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Statutory Budget

2024-2025

Content:

Statutory Budget

Management Budget

Carryovers/Unspent Grants
& Contributions

Operating & Capital Bids

Fees & Charges



SHIRE OF ESPERANCE
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

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

"Esperance, together we make it happen."

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

SHIRE OF ESPERANCE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	26,851,952	25,432,406	25,336,630
Grants, subsidies and contributions		9,536,704	13,304,012	7,829,652
Fees and charges	17	11,015,415	11,203,001	10,129,753
Interest revenue	10(a)	1,719,500	2,527,571	1,355,000
Other revenue		984,091	1,061,552	757,894
		50,107,662	53,528,542	45,408,929
Expenses				
Employee costs		(23,271,943)	(21,378,606)	(21,411,309)
Materials and contracts		(17,242,935)	(12,977,226)	(16,068,990)
Utility charges		(1,434,221)	(1,368,941)	(1,293,221)
Depreciation	6	(23,403,044)	(22,658,322)	(25,435,663)
Finance costs	10(c)	(71,182)	(86,508)	(87,700)
Insurance		(988,511)	(887,856)	(949,260)
Other expenditure		(786,355)	(1,001,571)	(1,028,890)
		(67,198,191)	(60,359,030)	(66,275,033)
		(17,090,529)	(6,830,488)	(20,866,104)
Capital grants, subsidies and contributions		20,074,997	14,425,755	24,857,455
Profit on asset disposals	5	120,940	503,134	672,538
Loss on asset disposals	5	(51,039)	(24,539)	(130,124)
		20,144,898	14,904,350	25,399,869
Net result for the period		3,054,369	8,073,862	4,533,765
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		3,054,369	8,073,862	4,533,765

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

SHIRE OF ESPERANCE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
		\$	\$	\$
Rates		26,796,952	25,263,888	25,311,630
Grants, subsidies and contributions		9,011,704	13,209,453	9,729,652
Fees and charges		11,015,415	11,203,001	10,129,753
Interest revenue		1,719,500	2,527,571	1,355,000
Goods and services tax received		1,175,000	1,091,415	1,789,133
Other revenue		984,091	1,061,552	757,894
		50,702,662	54,356,880	49,073,062

Payments

Employee costs		(22,842,291)	(21,373,316)	(20,661,309)
Materials and contracts		(16,977,205)	(12,908,720)	(15,580,990)
Utility charges		(1,434,221)	(1,368,941)	(1,293,221)
Finance costs		(69,182)	(85,373)	(87,200)
Insurance paid		(988,511)	(887,856)	(949,260)
Goods and services tax paid		(600,000)	(540,000)	(1,839,133)
Other expenditure		(786,355)	(1,001,571)	(1,028,890)
		(43,697,765)	(38,165,777)	(41,440,003)

Net cash provided by operating activities 4 7,004,897 16,191,103 7,633,059

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for financial assets at fair value through profit and loss		(5,000)	-	(5,000)
Payments for development of land held for resale	5(c)	(1,230,000)	(1,073,830)	(5,993,079)
Payments for purchase of property, plant & equipment	5(a)	(23,705,822)	(7,762,539)	(19,860,476)
Payments for construction of infrastructure	5(b)	(23,145,666)	(22,317,979)	(27,284,249)
Capital grants, subsidies and contributions		20,074,997	15,234,826	24,857,455
Proceeds from sale of land held for resale	5(c)	600,000	597,728	1,150,000
Proceeds from sale of property, plant and equipment	5(a)	690,500	709,065	773,262
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	404,456	190,736	190,736
Proceeds on disposal of financial assets at fair value through profit and loss		(5,000)	(2,942)	-
Net cash (used in) investing activities		(26,321,535)	(14,424,935)	(26,171,351)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(461,775)	(245,549)	(245,549)
Payments for principal portion of lease liabilities	8	(18,588)	(18,970)	(8,784)
Proceeds on disposal of financial assets at amortised cost - term deposits		-	4,000,000	-
Proceeds from new borrowings	7(a)	2,434,907	-	-
Net cash provided by (used in) financing activities		1,954,544	3,735,481	(254,333)

Net increase (decrease) in cash held		(17,362,094)	5,501,649	(18,792,625)
Cash at beginning of year		48,988,393	43,247,389	47,247,389
Cash and cash equivalents at the end of the year	4	31,626,299	48,749,038	28,454,764

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

SHIRE OF ESPERANCE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
		\$	\$	\$
General rates	2(a)(i)	23,802,914	21,751,732	21,688,389
Rates excluding general rates	2(a)	3,039,038	3,538,163	3,548,241
Grants, subsidies and contributions		9,536,704	13,304,012	7,829,652
Fees and charges	17	11,015,415	11,203,001	10,129,753
Interest revenue	10(a)	1,719,500	2,527,571	1,355,000
Other revenue		984,091	1,061,552	757,894
Profit on asset disposals	5	120,940	503,134	672,538
		50,218,602	53,889,165	45,981,467

Expenditure from operating activities

Employee costs		(23,271,943)	(21,378,606)	(21,411,309)
Materials and contracts		(17,242,935)	(12,977,226)	(16,068,990)
Utility charges		(1,434,221)	(1,368,941)	(1,293,221)
Depreciation	6	(23,403,044)	(22,658,322)	(25,435,663)
Finance costs	10(c)	(71,182)	(86,508)	(87,700)
Insurance		(988,511)	(887,856)	(949,260)
Other expenditure		(786,355)	(1,001,571)	(1,028,890)
Loss on asset disposals	5	(51,039)	(24,539)	(130,124)
		(67,249,230)	(60,383,569)	(66,405,157)

Non cash amounts excluded from operating activities

	3(c)	22,146,383	22,297,345	23,714,733
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Amount attributable to operating activities

5,115,755 15,802,941 3,291,043

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		20,074,997	14,425,755	24,857,455
Proceeds from disposal of assets		1,290,500	1,306,792	1,923,262
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	404,456	190,736	190,736
Proceeds on disposal of financial assets at fair value through profit and loss		(5,000)	(2,942)	-
Proceeds on other loans and receivables		-	-	2,500,000
		21,764,953	15,920,341	29,471,453

Outflows from investing activities

Payments for land held for resale	5(c)	(1,230,000)	(1,073,830)	(5,993,079)
Payments for property, plant and equipment	5(a)	(23,705,822)	(7,762,539)	(19,860,476)
Payments for construction of infrastructure	5(b)	(23,145,666)	(22,317,979)	(27,284,249)
		(48,081,488)	(31,154,347)	(53,137,804)

Non-cash amounts excluded from investing activities

	3(d)	1,500,000	-	1,500,000
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Amount attributable to investing activities

(24,816,535) (15,234,006) (22,166,351)

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	2,434,907	-	-
Leases liabilities recognised	8	-	99,307	-
Transfers from reserve accounts	9(a)	19,311,950	12,145,171	18,398,119
		21,746,857	12,244,478	18,398,119

Outflows from financing activities

Repayment of borrowings	7(a)	(461,775)	(245,549)	(245,549)
Payments for principal portion of lease liabilities	8	(18,588)	(18,970)	(8,784)
Transfers to reserve accounts	9(a)	(4,831,398)	(13,303,622)	(3,365,739)
		(5,311,761)	(13,568,141)	(3,620,072)

Non-cash amounts excluded from financing activities

	3(e)	-	(99,307)	-
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Amount attributable to financing activities

16,435,096 (1,422,970) 14,778,047

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

	3	3,221,226	4,075,261	4,075,261
Amount attributable to operating activities		5,115,755	15,802,941	3,291,043
Amount attributable to investing activities		(24,816,535)	(15,234,006)	(22,166,351)
Amount attributable to financing activities		16,435,096	(1,422,970)	14,778,047
Surplus/(deficit) remaining after the imposition of general rates	3	(44,458)	3,221,226	(22,000)

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

SHIRE OF ESPERANCE
FOR THE YEAR ENDED 30 JUNE 2025
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1 BASIS OF PREPARATION

The annual budget is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16* which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

All figures shown in this statement are rounded to the nearest dollar.

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
 - AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
 - AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
 - AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements
 - AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2
- It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
 - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets
- estimation of provisions
- estimation of fair value of leases

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
GRV - Residential	Gross rental valuation	0.094576	4,412	96,297,384	9,107,421	35,000	9,142,421	7,750,332	7,691,665
GRV - Commercial/Industrial	Gross rental valuation	0.094576	416	32,399,697	3,064,234	-	3,064,234	3,255,558	3,145,794
GRV - Vacant	Gross rental valuation	0.094576	133	2,655,768	251,172	-	251,172	129,359	177,200
UV - Rural	Unimproved valuation	0.003586	977	3,163,716,433	11,345,087	-	11,345,087	10,616,482	10,673,730
Total general rates			5,938	3,295,069,282	23,767,914	35,000	23,802,914	21,751,732	21,688,389
(ii) Minimum payment		Minimum							
		\$							
GRV - Residential	Gross rental valuation	1,431	954	12,134,220	1,365,174	-	1,365,174	1,861,788	1,860,432
GRV - Commercial/Industrial	Gross rental valuation	1,431	75	654,405	107,325	-	107,325	82,716	84,072
GRV - Vacant	Gross rental valuation	1,431	427	1,999,313	611,037	-	611,037	697,662	707,832
UV - Rural	Unimproved valuation	1,464	215	44,762,967	314,760	-	314,760	279,813	279,125
UV - Commercial/Industrial	Unimproved valuation	1,464	3	432,900	4,392	-	4,392	4,125	5,501
UV - Mining	Unimproved valuation	1,464	159	3,378,370	232,776	-	232,776	230,405	229,625
Total minimum payments			1,833	63,362,175	2,635,464	-	2,635,464	3,156,509	3,166,587
Total general rates and minimum payments			7,771	3,358,431,457	26,403,378	35,000	26,438,378	24,908,241	24,854,976
(iii) Ex-gratia rates									
CBH Storage Facilities			1		420,047		420,047	397,936	397,936
Total ex-gratia rates			1		420,047		420,047	397,936	397,936
					26,823,425	35,000	26,858,425	25,306,177	25,252,912
Discounts (Refer note 2(d))					(16,473)		(16,473)	(16,282)	(16,282)
Total rates					26,806,952	35,000	26,841,952	25,289,895	25,236,630
Prepaid Rates					10,000		10,000	142,511	100,000
Total rates including prepaid					26,816,952	35,000	26,851,952	25,432,406	25,336,630

The Shire did not raise specified area rates for the year ended 30th June 2025.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF ESPERANCE
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	25/09/2024	-	0.0%	11.0%
Option two				
First instalment	25/09/2024	-	4.0%	11.0%
Second instalment	20/11/2024			
Third instalment	15/01/2025			
Fourth instalment	12/03/2025			
		2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
		\$	\$	\$
Instalment plan interest earned		62,000	65,972	60,000
Unpaid rates and service charge interest earned		21,000	27,735	19,000
		83,000	93,707	79,000

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2025.

(d) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Unserviced Development Area 3 Lots		Concession			\$ 15,741	\$ 15,594	\$ 15,594	Lots have no roads or services available to them.	
Unserviced Israelite Bay Lot		Concession			732	688	688	Lot has no services available to it and it is very remote.	
					16,473	16,282	16,282		

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Contract assets
Inventories
Other assets

Less: current liabilities

Trade and other payables
Contract liabilities
Lease liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	31,626,299	48,988,393	28,454,764
	404,455	404,455	494,457
	1,960,849	1,735,849	1,467,931
	25,500	25,500	826,375
	320,388	1,346,118	449,132
	122,418	122,418	273,763
	34,459,909	52,622,733	31,966,422
	(3,116,396)	(3,154,395)	(2,815,813)
	(2,837,488)	(2,612,488)	(4,878,442)
8	(8,402)	(10,186)	(213)
7	(230,635)	(461,774)	(1,301,776)
	(4,063,683)	(3,784,031)	(2,975,472)
	(10,256,604)	(10,022,874)	(11,971,716)
	24,203,305	42,599,859	19,994,706
3(b)	(24,247,763)	(39,378,633)	(20,016,706)
	(44,458)	3,221,226	(22,000)

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts
Less: Current assets not expected to be received at end of year
- Current financial assets at amortised cost - self supporting loans
- Land held for resale
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of lease liabilities
- Current portion of other provisions held in reserve
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

9	(25,785,167)	(40,265,721)	(24,074,890)
	(404,456)	(190,736)	(494,457)
	(1,518,540)	(800,000)	(500,000)
	230,635	461,774	1,301,776
	8,402	10,186	213
	1,500,000	-	1,500,000
	1,721,363	1,405,863	2,250,652
	(24,247,763)	(39,378,633)	(20,016,706)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
Less: Fair value adjustments to financial assets at fair value through profit and loss
Add: Loss on asset disposals
Add: Depreciation
Movement in current employee provisions associated with restricted cash
Non-cash movements in non-current assets and liabilities:
- Pensioner deferred rates
- Employee provisions
- Lease liability
- Inventory

Non cash amounts excluded from operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(120,940)	(503,134)	(672,538)
	-	(2,942)	-
5	51,039	24,539	130,124
6	23,403,044	22,658,322	25,435,663
	279,652	61,160	216,484
	5,000	8,665	5,000
	10,000	23,085	100,000
	-	78,934	14,321
	(1,481,412)	(51,284)	(1,514,321)
	22,146,383	22,297,345	23,714,733

(d) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

Movement in current other provision associated with restricted cash

Non cash amounts excluded from investing activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	1,500,000	-	1,500,000
	1,500,000	-	1,500,000

(e) Non-cash amounts excluded from financing activities

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

Adjustments to financing activities

Less: Lease liability recognised

Non cash amounts excluded from financing activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	-	(99,307)	-
	-	(99,307)	-

3. NET CURRENT ASSETS

(f) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

INVENTORIES

General

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

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

Superannuation

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

LAND HELD FOR RESALE

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

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

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

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.

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position.

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

CONTRACT ASSETS

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

4. RECONCILIATION OF CASH

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
		\$	\$	\$
Cash at bank and on hand		22,626,299	37,988,393	21,454,764
Term deposits		9,000,000	11,000,000	7,000,000
Total cash and cash equivalents		31,626,299	48,988,393	28,454,764
Held as				
- Unrestricted cash and cash equivalents		5,841,132	8,722,672	4,379,874
- Restricted cash and cash equivalents		25,785,167	40,265,721	24,074,890
	3(a)	31,626,299	48,988,393	28,454,764
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		25,785,167	40,265,721	24,074,890
		25,785,167	40,265,721	24,074,890
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	25,785,167	40,265,721	24,074,890
		25,785,167	40,265,721	24,074,890
Reconciliation of net cash provided by operating activities to net result				
Net result		3,054,369	8,073,862	4,533,765
Depreciation	6	23,403,044	22,658,322	25,435,663
(Profit)/loss on sale of asset	5	(69,901)	(478,595)	(542,414)
(Increase)/decrease in receivables		(230,000)	(146,583)	125,000
(Increase)/decrease in contract assets		-	1,200,875	318,000
(Increase)/decrease in inventories		255,730	(683,020)	175,000
Increase/(decrease) in payables		162,000	684,083	345,500
Increase/(decrease) in contract liabilities		225,000	(765,954)	1,500,000
Increase/(decrease) in employee provisions		279,652	73,868	600,000
Capital grants, subsidies and contributions		(20,074,997)	(14,425,755)	(24,857,455)
Net cash from operating activities		7,004,897	16,191,103	7,633,059

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

	2024/25 Budget					2023/24 Actual					2023/24 Budget				
	Disposals -		Disposals -		Disposals -	Disposals -		Disposals -		Disposals -	Disposals -		Disposals -		Disposals -
	Additions	Net Book Value	Sale Proceeds	Profit		Additions	Net Book Value	Sale Proceeds	Profit		Additions	Net Book Value	Sale Proceeds	Profit	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment															
Land - freehold land	-	-	-	-	-	327,486	-	-	-	-	335,000	-	-	-	-
Buildings	6,865,363	-	-	-	-	958,242	-	-	-	-	-	-	-	-	-
Furniture and equipment	1,016,077	-	-	-	-	98,864	-	-	-	-	-	-	-	-	-
Plant and equipment	12,668,382	-	-	-	-	3,333,918	-	-	-	-	19,525,476	805,848	773,262	97,538	(130,124)
Motor vehicles	830,000	304,861	282,500	22,361	(51,039)	871,483	477,652	230,909	246,743	(24,539)	-	-	-	-	-
Motor vehicles specialised	2,326,000	418,039	408,000	10,039	-	2,172,546	607,982	478,155	129,827	-	-	-	-	-	-
Total	23,705,822	722,900	690,500	32,400	(51,039)	7,762,539	1,085,634	709,065	376,569	(24,539)	19,860,476	805,848	773,262	97,538	(130,124)
(b) Infrastructure															
Infrastructure - roads	20,018,970	-	-	-	-	21,971,992	-	-	-	-	27,284,249	-	-	-	-
Infrastructure - footpaths	1,458,654	-	-	-	-	207,565	-	-	-	-	-	-	-	-	-
Infrastructure - drainage	554,407	-	-	-	-	62,407	-	-	-	-	-	-	-	-	-
Other infrastructure - Esperance airport	461,447	-	-	-	-	59,201	-	-	-	-	-	-	-	-	-
Other infrastructure - other infrastructure	652,188	-	-	-	-	16,815	-	-	-	-	-	-	-	-	-
Total	23,145,666	-	-	-	-	22,317,979	-	-	-	-	27,284,249	-	-	-	-
(c) Land held for resale															
Land Held for Resale	1,230,000	511,460	600,000	88,540	-	1,073,830	471,163	597,728	126,564	-	5,993,079	575,000	1,150,000	575,000	-
	1,230,000	511,460	600,000	88,540	-	1,073,830	471,163	597,728	126,564	-	5,993,079	575,000	1,150,000	575,000	-
Total	48,081,488	1,234,360	1,290,500	120,940	(51,039)	31,154,347	1,556,797	1,306,792	503,134	(24,539)	53,137,804	1,380,848	1,923,262	672,538	(130,124)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

6. DEPRECIATION

By Class

Buildings
Furniture and equipment
Plant and equipment
Motor vehicles
Road making plant
Infrastructure - roads
Other infrastructure - other infrastructure

By Program

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

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
2,427,303	2,348,323	2,278,415
152,733	122,047	110,388
609,329	617,193	670,573
535,363	411,672	347,907
1,543,390	1,406,328	1,342,627
15,429,645	14,936,437	17,792,165
2,705,281	2,816,321	2,893,588
23,403,044	22,658,322	25,435,663
315,044	283,076	276,242
581,732	569,443	640,465
409,901	320,386	311,118
345,536	342,019	289,180
3,719,151	3,831,268	3,988,658
16,217,628	15,695,938	18,408,375
28,643	28,310	28,307
1,785,409	1,587,882	1,493,318
23,403,044	22,658,322	25,435,663

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings	30 to 75 years
Furniture and equipment	5 to 20 years
Plant and equipment	3 to 15 years
Motor vehicles	5 to 20 years
Road making plant	5 to 10 years
Infrastructure - roads	15 to 60 years
Other infrastructure - other infrastructure	10 to 100 years

