of application where the development has commenced or been carried out	No	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	

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Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Community Amenities....continued					
Non-Conforming Use Development Applications					
Determination of application where the development has not commenced or been carried out	No	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Determination of application where the development has commenced or been carried out	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	
Home Based Business Development Applications					
Determination of new application where has not commenced operating	No	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Determination of new application where has commenced operating	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	
Determination of renewal application where application is made before approval has expired or within one (1) month of expiry	No	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	

Shire of Esperance

Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	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)	
Extractive Industries Development Applications					
Determination of application where an extractive industry has not commenced or been carried out	No	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Determination of application where an extractive industry has commenced or been carried out	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	
Extractive Industries Licence (Local Laws)					
Issuance of Local Law Licence	Yes	No	\$105.00	\$105.00	
Extractive Industries Security Bonds					
Sand, Limesand, Gravel, Gypsum	No	No	\$10,000/ha of excavation	\$10,000/ha of excavation	
Limestone, Hard Rock, Granite	No	No	\$15,000/ha of excavation	\$15,000/ha of excavation	
Miscellaneous Development Applications Where Estimated Cost of Development Criteria is Not Relevant (e.g. Bed & Breakfast; Cottage Industry; Family Day Care; Earthworks; Modifications to Building Envelope)					
Determination of application where the development has not commenced or been carried out	No	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	

Shire of Esperance

Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Community Amenities....continued					
Determination of application where the development has commenced or been carried out	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	
Determination of renewal application where application is made before approval has expired or within one (1) month of expiry	No	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
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	\$170.00	\$170.00	
Amendment to Town Planning Approval (reflects work involved)					
Minor Amendment	No	No	\$125.00	\$125.00	
Major Amendment	No	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	

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Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Community Amenities....continued					
Preliminary Consideration of Development Plans	Yes	Yes	\$500.00	\$500.00	
Cancel development approval					
Determining an application to amend or cancel development approval	No	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Request for Extension of Time to Planning Approval					
- Basic Fee for Assessment (reflects work)	No	No	50% of applicable development fee at time of lodgement of amended plans	\$125.00	◆
Rezoning Applications					
- initial (non-refundable)	Yes	No	\$750.00	\$750.00	
Basic Amendment (as per regulations, reflects work.) Refund unexpended fees	No	No	\$4,000.00	\$4,000.00	
Standard Amendment (as per regulations, reflects work.) Refund unexpended fees	No	No	\$7,000.00	\$7,000.00	
Complex Amendment (as per regulations, reflects work.) Refund unexpended fees	No	No	\$10,000.00	\$10,000.00	
Proposed Structure Plans/Outline Development Plans & Detailed Area Plans					
- initial (non-refundable)	No	No	\$700.00	\$700.00	
-minor (as per regulations, reflects work.) Refund unexpended fees	No	No	\$5,000.00	\$5,000.00	
-major (as per regulations, reflects work.) Refund unexpended fees	No	No	\$9,000.00	\$9,000.00	
Local Planning Strategy Amendments					
Processing Fee, reflects work. Refund unexpended fees	No	No	\$6,000.00	\$6,000.00	
Road Closure Applications	No	No	\$800.00	\$800.00	
Liquor Licensing - Section 40	No	No	\$450.00	\$200.00	◆
Subdivision Clearances (incl Strata's)					
# not more than 5 lots	No	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
# more than 5 lots but not more than 195 lots					
# more than 195 lots					
Performance Bond for Second Hand Transportable Dwellings	No	No	\$10,000 per dwelling (minimum)	\$10,000 per dwelling (minimum)	

Shire of Esperance

Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Community Amenities....continued					
Zoning Certificate (including settlement advice)	No	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Town Planning Enquiry (written response)					
Health, Building & Town Planning Requested Inspections outside of normal Council operations	No	Yes	\$165.00 per hour plus mileage allowance of \$1.10/km	\$165.00 per hour plus mileage allowance of \$1.10/km	
Cash in Lieu Car park Construction Costs (per bay)	No	No	\$2,500.00	\$2,500.00	
<u>CEMETERY</u>					
Plot Fee (2.4m x 1.2m)	No	Yes	\$1,390.00	\$1,410.00	◆
Child/Perinatal includes plaque	No	Yes	\$570.00	\$590.00	◆
Burial Fee					
Ordinary Interment	No	Yes	\$1,570.00	\$1,600.00	◆
Interment of stillborn and Perinatal child (Lawn Section)	No	Yes	\$160.00	\$160.00	
Interment of stillborn and Perinatal child (Antenatal Section includes plinth)	No	Yes	\$390.00	\$400.00	◆
Monument Fee					
New Monument Permit fee	No	No	\$160.00	\$170.00	◆
Renovation/Alteration Monument Permit Fee	No	No	\$40.00	\$40.00	
Annual Monumental Masons Licence	No	No	\$260.00	\$270.00	◆
Single Monumental Work Licence	No	No	\$40.00	\$40.00	
Reserving of a memorial plot within the Wall of Remembrance & Memorial Garden	No	Yes	\$100.00	\$100.00	
Exhumation Fee					
Re-opening of grave	No	Yes	\$1,910.00	\$1,970.00	◆
Re-interment in new grave	No	Yes	\$1,030.00	\$1,060.00	◆
Placement of Ashes Fee					
Placement in Burial area	No	Yes	\$180.00	\$180.00	
Placement in Cemetery Niche Wall or Memorial Garden	No	Yes	\$470.00	\$480.00	◆
Scattering to the winds within the Cemetery	No	Yes	\$60.00	\$60.00	
Miscellaneous Fees					
Undertakers Annual Licence Fee	No	No	\$260.00	\$270.00	◆
Additional fee for late arrival at Cemetery	No	Yes	\$260.00	\$270.00	◆
For interment of oblong or oversized caskets	No	Yes	\$260.00	\$270.00	◆
Additional fee for interment on a weekend or Public Holiday	No	Yes	\$840.00	\$870.00	◆
Copy of Grant of Right of Burial	No	No	\$150.00	\$150.00	
Removal and replacement of Ledger	No	Yes	\$390.00	\$400.00	◆