AMORTISATION

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

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Shark Lake Industrial Park	296	WATC	4.5%	620,976	-	(57,319)	563,657	(27,428)	675,789	-	(54,813)	620,976	(34,545)	675,789	-	(54,813)	620,976	(34,550)
Graham Mackenzie Stadium	NA	WATC	NA	-	2,434,907	-	2,434,907	-	-	-	-	-	-	-	-	-	-	-
				620,976	2,434,907	(57,319)	2,998,564	(27,428)	675,789	-	(54,813)	620,976	(34,545)	675,789	-	(54,813)	620,976	(34,550)
Self Supporting Loans																		
Recherche Aged Welfare	291	WATC	6.4%	164,255	-	(21,100)	143,155	(9,950)	184,065	-	(19,810)	164,255	(11,833)	184,065	-	(19,811)	164,254	(12,484)
Esperance Bay Yacht Club	295	WATC	5.0%	238,773	-	(20,183)	218,590	(11,713)	257,982	-	(19,209)	238,773	(13,245)	257,982	-	(19,208)	238,774	(14,059)
Newtown Condungup Football	299	WATC	2.3%	26,196	-	(6,255)	19,941	(752)	32,265	-	(6,069)	26,196	(1,050)	32,265	-	(6,069)	26,196	(1,043)
Esperance Bay Yacht Club	300	WATC	2.6%	-	-	-	-	-	6,360	-	(6,360)	-	(64)	6,360	-	(6,360)	-	(43)
Gibson Football Club	301	WATC	2.5%	-	-	-	-	-	41,976	-	(41,976)	-	(733)	41,976	-	(41,975)	-	(754)
Condungup District Recreation	302	WATC	1.8%	307,357	-	(307,357)	-	(2,662)	356,170	-	(48,813)	307,357	(4,316)	356,170	-	(48,813)	307,357	(5,481)
Esperance Tennis Club	303	WATC	0.6%	5,046	-	(5,046)	-	(31)	10,061	-	(5,015)	5,046	(92)	10,061	-	(5,015)	5,046	(116)
Esperance Bay Yacht Club	304	WATC	2.3%	653,569	-	(44,515)	609,054	(14,942)	697,054	-	(43,485)	653,569	(18,158)	697,054	-	(43,485)	653,569	(19,144)
				1,395,197	-	(404,456)	990,741	(40,050)	1,585,933	-	(190,736)	1,395,197	(49,491)	1,585,933	-	(190,736)	1,395,196	(53,124)
				2,016,172	2,434,907	(461,775)	3,989,305	(67,478)	2,261,722	-	(245,549)	2,016,172	(84,036)	2,261,722	-	(245,549)	2,016,172	(87,674)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

7. BORROWINGS

(b) New borrowings - 2024/25

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Graham Mackenzie Stadium	WATC	Debenture		N/A	2,434,907	N/A	2,434,907	-
					2,434,907	-	2,434,907	-

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	-	-	-
Credit card limit	800,000	800,000	800,000
Credit card balance at balance date	-	3,756	-
Total amount of credit unused	1,000,000	1,003,756	1,000,000
Loan facilities			
Loan facilities in use at balance date	3,989,305	2,016,173	2,016,173

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2024/25 Budget New Leases	2024/25 Budget Lease Principal Repayments	Budget Lease Principal outstanding	2024/25 Budget Lease Interest Repayments	Actual Principal	2023/24 Actual New Leases	2023/24 Actual Lease Principal repayments	Actual Lease Principal outstanding	2023/24 Actual Lease Interest repayments	Budget Principal	2023/24 Budget New Leases	2023/24 Budget Lease Principal repayments	Budget Lease Principal outstanding	2023/24 Budget Lease Interest repayments
					1 July 2024			30 June 2025		1 July 2023			30 June 2024		1 July 2023			30 June 2024	
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Motor Vehicle		Toyota	1.4%	27 months	-	-	-	-	-	3,017	-	(3,017)	-	(12)	3,230	-	(3,017)	213	(12)
Gym Equipment		Maia Financial	1.4%	60 months	-	-	-	-	-	5,767	-	(5,767)	-	(14)	5,767	-	(5,767)	-	(14)
Gym Equipment		Maia Financial	4.6%	60 months	89,121	-	(18,588)	70,533	(3,704)	-	99,307	(10,186)	89,121	(2,446)	-	-	-	-	-
					89,121	-	(18,588)	70,533	(3,704)	8,784	99,307	(18,970)	89,121	(2,472)	8,997	-	(8,784)	213	(26)

MATERIAL ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing
	Balance	to	(from)	Balance	Balance	to	(from)	Balance	Balance	to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Entitlements Long Service Leave	1,369,475	32,852	-	1,402,327	1,308,315	61,160	-	1,369,475	1,308,315	31,714	-	1,340,029
(b) Land Purchase and Development	4,040,996	696,939	(3,181,492)	1,556,443	4,753,852	819,955	(1,532,811)	4,040,996	4,753,852	1,265,232	(4,458,079)	1,561,005
(c) Eastern Suburbs Water Pipeline	41,012	984	-	41,996	39,180	1,832	-	41,012	39,180	950	-	40,130
(d) Jetty	472,840	158,343	-	631,183	317,976	154,864	-	472,840	317,976	147,708	-	465,684
(e) Aerodrome	7,474,716	630,278	(1,069,244)	7,035,750	6,850,889	908,189	(284,362)	7,474,716	6,850,889	278,967	(737,000)	6,392,856
(f) Sanitation (Rubbish Removal)	12,272,815	1,665,175	(5,282,579)	8,655,411	11,259,137	2,191,456	(1,177,778)	12,272,815	11,259,137	1,050,586	(3,592,007)	8,717,716
(g) EHC Asset Replacement	591,602	14,192	(65,111)	540,683	994,990	46,513	(449,901)	591,602	994,990	24,119	(484,342)	534,767
(h) Esperance Home Care Fundraising	1,016,734	24,391	-	1,041,125	743,736	272,998	-	1,016,734	743,736	18,028	-	761,764
(i) Unspent Grants and Contributions	7,178,017	-	(7,178,017)	-	8,168,376	7,178,017	(8,168,376)	7,178,017	8,168,376	-	(8,168,376)	-
(j) Plant Replacement	633,211	116,190	-	749,401	768,104	35,907	(170,800)	633,211	768,104	18,619	(170,800)	615,923
(k) Building Maintenance	2,991,316	625,686	(2,272,826)	1,344,176	2,086,654	1,108,779	(204,117)	2,991,316	2,086,654	305,795	(509,785)	1,882,664
(l) Governance and Workers Compensation	218,433	205,240	(200,000)	223,673	43,752	182,045	(7,364)	218,433	43,752	81,061	(62,364)	62,449
(m) IT System and Process Development	76,583	54,337	-	130,920	44,025	52,058	(19,500)	76,583	44,025	51,067	(19,500)	75,592
(n) Esperance Home Care Annual Leave	333,730	8,006	-	341,736	318,826	14,904	-	333,730	318,826	7,728	-	326,554
(o) Esperance Home Care Long Service Leave	335,332	8,044	-	343,376	311,601	23,731	-	335,332	311,601	7,553	-	319,154
(p) Priority Projects	635,109	267,736	(62,681)	840,164	540,131	225,140	(130,162)	635,109	540,131	63,093	(195,866)	407,358
(q) Off Street Parking	583,798	14,005	-	597,803	557,726	26,072	-	583,798	557,726	13,519	-	571,245
(r) Community Infrastructure Reserve	-	309,000	-	309,000	-	-	-	-	-	-	-	-
	40,265,721	4,831,398	(19,311,950)	25,785,167	39,107,270	13,303,622	(12,145,171)	40,265,721	39,107,270	3,365,739	(18,398,119)	24,074,890

9. RESERVE ACCOUNTS

(b) Reserve Accounts - Purposes

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

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

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

10. OTHER INFORMATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve accounts	800,000	1,428,847	750,000
- Other Funds	830,000	995,282	520,000
Late payment of fees and charges *	6,500	9,735	6,000
Other interest revenue	83,000	93,707	79,000
	1,719,500	2,527,571	1,355,000
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 11%.			
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	85,000	62,170	64,000
Other services	20,000	4,100	6,000
	105,000	66,270	70,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	67,478	84,036	87,674
Interest on lease liabilities (refer Note 8)	3,704	2,472	26
Unwinding of discount			
Other finance costs			
	71,182	86,508	87,700
(d) Write offs			
General rate	5,000	175	5,000
Specified area rate			
Service charge - water			
Fees and charges	-	-	-
	5,000	175	5,000
(e) Low Value lease expenses			
Light Vehicle	-	5,247	3,029
Gymnasium equipment	22,292	8,878	5,781
	22,292	14,125	8,810

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

11. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
President Ron Chambers			
President's allowance	42,596	35,880	35,880
Meeting attendance fees	24,200	22,880	22,880
ICT expenses	1,644	1,560	1,560
	68,440	60,320	60,320
Cr Jennifer Obourne			
Deputy President's allowance	10,649	8,970	8,970
Meeting attendance fees	19,788	18,720	18,720
ICT expenses	1,644	1,560	1,560
	32,081	29,250	29,250
Cr Leonie de Haas			
Meeting attendance fees	19,788	18,720	18,720
ICT expenses	1,644	1,560	1,560
	21,432	20,280	20,280
Cr Shayne Flanagan			
Meeting attendance fees	19,788	18,720	18,720
ICT expenses	1,644	1,560	1,560
	21,432	20,280	20,280
Cr Steve McMullen			
Meeting attendance fees	19,788	18,720	18,720
ICT expenses	1,644	1,560	1,560
	21,432	20,280	20,280
Cr Gemma Johnston			
Meeting attendance fees	19,788	18,720	18,720
ICT expenses	1,644	1,560	1,560
	21,432	20,280	20,280
Cr Connor Davies			
Meeting attendance fees	19,788	18,720	18,720
ICT expenses	1,644	1,560	1,560
	21,432	20,280	20,280
Cr Wes Graham			
Meeting attendance fees	19,788	18,720	18,720
ICT expenses	1,644	1,560	1,560
	21,432	20,280	20,280
Cr Sam Starcevich			
Meeting attendance fees	19,788	18,720	18,720
ICT expenses	1,644	1,560	1,560
	21,432	20,280	20,280
Total Elected Member Remuneration	250,545	231,530	231,530
President's allowance	42,596	35,880	35,880
Deputy President's allowance	10,649	8,970	8,970
Meeting attendance fees	182,500	172,640	172,640
ICT expenses	14,800	14,040	14,040
	250,545	231,530	231,530

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

12. 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 2024-25 financial year the Council intends to continue a major land transaction as defined under the Local Government Act, 1995.

(b) Current year transactions

Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Operating revenue			
Profit on disposal	88,540	-	400,000
Operating revenue			
Advertising and promotions	(2,000)	(1,661)	(2,000)
Sundry supplies and expenses	(5,000)	(3,166)	(5,000)
Overhead allocation	(4,845)	(4,864)	(4,845)
Capital revenue			
Sale proceeds	600,000	-	800,000
Loan proceeds	-	-	2,500,000
Capital expenditure			
Infrastructure	(1,000,000)	(339,275)	(5,175,538)
Transfer from Land Development Reserve	1,000,000	339,275	2,675,538
	676,695	(9,691)	1,188,155

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

(c) Expected future cash flows

	2024/25	2025/26	2026/27	2027/28	2028/29	Total
	\$	\$	\$	\$	\$	\$
Cash outflows						
Payments for land held for sale	(7,000)	(84,400)	(66,200)	(61,300)	(54,400)	(273,300)
Payments for development of land held for sale	(1,000,000)	-	-	-	-	(1,000,000)
	(1,007,000)	(84,400)	(66,200)	(61,300)	(54,400)	(1,273,300)
Cash Inflows						
Proceeds on sale of land held for sale	600,000	800,000	1,840,000	1,620,000	1,380,000	6,240,000
	600,000	800,000	1,840,000	1,620,000	1,380,000	6,240,000
Net cash flows	(407,000)	715,600	1,773,800	1,558,700	1,325,600	4,966,700

Shark Lake Industrial Park

(a) Details

During the 2024-25 financial year the Council intends to continue to undertake a major land transaction as defined under the Local Government Act 1995.

As at 30 June 2024 all lots have been sold.

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

(b) Current year transactions

Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Operating revenue			
Lease income	-	3,680	6,000
SLIP rate income	-	-	1,000
Profit on Disposal	-	(126,564)	175,000
Operating expenditure			
Sundry supplies and expenses	(2,000)	(9)	(2,000)
Interest expense	(27,428)	(34,545)	(34,550)
Overhead allocation	(9,853)	(12,903)	(10,264)
Capital revenue			
Sale proceeds	-		350,000
Loan proceeds	-		
Capital expenditure			
Infrastructure	5(c) (230,000)	-	(230,000)
Loan repayments	(57,319)	(54,813)	(54,813)
Transfer from Land Development Reserve	230,000		230,000
	(96,600)	(228,834)	424,373

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

The only liability in relation to this land transaction as at 30 June 2024 is Loan 296.

(c) Expected future cash flows

	2024/25	2025/26	2026/27	2027/28	2028/29	Total
	\$	\$	\$	\$	\$	\$
Cash outflows						
Payments for land held for sale	(2,000)	-	-	-	-	(2,000)
Payments for development of land held for sale	(230,000)	-	-	-	-	(230,000)
	(232,000)	-	-	-	-	(232,000)
Net cash flows	(232,000)	-	-	-	-	(232,000)

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Esperance Aerodrome

(a) Details

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

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

(b) Statement of Comprehensive Income

	2023/24 Actual	2024/25 Budget	2025/26 Forecast	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast
	\$	\$	\$	\$	\$	\$	\$
Revenue							
Landing fees	1,256,611	1,200,000	1,236,000	1,273,080	1,311,272	1,350,611	1,391,129
Property rental	31,742	36,319	37,409	38,531	39,687	40,877	42,104
Air BP refuelling	201,049	180,000	185,400	190,962	196,691	202,592	208,669
Reimbursements	5,582	5,000	5,150	5,305	5,464	5,628	5,796
Sundry income	26,009	26,000	26,780	27,583	28,411	29,263	30,141
Grants, subsidies & contributions	0	16,756	0	0	0	0	0
	1,520,993	1,464,075	1,490,739	1,535,461	1,581,525	1,628,970	1,677,839
Expenditure							
Employee costs	(563,244)	(624,639)	(643,378)	(662,680)	(682,560)	(703,037)	(724,128)
Materials and contracts	(319,700)	(757,389)	(465,391)	(479,353)	(493,733)	(508,545)	(523,802)
Utility charges	(44,089)	(52,500)	(54,075)	(55,697)	(57,368)	(59,089)	(60,862)
Depreciation	(521,224)	(520,542)	(536,158)	(552,243)	(568,810)	(585,875)	(603,451)
Insurance	(10,381)	(11,534)	(11,880)	(12,236)	(12,604)	(12,982)	(13,371)
Other expenditure	(1,818)	0	0	0	0	0	0
	(1,460,455)	(1,966,604)	(1,710,883)	(1,762,209)	(1,815,075)	(1,869,528)	(1,925,613)
NET RESULT	60,538	(502,529)	(220,144)	(226,748)	(233,551)	(240,557)	(247,774)
TOTAL COMPREHENSIVE INCOME	60,538	(502,529)	(220,144)	(226,748)	(233,551)	(240,557)	(247,774)

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

14. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2024	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2025
	\$	\$	\$	\$
Contribution of Public Open Space	212,010	6,000	-	218,010
Other General Bonds	486,649	13,000	-	499,649
	698,659	19,000	0	717,659

15. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

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

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

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

Note AASB 119 *Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

15. REVENUE AND EXPENDITURE

(b) Revenue Recognition

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

16. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

To provide an operational framework for good community health.

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

Education and welfare

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

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

To provide services required by the community.

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

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

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

Transport

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

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

Economic services

To help promote the Shire and its economic well being.

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 and services

To monitor and control Council's overheads and operating accounts.

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

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

17. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
Governance	10,000	9,932	9,000
General purpose funding	1,200	1,295	0
Law, order, public safety	68,725	60,632	67,500
Health	76,000	71,595	62,850
Education and welfare	473,669	423,340	429,513
Community amenities	5,590,450	5,568,403	5,217,300
Recreation and culture	2,267,930	2,377,472	2,033,900
Transport	1,707,319	1,821,040	1,663,000
Economic services	609,622	634,654	528,790
Other property and services	210,500	234,638	117,900
	11,015,415	11,203,001	10,129,753

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



Image Credit: Young Adventuress

Management Budget 2024-2025



Shire of Esperance
Budget 2024-25

For year ending 30 June 2025

Management Budget
By Nature

Description	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
Operating Section				
Income				
Rates	25,336,630	25,401,667	25,432,407	26,851,952
Operating Grants & Subsidies	6,321,262	6,438,577	12,219,301	7,286,054
Contributions & Donations Operating	1,508,390	1,534,855	1,084,711	2,250,650
Fees & Charges	10,129,753	10,702,035	11,203,001	11,015,415
Interest Earnings	1,355,000	2,147,000	2,527,571	1,719,500
Reimbursements	757,894	1,029,747	1,061,552	984,091
Profit on Asset Disposals	672,538	672,538	503,134	120,940
Reserve Transfers into Muni	9,070,481	9,225,073	8,370,837	9,837,138
Income Total	55,151,948	57,151,492	62,402,514	60,065,740
Expense				
Employment Expenses	(20,520,616)	(20,803,093)	(20,463,249)	(22,351,454)
Material & Contracts	(16,959,709)	(17,797,187)	(13,895,054)	(18,167,128)
Utility Charges	(1,293,221)	(1,424,607)	(1,368,941)	(1,434,221)
Depreciation	(25,435,663)	(25,520,200)	(22,658,322)	(23,403,044)
Interest Expense	(87,674)	(87,674)	(84,036)	(67,478)
Insurance	(949,260)	(914,137)	(887,856)	(988,511)
Other Expenditure	(1,028,890)	(1,031,740)	(1,001,571)	(786,355)
Loss on Asset Disposals	(130,124)	(130,124)	(24,539)	(51,039)
Expense Total	(66,405,157)	(67,708,762)	(60,383,570)	(67,249,230)
Operating Total	(11,253,209)	(10,557,270)	2,018,944	(7,183,490)
Capital				
Income				
Non-Operating Grants & Subsidies	24,857,455	25,179,202	14,419,849	20,074,997
Reimbursements	-	5,906	5,906	-
Proceeds from New Debentures	2,500,000	2,500,000	-	2,434,907
Self Supporting Loan Principle Received	190,736	190,736	190,736	404,456
Proceeds from Disposals	1,923,262	1,939,629	1,306,792	1,290,500
Reserve Transfers into Muni	9,327,638	10,796,685	3,774,334	9,474,812
Income Total	38,799,091	40,612,158	19,697,617	33,679,672
Expense				
Employment Expenses	(5,869,653)	(5,876,834)	(5,079,192)	(7,615,866)
Material & Contracts	(42,427,275)	(44,464,199)	(22,493,394)	(36,190,545)
Purchase of Assets	(4,840,876)	(4,823,248)	(3,581,761)	(4,275,077)
Repayment of Debentures	(245,549)	(245,549)	(245,549)	(461,775)
Reserve Transfers from Muni	(3,365,739)	(3,916,015)	(13,303,622)	(4,831,398)
Expense Total	(56,749,092)	(59,325,845)	(44,703,518)	(53,374,661)
Capital Total	(17,950,001)	(18,713,687)	(25,005,901)	(19,694,989)
Grand Total	(29,203,210)	(29,270,957)	(22,986,957)	(26,878,479)
Adjustments to Rate Setting				
Non Cash Write Back				
a) Depreciation	25,435,663	25,520,200	22,638,462	23,403,044
b) Gain on Asset Disposal	(672,538)	(672,538)	(503,134)	(120,940)
c) Loss on Asset Disposal	130,124	130,124	24,539	51,039
d) Movement in Accruals	212,700	212,700	(26,945)	279,652
Period Balance				
(Surplus)/ Deficit B'fwd	4,075,261	4,075,261	4,075,261	3,221,226
Surplus/(Deficit)	(22,000)	(5,210)	3,221,226	(44,458)

Description	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
Operating Section				
Income				
General Purpose Funding	34,315,882	35,513,902	42,780,409	36,655,245
Governance	338,424	343,098	560,273	645,000
Law, Order & Public Safety	1,276,919	1,287,748	963,993	1,274,011
Health	65,850	72,500	73,319	87,000
Education & Welfare	6,255,724	6,274,573	5,285,642	6,627,567
Community Amenities	6,187,406	6,350,501	5,934,971	6,965,640
Recreation & Culture	2,768,106	2,880,406	2,851,759	3,441,717
Transport	1,954,544	2,162,544	2,159,292	2,573,560
Economic Services	907,493	973,320	870,659	925,542
Other Property & Services	1,081,600	1,292,900	922,197	870,458
Income Total	55,151,948	57,151,492	62,402,514	60,065,740
Expense				
General Purpose Funding	(608,183)	(609,518)	(610,204)	(559,408)
Governance	(2,660,375)	(2,790,941)	(2,468,711)	(3,214,287)
Law, Order & Public Safety	(2,896,773)	(2,854,386)	(2,716,926)	(2,924,402)
Health	(487,160)	(527,096)	(475,493)	(549,605)
Education & Welfare	(6,673,770)	(6,697,050)	(5,452,415)	(7,166,793)
Community Amenities	(7,416,752)	(7,488,162)	(6,213,447)	(7,609,389)
Recreation & Culture	(15,698,906)	(16,314,305)	(15,481,998)	(16,481,856)
Transport	(26,516,952)	(26,736,155)	(23,299,388)	(24,818,726)
Economic Services	(2,217,193)	(2,291,361)	(2,144,727)	(2,411,836)
Other Property & Services	(1,229,093)	(1,399,788)	(1,520,261)	(1,512,928)
Expense Total	(66,405,157)	(67,708,762)	(60,383,570)	(67,249,230)
Operating Total	(11,253,209)	(10,557,270)	2,018,944	(7,183,490)
Non-Operating Section				
Income				
Governance	232,438	232,438	34,045	290,938
Law, Order & Public Safety	918,252	1,228,252	32,469	2,358,998
Health	15,000	15,000	-	15,000
Education & Welfare	693,488	693,488	804,047	225,111
Community Amenities	3,809,815	3,809,815	1,391,771	4,802,135
Recreation & Culture	8,266,771	8,230,724	1,906,807	10,519,698
Transport	17,220,248	17,142,995	13,357,332	12,148,270
Economic Services	125,000	125,000	-	125,000
Other Property & Services	7,518,079	9,134,446	2,171,145	3,194,522
Income Total	38,799,091	40,612,158	19,697,617	33,679,672
Expense				
Governance	(381,136)	(347,141)	(285,582)	(440,063)
Law, Order & Public Safety	(1,414,448)	(1,724,448)	(67,417)	(2,863,755)
Health	(45,000)	(45,000)	-	(45,000)
Education & Welfare	(763,488)	(763,488)	(834,047)	(85,000)
Community Amenities	(3,744,622)	(3,726,864)	(1,331,479)	(4,652,135)
Recreation & Culture	(9,604,018)	(9,594,276)	(2,442,193)	(11,680,803)
Transport	(30,887,749)	(31,049,354)	(24,816,048)	(26,024,666)
Economic Services	-	-	-	-
Other Property & Services	(6,542,892)	(8,159,259)	(1,623,131)	(2,751,841)
Funds Transfer	(3,365,739)	(3,916,015)	(13,303,622)	(4,831,398)
Expense Total	(56,749,092)	(59,325,845)	(44,703,518)	(53,374,661)
Non-Operating Total	(17,950,001)	(18,713,687)	(25,005,901)	(19,694,989)
Total Operating + Non Operating	(29,203,210)	(29,270,957)	(22,986,957)	(26,878,479)
Adjustments to Rate Setting				
Non Cash Write Back				
a) Depreciation	25,435,663	25,520,200	22,638,462	23,403,044
b) Gain on Asset Disposal	(672,538)	(672,538)	(503,134)	(120,940)
c) Loss on Asset Disposal	130,124	130,124	24,539	51,039
d) Movement in Accruals	212,700	212,700	(26,945)	279,652
Period Balance				
(Surplus)/ Deficit B'fwd	4,075,261	4,075,261	4,075,261	3,221,226
(Surplus)/ Deficit	(22,000)	(5,210)	3,221,226	(44,458)

ACCOUNT DESCRIPTION	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
03 - General Purpose Funding				
Rates				
3110 - Rates - Operating				
100 - Rates & Charges	25,336,630	25,401,667	25,432,407	26,851,952
105 - Fees & Charges	-	800	1,296	1,200
115 - Grants, Subsidies & Contributions	-	265	565	-
120 - Interest Earnings	81,500	93,500	96,516	85,500
125 - Reimbursements	20,000	17,000	15,927	17,000
350 - Administration Expenses	(19,000)	(19,000)	(17,506)	(19,000)
365 - Legal & Debt Recovery Costs	(25,000)	(20,000)	(15,733)	(25,000)
415 - Rates Expenditure	(229,570)	(232,420)	(224,804)	(92,387)
980 - Overhead Allocation	(334,613)	(338,098)	(352,162)	(423,021)
3110 - Rates - Operating Total	24,829,947	24,903,714	24,936,505	26,396,244
Other Revenue				
3115 - Other Revenue - Operating				
115 - Grants, Subsidies & Contributions	-	342,918	7,201,818	1,210,394
120 - Interest Earnings	1,270,000	2,050,000	2,424,129	1,630,000
960 - Transfer from Unspent Grant Reserves	7,607,752	7,607,752	7,607,752	6,858,899
3115 - Other Revenue - Operating Total	8,877,752	10,000,670	17,233,699	9,699,293
03 - General Purpose Funding Total	33,707,699	34,904,384	42,170,205	36,095,537

ACCOUNT DESCRIPTION	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
04 - Governance				
Community Support				
3700 - Community Support - Operating				
115 - Grants, Subsidies & Contributions	-	-	726	-
300 - Employee Costs	(160,214)	(161,214)	(168,908)	(166,214)
350 - Administration Expenses	(11,001)	(8,700)	(7,744)	(9,500)
940 - Non Cash Expense	(4,922)	(4,922)	(4,922)	(4,922)
980 - Overhead Allocation	158,523	157,353	162,763	144,307
3700 - Community Support - Operating Total	(17,614)	(17,483)	(18,086)	(36,329)
Corporate & Community Services				
3100 - Corporate & Community Services - Operating				
115 - Grants, Subsidies & Contributions	24,960	24,960	25,954	4,000
125 - Reimbursements	200,000	200,000	208,864	200,000
300 - Employee Costs	(383,896)	(383,641)	(275,339)	(272,536)
350 - Administration Expenses	(63,700)	(61,000)	(61,892)	(64,700)
360 - Professional Services	(22,000)	(22,000)	-	(60,000)
460 - Building Operations	(131,921)	(147,571)	(155,481)	(161,848)
500 - Building Maintenance	(216,700)	(216,700)	(87,955)	(128,641)
550 - Grounds Maintenance	(50,300)	(50,300)	(55,418)	(51,890)
940 - Non Cash Expense	(250,968)	(250,968)	(249,765)	(276,905)
980 - Overhead Allocation	735,555	743,919	535,337	680,531
3100 - Corporate & Community Services - Operating Total	(158,970)	(163,301)	(115,695)	(131,989)
7100 - Corporate & Community Services - Capital				
710 - Building Project	(80,000)	(80,000)	-	(100,000)
955 - Transfer from Reserves	80,000	80,000	-	100,000
7100 - Corporate & Community Services - Capital Total	-	-	-	-
Executive Services				
3000 - Executive Services - Operating				
115 - Grants, Subsidies & Contributions	-	-	7,974	22,000
125 - Reimbursements	3,000	1,500	529	1,000
300 - Employee Costs	(492,092)	(492,742)	(524,220)	(530,992)
350 - Administration Expenses	(124,721)	(126,221)	(107,972)	(124,571)
360 - Professional Services	(25,000)	(25,000)	(12,597)	(25,000)
365 - Legal & Debt Recovery Costs	(25,000)	(20,000)	(8,998)	(25,000)
370 - Special Projects	(15,000)	(19,080)	(19,339)	(20,000)
940 - Non Cash Expense	(7,643)	(7,643)	(7,643)	(7,643)
980 - Overhead Allocation	581,771	585,808	569,745	601,568
3000 - Executive Services - Operating Total	(104,685)	(103,378)	(102,521)	(108,638)
7000 - Executive Services - Capital				
705 - Purchases	(40,000)	(43,005)	(43,005)	-
7000 - Executive Services - Capital Total	(40,000)	(43,005)	(43,005)	-
External Services				
3050 - External Services				
300 - Employee Costs	(388,569)	(527,268)	(539,983)	(578,769)
350 - Administration Expenses	(25,100)	(27,600)	(22,916)	(31,550)
370 - Special Projects	-	(20,000)	-	(23,720)
940 - Non Cash Expense	(6,690)	(6,690)	(6,690)	(6,690)
980 - Overhead Allocation	411,952	550,328	558,197	604,333
3050 - External Services Total	(8,407)	(31,230)	(11,392)	(36,396)

ACCOUNT DESCRIPTION	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
Financial Services				
3120 - Financial Services - Operating				
105 - Fees & Charges	6,000	6,000	6,139	6,000
115 - Grants, Subsidies & Contributions	-	-	10,492	30,000
125 - Reimbursements	-	1,231	1,328	-
300 - Employee Costs	(846,757)	(846,757)	(899,713)	(1,064,057)
350 - Administration Expenses	(4,000)	(4,000)	(2,098)	(3,000)
360 - Professional Services	(86,000)	(86,000)	(66,270)	(91,000)
380 - Bank Charges	(86,000)	(86,000)	(83,202)	(86,000)
940 - Non Cash Expense	(1,000)	(1,000)	(2,000)	-
980 - Overhead Allocation	685,197	681,073	769,758	933,174
3120 - Financial Services - Operating Total	(332,560)	(335,453)	(265,566)	(274,883)
7120 - Financial Services - Capital				
190 - Proceeds on Sale of Assets	11,000	11,000	10,000	-
705 - Purchases	(37,000)	(37,000)	(45,139)	-
7120 - Financial Services - Capital Total	(26,000)	(26,000)	(35,139)	-
Governance & Corporate Support				
3170 - Governance & Corporate Support - Operating				
105 - Fees & Charges	3,000	3,000	3,793	4,000
300 - Employee Costs	(327,864)	(590,402)	(590,517)	(398,200)
350 - Administration Expenses	(8,000)	(9,910)	(14,541)	(17,500)
410 - Insurance	(344,580)	(310,907)	(299,204)	(329,232)
955 - Transfer from Reserves	62,364	62,364	7,364	200,000
980 - Overhead Allocation	615,080	845,855	893,105	540,932
3170 - Governance & Corporate Support - Operating Total	-	-	0	-
Human Services				
3160 - Human Services - Operating				
115 - Grants, Subsidies & Contributions	15,600	15,600	16,571	24,000
125 - Reimbursements	2,000	6,943	15,339	2,000
300 - Employee Costs	(659,487)	(659,487)	(587,663)	(734,745)
320 - Occupational Health & Safety & Risk	(15,000)	(15,000)	(31,750)	(20,000)
325 - Recruitment	(45,000)	(60,000)	(41,962)	(50,000)
350 - Administration Expenses	(58,721)	(116,450)	(49,434)	(52,900)
360 - Professional Services	(15,000)	(35,000)	(18,495)	(25,000)
370 - Special Projects	-	-	-	(25,000)
940 - Non Cash Expense	(1,000)	(7,000)	(15,492)	(12,865)
980 - Overhead Allocation	613,125	648,110	562,846	697,987
3160 - Human Services - Operating Total	(163,483)	(222,284)	(150,039)	(196,523)
7160 - Human Services - Capital				
190 - Proceeds on Sale of Assets	11,000	11,000	4,545	-
705 - Purchases	(37,000)	(37,000)	(42,197)	-
7160 - Human Services - Capital Total	(26,000)	(26,000)	(37,651)	-
Information Mgmt Services				
3150 - Information Management - Operating				
125 - Reimbursements	-	-	1,020	-
300 - Employee Costs	(300,050)	(300,050)	(265,515)	(290,650)
350 - Administration Expenses	(24,500)	(24,500)	(19,882)	(24,500)
360 - Professional Services	(8,000)	(8,000)	(8,000)	(8,000)
980 - Overhead Allocation	294,621	295,963	259,030	286,293
3150 - Information Management - Operating Total	(37,929)	(36,587)	(33,346)	(36,857)

ACCOUNT DESCRIPTION	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
IT Services				
3140 - Information Technology - Operating				
125 - Reimbursements	-	-	2,989	-
300 - Employee Costs	(423,922)	(423,922)	(452,091)	(479,922)
350 - Administration Expenses	(2,400)	(4,500)	(4,486)	(5,100)
355 - Computer/IT Costs	(526,000)	(529,000)	(489,087)	(575,000)
360 - Professional Services	(85,800)	(122,800)	(108,128)	(70,000)
370 - Special Projects	(157,500)	(157,500)	(90,716)	(61,000)
385 - IT Purchases	(145,500)	(145,500)	(161,574)	(126,000)
955 - Transfer from Reserves	19,500	19,500	19,500	-
980 - Overhead Allocation	980,189	1,009,154	951,941	946,326
3140 - Information Technology - Operating Total	(341,433)	(354,568)	(331,653)	(370,696)
7140 - Information Technology - Capital				
150 - Capital Grants Received	130,438	130,438	19,500	-
705 - Purchases	(110,000)	(73,000)	(46,560)	(150,000)
715 - Infrastructure Project	(77,136)	(77,136)	(108,681)	-
7140 - Information Technology - Capital Total	(56,698)	(19,698)	(135,741)	(150,000)
Marketing & Communications				
3010 - Marketing & Communications - Operating				
300 - Employee Costs	(304,150)	(304,150)	(342,517)	(334,590)
350 - Administration Expenses	(6,500)	(5,500)	(3,384)	(9,500)
370 - Special Projects	(21,890)	(21,890)	(455)	-
375 - Media & Communications	(64,700)	(64,700)	(54,869)	(82,000)
980 - Overhead Allocation	353,941	352,658	357,491	366,281
3010 - Marketing & Communications - Operating Total	(43,299)	(43,582)	(43,735)	(59,809)
7010 - Marketing & Communications - Capital				
705 - Purchases	-	-	-	(45,000)
7010 - Marketing & Communications - Capital Total	-	-	-	(45,000)
Members of Council				
3020 - Members of Council - Operating				
125 - Reimbursements	2,000	2,000	2,220	2,000
130 - Non Cash Income	-	-	229,470	-
315 - Elected Member Training	(30,000)	(30,000)	(22,471)	(19,000)
330 - Elected Member Expenditure	(292,030)	(296,530)	(297,281)	(320,045)
335 - Election Expenses	(68,000)	(71,820)	(62,623)	-
340 - Civic Function & Receptions	(2,000)	(3,000)	(2,350)	(2,000)
370 - Special Projects	-	-	(5,284)	(50,000)
410 - Insurance	(1,518)	(1,358)	(1,358)	(1,495)
940 - Non Cash Expense	(6,019)	(6,019)	(6,019)	(6,019)
980 - Overhead Allocation	(716,004)	(733,250)	(670,712)	(743,579)
3020 - Members of Council - Operating Total	(1,113,571)	(1,139,977)	(836,406)	(1,140,138)
04 - Governance Total	(2,470,649)	(2,562,546)	(2,159,974)	(2,587,258)

ACCOUNT DESCRIPTION	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
05 - Law, Order & Public Safety				
Community Emergency Services				
4070 - Community Emergency Services - Operating				
115 - Grants, Subsidies & Contributions	71,895	73,095	175,480	130,000
300 - Employee Costs	(124,390)	(125,890)	(253,199)	(327,440)
350 - Administration Expenses	(19,400)	(20,300)	(13,897)	(22,000)
390 - Interest Paid	-	-	(12)	-
940 - Non Cash Expense	-	-	(3,003)	-
4070 - Community Emergency Services - Operating Total	(71,895)	(73,095)	(94,631)	(219,440)
Emergency Management				
4090 - Emergency Management - Operating				
115 - Grants, Subsidies & Contributions	740,076	740,076	328,117	689,000
125 - Reimbursements	-	7,930	8,105	-
350 - Administration Expenses	(43,000)	(43,000)	(38,178)	(43,500)
370 - Special Projects	(40,000)	(40,000)	(3,235)	(10,000)
480 - ELEMCO	(1,500)	(1,500)	-	(1,500)
481 - Fire Fighting Equipment	(5,000)	(5,000)	(4,251)	(5,000)
482 - Fire Fighting Expenses	(80,000)	(80,000)	(57,804)	(80,000)
530 - Fire Mitigation Works	(483,700)	(483,700)	(363,046)	(389,000)
980 - Overhead Allocation	(91,702)	(98,077)	(98,306)	(74,005)
4090 - Emergency Management - Operating Total	(4,826)	(3,271)	(228,598)	85,995
8090 - Emergency Management - Capital				
705 - Purchases	(321,376)	(321,376)	-	(320,000)
8090 - Emergency Management - Capital Total	(321,376)	(321,376)	-	(320,000)
Fire Prevention - DFES				
4100 - Fire Prevention - DFES - Operating				
125 - Reimbursements	325,000	336,699	355,350	340,979
350 - Administration Expenses	(190,000)	(190,000)	(205,388)	(190,000)
410 - Insurance	(55,509)	(50,708)	(50,708)	(56,572)
483 - Brigade Operation Expenses	(2,200)	(2,200)	(1,322)	(900)
484 - Brigade Fund	(60,191)	(60,191)	(130,899)	(60,191)
500 - Building Maintenance	(17,100)	(33,600)	(26,743)	(33,316)
940 - Non Cash Expense	(552,817)	(552,817)	(546,176)	(538,076)
980 - Overhead Allocation	(77,567)	(76,815)	(74,926)	(60,006)
4100 - Fire Prevention - DFES - Operating Total	(630,384)	(629,632)	(680,814)	(598,082)
8100 - Fire Prevention - DFES - Capital				
150 - Capital Grants Received	880,000	1,190,000	8,217	1,180,000
710 - Building Project	(947,320)	(1,257,320)	(8,217)	(1,260,000)
715 - Infrastructure Project	(32,752)	(32,752)	-	-
960 - Transfer from Unspent Grant Reserves	24,252	24,252	24,252	-
8100 - Fire Prevention - DFES - Capital Total	(75,820)	(75,820)	24,252	(80,000)
Other Law, Order & Public Safety				
4050 - Other Law, Order & Public Safety - Operating				
115 - Grants, Subsidies & Contributions	20,000	20,000	-	-
370 - Special Projects	(20,000)	(20,000)	-	-
420 - Operations	(1,798)	(1,788)	(1,260)	(1,606)
540 - Maintenance	(53,968)	(53,968)	(19,240)	(60,000)
940 - Non Cash Expense	(84,030)	(84,030)	(16,646)	(40,038)
980 - Overhead Allocation	(49,851)	(61,600)	(61,042)	(45,518)
4050 - Other Law, Order & Public Safety - Operating Total	(189,647)	(201,386)	(98,189)	(147,162)