Shire of Esperance

Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Recreation & Culture					
CIVIC CENTRE					
Auditorium including Main Foyer					
Concert & Stage Plays					
Excluding Kitchen, Bar & Kiosk with theatre lighting					
Day & Evening	No	Yes	\$1,700.00	\$1,750.00	◆
Day or Evening	No	Yes	\$1,290.00	\$1,330.00	◆
Conventions, Meetings, Prize Nights etc					
Excluding Kitchen, including Bar & Kiosk and theatre lighting					
Day and Evening	No	Yes	\$1,030.00	\$1,050.00	◆
Day or Evening	No	Yes	\$740.00	\$750.00	◆
Catwalk/Stage Extension					
Labour cost only per hour	No	Yes	\$55.00	\$60.00	◆
Kitchen (large) - Commercial catering	No	Yes	\$155.00	\$160.00	◆
Kitchen (large) - Non-commercial catering	No	Yes	\$75.00	\$80.00	◆
Stage Rehearsals					
Full lighting/hour	No	Yes	\$155.00	\$160.00	◆
Work lights/hour	No	Yes	\$80.00	\$85.00	◆
Above charges include front of house manager attendance during performances. Additional staff labour per hour	No	Yes	\$55.00	\$60.00	◆
Piano Hire - Yamaha G2 Grand	No	Yes	\$170.00	\$175.00	◆
Conversion of theatre to cabaret / cabaret to theatre	No	Yes	\$1,000.00	\$1,000.00	
Supervision fee for conversion per hour	No	Yes	\$55.00	\$60.00	◆
Reception Room including Kitchen and Bar					
Weddings/Dinners/Parties/Concerts					
Whole room, one booking per day	No	Yes	\$540.00	\$560.00	◆
Meeting, Seminars					
Whole room - booking under 3 hours	No	Yes	\$205.00	\$210.00	◆
Whole room - booking over 3 hours	No	Yes	\$280.00	\$290.00	◆
Set up fees for meetings, seminars per hour	No	Yes	\$55.00	\$60.00	◆
Main Foyer including Bar					
Half Day	No	Yes	\$205.00	\$210.00	◆
Full Day	No	Yes	\$270.00	\$280.00	◆
Whole Complex	No	Yes	10% discount on combined fees for auditorium and reception rooms	10% discount on combined fees for auditorium and reception rooms	
Not For Profit Organisations and Funerals	No	Yes	20% discount on combined fees for auditorium and reception rooms	20% discount on combined fees for auditorium and reception rooms	
Not For Profit Organisations - hourly hire rate	No	Yes	\$55.00	\$60.00	◆