ACCOUNT DESCRIPTION	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
Ranger Services				
4040 - Ranger Services - Operating				
105 - Fees & Charges	67,500	67,500	60,632	68,725
115 - Grants, Subsidies & Contributions	10,948	10,948	8,641	-
125 - Reimbursements	15,000	5,000	1,168	15,000
300 - Employee Costs	(604,575)	(501,229)	(489,766)	(553,600)
350 - Administration Expenses	(49,300)	(50,500)	(54,279)	(58,400)
370 - Special Projects	(10,948)	(10,948)	(8,640)	-
459 - Animal Control	(9,800)	(9,800)	(9,908)	(10,700)
940 - Non Cash Expense	(7,618)	(7,618)	(3,618)	(3,618)
980 - Overhead Allocation	(134,309)	(162,607)	(154,557)	(164,381)
4040 - Ranger Services - Operating Total	(723,102)	(659,254)	(650,327)	(706,974)
8040 - Ranger Services - Capital				
190 - Proceeds on Sale of Assets	14,000	14,000	-	-
705 - Purchases	(113,000)	(113,000)	(59,200)	-
8040 - Ranger Services - Capital Total	(99,000)	(99,000)	(59,200)	-
State Emergency Services				
4080 - State Emergency Service - Operating				
115 - Grants, Subsidies & Contributions	26,500	26,500	26,500	28,000
350 - Administration Expenses	(2,000)	(2,000)	(2,503)	(3,000)
405 - Grants/Donations Paid	(24,500)	(24,500)	(24,370)	(25,000)
4080 - State Emergency Service - Operating Total	-	-	(374)	-
05 - Law, Order & Public Safety Total	(2,116,050)	(2,062,834)	(1,787,880)	(1,985,663)

ACCOUNT DESCRIPTION	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
07 - Health				
Environmental Health Services				
4200 - Environmental Health Services - Operating				
105 - Fees & Charges	62,850	69,500	71,595	76,000
115 - Grants, Subsidies & Contributions	3,000	3,000	1,724	11,000
300 - Employee Costs	(347,106)	(378,550)	(345,909)	(395,606)
350 - Administration Expenses	(31,100)	(29,000)	(28,741)	(31,400)
360 - Professional Services	(15,000)	(15,000)	(1,436)	(15,000)
370 - Special Projects	(2,000)	(2,000)	(2,648)	(2,500)
940 - Non Cash Expense	(1,000)	(1,000)	(182)	(4,000)
980 - Overhead Allocation	(90,954)	(101,546)	(96,579)	(101,099)
4200 - Environmental Health Services - Operating Total	(421,310)	(454,596)	(402,175)	(462,605)
8200 - Environmental Health Services - Capital				
190 - Proceeds on Sale of Assets	15,000	15,000	-	-
705 - Purchases	(45,000)	(45,000)	-	-
8200 - Environmental Health Services - Capital Total	(30,000)	(30,000)	-	-
07 - Health Total	(451,310)	(484,596)	(402,175)	(462,605)

ACCOUNT DESCRIPTION	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
08 - Education & Welfare				
Home Care				
3810 - Home Care - Operating				
115 - Grants, Subsidies & Contributions	73,600	73,600	30,350	75,881
125 - Reimbursements	45,400	45,400	11,177	46,807
130 - Non Cash Income	2,000	2,000	-	2,062
140 - Home Care Program Income	5,859,670	5,721,726	4,981,009	5,899,102
300 - Employee Costs	(3,819,709)	(3,819,709)	(3,523,170)	(4,027,716)
350 - Administration Expenses	(621,936)	(621,936)	(375,715)	(562,823)
380 - Bank Charges	(600)	(600)	(741)	(619)
400 - Volunteer Support	(3,000)	(3,000)	(643)	(3,094)
425 - Home Care Program Expenses	(5,505,808)	(5,295,177)	(4,761,594)	(5,459,336)
460 - Building Operations	(41,396)	(27,244)	(18,229)	(40,319)
500 - Building Maintenance	(159,857)	(159,857)	(119,746)	(54,157)
550 - Grounds Maintenance	(1,000)	(1,000)	-	(1,031)
940 - Non Cash Expense	(146,697)	(146,697)	(155,964)	(245,480)
955 - Transfer from Reserves	-	154,592	-	-
980 - Overhead Allocation	4,244,636	4,003,205	4,024,698	4,127,305
3810 - Home Care - Operating Total	(74,697)	(74,697)	91,431	(243,418)
7810 - Home Care - Capital				
150 - Capital Grants Received	195,146	284,146	284,146	-
190 - Proceeds on Sale of Assets	14,000	14,000	70,000	-
705 - Purchases	(220,000)	(220,000)	(182,952)	(25,000)
710 - Building Project	(348,342)	(543,488)	(651,095)	-
715 - Infrastructure Project	(195,146)	-	-	-
955 - Transfer from Reserves	484,342	395,342	449,901	25,000
7810 - Home Care - Capital Total	(70,000)	(70,000)	(30,000)	-
Senior Citizens Centre				
3840 - Senior Citizens Centre - Operating				
105 - Fees & Charges	100	100	100	100
125 - Reimbursements	-	-	109	-
460 - Building Operations	(6,052)	(5,517)	(4,817)	(5,829)
500 - Building Maintenance	(29,840)	(29,840)	(17,353)	(25,053)
550 - Grounds Maintenance	(6,600)	(6,600)	(4,276)	(6,800)
940 - Non Cash Expense	(49,400)	(49,400)	(49,400)	(49,400)
980 - Overhead Allocation	(12,614)	(16,260)	(15,689)	(15,871)
3840 - Senior Citizens Centre - Operating Total	(104,406)	(107,517)	(91,325)	(102,853)
Seniors, Youth & Children				
3860 - Seniors, Youth & Children - Operating				
105 - Fees & Charges	300	300	300	300
125 - Reimbursements	1,500	1,500	416	1,500
350 - Administration Expenses	(500)	-	-	-
370 - Special Projects	(118,127)	(118,127)	(101,657)	(2,000)
460 - Building Operations	(6,996)	(6,506)	(3,976)	(6,344)
500 - Building Maintenance	(47,630)	(52,073)	(21,560)	(7,620)
550 - Grounds Maintenance	(1,200)	(1,200)	(1,441)	(1,200)
940 - Non Cash Expense	(115,021)	(115,021)	(115,021)	(115,021)
955 - Transfer from Reserves	116,127	116,127	101,657	-
980 - Overhead Allocation	(15,773)	(15,841)	(14,396)	(15,859)
3860 - Seniors, Youth & Children - Operating Total	(187,320)	(190,841)	(155,679)	(146,244)

ACCOUNT DESCRIPTION	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
Volunteer Resource Centre				
3850 - Volunteer Resource Centre - Operating				
105 - Fees & Charges	-	750	750	750
115 - Grants, Subsidies & Contributions	91,227	91,227	92,523	116,511
125 - Reimbursements	-	1,451	1,451	-
300 - Employee Costs	(71,050)	(71,050)	(98,098)	(102,950)
350 - Administration Expenses	(9,600)	(9,600)	(10,817)	(7,886)
370 - Special Projects	(115,800)	(115,800)	(57,777)	-
455 - Programs and Events	(12,200)	(12,200)	(5,030)	(13,025)
960 - Transfer from Unspent Grant Reserves	65,800	65,800	65,800	-
3850 - Volunteer Resource Centre - Operating Total	(51,623)	(49,422)	(11,199)	(6,600)
08 - Education & Welfare Total	(488,046)	(492,477)	(196,773)	(499,115)

ACCOUNT DESCRIPTION	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
10 - Community Amenities				
Building, Planning & Land Projects				
4000 - Building, Planning & Land Projects - Operating				
105 - Fees & Charges	1,000	1,000	1,175	-
115 - Grants, Subsidies & Contributions	37,440	37,440	43,481	-
300 - Employee Costs	(206,604)	(90,585)	(85,625)	-
350 - Administration Expenses	(11,950)	(5,368)	(1,818)	-
370 - Special Projects	(12,000)	(12,000)	(8,773)	-
940 - Non Cash Expense	(13,504)	(13,504)	(13,506)	-
980 - Overhead Allocation	(194,488)	(227,886)	(222,915)	-
4000 - Building, Planning & Land Projects - Operating Total	(400,106)	(310,903)	(287,981)	-
Cemeteries				
3530 - Cemeteries - Operating				
105 - Fees & Charges	152,800	151,800	166,078	158,600
125 - Reimbursements	-	9,983	10,353	-
350 - Administration Expenses	(500)	(500)	(2,084)	(500)
370 - Special Projects	(20,000)	(20,000)	(16,977)	-
420 - Operations	(7,262)	(5,026)	(4,776)	(5,224)
460 - Building Operations	(312)	(281)	(281)	(340)
500 - Building Maintenance	(13,531)	(13,531)	(27,468)	(3,701)
525 - Burial & Grounds Expenses	(104,000)	(95,000)	(84,334)	(95,000)
550 - Grounds Maintenance	(123,900)	(123,900)	(141,759)	(142,070)
940 - Non Cash Expense	(39,785)	(39,785)	(68,958)	(68,394)
955 - Transfer from Reserves	20,000	20,000	16,977	-
980 - Overhead Allocation	(37,448)	(40,659)	(38,646)	(38,036)
3530 - Cemeteries - Operating Total	(173,938)	(156,899)	(191,875)	(194,665)
7530 - Cemeteries - Capital				
715 - Infrastructure Project	(40,000)	(40,000)	(53,600)	-
7530 - Cemeteries - Capital Total	(40,000)	(40,000)	(53,600)	-
Environmental Services				
4060 - Environmental Services - Operating				
115 - Grants, Subsidies & Contributions	255,600	128,565	128,565	16,000
125 - Reimbursements	-	637	637	-
300 - Employee Costs	(200,722)	(201,722)	(239,373)	(267,802)
350 - Administration Expenses	(16,000)	(18,000)	(14,886)	(17,800)
370 - Special Projects	(247,522)	(97,497)	(127,322)	-
940 - Non Cash Expense	(4,091)	(4,091)	(4,091)	(4,091)
980 - Overhead Allocation	(69,833)	(71,213)	(64,632)	(73,031)
4060 - Environmental Services - Operating Total	(282,568)	(263,321)	(321,103)	(346,724)
Planning Services				
4010 - Planning Services - Operating				
105 - Fees & Charges	276,200	274,500	260,867	265,850
115 - Grants, Subsidies & Contributions	-	-	-	16,000
300 - Employee Costs	(293,514)	(356,799)	(223,018)	(327,518)
350 - Administration Expenses	(3,000)	(13,360)	(11,572)	(18,750)
360 - Professional Services	-	-	-	(15,000)
370 - Special Projects	(653,366)	(653,366)	(113,185)	-
940 - Non Cash Expense	-	-	-	(12,506)
955 - Transfer from Reserves	653,366	653,366	113,185	-
980 - Overhead Allocation	(122,418)	(152,957)	(145,100)	(388,587)
4010 - Planning Services - Operating Total	(142,732)	(248,616)	(118,823)	(480,511)

ACCOUNT DESCRIPTION	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
Public Toilets & BBQ's				
3520 - Public Toilets & BBQ's - Operating				
125 - Reimbursements	-	-	41,825	-
460 - Building Operations	(312,199)	(325,618)	(328,168)	(349,198)
500 - Building Maintenance	(303,579)	(293,604)	(199,030)	(201,519)
550 - Grounds Maintenance	-	-	(1,064)	-
940 - Non Cash Expense	(53,474)	(53,474)	(53,473)	(57,082)
980 - Overhead Allocation	(21,739)	(24,441)	(24,228)	(23,565)
3520 - Public Toilets & BBQ's - Operating Total	(690,991)	(697,137)	(564,138)	(631,364)
7520 - Public Toilets & BBQ's - Capital				
150 - Capital Grants Received	299,858	299,858	149,858	-
710 - Building Project	(241,615)	(223,857)	(169,278)	-
955 - Transfer from Reserves	46,950	46,950	19,590	-
7520 - Public Toilets & BBQ's - Capital Total	105,193	122,951	170	-
Waste Management				
3420 - Waste Management - Operating				
105 - Fees & Charges	4,167,300	4,355,635	4,520,844	4,546,000
110 - Levy	620,000	619,520	619,440	620,000
115 - Grants, Subsidies & Contributions	-	94,355	-	-
120 - Interest Earnings	3,500	3,500	6,926	4,000
125 - Reimbursements	200	200	4,618	200
300 - Employee Costs	(968,033)	(974,465)	(1,085,957)	(1,128,033)
350 - Administration Expenses	(245,800)	(239,344)	(203,944)	(249,300)
370 - Special Projects	(659,000)	(689,355)	(46,210)	(465,000)
420 - Operations	(121,389)	(122,690)	(150,230)	(125,188)
450 - Refuse	(609,000)	(635,832)	(724,621)	(662,000)
451 - Recycling	(485,000)	(494,041)	(505,606)	(496,900)
452 - Other Sanitation	(82,358)	(82,358)	(80,140)	(86,358)
500 - Building Maintenance	(68,397)	(67,397)	(35,120)	(50,847)
540 - Maintenance	(712,250)	(831,569)	(705,860)	(712,250)
940 - Non Cash Expense	(179,326)	(179,326)	(201,991)	(203,463)
955 - Transfer from Reserves	-	-	-	260,000
980 - Overhead Allocation	(199,458)	(217,618)	(206,705)	(233,021)
3420 - Waste Management - Operating Total	460,989	539,215	1,205,444	1,017,840
7420 - Waste Management - Capital				
190 - Proceeds on Sale of Assets	31,000	31,000	44,545	150,000
705 - Purchases	(92,000)	(92,000)	(53,740)	(150,000)
715 - Infrastructure Project	(3,371,007)	(3,371,007)	(1,054,861)	(2,120,000)
955 - Transfer from Reserves	3,432,007	3,432,007	1,177,778	2,120,000
7420 - Waste Management - Capital Total	-	-	113,723	-
10 - Community Amenities Total	(1,164,153)	(1,054,710)	(218,183)	(635,424)

ACCOUNT DESCRIPTION	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
11 - Recreation & Culture				
Bay of Isles Leisure Centre				
3730 - BOILC - Admin - Operating				
105 - Fees & Charges	223,000	239,200	242,519	250,000
125 - Reimbursements	1,500	1,500	6,525	1,000
300 - Employee Costs	(755,527)	(755,527)	(788,689)	(613,877)
350 - Administration Expenses	(116,700)	(116,899)	(103,432)	(119,700)
360 - Professional Services	(10,000)	(10,000)	(10,300)	(10,000)
370 - Special Projects	-	(50,000)	(8,925)	-
460 - Building Operations	(357,648)	(460,119)	(478,895)	(543,173)
470 - Kiosk	(67,500)	(67,500)	(77,862)	(77,500)
471 - Pro Shop	(13,000)	(16,500)	(14,214)	(16,000)
477 - Creche	(2,500)	(2,500)	(2,148)	(144,900)
478 - Reception	-	-	-	(202,100)
500 - Building Maintenance	(254,225)	(257,225)	(216,332)	(283,205)
550 - Grounds Maintenance	(8,950)	(8,950)	(7,172)	(8,950)
940 - Non Cash Expense	(279,300)	(336,519)	(353,255)	(336,524)
980 - Overhead Allocation	(353,067)	(375,307)	(360,002)	(384,690)
3730 - BOILC - Admin - Operating Total	(1,993,917)	(2,216,346)	(2,172,182)	(2,489,619)
3740 - BOILC - Pool - Operating				
105 - Fees & Charges	600,000	640,000	732,184	665,000
115 - Grants, Subsidies & Contributions	-	-	2,500	-
472 - Pool Operations	(550,683)	(550,683)	(431,878)	(349,900)
473 - Swim School	(174,857)	(175,357)	(216,670)	(205,700)
479 - Lifeguards	-	-	-	(91,400)
3740 - BOILC - Pool - Operating Total	(125,540)	(86,040)	86,137	18,000
3750 - BOILC - Dry - Operating				
105 - Fees & Charges	265,000	300,000	339,335	307,000
390 - Interest Paid	-	-	(2,460)	-
474 - Dry Operations	(240,897)	(238,397)	(208,745)	(239,300)
3750 - BOILC - Dry - Operating Total	24,103	61,603	128,130	67,700
7730 - BOILC - Admin - Capital				
150 - Capital Grants Received	275,000	275,000	-	-
710 - Building Project	(129,255)	(129,255)	(82,870)	(315,000)
955 - Transfer from Reserves	129,255	129,255	82,870	315,000
7730 - BOILC - Admin - Capital Total	275,000	275,000	(0)	-
7740 - BOILC - Pool - Capital				
705 - Purchases	-	-	-	(311,077)
955 - Transfer from Reserves	-	-	-	250,000
7740 - BOILC - Pool - Capital Total	-	-	-	(61,077)
Civic Centre				
3910 - Civic Centre - Operating				
105 - Fees & Charges	101,000	101,000	128,403	97,000
115 - Grants, Subsidies & Contributions	101,284	101,284	115,487	118,000
125 - Reimbursements	2,500	2,500	-	2,500
135 - Show Income	120,000	150,000	137,148	120,000
300 - Employee Costs	(265,140)	(291,140)	(304,586)	(286,200)
350 - Administration Expenses	(40,350)	(44,050)	(53,809)	(37,850)
380 - Bank Charges	(600)	(600)	(504)	(600)
460 - Building Operations	(83,807)	(91,109)	(95,654)	(93,407)
465 - Show Expenses	(177,574)	(203,574)	(193,748)	(160,000)
470 - Kiosk	(15,000)	(15,000)	(13,746)	(15,000)
500 - Building Maintenance	(201,485)	(201,485)	(71,823)	(102,719)
550 - Grounds Maintenance	(43,200)	(43,200)	(54,821)	(60,000)
940 - Non Cash Expense	(263,874)	(263,874)	(265,785)	(284,398)
960 - Transfer from Unspent Grant Reserves	22,500	22,500	22,500	-
980 - Overhead Allocation	(81,507)	(85,352)	(81,127)	(84,871)
3910 - Civic Centre - Operating Total	(825,253)	(862,100)	(732,064)	(787,545)

ACCOUNT DESCRIPTION	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
7910 - Civic Centre - Capital				
150 - Capital Grants Received	290,286	290,286	139,420	-
190 - Proceeds on Sale of Assets	-	-	-	15,000
705 - Purchases	(50,000)	(50,000)	(6,356)	(110,000)
710 - Building Project	(268,261)	(268,261)	(18,655)	-
7910 - Civic Centre - Capital Total	(27,975)	(27,975)	114,409	(95,000)
Coastal Infrastructure				
3220 - Coastal Infrastructure - Operating				
105 - Fees & Charges	59,000	37,500	43,624	45,260
115 - Grants, Subsidies & Contributions	109,171	109,171	-	100,000
125 - Reimbursements	14,000	14,000	3,455	14,000
370 - Special Projects	(50,901)	(50,901)	(9,678)	(40,000)
420 - Operations	(59,958)	(58,635)	(47,579)	(53,370)
540 - Maintenance	(833,700)	(831,700)	(726,773)	(741,771)
565 - Coastal Roads Maintenance	(36,000)	(26,000)	(8,521)	-
940 - Non Cash Expense	(1,000,178)	(1,000,178)	(692,632)	(694,251)
980 - Overhead Allocation	(70,879)	(77,319)	(76,563)	(73,984)
3220 - Coastal Infrastructure - Operating Total	(1,869,445)	(1,884,062)	(1,514,667)	(1,444,116)
7220 - Coastal Infrastructure- Capital				
125 - Reimbursements	-	5,906	5,906	-
150 - Capital Grants Received	2,971,673	2,971,673	1,012,875	-
715 - Infrastructure Project	(3,851,980)	(3,834,414)	(1,259,705)	-
7220 - Coastal Infrastructure- Capital Total	(880,307)	(856,835)	(240,924)	-
Community Grants Program				
3780 - Community Development				
115 - Grants, Subsidies & Contributions	58,000	58,000	69,725	59,500
125 - Reimbursements	2,500	2,500	9,335	2,500
300 - Employee Costs	(293,636)	(297,136)	(293,951)	(353,036)
350 - Administration Expenses	(7,800)	(6,994)	(11,065)	(10,700)
370 - Special Projects	(52,343)	(52,343)	(19,893)	(83,500)
405 - Grants/Donations Paid	(543,290)	(543,290)	(520,867)	(396,000)
455 - Programs and Events	(240,071)	(239,757)	(220,366)	(233,600)
960 - Transfer from Unspent Grant Reserves	56,888	56,888	56,888	-
980 - Overhead Allocation	(192,915)	(200,109)	(170,021)	(182,721)
3780 - Community Development Total	(1,212,667)	(1,222,241)	(1,100,215)	(1,197,557)
Culture				
3720 - Culture - Operating				
350 - Administration Expenses	(200)	(200)	-	(200)
460 - Building Operations	(4,402)	(3,962)	(3,962)	(4,794)
500 - Building Maintenance	(57,490)	(56,490)	(35,447)	(51,840)
940 - Non Cash Expense	(67,678)	(77,864)	(82,004)	(82,003)
980 - Overhead Allocation	(16,978)	(17,579)	(15,701)	(16,834)
3720 - Culture - Operating Total	(146,748)	(156,095)	(137,114)	(155,671)
Esperance Museum				
3870 - Esperance Museum - Operating				
105 - Fees & Charges	48,500	48,500	41,419	49,000
125 - Reimbursements	-	-	4	-
300 - Employee Costs	(2,000)	(2,000)	(37,196)	(106,100)
350 - Administration Expenses	(21,700)	(20,600)	(17,156)	(20,600)
370 - Special Projects	(10,000)	(10,000)	-	(20,000)
455 - Programs and Events	(15,000)	(15,000)	(12,945)	(15,000)
460 - Building Operations	(63,166)	(74,582)	(62,227)	(88,980)
500 - Building Maintenance	(128,330)	(123,830)	(50,190)	(139,977)
940 - Non Cash Expense	(97,286)	(97,286)	(97,286)	(97,286)
980 - Overhead Allocation	(81,216)	(83,940)	(80,726)	(82,833)
3870 - Esperance Museum - Operating Total	(370,198)	(378,738)	(316,304)	(521,776)

ACCOUNT DESCRIPTION	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
Esperance Period Village				
3790 - Esperance Period Village - Operating				
105 - Fees & Charges	105,000	109,500	111,138	116,720
125 - Reimbursements	11,000	11,000	9,799	11,000
460 - Building Operations	(36,790)	(36,460)	(53,445)	(42,229)
500 - Building Maintenance	(80,289)	(80,312)	(58,704)	(66,730)
940 - Non Cash Expense	(49,904)	(49,904)	(49,904)	(49,904)
980 - Overhead Allocation	(131,062)	(164,490)	(166,133)	(113,991)
3790 - Esperance Period Village - Operating Total	(182,045)	(210,666)	(207,250)	(145,134)
7790 - Esperance Period Village - Capital				
710 - Building Project	(37,453)	(18,000)	-	-
955 - Transfer from Reserves	37,453	18,000	-	-
7790 - Esperance Period Village - Capital Total	-	-	-	-
Library				
3710 - Library - Operating				
105 - Fees & Charges	11,200	12,300	14,661	14,700
115 - Grants, Subsidies & Contributions	-	-	1,767	-
125 - Reimbursements	100	4,000	4,599	100
300 - Employee Costs	(476,600)	(476,600)	(485,309)	(434,300)
350 - Administration Expenses	(105,700)	(105,700)	(60,856)	(119,000)
370 - Special Projects	(7,239)	(7,239)	(1,427)	-
460 - Building Operations	(43,172)	(47,130)	(46,190)	(59,743)
500 - Building Maintenance	(70,145)	(60,145)	(21,036)	(71,449)
550 - Grounds Maintenance	(13,900)	(13,900)	(12,175)	(14,400)
940 - Non Cash Expense	(73,576)	(73,576)	(74,082)	(74,082)
960 - Transfer from Unspent Grant Reserves	4,639	4,639	4,639	-
980 - Overhead Allocation	(157,606)	(167,061)	(159,704)	(165,237)
3710 - Library - Operating Total	(931,999)	(930,412)	(835,114)	(923,411)
Parks				
3210 - Parks - Operating				
105 - Fees & Charges	1,000	1,000	418	1,250
115 - Grants, Subsidies & Contributions	38,000	38,000	38,000	-
125 - Reimbursements	2,000	2,000	20,963	2,000
350 - Administration Expenses	(10,000)	(7,276)	(5,277)	(10,000)
420 - Operations	(150,141)	(123,581)	(129,951)	(140,054)
460 - Building Operations	(3,571)	(3,390)	(1,784)	(3,733)
500 - Building Maintenance	(8,120)	(8,120)	(1,844)	(5,435)
540 - Maintenance	(1,496,200)	(1,583,179)	(1,678,114)	(1,678,170)
940 - Non Cash Expense	(1,511,850)	(1,511,850)	(1,556,822)	(1,447,706)
980 - Overhead Allocation	(43,810)	(48,948)	(47,346)	(44,086)
3210 - Parks - Operating Total	(3,182,692)	(3,245,344)	(3,361,758)	(3,325,934)
7210 - Parks - Capital				
150 - Capital Grants Received	845,000	845,000	225,000	-
190 - Proceeds on Sale of Assets	60,500	60,500	-	-
705 - Purchases	(202,000)	(202,000)	(110,055)	-
715 - Infrastructure Project	(912,836)	(1,018,113)	(666,330)	(33,827)
7210 - Parks - Capital Total	(209,336)	(314,613)	(551,386)	(33,827)
Public Halls				
3290 - Public Halls - Operating				
125 - Reimbursements	11,000	11,000	9,106	11,000
460 - Building Operations	(37,062)	(33,316)	(28,254)	(32,613)
500 - Building Maintenance	(306,402)	(307,076)	(307,956)	(214,401)
550 - Grounds Maintenance	-	-	(374)	-
940 - Non Cash Expense	(250,512)	(250,512)	(250,507)	(250,507)
980 - Overhead Allocation	(66,742)	(81,175)	(81,158)	(64,144)
3290 - Public Halls - Operating Total	(649,718)	(661,079)	(659,143)	(550,665)

ACCOUNT DESCRIPTION	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
7290 - Public Halls - Capital				
710 - Building Project	(100,000)	(100,000)	-	-
955 - Transfer from Reserves	100,000	100,000	-	-
7290 - Public Halls - Capital Total	-	-	-	-
Self Supporting Loans				
4900 - Self Supporting Loans - Operating				
125 - Reimbursements	53,124	53,124	55,658	40,050
390 - Interest Paid	(53,124)	(53,124)	(49,491)	(40,050)
4900 - Self Supporting Loans - Operating Total	-	-	6,167	-
8900 - Self Supporting Loans - Capital				
196 - Loan Repayments	190,736	190,736	190,736	404,456
790 - Principal Repayments	(190,736)	(190,736)	(190,736)	(404,456)
8900 - Self Supporting Loans - Capital Total	-	-	-	-
Sport and Recreation Management				
3260 - Sport and Recreation Management - Operating				
105 - Fees & Charges	1,400	1,500	1,700	1,500
125 - Reimbursements	1,000	1,000	(714)	1,000
460 - Building Operations	(1,700)	(650)	(1,222)	(1,300)
500 - Building Maintenance	(2,301)	(2,301)	(1,256)	(3,500)
980 - Overhead Allocation	(9,210)	(9,234)	(9,157)	(10,002)
3260 - Sport and Recreation Management - Operating Total	(10,811)	(9,685)	(10,648)	(12,302)
Sporting Complexes				
3240 - Sporting Complexes - Operating				
105 - Fees & Charges	137,000	127,000	125,004	140,000
115 - Grants, Subsidies & Contributions	150,000	150,000	-	-
125 - Reimbursements	4,500	4,500	10,682	4,500
300 - Employee Costs	(85,400)	(83,850)	(7,663)	(116,300)
350 - Administration Expenses	(6,000)	(4,000)	(2,436)	(6,000)
370 - Special Projects	(249,970)	(249,970)	(150,000)	-
460 - Building Operations	(179,707)	(313,212)	(278,227)	(295,335)
500 - Building Maintenance	(216,057)	(212,057)	(258,121)	(89,113)
940 - Non Cash Expense	(406,000)	(406,000)	(408,990)	(408,990)
980 - Overhead Allocation	(58,097)	(67,882)	(66,639)	(56,698)
3240 - Sporting Complexes - Operating Total	(909,731)	(1,055,471)	(1,036,390)	(827,936)
7240 - Sporting Complexes - Capital				
150 - Capital Grants Received	2,934,368	2,934,368	-	-
195 - Borrowings	-	-	-	2,434,907
710 - Building Project	(3,521,497)	(3,521,497)	(28,128)	-
715 - Infrastructure Project	-	-	-	(3,091,004)
955 - Transfer from Reserves	-	-	-	656,097
960 - Transfer from Unspent Grant Reserves	250,000	250,000	250,000	-
7240 - Sporting Complexes - Capital Total	(337,129)	(337,129)	221,873	-
3241 - Overflow Camping - Operating				
105 - Fees & Charges	-	-	-	280,000
300 - Employee Costs	-	-	(1,291)	(81,100)
370 - Special Projects	-	-	-	(120,000)
3241 - Overflow Camping - Operating Total	-	-	(1,291)	78,900

ACCOUNT DESCRIPTION	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
Sporting Grounds				
3230 - Sporting Grounds - Operating				
105 - Fees & Charges	286,800	286,800	322,104	51,500
115 - Grants, Subsidies & Contributions	50,000	50,000	-	-
125 - Reimbursements	40,500	40,500	33,369	27,000
370 - Special Projects	(156,800)	(187,459)	(315,680)	-
420 - Operations	(67,232)	(63,856)	(93,625)	(74,009)
460 - Building Operations	(11,431)	(10,678)	(9,594)	(16,229)
540 - Maintenance	(468,400)	(476,400)	(498,804)	(492,890)
980 - Overhead Allocation	(42,384)	(48,433)	(48,693)	(44,251)
3230 - Sporting Grounds - Operating Total	(368,947)	(409,526)	(610,925)	(548,879)
7230 - Sporting Grounds - Capital				
715 - Infrastructure Project	(180,000)	(102,000)	(79,358)	(257,000)
955 - Transfer from Reserves	22,500	-	-	-
7230 - Sporting Grounds - Capital Total	(157,500)	(102,000)	(79,358)	(257,000)
Television & Radio				
3270 - Television & Radio - Operating				
420 - Operations	(13,030)	(13,027)	(12,695)	(13,354)
540 - Maintenance	(5,335)	(8,800)	(8,458)	(5,968)
980 - Overhead Allocation	(2,523)	(2,500)	(2,764)	(3,004)
3270 - Television & Radio - Operating Total	(20,888)	(24,327)	(23,917)	(22,326)
7270 - Television & Radio - Capital				
705 - Purchases	(160,000)	(160,000)	-	-
955 - Transfer from Reserves	160,000	160,000	-	-
7270 - Television & Radio - Capital Total	-	-	-	-
Water Supply				
3250 - Water Supply - Operating				
105 - Fees & Charges	75,000	88,000	137,815	129,000
420 - Operations	(17,989)	(17,870)	(17,810)	(18,695)
540 - Maintenance	(194,700)	(194,700)	(233,530)	(226,700)
980 - Overhead Allocation	(16,615)	(18,800)	(18,168)	(19,702)
3250 - Water Supply - Operating Total	(154,304)	(143,370)	(131,693)	(136,097)
7250 - Water Supply - Capital				
715 - Infrastructure Project	-	-	-	(153,000)
7250 - Water Supply - Capital Total	-	-	-	(153,000)
11 - Recreation & Culture Total	(14,268,047)	(14,797,451)	(13,165,625)	(13,524,272)

ACCOUNT DESCRIPTION	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
12 - Transport				
Esperance Airport				
3510 - Esperance Airport - Operating				
105 - Fees & Charges	1,398,000	1,402,400	1,515,411	1,442,319
115 - Grants, Subsidies & Contributions	8,756	8,756	-	8,000
125 - Reimbursements	8,000	8,000	5,582	5,000
130 - Non Cash Income	33,500	33,500	-	-
300 - Employee Costs	(454,336)	(453,086)	(455,732)	(489,836)
350 - Administration Expenses	(43,800)	(39,462)	(29,817)	(58,200)
370 - Special Projects	(75,000)	(75,000)	-	(70,000)
420 - Operations	(191,784)	(190,631)	(166,248)	(206,284)
575 - Airside Maintenance	(46,256)	(46,256)	(22,283)	(87,500)
576 - Landside Building Maintenance	(291,069)	(310,069)	(97,734)	(58,769)
577 - Landside Grounds Maintenance	(34,000)	(34,000)	(36,194)	(34,000)
940 - Non Cash Expense	(388,184)	(393,007)	(523,042)	(520,542)
955 - Transfer from Reserves	165,000	165,000	165,000	301,000
980 - Overhead Allocation	(165,659)	(136,582)	(129,406)	(135,920)
3510 - Esperance Airport - Operating Total	(76,832)	(60,437)	225,538	95,268
7510 - Esperance Airport - Capital				
190 - Proceeds on Sale of Assets	16,500	16,500	18,182	-
705 - Purchases	(53,500)	(53,500)	(63,991)	-
775 - Airside Projects	(400,000)	(400,000)	(38,488)	-
776 - Landside Projects	(125,000)	(125,000)	(20,713)	-
955 - Transfer from Reserves	562,000	562,000	109,362	-
7510 - Esperance Airport - Capital Total	-	-	4,352	-
Licensing Department				
3880 - Licensing Department - Operating				
105 - Fees & Charges	265,000	265,000	305,629	265,000
125 - Reimbursements	2,000	500	1,724	1,000
300 - Employee Costs	(276,500)	(278,500)	(268,772)	(267,900)
350 - Administration Expenses	(5,780)	(5,380)	(5,635)	(5,830)
980 - Overhead Allocation	(99,016)	(101,470)	(101,754)	(108,531)
3880 - Licensing Department - Operating Total	(114,296)	(119,850)	(68,808)	(116,261)
Road Making Plant				
3540 - Road Making Plant - Operating				
125 - Reimbursements	250	250	34,984	250
130 - Non Cash Income	62,038	62,038	129,827	30,338
350 - Administration Expenses	(95,000)	(95,000)	(34,988)	(89,000)
940 - Non Cash Expense	(260,618)	(260,618)	(187,930)	(250,654)
3540 - Road Making Plant - Operating Total	(293,330)	(293,330)	(58,108)	(309,066)
7540 - Road Making Plant - Capital				
190 - Proceeds on Sale of Assets	560,262	560,262	478,155	280,000
705 - Purchases	(3,025,000)	(3,025,000)	(2,434,078)	(2,186,000)
955 - Transfer from Reserves	170,800	170,800	170,800	-
7540 - Road Making Plant - Capital Total	(2,293,938)	(2,293,938)	(1,785,123)	(1,906,000)