Shire of Esperance

Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Recreation & Culture....continued					
<u>CIVIC CENTRE continued</u>					
Weekends & Public Holidays	No	Yes	10% surcharge on all fees and charges - calculated after all other discounts.	10% surcharge on all fees and charges - calculated after all other discounts.	
Commission on Ticket and Merchandise Sales					
Booking fee per ticket sale	No	Yes	\$4.95	\$4.95	
20% discount on Booking fee for Not For Profit groups					
Commission on merchandise sales	No	Yes	10%	10%	
Bonds					
Venue/Equipment hire bond	No	No	\$500.00	\$500.00	
Liquor bond on sporting clubs and private functions	No	No	\$1,300.00	\$1,300.00	
Hire of Equipment					
Stages, risers, partition boards, white boards, lecterns, & other small items (per day per item)	No	Yes	\$16.00	\$16.50	◆
Late return fee per item	No	Yes	\$22.00	\$23.00	◆
Smoke Machine	No	Yes	\$31.00	\$32.00	◆
Advertising Poster Distribution per poster	No	Yes	\$2.50	\$2.50	
Flyer distribution	No	Yes	\$400.00	\$400.00	
Set up/pack up labour, cleaning etc, per hour	No	Yes	\$55.00	\$60.00	◆
PA system for function (2 x speakers, small mixer, mic and stand - including set up)	No	Yes	\$155.00	\$160.00	◆
<u>SOUND SHELL</u>					
Hire fee more than 3 hours	No	Yes	\$165.00	\$165.00	
Hire fee less than 3 hours	No	Yes	\$100.00	\$100.00	
Multiple Bookings by same organisation	No	Yes		5 for the price of 3	◆
Bond	No	No	\$100.00	\$100.00	
<u>WILD FLOWER PICKING RIGHTS</u>					
Annual fee payable by persons authorised to pick wildflowers. Maximum 10 per year.	No	No	\$145.00	\$145.00	
<u>SPORTING ASSOCIATION GROUND FEES (Summer 2018/19; Winter 2019)</u>					
Charge per 'Unit' -	No	Yes	\$365.00	\$385.00	◆
Esperance Agricultural Show (0.5% of previous years sporting ground maintenance cost budget)			\$1,636.00	\$1,720.00	◆
<u>Casual Ground Hire Charges</u>					
<i>Non Commercial/Not for Profit (incl schools) morning/afternoon or evening session (booking within school hours charged as 1 session)</i>					
Old Hockey Oval			\$40.00	\$45.00	◆
Little /Lords/10,000m2 of Multi-Sports/Overflow Camping-Circus			\$75.00	\$75.00	
Ovals (Ports, Esp, Newtown, Gibson)/20,000m2 of Multi-Sports			\$130.00	\$130.00	
Whole of Multi-Sports (40,000m2)			\$200.00	\$200.00	

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Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Recreation & Culture....continued					
Non Commercial/Not for Profit (incl schools) 2 or more sessions					
Old Hockey Oval			\$55.00	\$60.00	◆
Little /Lords/10,000m2 of Multi-Sports/Overflow Camping-Circus			\$90.00	\$100.00	◆
Ovals (Ports, Esp, Newtown, Gibson)/20,000m2 of Multi-Sports			\$150.00	\$160.00	◆
Whole of Multi-Sports (40,000m2)			\$250.00	\$250.00	
Commercial Rate - morning/afternoon or evening session					
Old Hockey Oval			\$160.00	\$175.00	◆
Little /Lords/10,000m2 of Multi-Sports/Overflow Camping-Circus			\$300.00	\$300.00	
Ovals (Ports, Esp, Newtown, Gibson)/20,000m2 of Multi-Sports			\$520.00	\$520.00	
Whole of Multi-Sports (40,000m2)			\$800.00	\$800.00	
Commercial Rate 2 or more sessions					
Old Hockey Oval			\$220.00	\$240.00	◆
Little /Lords/10,000m2 of Multi-Sports/Overflow Camping-Circus			\$350.00	\$380.00	◆
Ovals (Ports, Esp, Newtown, Gibson)/20,000m2 of Multi-Sports			\$600.00	\$600.00	
Whole of Multi-Sports (40,000m2)			\$1,000.00	\$1,000.00	
Equestrian Club	No	Yes	+20% Loading on above rates	+20% Loading on above rates	
Powered Site per night (2 people)	No	Yes	\$33.00	\$34.00	◆
Unpowered Site per night (2 people)	No	Yes	\$27.00	\$28.00	◆
Extra person per site	No	Yes	\$5.00	\$5.00	
Oval Lighting Fees	No	Yes	Cost Recovery + \$2.50/hr commission	Cost Recovery + \$2.50/hr commission	
Ground Hire Bonds					
Ground hire bond	No	No	\$500.00	\$500.00	
Liquor bond	No	No	\$1,300.00	\$1,300.00	
<u>WATER CHARGES</u>					
Eastern Suburbs Water Charges - consumption fee per kilolitre	No	No	\$0.71	\$0.73	◆
Southern Suburbs Water Charges - consumption fee per kilolitre	No	No	\$0.71	\$0.73	◆

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Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Recreation & Culture....continued					
<u>BAY OF ISLES LEISURE CENTRE CHARGES</u>					
Aquatic					
Adult	No	Yes	\$7.40	\$7.50	◆
Under 5 supervisor 1:1 ratio WAW			Nil	Nil	
Child (0-16 years)	No	Yes	\$4.20	\$4.20	
Concession (Student, Health Care, Senior and Concession Card Holders)	No	Yes	\$4.80	\$4.80	
Spectator	No	Yes	\$1.00	\$1.00	
Companion Card Holders Carer			Nil	Nil	
Esperance Amateur Swim Club - volunteer spectator fee waiver - swim trial nights only				Nil	◆
Family Pass (2 adults + 2 children)	No	Yes	\$17.50	\$17.50	
Family Pass additional child	No	Yes	\$3.20	\$3.20	
Day Pass (Wet & Dry only)	No	Yes	\$25.00	\$25.00	
Week Pass Wet	No	Yes	\$20.00	\$20.00	
Week Pass Dry	No	Yes	\$30.00	\$30.00	
Week Pass Wet & Dry	No	Yes	\$40.00	\$40.00	
Lane Hire Commercial (per hr)	No	Yes	\$15.00	\$15.00	
Lane Hire Non Commercial (per hr)	No	Yes	\$6.10	\$6.10	
Lane Hire Esperance Amateur Swimming Club per hr (50% disc) - Commencement date 1 October	No	Yes	50% of Lane Hire Non-Commercial	50% of Lane Hire Non-Commercial	
Rehabilitation Pool Hire (per hr)	No	Yes	\$20.00	\$20.00	
Rehabilitation Pool Hire Not For Profit (per hr)	No	Yes	50% discount	50% discount	
Swimming Carnival Hire - Lap Pool 8 Lanes including entry *10:30am-2:30pm	No	Yes	\$1,200.00	\$1,250.00	◆
Exclusive Pool Hire outside operating hours (per hr), excluding entrance fee	No	Yes	\$130.00	\$140.00	◆
10 Visit Aquatic Multipasses - Discount	No	Yes	5.00%	5.00%	
NB: Permanent Staff access (as per Shire Staff Policy)					
Gold Coin/Free Entry Days (maximum 4 per year)	No	Yes			
Crèche					
Child (minimum fee up to 1.5 hours)	No	Yes	\$6.70	\$6.80	◆
Additional Child (up to 1.5 hours)	No	Yes	\$4.80	\$5.00	◆
Child (up to 3 hours)	No	Yes	\$11.20	\$11.50	◆
Additional Child (up to 3 hours)	No	Yes	\$7.00	\$7.20	◆
Health And Fitness					
Dry Casual Visit	No	Yes	\$15.00	\$15.00	
Dry Concession Casual Visit	No	Yes	\$11.00	\$11.00	
Gym Appraisal & Visit (non-member)	No	Yes	\$53.00	\$63.00	◆
Gym Program & Visit (non-member)	No	Yes	\$53.00	\$63.00	◆
Personal Training Session 1/2 hour	No	Yes	\$45.00	\$55.00	◆
Personal Training Session 1 hour	No	Yes	\$65.50	\$80.00	◆
Group Personal Training Session 1/2 hour (max 5 participants - 1 Instructor)	No	Yes	\$80.00	\$120.00	◆
Group Personal Training Session 1 hour (max 5 participants - 1 Instructor)	No	Yes	\$125.00	\$150.00	◆

Shire of Esperance

Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Recreation & Culture....continued					
<u>BAY OF ISLES LEISURE CENTRE</u>					
<u>CHARGES....continued</u>					
Consultation Room Hire - As per MOU with Personal Trainers					
30 min session	No	Yes	\$5.20	\$10.00	◆
Additional participant (max 6) fee per additional participant	No	Yes	\$2.60	\$4.00	◆
1 hour session	No	Yes	\$10.40	\$20.00	◆
Additional participant (max 6) fee per participant	No	Yes	\$5.20	\$8.00	◆
Room Bookings					
Sports Hall non commercial (per hour)	No	Yes	\$45.30	\$50.00	◆
Sports Hall commercial (per hour)	No	Yes	\$96.00	\$100.00	◆
Sports Hall after hours (per hour)	No	Yes	\$140.00	\$150.00	◆
Meeting Room (per hour)	No	Yes	\$30.00	\$35.00	◆
Meeting Room non commercial (per hour)	No	Yes	\$15.00	\$20.00	◆
Meeting Room sporting clubs/internal	No	Yes	Nil	Nil	
Front Foyer Commercial Advertising Fee (Yearly)	No	Yes		\$100.00	◆
Swim School					
Swim Lesson 1/2 hr	No	No	\$10.50	\$10.50	
Swim Lesson 1 to 1 (1/2 hr)	No	No	\$39.00	\$39.00	
Swim Lesson 1 to 2 (1/2 hr) per participant	No	No	\$26.00	\$26.00	
Squad per lesson	No	Yes	\$12.50	\$12.50	
Bronze Medallion- Full Course (includes manual)	No	No	\$180.00	\$180.00	
Bronze Medallion- Requalification	No	No	\$85.00	\$85.00	
Resuscitation - Full course	No	No	\$85.00	\$85.00	
Resuscitation - Requalification	No	No	\$85.00	\$85.00	
Miscellaneous					
Equipment Hire (swimming aids max 3 pieces)	No	Yes	\$4.50	\$5.00	◆
Large Aquatic Run (group hire per hour)	No	Yes	\$80.00	\$80.00	
Small Aquatic Run (group hire per hour)	No	Yes	\$60.00	\$60.00	
Aquatic Run Individual Fee	No	Yes		\$2.00	◆
Parties - per person	No	Yes	25% disc on entry	25% disc on entry	
Memberships					
12 month membership					
Adult					
Wet	No	Yes	\$577.00	\$585.00	◆
Dry	No	Yes	\$833.00	\$843.00	◆
Full	No	Yes	\$1,057.50	\$1,071.00	◆
Concession (Student, Health Care, Senior and Concession Card Holders)			20% disc	20% disc	
Under 16 Child WET Membership	No	Yes		20% disc on concession	◆
Family 2 Adults & 2 Children (under 18 yrs)					
Wet	No	Yes	\$1,170.00	\$1,220.00	◆
Full	No	Yes	\$2,127.00	\$2,180.00	◆
Additional family child member	No	Yes	\$164.00	\$170.00	◆
Membership Discount Card (Full Memberships only)			5% disc on all products	5% disc on all products	