ACCOUNT DESCRIPTION	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
Roads & Streets				
3930 - Road & Street - Operating				
115 - Grants, Subsidies & Contributions	10,000	10,000	6,960	8,000
125 - Reimbursements	-	205,100	(6,401)	-
370 - Special Projects	-	(205,100)	(432)	-
485 - Roadwise	(3,000)	(3,000)	-	(3,000)
486 - Community Assistance	(19,000)	(19,000)	(5,401)	(19,000)
555 - Town Roads	(655,500)	(655,500)	(876,039)	(755,990)
556 - Rural Roads	(4,000,000)	(4,000,000)	(3,761,015)	(4,037,000)
557 - Crossovers	(12,000)	(5,000)	(2,842)	(10,000)
558 - Drainage	(141,193)	(141,193)	(169,633)	(160,900)
559 - Car Parks	(26,000)	(21,000)	(11,390)	(26,000)
560 - Street Trees	(286,300)	(276,300)	(315,476)	(293,900)
561 - Footpaths	(126,000)	(126,000)	(91,956)	(126,000)
562 - Street Lights	(435,000)	(435,000)	(360,126)	(450,000)
563 - Gravel Pits	(54,000)	(104,000)	(154,538)	(64,000)
564 - Landscaping	(70,700)	(70,700)	(71,865)	(71,200)
567 - Town Road Verges	(300,000)	(300,000)	(333,166)	(310,000)
940 - Non Cash Expense	(17,792,165)	(17,792,165)	(14,936,437)	(15,429,645)
3930 - Road & Street - Operating Total	(23,910,858)	(23,938,858)	(21,089,757)	(21,748,635)
7930 - Road & Street - Capital				
150 - Capital Grants Received	906,228	906,228	630,378	2,371,359
151 - Roads to Recovery	3,352,202	3,352,202	2,721,826	-
152 - BlackSpot	6,898,770	6,796,517	5,118,838	1,056,086
153 - Main Roads	3,853,486	3,853,486	3,008,957	3,390,169
154 - Main Roads - Direct	900,000	925,000	1,100,834	1,146,112
755 - Town Roads - BlackSpot	(1,761,432)	(1,761,432)	(946,319)	(1,056,086)
757 - Town Roads - MainRoads	(747,000)	(860,858)	(863,001)	(760,003)
758 - Town Roads - Municipal Allocation	(1,826,226)	(1,826,226)	(894,398)	(1,087,622)
760 - Rural Roads - BlackSpot	(5,928,671)	(5,826,418)	(5,832,297)	-
761 - Rural Roads - Roads to Recovery	(4,532,119)	(4,532,119)	(3,833,970)	(2,612,700)
762 - Rural Roads - MainRoads	(4,695,705)	(4,895,705)	(6,037,598)	(4,487,504)
763 - Rural Roads - Municipal Allocation	(5,571,560)	(5,521,560)	(3,564,409)	(6,349,527)
766 - Drainage	(300,000)	(300,000)	(62,407)	(500,000)
767 - Car Park	(530,000)	(530,000)	(16,815)	(125,001)
769 - Footpaths	(1,391,536)	(1,391,536)	(207,565)	(380,000)
7930 - Road & Street - Capital Total	(11,373,563)	(11,612,421)	(9,677,945)	(9,394,717)
Rural Depots & Housing				
3570 - Rural Depots & Housing - Operating				
125 - Reimbursements	2,000	2,000	577	2,000
350 - Administration Expenses	(22,800)	(22,800)	(11,341)	(12,000)
460 - Building Operations	(25,577)	(25,591)	(23,732)	(27,261)
500 - Building Maintenance	(61,389)	(55,419)	(54,673)	(70,317)
550 - Grounds Maintenance	(2,000)	(2,000)	(2,467)	(2,000)
940 - Non Cash Expense	(57,326)	(57,326)	(57,326)	(57,326)
3570 - Rural Depots & Housing - Operating Total	(167,092)	(161,136)	(148,961)	(166,904)
12 - Transport Total	(38,229,909)	(38,479,970)	(32,598,811)	(33,546,315)

ACCOUNT DESCRIPTION	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
13 - Economic Services				
Building Services				
4020 - Building Services - Operating				
105 - Fees & Charges	88,790	94,973	122,222	91,622
115 - Grants, Subsidies & Contributions	-	-	-	28,000
125 - Reimbursements	-	-	110	-
300 - Employee Costs	(266,234)	(254,791)	(333,590)	(425,694)
350 - Administration Expenses	(26,760)	(26,850)	(18,112)	(29,130)
360 - Professional Services	(8,000)	(7,000)	(4,421)	(5,000)
980 - Overhead Allocation	(122,535)	(150,242)	(143,064)	(150,795)
4020 - Building Services - Operating Total	(334,739)	(343,910)	(376,855)	(490,997)
Caravan Park				
4210 - Shire Caravan Park - Operating				
105 - Fees & Charges	230,000	279,448	286,441	290,000
980 - Overhead Allocation	(10,303)	(10,274)	(10,406)	(12,532)
4210 - Shire Caravan Park - Operating Total	219,697	269,174	276,035	277,468
Economic Development				
4170 - Economic Development - Operating				
300 - Employee Costs	(87,296)	(87,296)	(63,130)	(94,896)
350 - Administration Expenses	(7,150)	(9,550)	(5,959)	(10,000)
370 - Special Projects	(30,000)	(30,000)	(2,500)	-
940 - Non Cash Expense	(4,332)	(4,332)	(4,335)	(4,335)
955 - Transfer from Reserves	30,000	30,000	2,500	-
980 - Overhead Allocation	(181,134)	(211,530)	(209,472)	(222,989)
4170 - Economic Development - Operating Total	(279,912)	(312,708)	(282,895)	(332,220)
Esperance Visitor Centre				
3920 - Esperance Visitor Centre - Operating				
105 - Fees & Charges	210,000	206,000	222,795	228,000
300 - Employee Costs	(327,500)	(325,750)	(309,819)	(350,800)
350 - Administration Expenses	(34,050)	(34,050)	(24,962)	(32,950)
460 - Building Operations	(12,802)	(14,342)	(18,514)	(17,155)
469 - Resale	(105,000)	(105,000)	(117,792)	(112,000)
500 - Building Maintenance	(27,932)	(32,586)	(24,671)	(18,000)
940 - Non Cash Expense	(4,857)	(4,857)	(4,857)	(4,857)
980 - Overhead Allocation	(93,843)	(98,072)	(92,957)	(123,079)
3920 - Esperance Visitor Centre - Operating Total	(395,984)	(408,657)	(370,778)	(430,841)
Rural Services				
3350 - Rural Services - Operating				
115 - Grants, Subsidies & Contributions	198,158	198,158	72,768	98,604
350 - Administration Expenses	(99,554)	(99,554)	(738)	-
420 - Operations	(800)	(800)	(334)	(500)
435 - Wild Dog Control	(245,149)	(245,149)	(207,731)	(108,604)
545 - Water Supply Maintenance	(17,000)	(17,000)	(11,315)	(18,000)
960 - Transfer from Unspent Grant Reserves	136,545	136,545	136,545	-
980 - Overhead Allocation	(22,627)	(22,653)	(23,353)	(26,065)
3350 - Rural Services - Operating Total	(50,427)	(50,453)	(34,157)	(54,565)
7350 - Rural Services - Capital				
150 - Capital Grants Received	125,000	125,000	-	-
7350 - Rural Services - Capital Total	125,000	125,000	-	-

Shire of Esperance
Budget 2024-25

For year ending 30 June 2025

Management Budget
Schedules by Statutory Program

ACCOUNT DESCRIPTION	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
Shire Building Management				
4030 - Shire Building Management - Operating				
300 - Employee Costs	(75,638)	(75,638)	(110,957)	(83,538)
350 - Administration Expenses	(13,200)	(13,200)	(14,419)	(15,200)
985 - Overhead Recovered	88,838	88,838	97,378	98,738
4030 - Shire Building Management - Operating Total	-	-	(27,998)	-
Tourism & Area Promotion				
3900 - Tourism & Area Promotion - Operating				
105 - Fees & Charges	-	3,196	3,196	-
125 - Reimbursements	4,000	15,000	14,083	13,000
370 - Special Projects	(165,576)	(166,608)	(185,049)	(171,000)
376 - Marketing	(80,000)	(80,000)	(70,000)	(60,000)
420 - Operations	(2,500)	(1,900)	(2,647)	(2,900)
460 - Building Operations	(19,768)	(30,295)	(35,791)	(9,391)
500 - Building Maintenance	(32,139)	(22,213)	(6,142)	(4,884)
540 - Maintenance	(81,705)	(97,705)	(85,246)	(115,900)
550 - Grounds Maintenance	-	-	(138)	-
940 - Non Cash Expense	(19,118)	(19,118)	(19,118)	(19,451)
955 - Transfer from Reserves	10,000	10,000	10,000	10,000
980 - Overhead Allocation	(81,529)	(81,844)	(80,569)	(84,613)
3900 - Tourism & Area Promotion - Operating Total	(468,335)	(471,487)	(457,420)	(445,139)
13 - Economic Services Total	(1,184,700)	(1,193,041)	(1,274,068)	(1,476,294)

ACCOUNT DESCRIPTION	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
14 - Other Property & Services				
Asset Management				
3200 - Asset Management - Operating				
115 - Grants, Subsidies & Contributions	-	-	2,087	-
125 - Reimbursements	1,700	1,700	15,407	3,000
130 - Non Cash Income	-	-	14,545	-
300 - Employee Costs	(1,369,186)	(1,362,186)	(1,521,247)	(1,523,986)
350 - Administration Expenses	(208,500)	(209,500)	(211,673)	(211,500)
940 - Non Cash Expense	(57,331)	(63,291)	(70,973)	(111,090)
980 - Overhead Allocation	(399,291)	(415,893)	(392,356)	(406,602)
3200 - Asset Management - Operating Total	(2,032,608)	(2,049,170)	(2,164,209)	(2,250,178)
7200 - Asset Management - Capital				
190 - Proceeds on Sale of Assets	40,000	56,367	83,636	-
705 - Purchases	(160,000)	(176,367)	(167,003)	-
7200 - Asset Management - Capital Total	(120,000)	(120,000)	(83,366)	-
Asset Management Planning				
3470 - Asset Management Planning - Operating				
125 - Reimbursements	-	-	42	-
130 - Non Cash Income	-	-	2,727	-
300 - Employee Costs	(450,669)	(450,669)	(487,741)	(488,369)
350 - Administration Expenses	(19,900)	(21,500)	(27,305)	(24,000)
360 - Professional Services	-	-	-	(20,000)
980 - Overhead Allocation	(148,957)	(174,169)	(169,613)	(140,827)
3470 - Asset Management Planning - Operating Total	(619,526)	(646,338)	(681,890)	(673,196)
Depot, Store & Office				
3580 - Depot, Store & Office - Operating				
105 - Fees & Charges	4,400	4,400	151	1,500
300 - Employee Costs	(279,785)	(279,785)	(328,022)	(291,285)
350 - Administration Expenses	(47,500)	(47,200)	(38,372)	(50,200)
460 - Building Operations	(105,466)	(110,904)	(92,158)	(90,543)
487 - Stock Purchased	(2,000)	(2,000)	-	(2,000)
500 - Building Maintenance	(339,352)	(347,352)	(276,223)	(89,968)
550 - Grounds Maintenance	(86,000)	(96,000)	(156,833)	(126,000)
940 - Non Cash Expense	(97,388)	(97,388)	(93,680)	(93,680)
3580 - Depot, Store & Office - Operating Total	(953,091)	(976,229)	(985,138)	(742,176)
Flinders Development				
4180 - Flinders Development - Operating				
130 - Non Cash Income	400,000	400,000	-	88,540
350 - Administration Expenses	(7,000)	(7,000)	(4,827)	(7,000)
360 - Professional Services	(100,000)	(100,000)	(40,530)	-
955 - Transfer from Reserves	100,000	100,000	40,530	-
980 - Overhead Allocation	(4,845)	(4,864)	(5,332)	(5,775)
4180 - Flinders Development - Operating Total	388,155	388,136	(10,159)	75,765
8180 - Flinders Development - Capital				
190 - Proceeds on Sale of Assets	800,000	800,000	-	600,000
195 - Borrowings	2,500,000	2,500,000	-	-
715 - Infrastructure Project	(5,175,538)	(5,175,538)	(339,275)	-
955 - Transfer from Reserves	2,675,538	2,675,538	339,276	-
8180 - Flinders Development - Capital Total	800,000	800,000	1	600,000

ACCOUNT DESCRIPTION	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
Industrial Park Development				
4190 - Shark Lake Industrial Park Development - Operating				
105 - Fees & Charges	6,000	4,000	3,680	-
115 - Grants, Subsidies & Contributions	10,000	15,000	10,000	10,000
130 - Non Cash Income	175,000	175,000	126,564	-
350 - Administration Expenses	(2,000)	(2,000)	(9)	(2,000)
370 - Special Projects	-	(5,000)	-	-
390 - Interest Paid	(34,550)	(34,550)	(34,545)	(27,428)
540 - Maintenance	-	-	-	(5,000)
980 - Overhead Allocation	(10,264)	(12,633)	(12,903)	(9,853)
4190 - Shark Lake Industrial Park Development - Operating Total	144,186	139,817	92,787	(34,281)
8190 - Shark Lake Industrial Park Development - Capital				
190 - Proceeds on Sale of Assets	350,000	350,000	311,918	-
715 - Infrastructure Project	(230,000)	(230,000)	-	-
790 - Principal Repayments	(54,813)	(54,813)	(54,813)	(57,319)
955 - Transfer from Reserves	230,000	230,000	-	-
8190 - Shark Lake Industrial Park Development - Capital Total	295,187	295,187	257,105	(57,319)
Other Properties & Services				
3490 - Other Properties & Services - Operating				
105 - Fees & Charges	37,500	67,600	64,925	67,000
125 - Reimbursements	-	4,200	8,255	-
350 - Administration Expenses	(9,000)	(9,000)	(8,170)	(3,000)
460 - Building Operations	(16,050)	(14,508)	(17,300)	(19,847)
500 - Building Maintenance	(15,729)	(12,729)	(5,363)	(15,204)
550 - Grounds Maintenance	(1,900)	(1,900)	(1,817)	(1,900)
940 - Non Cash Expense	(19,217)	(19,217)	(19,214)	(27,339)
980 - Overhead Allocation	(55,912)	(66,949)	(66,448)	(50,468)
3490 - Other Properties & Services - Operating Total	(80,308)	(52,503)	(45,132)	(50,758)
7490 - Other Properties & Services - Capital				
190 - Proceeds on Sale of Assets	-	-	285,809	-
705 - Purchases	(335,000)	(335,000)	(327,486)	-
710 - Building Project	-	-	-	(100,000)
715 - Infrastructure Project	(587,541)	(2,187,541)	(734,554)	-
955 - Transfer from Reserves	922,541	2,522,541	1,150,505	-
7490 - Other Properties & Services - Capital Total	-	-	374,274	(100,000)
Outside Works				
3590 - Outside Works - Operating				
125 - Reimbursements	85,000	85,000	157,884	85,000
300 - Employee Costs	(2,301,853)	(2,329,853)	(2,557,624)	(2,604,867)
350 - Administration Expenses	(401,000)	(410,000)	(498,651)	(462,000)
980 - Overhead Allocation	(345,972)	(364,830)	(330,521)	(390,612)
985 - Overhead Recovered	5,949,524	6,045,082	6,613,558	6,364,833
3590 - Outside Works - Operating Total	2,985,699	3,025,399	3,384,646	2,992,354

ACCOUNT DESCRIPTION	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
Plant & Vehicle Operations				
3550 - Plant & Vehicles - Operating				
105 - Fees & Charges	-	-	-	2,000
115 - Grants, Subsidies & Contributions	190,000	210,000	246,913	240,000
125 - Reimbursements	2,000	2,000	62,603	2,000
300 - Employee Costs	(392,641)	(393,101)	(440,955)	(539,341)
350 - Administration Expenses	(49,300)	(49,300)	(54,576)	(52,800)
395 - Vehicle Costs	(3,019,000)	(3,153,000)	(2,900,103)	(3,191,500)
410 - Insurance	(268,270)	(268,270)	(253,738)	(275,000)
940 - Non Cash Expense	(24,336)	(24,685)	(30,668)	(36,785)
980 - Overhead Allocation	696,008	689,270	688,017	734,046
985 - Overhead Recovered	2,865,539	2,987,086	2,696,474	3,117,380
3550 - Plant & Vehicles - Operating Total	-	-	13,968	-
Plant Depreciation				
3560 - Plant Depreciation - Operating				
940 - Non Cash Expense	(1,315,752)	(1,315,752)	(1,379,453)	(1,516,515)
985 - Overhead Recovered	1,315,752	1,315,752	1,226,382	1,516,515
3560 - Plant Depreciation - Operating Total	-	-	(153,071)	-
Private Works				
3600 - Private Works - Operating				
146 - Private Works Income Work Orders	70,000	224,000	165,882	140,000
490 - Private Works Expenses	(50,000)	(160,000)	(215,859)	(100,000)
3600 - Private Works - Operating Total	20,000	64,000	(49,977)	40,000
Project Management				
3460 - Project Management - Operating				
300 - Employee Costs	-	-	112	-
3460 - Project Management - Operating Total	-	-	112	-
14 - Other Property & Services Total	827,694	868,299	(50,051)	(199,789)

ACCOUNT DESCRIPTION	Original Budget 2023-24	Current Budget 2023-24	Estimated Actuals 2023-24	Budget 2024-25
15 - Funds Transfer				
Funds Transfer				
8700 - Funds Transfer - Capital				
956 - Transfer to Reserves	(3,365,739)	(3,916,015)	(13,303,622)	(4,831,398)
8700 - Funds Transfer - Capital Total	(3,365,739)	(3,916,015)	(13,303,622)	(4,831,398)
15 - Funds Transfer Total	(3,365,739)	(3,916,015)	(13,303,622)	(4,831,398)

Shire of Esperance

Budget 2024-25

Estimate For the year ending 30th June 2025

Management Budget

Movements in Cash Reserves

Reserve Name	Budgeted Opening Balance 01 July 2024	Transfers In			Transfers Out			Total	Closing Balance 30 June 2025	2024-25 Budget Net Change \$
		Interest	Allocation	Total	Operating	Carryovers	Capital			
Land Purchase & Development Reserve	4,040,996	96,939	600,000	696,939	-	(3,181,492)	-	(3,181,492)	1,556,443	(2,484,553)
Eastern Suburbs Water Pipeline Reserve	41,012	984	-	984	-	-	-	-	41,996	984
Jetty Reserve	472,840	11,343	147,000	158,343	-	-	-	-	631,183	158,343
Aerodrome Reserve	7,474,716	179,468	450,810	630,278	(311,000)	(758,244)	-	(1,069,244)	7,035,750	(438,966)
Off Street Parking (CBD) Reserve	583,798	14,005	-	14,005	-	-	-	-	597,803	14,005
Sanitation Reserve	12,272,815	300,514	1,364,661	1,665,175	(260,000)	(2,902,579)	(2,120,000)	(5,282,579)	8,655,411	(3,617,404)
Esperance Homecare Fundraising Reserve	1,016,734	24,391	-	24,391	-	-	-	-	1,041,125	24,391
Plant Replacement Reserve	633,211	15,190	101,000	116,190	-	-	-	-	749,401	116,190
Building Maintenance & Renewal Reserve	2,991,316	71,759	553,927	625,686	-	(951,729)	(1,321,097)	(2,272,826)	1,344,176	(1,647,140)
Employee Entitlements - Long Service Leave Reserve	1,369,475	32,852	-	32,852	-	-	-	-	1,402,327	32,852
Governance & Workers Compensation Reserve	218,433	5,240	200,000	205,240	(200,000)	-	-	(200,000)	223,673	5,240
EHC Asset Replacement Reserve	591,602	14,192	-	14,192	-	(40,111)	(25,000)	(65,111)	540,683	(50,919)
IT System & Process Development Reserve	76,583	1,837	52,500	54,337	-	-	-	-	130,920	54,337
Esperance Homecare Annual Leave Reserve	333,730	8,006	-	8,006	-	-	-	-	341,736	8,006
Esperance Homecare Long Service Leave Reserve	335,332	8,044	-	8,044	-	-	-	-	343,376	8,044
Priority Projects Reserve	635,109	15,236	252,500	267,736	-	(62,681)	-	(62,681)	840,164	205,055
Community Infrastructure	-	-	309,000	309,000	-	-	-	-	309,000	309,000
Unspent Grants Reserve	7,178,017	-	-	-	-	(7,178,017)	-	(7,178,017)	-	(7,178,017)
	40,265,719	800,000	4,031,398	4,831,398	(771,000)	(15,074,853)	(3,466,097)	(19,311,950)	25,785,167	(14,480,552)