Shire of Esperance

Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Recreation & Culture....continued					
<u>BAY OF ISLES LEISURE CENTRE</u>					
<u>CHARGES....continued</u>					
Direct debit memberships (perpetual minimum sign up 6 weeks)					
Adult					
Wet (fortnightly)	No	Yes	\$23.50	\$24.50	◆
Dry (fortnightly)	No	Yes	\$32.00	\$34.50	◆
Full (fortnightly)	No	Yes	\$41.00	\$43.20	◆
Concession (Student, Health Care, Senior and Concession Card Holders)	No	Yes	20% disc	20% disc	
Family 2 Adults & 2 Children (under 18 yrs)					
Wet (fortnightly)	No	Yes	\$45.00	\$49.00	◆
Full (fortnightly)	No	Yes	\$82.00	\$86.00	◆
Additional family member (fortnightly)	No	Yes	\$6.50	\$8.50	◆
Insurance and workers compensation memberships Wet 12 weeks only (Rehabilitation)			\$191.00	\$197.00	◆
Insurance and workers compensation memberships Dry 12 weeks only (Rehabilitation)			\$242.00	\$254.00	◆
Insurance and workers compensation memberships Full 12 weeks only (Rehabilitation)			\$296.00	\$307.00	◆
Membership Administration					
Option A: 20+ Employees	No	Yes	15% discount off any 12 month membership	15% discount off any 12 month membership	
Option B: 5-19 Employees	No	Yes	5% discount off any 12 month membership	5% discount off any 12 month membership	
Fly In, Fly Out Memberships - Pre paid and direct debit memberships	No	Yes	Adult memberships receive a 50% discount	Adult memberships receive a 50% discount	
Membership 12 month bonus	No	Yes	Pre paid Members who renew their membership (prior to expiry) receive 1 additional month. Direct Debit members on their anniversary date receive one direct debit payment free	Pre paid Members who renew their membership (prior to expiry) receive 1 additional month. Direct Debit members on their anniversary date receive one direct debit payment free	

Shire of Esperance

Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Recreation & Culture....continued					
<u>BAY OF ISLES LEISURE CENTRE</u>					
<u>CHARGES....continued</u>					
Membership Referral Bonus	No	Yes	Existing members pre paid who refer a new member receive 2 weeks additional membership. Direct Debit Memberships receive one payment cycle free.	Existing members pre paid who refer a new member receive 2 weeks additional membership. Direct Debit Memberships receive one payment cycle free.	
Promotional Events H&F Free entry (limited to 4 times a year)					
Promotional Members - Bring a Friend for Free (Management Discretion)					
Promotional Discounting	No	Yes	7 day trial promotion event week pass	7 day trial promotion event week pass	
Promotional Discounting	No	Yes	Up to 20% discount or time extension applied to specific scheduled membership promotions	Up to 20% discount or time extension applied to specific scheduled membership promotions	
<u>LIBRARY</u>					
Overdue items (per item/week)	No	No	\$0.60	\$0.65	◆
Lost/Damaged item administration charge (plus full restoration cost)	No	No	\$15.00	\$15.00	
Public Internet Access					
Quarter hour	No	Yes	\$2.00	\$2.00	
Half hour	No	Yes	\$4.00	\$4.00	
One hour	No	Yes	\$6.00	\$6.00	
Temporary Visitor Bond 1 (TV1)	No	No	\$25.00	\$25.00	
Temporary Visitor Bond 2 (TV2)	No	No	\$60.00	\$60.00	
<u>ESPERANCE MUNICIPAL MUSEUM</u>					
Adults	No	Yes	\$8.00	\$8.50	◆
Children	No	Yes	\$3.00	\$3.50	◆
Pensioners/Seniors	No	Yes	\$6.00	\$6.50	◆
Group of 10 or more per person	No	Yes	\$6.00	\$6.00	
Family - 2 adults, 2 children	No	Yes	\$20.00	\$20.00	
Gold Coin/Free Entry Days (maximum 4 per year)	No	Yes			

Shire of Esperance

Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Transport					
<u>AERODROME</u>					
RPT and Charter Passenger Terminal Usage Fee (passengers under 2 years exempt. REX as per negotiated contract.)	No	Yes	\$25.00	\$26.00	◆
Landing Fees (collected by Avdata on Council's behalf)					
Aircraft 0 - 2000kg flat rate	No	Yes	\$12.50	\$13.00	◆
Aircraft 2001 - 15000kg per 1000 kg or part thereof	No	Yes	\$12.50	\$13.00	◆
Aircraft >15000kg per 1000kg or part thereof	No	Yes	\$36.50	\$37.50	◆
Annual fee for private aircraft less than 2000kg - per year per aircraft. (Optional)	No	Yes	\$125.00	\$130.00	◆
Annual fee for private aircraft greater than 2000kg - per year per aircraft. (Optional)			\$12.50 per 1,000kg x 10	\$13.00 per 1,000kg x 10	◆
Annual fee for commercial aircraft less than 4000kg - per year per aircraft. (Optional)	No	Yes	\$1,300.00	\$1,350.00	◆
<u>Landing Fee Concessions</u>					
Aircraft <30000kg MTOW paying passenger service fee exempt					
Upon prior request & approved by CEO, aircraft used for charity and fund raising related service.	No	No	Nil	Nil	
Royal Flying Doctor Service	No	No	Nil	Nil	
Aircraft Parking Fee - per week or part thereof (3 days or less free) excluding RPT	No	Yes	\$57.00	\$60.00	◆
<u>Terminal</u>					
Hire of Meeting Room (excluding Shire of Esperance and Airport Contractors) - half day or part thereof	No	Yes	\$65.00	\$65.00	
Hire of Meeting Room (excluding Shire of Esperance and Airport Contractors) - full day or part thereof	No	Yes	\$130.00	\$130.00	
<u>Security</u>					
Security Swipe Card	No	Yes	\$57.00	\$60.00	◆
Replacement Security Swipe Card	No	Yes	\$57.00	\$60.00	◆
<u>Reporting Officer</u>					
Reporting Officer Callout	No	Yes	\$110.00	\$115.00	◆
Reporting Officer Callout Fee Per Hour or part thereof	No	Yes	\$70.00	\$75.00	◆
<u>HIRE OF SIGNS</u>					
Roadworks Signs	No	Yes	\$10.00	\$10.00	
Roadworks Cones	No	Yes	\$4.00	\$4.00	
Free Community Events				Nil	◆
<u>Identilite Street Signs</u>					
Per annum fee rental	No	Yes	\$1,110.00	\$1,150.00	◆
<u>PRIVATE WORKS</u>					
Subject to availability of Shire resources	No	Yes	At Cost + 40%	At Cost + 40%	
Private works for non profit community groups	No	Yes	At Cost	At Cost	
<u>DRAINAGE HEADWORKS</u>					
Determined on site specific basis case by case	No	Yes	At Cost + 10%	At Cost + 10%	

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Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Economic Services					
ESPERANCE VISITOR CENTRE					
Display per brochure for local businesses (excluding bookeasy clients)	No	Yes	\$100.00	\$100.00	
Display of brochure - Business outside Esperance Shire - Annual Fee	No	Yes	\$160.00	\$165.00	◆
Advertising Panels - External wall Visitor Centre - Annual Fee	No	Yes	\$250.00	\$250.00	
Booking commissions	No	Yes	12%	12%	
Staff assistance with Bookeasy/website	No	Yes		\$50/hr	◆
Consignment rate on souvenirs	No	Yes		20%	◆
BUILDING CONTROL					
Applications for building permits, demolition permits					
Certified application for a building permit (s. 16(1)) -					
a) for building work for a Class 1 or Class 10 building or incidental structure	No	No	Maximum fees applicable as per <i>Building Act 2011</i>	Maximum fees applicable as per <i>Building Act 2011</i>	
(b) for building work for a Class 2 to Class 9 building or incidental structure	Yes	No			
Uncertified application for a building permit (s. 16(1))	Yes	No			
Application for a demolition permit (s. 16(1)) —					
(a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure	Yes	No	Maximum fees applicable as per <i>Building Act 2011</i>	Maximum fees applicable as per <i>Building Act 2011</i>	
(b) for demolition work in respect of a Class 2 to Class 9 building	Yes	No			
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	Yes	No			
Application for occupancy permits, building approval					
Application for an occupancy permit for a completed building (s. 46)	No	No	Maximum fees applicable as per <i>Building Act 2011</i>	Maximum fees applicable as per <i>Building Act 2011</i>	
Application for a temporary occupancy permit for an incomplete building (s. 47)	No	No			
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	No	No			
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	No	No			
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) and (2))	No	No			
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2))	No	No			
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3))	No	No			
Application to replace an occupancy permit for an existing building (s. 52(1))	No	No			
Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	No	No			
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	No	No			