UNSPENT GRANTS & CONTRIBUTION 2023-24

DESCRIPTION	Opening Balance 01/07/2023 \$	Recognised as Revenue \$	Expensed \$	Closing Balance 30/06/2024 \$
GENERAL REVENUE				
Grant - FAGS 2024-25	7,607,752	7,201,818	7,950,671	6,858,899
AIRPORT				
Grant - DoT - Airport Lighting	-	8,756	-	8,756
COMMUNITY GRANTS				
Grant - DLGSCI - Covid Supplement - Civic Centre	20,000	-	20,000	-
Grant - Southern Ports - Edge of the Bay	4,545	-	4,545	-
Grant - Every Club Grant	32,343	20,000	19,894	32,449
CULTURE, LIBRARY & HALLS				
Grant - Lotterywest Audience Development	-	3,287	-	3,287
Grant - Lotterywest Civic Centre - Shows	10,000	105,000	106,000	9,000
Grant - DLGSCI - Covid Supplement - Civic Centre	12,500	-	-	12,500
Grant - Circuitwest - Audience Development	3,287	-	3,287	-
Grant - Be Connected - Good Things Foundation	4,639	-	4,639	-
ECONOMIC DEVELOPMENT				
Contribution - Wild Dog Control	136,545	82,768	207,731	11,582
ENVIRONMENT, DEVELOPMENT & HEALTH				
Grant - GVROC Climate change coordinator	79,965	-	79,965	-
GOVERNANCE & COUNCIL				
Contribution - Rates Prize Draw	-	300	-	300
Grant - DPIRD - Tourism Accommodation Needs analysis	-	40,000	-	40,000
LAW, ORDER & EMERGENCY SERVICES				
Grant - DFES - Southern Mallee BFB Facility	-	251,665	6,484	245,181
Grant - DFES - Pioneer Tanks Condy, Mt Bea, Casc, S/Gums	24,252	-	-	24,252
Grant - DFES - Condingup Fire Brigade Shed	190,000	-	1,733	188,267
Grant - DPIRD - Free animal desexing program	10,948	-	8,641	2,307
PARKS & COASTAL INFRASTRUCTURE				
Grant - CERMP - Sand Back Passing project	1,855,976	-	293,470	1,562,506
Grant - DPIRD - Horticulture Traineeship	38,000	-	38,000	-
ROADS & TRANSPORT				
Grant - Roads 2 Recovery - Rollond Road	207,020	-	207,020	-
Grant - DoT - Bicycle Network Harbour Rd Shared Path	150,000	67,000	217,000	-
SENIORS & YOUTH				
Volunteer Resource Centre - Out of the Box Volunteering	44,250	-	44,250	-
Volunteer Resource Centre - Good Will Globetrotters	21,550	-	21,550	-
Grant - CHSP Carers	182,321	2,301,963	2,041,351	442,933
Grant - Homecare 4	34,935	-	34,935	-
Grant - Homecare 2	11,302	-	11,302	-
Grant - HACC U65s - Operating	5,264	-	1,313	3,951
SPORTS & RECREATION				
Grant - BHP - Bushfire Donation Scaddan Community	250,000	-	-	250,000
WASTE MANAGEMENT				
Grant - DWER - GoFOGO	-	94,335	-	94,335
LRCI				
Grant - LRCI - Rd 3 - Home Care Building Refurb	95,146	-	95,146	-
Grant - LRCI - Rd 3 - Lost at Sea Memorial	37,500	-	37,500	-
Grant - LRCI - Rd 3 - Pet Cemetery	37,500	-	37,500	-
Grant - LRCI - Rd 3 - Mountain Bike Piggery	150,000	-	150,000	-
Grant - LRCI - Rd 3 - Youth Precinct boat ramp toilet	149,858	-	149,858	-
Grant - LRCI - Rd 3 - Civic Centre disabled toilet	139,420	-	139,420	-
Total Unspent Grants	3,939,066			9,790,506
Contract Liabilities	3,378,442			2,612,488
Unspent Grants	8,168,376			7,178,017

CARRYOVERS 2023-24

Description	Reserves \$	Unspent Grants & Contributions* \$	Expected Revenue \$	Expenditure \$	Net \$
AIRPORT					
Airport Runway Upgrade - Business Case	50,000	-	-	50,000	-
Airport Runway Upgrade Design	356,959	-	-	356,959	-
CCTV & GA Lighting - Airport	104,488	-	-	104,488	-
Airport Lighting - Funded by DOT	2,500	8,756	-	11,256	-
ASSET & PROJECT MANAGEMENT					
Flinders Redesign	59,470	-	-	59,470	-
Flinders Development Stage 3	1,000,000	-	-	1,000,000	-
Shark Lake Industrial Park Stage 2	230,000	-	-	230,000	-
Ocean Street Development	451,591	-	-	451,591	-
Design and Construct 4 Units - Voile Lane	912,931	-	-	912,931	-
COMMUNITY GRANTS					
Club Development	-	32,449	-	32,449	-
Civic Centre Events	-	24,787	-	24,787	-
Community Grants Program	-	-	-	22,423	22,423
Winter Wonderland July 2024	-	-	-	30,328	30,328
CULTURE, LIBRARY & HALLS					
Museum Interpretation Plan Outcomes	-	-	-	10,000	10,000
Library Management Software Update	-	-	-	40,753	40,753
Digital Health Literacy	-	-	-	1,581	1,581
Be Connected	-	-	-	3,977	3,977
Science Week	-	-	-	809	809
Museum Village - Water to 3 lots	18,000	-	-	18,000	-
ECONOMIC DEVELOPMENT					
Worker Accommodation Study	27,500	-	-	27,500	-
Rural Services - Wild Dog Control	-	11,582	-	11,582	-
Rural Services - Water Security	-	-	99,554	99,554	-
ENVIRONMENT, DEVELOPMENT & HEALTH					
James Street Precinct Cultural Area Masterplan	540,181	-	-	540,181	-
Building Maintenance Program (see page 64 for detail)	1,083,556	-	-	1,083,556	-
Dempster Head Tower	160,000	-	-	160,000	-
GOVERNANCE & COUNCIL					
Authority Server Reinstall	-	-	-	12,853	12,853
Authority Online Timesheets	-	-	-	51,500	51,500
Kapish 365 Integrator	-	-	-	12,392	12,392
Website Update	-	-	-	15,284	15,284
Rates Prize Draw Contribution	-	300	-	-	300
Financial Management Review	-	-	-	15,000	15,000
WHS Software	-	-	-	50,000	50,000
Visitor Camping Review	-	40,000	-	60,000	20,000
Admin Building Disabled Toilet	80,000	-	-	80,000	-
LAW, ORDER & EMERGENCY SERVICES					
Pet Sterilisation Program	-	2,307	-	2,307	-
Condongup Fire Brigade Shed - New	-	188,267	455,633	669,487	25,587
Grass Patch Fire Brigade Shed	-	245,181	251,665	533,516	36,670
Pioneer Water Tanks - Salmon Gums, Condongup, Mt Beaumont, Cascade, including ground works	-	24,252	-	32,752	8,500
CCTV - Maintenance	-	-	-	34,728	34,728
Rural House Numbering	-	-	-	30,000	30,000
PARKS & COASTAL INFRASTRUCTURE					
Coastal Management Plan Review	-	-	-	41,730	41,730
Sand Renourishment Program	-	-	100,000	119,271	19,271
Lake Monjigup Management Plan Review	-	-	-	7,522	7,522
Public Open Space Implementation	-	-	-	94,222	94,222
Gibson Park Upgrade	-	-	-	16,838	16,838
Lalor Park Playground Upgrade	-	-	-	120,000	120,000
Wharton Beach and Duke Coastal Upgrades	-	-	-	23,910	23,910
Twilight Beach All Abilities Access Ramp	-	-	-	41,203	41,203
Twilight Beach Upgrade	-	-	-	17,829	17,829
Tjaltjraak Boodja Park - Coastal Works	-	-	-	13,005	13,005
Sand Back Pass Pipe Line	-	-	-	470,718	470,718
Sand Back Pass Pipe Line - CERMP funded	-	1,562,506	206,220	1,768,726	-
Artificial Reef Infrastructure	-	-	-	219,301	219,301
ROADS & TRANSPORT					
Balance of Roads Program (see page 64 for detail)	-	-	2,433,119	5,337,726	2,904,607
Bus Stop Upgrades	-	-	205,100	204,668	432
Andrew Street Landscape - Town Improvements	-	-	-	12,300	12,300
SENIORS & YOUTH					
Home Care Carry Forwards	-	446,884	-	446,884	-
Black Street Fire Hydrant	14,470	-	-	14,470	-
Home Care Gardeners Shed	40,111	-	-	40,111	-
SPORTS & RECREATION					
BOILC Strategic Plan Review Project	-	-	-	41,075	41,075

Description	Reserves \$	Unspent Grants & Contributions* \$	Expected Revenue \$	Expenditure \$	Net \$
Graham Mackenzie Stadium - Structural Works	-	-	2,934,368	2,906,240	28,128
GSG Masterplan Improvements	22,500	-	-	22,500	-
Scaddan Country Club Extension	-	250,000	-	587,129	337,129
TOURISM					
Tourism & Area Promotion	-	-	-	10,000	10,000
WASTE MANAGEMENT					
Lot 12 Kirwan Road - Site Rehabilitation	360,444	-	-	360,444	-
New Waste Management Site and Transfer Stations	2,345,135	-	-	2,345,135	-
FOGO Project	-	94,335	-	94,335	-
LRCI FUNDS					
Rd 1 - Myrup Bore Stand Pipe	-	-	50,000	-	50,000
Rd 1 - Salmon Gums Water Tank Refurbishment	-	-	75,000	-	75,000
Rd 1 - River Road	-	-	206,228	-	206,228
Rd 2 - Esperance Golf Club Irrigation	-	-	50,000	-	50,000
Rd 2 - Lap Pontoon James Street	-	-	216,278	-	216,278
Rd 2 - Pump Track Youth Precinct	-	-	245,000	-	245,000
Rd 2 - Civic Centre Rigging Upgrade	-	-	866	-	866
Rd 2 - Surf Club Building Compliance	-	-	150,000	99,970	50,030
Rd 3 - Home Care Building Improvements	-	-	100,000	-	100,000
Rd 3 - Seal Cascade Road	-	-	700,000	-	700,000
Rd 3 - Lost at Sea Memorial	-	-	37,500	5,000	32,500
Rd 3 - Pet Cemetery	-	-	37,500	47,660	10,160
Rd 3 - Mountain Bike Piggery XC and Jumps Line Stage 1	-	-	150,000	82,167	67,833
Rd 3 - BOILC Plant Room and Heating Upgrade	-	-	275,000	46,385	228,615
Rd 3 - Civic Centre Upgrade - Disability Access and Toilets	-	-	150,000	249,606	99,606
Rd 3 - Dog Park Wild Cherry Park	-	-	150,000	-	150,000
Rd 3 - Youth Precinct and Boat Ramp Toilet	-	-	150,000	-	150,000
Rd 3 - CCTV Stage 3 and Additional Town Centre	-	-	110,938	65,063	45,875
FLEET PURCHASES					
LV628 - 48179 - E45410 - 2016 Isuzu D-Max S/C T/T DSL Auto 2x4	-	-	13,500	45,000	31,500
LV659 - 48210 - E46758 - 2018 Isuzu D-Max S/C T/T DSL Auto 2X4	-	-	15,000	50,000	35,000
LV654 2018 Hyundai Active I40 Sedan DSL Auto - July	37,000	-	-	37,000	-
Depot Fuel and Ad Blue System	-	-	-	20,000	20,000
GPS Position Recorder	-	-	-	10,000	10,000
Mobile Fuel Pumps update to FOB capability - (Depot Fuel Trailers)	-	-	-	15,000	15,000
UAT Toilet and Trailer	-	-	-	18,000	18,000
Ward Depot Fuel Monitoring System - Grass Patch and Cascades	-	-	-	30,000	30,000
LV688 - 48243 - E49237 - 2021 Isuzu Dmax SC Custom Body Dsl Auto 4x4	-	-	15,000	50,000	35,000
8 Wheeler Tip Truck - Replaces - T121 2017 Volvo FMX13 8-Wheel Tip Truck	-	-	85,000	310,000	225,000
Automated Truck Spreaders - (8x4 Tip Trucks) 3 Heavy - Bitutek	-	-	3,000	120,000	117,000
Truck Light / Medium Replaces T122 - 60012- 1GGB154 2017 Isuzu NPR 75-190 Tip Truck	-	-	25,000	120,000	95,000
LV661 - 48212 - E46940 - 2018 Hyundai Active I40 Sedan DSL Auto	-	-	60,000	60,000	-
LV642 - 48193 - E45883 - 2017 Toyota Hilux S/C Cstm Back DSL Auto 4x4	-	-	14,000	48,000	34,000
LV666 - 48217 - E46966 - 2018 Nissan Navara SL D/C W/B DSL Auto 4x4	-	-	15,000	45,000	30,000
Total Carryovers	7,896,836	2,931,606	9,785,469	23,835,137	3,221,226

* Unspent grant & contribution details can be found on the Unspent Grants & Contributions List

ROADS PROGRAM CARRYOVER 2023-24 DETAIL

Road	Work Order	Carryover	Income
Lease Road - Fuel Depot Access - Planning and Construct	W3708	587,317	349,500
Castletown Quays Extension to Bandy Creek - Footpath	W3714	318,325	24,250
Bandy Creek Road - Path	W3956	25,004	28,500
Bandy Creek Road - Shoulder Sealing	W4120	25,199	52,800
Native Vegetation Clearing Offsets	W4122	144,921	
Road Reserve Land Acquisition	W4123	73,834	
Bore Construction	W4124	80,000	
Tourist Signage Strategy	W4132	54,018	
Fisheries Road Turning Lanes	W4133	258,106	
Sump Pump Control	W4140	4,407	
The Esplanade Carpark - Whale Tail	W4144	80,000	
Harbour Road - New Shared Path	W4319	664,575	65,500
Fisheries Road - Highway to Riglands Road - Shoulder Sealing	W4321	100,000	1,098,683
Circle Valley Road - Coolgardie Esperance Highway to Hobby Road - Limestone Resheet	W4324	600,000	
Merivale Road - West of Stockyards Road to Tyrrell Road - Reconstruction	W4325	313,715	
Salmon Gums West Road - Highway to Gimlet Road - Construction Widening	W4332	325,931	147,314
Bandy Creek Road - Patch Bridge Columns	W4335	31,119	
Bukenerup Road - Stearne Road to Paterson Road - Construct New	W4354	179,040	
Fisheries Road / Goldfields Road - Intersection Upgrade	W4355	777,011	666,572
Salmon Gums - General Infrastructure	W4357	25,000	
Bin Surrounds - Town Improvements	W4358	48,781	
Black Street - Pedestrian Refuge Island	W4359	29,236	
Norseman Road - Drainage	W4361	50,000	
Forrest Street Carpark - New	W4362	297,820	
Salmon Gums Carpark - Upgrade	W4363	149,367	
Museum Village - Footpath Lighting Improvements	W4365	20,000	
Salmon Gums - Footpaths	W4366	75,000	
		5,337,726	2,433,119

BUILDING MAINTENANCE CARRYOVERS 2023-24 DETAIL

Building	Description	Work Order	Carryover	Reserve Transfer In
Shire Administration Office	Generator set, admin lighting works and fob entry to Chambers	W1666	110,000	
Senior Citizens Centre	Painting works	W1669	4,000	
Esperance Kindergarten Black Street	Painting works, condition assessment and fencing works	W1671	19,200	
Toilet Block - Grass Patch	Septic upgrade	W1683	61,290	
Toilet Block - Quagi	Re-sheet around the hand basins	W1713	756	
Toilet Block - Twilight Beach	Replace corroded and unsafe showers, benches and shade shelter	W1727	16,984	
Toilet Block - Condingup	Decommission old leach drains	W1747	5,000	
Grass Patch Community Hall	Septic upgrade	W1757	61,000	
Condingup Community Centre	Drainage works, rammed earth sealing	W1767	18,277	
Civic & Cultural Centre	Lighting upgrades, kitchen renovations, roof works in store room	W1773	129,662	
Bay of Isles Leisure Centre	BOILC review changes, paving works, security works, spin room maintenance	W1776	60,464	
Noel White Centre	CCTV to entry	W1787	5,000	
Old Methodist Church	Painting works	W1820	3,206	
Old Sinclair House	Painting works	W1822	4,300	
Old Headmasters House	Insulation works	W1826	1,831	
Old Police Sergeants Quarters	Flag pole restoration	W1830	860	
Museum	CCTV upgrades and lighting replacements	W1840	73,640	
Visitor Centre	CCTV upgrades, patch and paint external walls and decking	W1843	7,915	
Esperance Depot Administration Office	CCTV upgrade and new roller door and gutters for emergency services shed	W1863	45,000	
Esperance Depot Tyre Shed	Demolish and construct new shed	W1867	126,948	
Toilet Block - Salmon Gums Caravan Park	Drainage, plumbing and painting works	W1879	19,765	
Airport Terminal	Swipe card system upgrade	W2021	240,997	240,997
Airport House	Filter system for washing machine and flood sensor lights	W2023	3,300	3,300
Cannery Arts Centre Gallery	Heritage plan, paving and painting works	W3539	8,800	
Cannery Arts Centre Innerspace	Remove asbestos and reclad	W3542	8,034	
Esperance Indoor Sports Stadium	CCTV cameras and automated ridge shutters	W3624	47,327	
			1,083,556	244,297

OPERATING BIDS

ID	DESCRIPTION	REVENUE \$	EXPENSE \$	NET COST \$	RECURRING?	COMMENTS
OP1	AIRPORT - IMPROVEMENTS	16,000	16,000	-	Fixed Term	Cel Fi boosters, lightning warning system, kids area.
OP2	AIRPORT - UPGRADE & EXTENSION CONSULTANCY	70,000	70,000	-	Fixed Term	Engage consultant to develop upgrade business case.
OP3	AIRPORT - ASPHALT	50,000	50,000	-	Fixed Term	Landing strip repairs
OP4	TOURISM - NEW EVENTS ATTRACTION FUNDING	-	10,000	10,000	Potentially	Seeding of events to support positive community and tourism outcomes
OP5	EVENTS - ANNUAL YOUTH EVENT - NEON SHOWDOWN 2025	-	20,000	20,000	Trial period	Trial a Youth Community event
OP6	EVENTS - WINTER WONDERLAND	30,000	70,000	40,000	Ongoing \$40k	Continuance of this event after a successful trial in July 2023
OP7	DEVELOPMENT - CARAVAN & CAMPING ANALYSIS - STAGE 2	-	23,720	23,720	Fixed Term	Continue engagement for caravan & camping resolution development
OP8	LIBRARY - RADIO FREQUENCY IDENTIFICATION (RFID)	-	35,200	35,200	Ongoing \$3k	Implement RFID to improve customer experience and stock identification
OP9	MUSEUM - CASUAL STAFF	-	20,000	20,000	Ongoing	Lack of volunteers requiring shift to contracted employees to maintain opening hours.
OP10	MUSEUM - CULTURAL INTERPRETATION ADVISORY	-	20,000	20,000	Fixed Term	Capture Local Stories, Museum content, Interepretation & consultancy
OP11	COMMUNICATIONS - WEBSITE ONGOING IMPROVEMENTS	-	15,000	15,000	Ongoing \$15k	Improve community engagement with landing pages for Shire Services
OP12	WASTE - WYLIE BAY	200,000	200,000	-	Fixed Term	Updated closure plan and class 1 landfill.
OP13	WASTE - FORESHORE BIN CLEANING AND MAINTENANCE	20,000	20,000	-	Ongoing \$20k	Increased bin cleaning. Wkly - Headland; Mthly - CBD/Foreshore/GSG: Qtly - Other
OP14	WASTE - WASTE MANAGEMENT PROJECTS	40,000	40,000	-	\$25k in Year 2	Update work practices to reflect major changes in operations
OP15	ASSET MANAGEMENT - ESRI DEVELOPMENT	-	20,000	20,000	\$20k ongoing	GIS - development and implementation
OP16	COASTAL CROWN LAND ACCESS AGREEMENT	-	40,000	40,000	Fixed Term	Complete ILUA agreement
OP17	BUSINESS SYSTEMS - PROCURE TO PAY - STAGE 1	-	41,000	41,000	Ongoing 2K	Implement procure to pay to provide efficiencies and strengthen internal controls
TOTAL OPERATING BIDS		426,000	710,920	284,920		