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Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Economic Services....continued					
Other applications					
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	No	No			
All Building Applications (Mandatory)					
Building Services Levy					
Building Permit - \$45,000 or Less	No	No	Maximum fees applicable as per <i>Building Act 2011</i> and associated legislation	Maximum fees applicable as per <i>Building Act 2011</i> and associated legislation	
Building Permit - Over \$45,000	No	No			
Demolition Permit - \$45,000 or Less	No	No			
Demolition Permit - Over \$45,000	No	No			
Occupancy Permit for approved building work- \$45,000 or Less	No	No			
Occupancy Permit for approved building work - Over \$45,000	No	No			
Building Approval certificate for approved building work- \$45,000 or Less	No	No			
Building Approval certificate for approved building work- Over \$45,000	No	No			
Occupancy Permit for Unauthorised Building Work - \$45,000 or Less	No	No			
Occupancy Permit for Unauthorised Building Work - Over \$45,000	No	No			
Building Approval Certificate for Unauthorised Building Work - \$45,000 or Less	No	No			
Building Approval Certificate for Unauthorised Building Work - Over \$45,000	No	No			
B.C.I.T.F Levy (for work greater than \$20,000)	No	No			
BCITF Accounting Collection fee (Set by BCITF)	No	No			
Building Services Levy Administration Fee	No	No			
Other Building Department Charges					
Fees set at Council's discretion.					
Inspection of pool barriers (regulation 53)	No	No	Maximum fees applicable as per Building Act Regulations	\$25.00	◆
Re-Inspection of pool enclosure	No	Yes		\$25.00	◆
Application for approval of battery powered smoke alarms (regulation 61)	No	No	Maximum fees applicable as per Building Act Regulations	Maximum fees applicable as per <i>Building Regulations 2012</i>	
Request for Certificate of Design Compliance Class 1 & 10 Building Only	No	Yes	0.25% of construction value including GST but not less than \$125	0.25% of construction value including GST but not less than \$175	◆
Request for Certificate of Design Compliance Class 2-9	No	Yes	0.18% of construction value including GST but not less than \$440	0.25% of construction value including GST but not less than \$440	◆

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Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Economic Services....continued					
Request to amend a Building Permit - Minor (Where new Certificate of Design Compliance and Building Permit is not required)	No	No	\$60.00	\$60.00	
Request to provide a Certificate of Construction compliance	No	Yes	\$500 min + GST, Additional inspections @ \$165	\$550 min including GST, Additional inspections @ \$165	◆
Request to provide a Certificate of Building compliance	No	Yes	\$500 min + GST, Additional inspections @ \$165	\$550 min including GST, Additional inspections @ \$165	◆
Building Information - Copies of Permits, Records and Building Approval certificates	No	No	\$60 per 30 mins (Minimum \$60)	\$60 per 30 mins (Minimum \$60)	
Building Inspection Fee	No	Yes	\$165.00	\$165.00	
Written advice from Building Surveyor	No	Yes	\$165.00	\$165.00	
<u>PROCEEDS SALE OF BOOKS</u>					
"Esperance Yesterday & Today"	No	Yes	\$5.00	\$5.00	
"First There Came Ships"	No	Yes	\$10.00	\$10.00	
<u>CAMPING FEES</u>					
All Council Managed Coastal Reserves - campsite fee per night	No	Yes	\$15.00	\$15.00	
<u>CARAVAN PARK FEES</u>					
Use of ablution block (per use, per person)	No	Yes		\$5.00	◆
Powered Caravan or Tent Site					
Daily rate (2 People)	No	Yes	\$35 - \$45	\$35 - \$45	
Weekly rate (2 people)	No	Yes	\$210 - \$270	\$210 - \$270	
Extra person daily rate	No	Yes	\$5.00	\$5.00	
Extra person weekly rate	No	Yes	\$30.00	\$30.00	
Unpowered Caravan or Tent Site					
Daily rate (2 People)	No	Yes	\$35-\$40	\$35-\$40	
Weekly rate (2 people)	No	Yes	\$210 - \$240	\$210 - \$240	
Extra person daily rate	No	Yes	\$5.00	\$5.00	
Extra person weekly rate	No	Yes	\$30.00	\$30.00	
Ensuite Cabins					
Daily rate (2 People)	No	Yes	\$140 - \$170	\$140 - \$170	
Weekly rate (2 people)	No	Yes	\$840 - \$1020	\$840 - \$1020	
Extra person daily rate	No	Yes	\$10.00	\$10.00	
Extra person weekly rate	No	Yes	\$60.00	\$60.00	
Family Cabins					
Daily rate (2 People)	No	Yes	\$120 - \$150	\$120 - \$150	
Weekly rate (2 people)	No	Yes	\$720 - \$900	\$720 - \$900	
Extra person daily rate	No	Yes	\$10.00	\$10.00	
Extra person weekly rate	No	Yes	\$60.00	\$60.00	
Standard Cabins					
Daily rate (2 People)	No	Yes	\$80 - \$100	\$80 - \$100	
Weekly rate (2 people)	No	Yes	\$480 - \$600	\$480 - \$600	
Extra person daily rate	No	Yes	\$10.00	\$10.00	
Extra person weekly rate	No	Yes	\$60.00	\$60.00	
Long-Term Tenants					
Weekly rate (untenanted)	No	Yes		\$90.00	◆
- Daily rate when tenanted	No	Yes		\$20-30	◆
Weekly rate (when permanently tenanted)	No	Yes		\$210.00	◆

Shire of Esperance

Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Economic Services....continued					
LOCAL LAWS					
Fencing Local Laws					
Application for a licence where no fees are applicable under the Planning and Development Act 2005 and/or Building Act 2011	No	No	\$103.00	\$105.00	◆
Private Property Local Law					
Application for a permit where no fees are applicable under the Planning and Development Act 2005 and/or Building Act 2011	No	No	\$103.00	\$105.00	◆
Local Government Property Local Law					
Event approvals					
Class 1 - The most complex use of the space/ the largest impact on the space. Commercial / large scale presence which minimises opportunities for use of space with other user groups. Multiple aspects					
Class 2 - Moderate use of space / moderate impact on space. Commercial / moderate scale presence which easily allows for access and use of space with other user groups. Multiple aspects requiring					
Class 3 - Minimal use of space / minimal impact on space. Moderate scale use of space, moderate					
Class 4 - Minimal use of space / minimal impact on space. Small scale non-complex use of space with low					
Class 5 - Minimal impact on space.					
The Shire determines the class of the activity based on factors, including but not limited to, the following:					
Number of participants / individuals / spectators involved in the activity					
Use of roads and car parking					
Approvals required by other agencies					
Structures					
Environmental impact					
Required Management Plans					
Class 1 Fee (per day)*	No	No	\$175.00	\$180.00	◆
Class 2 Fee (per day)*	No	No	\$135.00	\$140.00	◆
Class 3 Fee (per permit)*	No	No	\$100.00	\$105.00	◆
Class 4 Fee (per permit)*	No	No	\$50.00	\$50.00	
Class 5 Fee	No	No	Nil	Nil	
*CEO discretion for community events based around National Celebrations	No	No	Nil	Nil	
Activities in Thoroughfares and Trading in Thoroughfares and Public Places Local Law					
Miscellaneous fees for Activities in Thoroughfares and Trading in Thoroughfares and Public Places Local					
Class 1 - The most complex use of the space/the largest impact on the space. Commercial presence which minimises opportunities for use of space with other user groups.					
Class 2 - Moderate use of space / moderate impact on space. Commercial presence which easily allows for access and use of space with other user groups.					
Class 3 - Minimal use of space / minimal impact on space. Small scale commercial use of space with low					
Hire of Use - Shire Parks, Reserves, Beaches or Foreshore related activities.					
The Shire determines the class of the activity based on factors including but not limited to the following:					
Number of participants / individuals involved in the activity					
Required parking bays					
Signage					
Structures					
Environmental impact					
Proposed usage					

Shire of Esperance

Schedule of Fees and Charges 2018/2019

	Statutory Fee Indicator	GST	2017/18	2018/19	Variation
Economic Services....continued					
Commercial Activity – Class 1					
Per occasion	No	No	\$60.00	\$62.00	◆
Up to 1 month	No	No	\$92.00	\$95.00	◆
1-2 months	No	No	\$122.00	\$125.00	◆
6 months	No	No	\$365.00	\$375.00	◆
12 months	No	No	\$730.00	\$750.00	◆
Commercial Activity - Class 2					
Per occasion	No	No	\$50.00	\$50.00	
Up to 1 month	No	No	\$74.00	\$75.00	◆
1-2 months	No	No	\$98.00	\$100.00	◆
6 months	No	No	\$295.00	\$305.00	◆
12 months	No	No	\$590.00	\$605.00	◆
Commercial Activity – Class 3					
Per occasion	No	No	\$50.00	\$50.00	
Up to 1 month	No	No	\$57.00	\$60.00	◆
1-2 months	No	No	\$75.00	\$75.00	
6 months	No	No	\$226.00	\$230.00	◆
12 months	No	No	\$452.00	\$465.00	◆
High Impact Use Fee – Daily Fee	No	No	\$120.00	\$125.00	◆
Trader Fees					
Mobile Food Business – Annual Fee	No	No	Minimum Rate	Minimum Rate	
Mobile Food Business – Minimum Fee	No	No	\$50.00	\$50.00	
Stallholder / trader – Annual Fee	No	No	\$655.00	\$655.00	
Stallholder / trader – Daily Fee	No	No	\$55.00	\$55.00	
Stallholder / trader – Community Group / Charity Organisation*	No	No	\$10.00	\$10.00	
*charitable organisation means an institution, association, club, society or body whether incorporated or not, the objects of which are of a charitable, benevolent, religious, cultural, educational, recreational, sporting other like nature and from which any member does not receive any pecuniary profit except where the member is an employee or the profit is an honorarium					
Street Entertainers / Buskers – Monthly Fee	No	No	Nil	Nil	
Trader Power Usage – Half-Day Fee	No	No	\$10.00	\$10.00	
Trader Power Usage Full-Day Fee	No	No	\$20.00	\$20.00	
Permit to Erect Signs / Advertising – Annual Fee	No	No	\$59.00	\$59.00	
Application for an Alfresco Dining permit	No	No	\$100.00	\$100.00	