LAND & BUILDINGS

ID	DESCRIPTION	REVENUE \$	EXPENSE \$	NET COST \$	COMMENTS
BUILD1	EMERGENCY SERVICES - BUSH FIRE BRIGADE SHED	250,000	270,000	20,000	One Bay extension to the Quarry Rd BFB shed to house water tank. Grant funding.
BUILD2	EMERGENCY SERVICES - BUSH FIRE BRIGADE SHED	930,000	990,000	60,000	New Station - Bush Fire Brigade Cascade. Grant Funding.
BUILD3	MYRUP WASTE TRANSFER FACILITY	2,000,000	2,000,000	-	Actual cost of project higher than estimated. Reserve funded
BUILD4	TOOWACKA DEMOLITION	-	100,000	100,000	Improve safety at site and preparation for next use.
BUILD5	SHED - STORAGE	100,000	100,000	-	Centralise storage for internal Shire Resources (Events/ Tourism/ Volunteers)
BUILD6	BOILC - UV FILTERS	250,000	250,000	-	Essential for filtration and diminishment of heavy chlorine odours
BUILD7	STOCK WASH	120,000	120,000	-	System improvements regarding removal of waste
TOTAL CAPITAL BIDS - BUILDINGS		3,650,000	3,830,000	180,000	

PLANT & EQUIPMENT

ID	DESCRIPTION	REVENUE \$	EXPENSE \$	NET COST \$	COMMENTS
FE1	BAY OF ISLES POOL - BLANKET BUDDY	-	12,800	12,800	Winch system to assist staff to place and remove Pool Blankets
FE2	BAY OF ISLES POOL - FLOOR SCRUBBER	-	13,500	13,500	Floor Scrubber suitable for Aquatic areas
FE3	BAY OF ISLES POOL - LAP POOL BLANKETS	-	19,900	19,900	Thermal Blankets to reduce heating costs and evaporation on the 25m lap pool
FE4	BAY OF ISLES POOL - AIRFLOW INFLATABLE	-	14,877	14,877	For hire for birthday parties, weekends and as an attraction during holiday periods.
FE5	HOME CARE - FURNITURE	25,000	25,000	-	Update aging furniture. Funded from EHC Asset Replacement Reserve
TOTAL CAPITAL BIDS - FURNITURE & EQUIPMENT		25,000	86,077	61,077	

LIGHT VEHICLES

ID	DESCRIPTION	DEPARTMENT	REVENUE \$	EXPENSE \$	NET COST \$	COMMENTS
LV1	LV660 2018 ISUZU D MAX SX DUAL CAB W/B DSL	Corporate Community Services - Shane Tobin	15,000	60,000	45,000	Replacement
LV2	LV679 ISUZU SX DUAL CAB T/T DSL AUTO 4X4	Outdoor Works - 2IC Town Construction	20,000	65,000	45,000	Replacement
LV3	LV683 2020 ISUZU DMAX DC TT AUTO 4X4 - 28.01.21	Rural Construction	20,000	65,000	45,000	Replacement
LV4	LV684 2020 ISUZU DMAX DC TT AUTO 4X4 - 28.01.21	Rural Construction	20,000	65,000	45,000	Replacement
LV5	LV687 - 2021 ISUZU DMAX DC TT DSL AUTO 4X4	Rural Construction	20,000	65,000	45,000	Replacement
LV6	LV702 - 48255 - E49684 - 2021 NISSAN NAVARA	Rural Construction	20,000	65,000	45,000	Replacement
LV7	FOUR DOOR SUV HYBRID AWD	Communication / Marketing	-	45,000	45,000	New Vehicle - For Communication & Marketing
LV8	DUAL CAB UTE - AUTO - DSL - 4X4	Town Construction - Traffic Control	-	65,000	65,000	New Vehicle - Traffic Control - Town Construction
TOTAL CAPITAL BIDS - LIGHT VEHICLES			115,000	495,000	380,000	

SUNDRY PLANT & WORKS EQUIPMENT

ID	DESCRIPTION	DEPARTMENT	REVENUE \$	EXPENSE \$	NET COST \$	COMMENTS
SPE1	GENERAL PLANT AND EQUIPMENT	Outdoor Works / Depot	1,000	20,000	19,000	Replacement General Equipment Account for under items \$5000
SPE2	MIXER BUCKET - SKID STEER ATTACHMENT	Town Construction	-	10,000	10,000	New Equipment - Attachment - Mixing Gravel - Water Binding - Cement
SPE3	BOBCAT SPREADER DROP STYLE - SKID STEER ATTACHMENT	Town Construction	-	8,000	8,000	Replacement - Attachment - Material Spreader
SPE4	BROOM ATTACHMENT FOR SKID STEER	Town Construction	1,500	10,000	8,500	Replacement - Attachment - Bucket Broom
SPE5	PLATE COMPACTOR HYDRAULIC - BACKHOE ATTACHMENT	Rural Maintenance	-	12,000	12,000	New Equipment - Attachment
SPE6	DRONE / LIDAR RADAR PACKAGE	Asset Management	-	35,000	35,000	New Survey Equipment - Latest Technology
SPE7	TRAFFIC LIGHT PORTABLE	Traffic Control	1,500	15,000	13,500	Replacement - TR90 & TR91
SPE8	MESSAGE BOARDS - PORTABLE (2 SETS)	Traffic Control	-	30,000	30,000	New Equipment - Trial set from last year providing immediate good results
SPE9	BATTERY OPERATED POWER TOOLS, STORAGE AND RE-CHARGE	Outdoor Works	-	35,000	35,000	New Equipment - Battery operated outdoor tool range as per council directive
SPE10	AERIAL WORK PLATFORM		-	15,000	15,000	New Equipment - Work Platform for Stadiums
TOTAL CAPITAL BIDS - SUNDRY PLANT & EQUIPMENT			4,000	190,000	186,000	

MAJOR PLANT & WORKS EQUIPMENT

ID	DESCRIPTION	DEPARTMENT	REVENUE \$	EXPENSE \$	NET COST \$	COMMENTS
MPE1	GRADER G48 CAT 12M	Rural Construction	125,000	480,000	355,000	Replacement
MPE2	HOT-MIX BITUMEN TRAILER	Rural Construction	-	80,000	80,000	New Equipment - Hot Mix Capable
MPE3	SEMI TRI AXLE SIDE TIPPER TRAILER	Rural Construction	-	150,000	150,000	New Item - Provide Road Train Efficiency for the Fleet
MPE4	TRACTOR - RURAL MAINTENANCE - SLASHER	Rural Maintenance	20,000	250,000	230,000	Replacement - Hi Road Speed front and back PTO and 3 Point Attachment
MPE5	BACKHOE - RURAL MAINTENANCE	Rural Maintenance	-	230,000	230,000	New Equipment / L69 JCB 417 Loader to Depot
MPE6	EMULSION SPRAY SLIDE-ON WITH BOOM SPRAY	Town Construction	-	90,000	90,000	Replacement - of Emulsion Trailer BT1 - Fire Incident Write Off (29,000 Insurance)
MPE7	SLIDE ON VERGE SPRAYING SYSTEM	Outdoor Works	-	70,000	70,000	New Equipment - System for Verge Spray unit to reduce slashing and risk
MPE8	AUTOMATED SPREADER - TOWN CONSTRUCTION	Town Construction	-	40,000	40,000	Replacement - Manual Spreader to Auto - OHS / Safety - In truck operated system
MPE9	MULTI TYRE ROLLER	Rural Construction	30,000	220,000	190,000	Replacement - MR17
MPE10	TANDEM AXLE RUBBISH BINS - COASTAL SERVICE	Outdoor Works - Coastal Reserves	2,000	16,000	14,000	Replacement - TR112 and TR113
MPE11	MINI DREDGE FOR LIQUID WASTE	Waste Facility Funded	150,000	150,000	-	New Equipment - Removal of deposits and sludge and sediment from storage ponds
TOTAL CAPITAL BIDS - MAJOR PLANT & EQUIPMENT			327,000	1,776,000	1,449,000	

BUILDING MAINTENANCE GENERAL

WORK ORDER	ASSET DESCRIPTION	DESCRIPTION OF PLANNED MAINTENANCE	PLANNED MAINTENANCE	REACTIVE MAINTENANCE	PREVENTATIVE & STATUTORY MAINTENANCE	
3653	ANIMAL MANAGEMENT FACILITY	Emergency Exit gates and door handle changes	3,500	3,500	5,136	16,636
		Chemical station storage upgrade	2,000			
		Install barrier to stop dogs getting onto cages and cats accessing roof space	2,500			
1749	BBQ'S MAINTENANCE	Lions Park - replace 2 x doors	2,500	8,400	963	16,363
		Rust Treatment to steelwork - Braizer St, James St,	2,500			
		High Pressure cleaning to BBQ bench tops - Jetty, Brazier St, James St,	2,000			
1776	BAY OF ISLES LEISURE CENTRE	Reception bench to complete paperwork	1,000	35,000	28,305	175,305
		Depth warning signage tiles to pool edging	2,000			
		No diving Signage tiles to pool edging	2,000			
		Rust treatment to window sills	5,000			
		Repairs to pillars in seating area and re-paint	3,000			
		Emergency lighting replacements	3,000			
		Repairs to damaged tiles in pool area	1,000			
		Rust treatment to patio pillars on grassed area	3,000			
		Sound proofing to meeting room and Coordinator's office	2,500			
		Ventilation install to change rooms - dry side & dryer room	6,500			
		Creche TV room AC install	4,000			
		Fire Exit door to gym	1,500			
		Duress Alarm for gym	2,000			
		Stainless steel splashback to fryer	2,000			
		Repairs to leisure pool	30,000			
		Repairs to tiles in toddler pool	5,000			
		Repairs to planter boxes and resurface	5,000			
		Solar Control system upgrade	30,000			
		Emergency lighting install to changerooms - pool side	3,500			
3016	BAY OF ISLES LEISURE CENTRE - PLANT ROOM	DE Filters	8,000	22,000	74,900	107,900
		Replace valves on filters	3,000			
3539	CANNERY ARTS CENTRE GALLERY	Replacement of front guttering	5,000	9,500	4,088	29,588
		Replacement of roof flashings on either end	5,000			
		Patch & paint to area where heaters removed & door frames	1,500			
		Repairs to damaged glass windows	1,500			
		Repairs to walls and rectify moisture issue seeping through from garden bed	3,000			
3540	CANNERY ARTS CENTRE POTTERY ROOM	Modify entry doors to allow for accessible access	5,000	-	475	6,975
		Repairs to paving at entry	1,500			
3541	CANNERY ARTS CENTRE MUSIC ROOM		-	-	500	500
3542	CANNERY ARTS CENTRE INNERSPACE	Rectify crack in kitchen wall - patch & paint	3,000	-	742	12,742
		Reclad of asbestos wall	9,000			
3543	CANNERY ARTS LOOKOUT & STAIRS		-	1,500	535	2,035
1859	CASCADE HOUSE 1	Termite Barrier Treatment	1,500	2,500	2,350	7,350
		Treatment of mould to eaves	1,000			
1861	CASCADE HOUSE 2	Termite Barrier Treatment	1,500	2,500	2,952	6,952
1679	CEMETERY CARETAKERS HOUSE		-	2,400	1,301	3,701

WORK ORDER	ASSET DESCRIPTION	DESCRIPTION OF PLANNED MAINTENANCE	PLANNED MAINTENANCE	REACTIVE MAINTENANCE	PREVENTATIVE & STATUTORY MAINTENANCE	
1773	CIVIC & CULTURE CENTRE	Parquetry floor & side of stage re-sealing	8,500	18,000	16,719	102,719
		Painting of stage	3,000			
		Maintenance on chair rollers	10,000			
		AC audit	10,000			
		Storage box for piano	3,500			
		Concept Design for Green Room & disabled toilets at stage area	20,000			
		Alarm upgrade	10,000			
		Enclose cleaners storeroom	3,000			
1753	COMMUNITY CENTRE CASCADE	Repairs to tiles and regrouting (to right of stove)	2,000	6,200	4,278	19,978
		Replacement of 1 x exit doors to main hall area due to weather damage	2,500			
		Oiling of external timber doors	2,000			
		Termite Barrier Treatment	3,000			
1767	COMMUNITY CENTRE CONDINGUP	Rammed earth sealing (corrosion) Reseal (additional funding required additional to carryover)	16,000	6,200	3,966	111,166
		Remove gable end and carry verandah around side of building to match other sides, paving & relocate AC	15,000			
		Reclad high gable ends to sports hall to hardiplank to reduce maintenance	15,000			
		Replacement of groundsman's shed	55,000			
1751	COMMUNITY HALL BEAUMONT	Replace flashings and rotted trimbers	3,000	3,200	3,821	13,021
		Install external lighting to carpark	3,000			
1755	COMMUNITY HALL DALYUP	Replacement of stove (Electric)	2,500	4,000	2,803	9,303
1757	COMMUNITY HALL GRASS PATCH	Repairs to tiles in men's bathroom	3,000	4,000	3,054	13,054
		Lighting upgrade to main hall area	3,000			
3886	COMMUNITY HALL SALMON GUMS - NEW	Rust treatment to pillars	6,500	1,500	3,379	17,879
		External painting	3,000			
		Internal patch & painting	1,500			
		Removal of brick wall on courts and refencing	2,000			
1759	COMMUNITY HALL SALMON GUMS - OLD	Restoration works to Roads Building	30,000	-	-	30,000
1877	COMMUNITY SPORTS HOUSE (EDRA)	Replace damaged windows x 2	1,200	1,800	500	3,500
1847	CONDINGUP HOUSE 2		-	2,500	1,989	4,489
1849	CONDINGUP HOUSE 3		-	2,500	1,979	4,479
1857	DEPOT CASCADE		-	950	730	1,680
1845	DEPOT CONDINGUP	Upgrades to pump system in bund at oil/water separator	3,500	950	1,160	5,610
1863	DEPOT ESPERANCE ADMINISTRATION BUILDING	Roof access system	10,000	15,500	17,341	62,341
		Install AC to meeting room	5,000			
		HV gate track repairs	10,000			
		CCTV to store	3,000			
		Fob access to store	1,500			
1874	DEPOT ESPERANCE WORKSHOP	Replacement of whirly birds	3,000	1,600	1,391	10,991
		Replacement flooring	5,000			
1851	DEPOT GRASS PATCH	Replacement of water tank	25,000	1,200	975	27,175
3624	ESPERANCE INDOOR SPORTS STADIUM	Repair court 2 lighting fault	5,000	10,000	35,571	64,071
		Replace 2 x drink fountains	3,500			
		Replacement of non-compliant wire ropes on nets	10,000			
1671	ESPERANCE KINDERGARTEN BLACK STREET		-	3,500	1,020	4,520
1853	GRASS PATCH HOUSE 1	Repairs to front carport	2,500	2,500	1,791	8,291
		Redirect overflow from water tank	1,500			
1855	GRASS PATCH HOUSE 2		-	2,500	1,791	4,291
1783	GRAHAM MACKENZIE STADIUM		-	5,000	-	5,000
1675	HICKS ST HOSTEL		-	2,500	600	3,100

WORK ORDER	ASSET DESCRIPTION	DESCRIPTION OF PLANNED MAINTENANCE	PLANNED MAINTENANCE	REACTIVE MAINTENANCE	PREVENTATIVE & STATUTORY MAINTENANCE	
1807	LIBRARY	Install Vinyl mat to childrens play/craft area	1,000	20,000	14,449	71,449
		Installation of drinking tap	1,500			
		Patch sections of ceiling over upstairs section with plate	5,000			
		Modifications to staff entry door lock	500			
		Repairs to balustrading - painting of mesh and rails and extending height	5,000			
		Rust treatment to pillars in upstairs section	5,000			
		Building Assessment	15,000			
		Power for access to catalogues throughout	1,500			
		Painting of external wall and gutters on NW side	2,500			
1840	MUSEUM MARITIME/GOODS SHED	Alarm upgrade	10,000	25,000	11,477	139,977
		Roof sheeting replacements where required	3,000			
		Works to stabilise floor in rear corner	3,500			
		Gutter repairs to pond side & centre of building	7,000			
		Restoration to wood siding at rear	2,000			
		Install stirup to signal pole	1,000			
		Oiling of timber doors and railings	1,000			
		AC replacement to object storeroom	6,000			
		Timber poles in exhibition area replacement x 5	70,000			
1843	VISITORS CENTER	AC replacement	5,500	6,500	6,000	18,000
1787	NOEL WHITE CENTRE	Re-key meeting rooms	1,000	8,000	5,542	18,042
		Relocate entry light switch to near alarm panel	1,000			
		Install fob to internal door at storage cages	1,000			
		Repairs to gas stove	1,500			
1818	OLD CHEMIST SHOP	Painting to balustrade	2,000	1,177	730	3,907
1812	OLD COURT HOUSE		-	1,177	730	1,907
1816	OLD DOCTORS SURGERY		-	1,177	730	1,907
1826	OLD HEADMASTERS HOUSE	Repairs to gutters	3,000	1,177	800	24,477
		Painting to back room (food prep area)	1,500			
		Replacement of vinyl flooring to storage room	2,000			
		Install lock to kitchen window	1,000			
1814	OLD HOSPITAL		-	1,177	800	1,977
1828	OLD MATRONS QUARTERS		-	1,177	780	1,957
1820	OLD METHODIST CHURCH		-	3,317	830	4,147
1830	OLD POLICE SERGEANTS QUARTERS		-	1,177	830	2,007
1838	OLD RAILWAYS/TICKETING OFFICE	Install External lighting	1,500	1,177	830	6,507
		Install Security gates to storage area	3,000			
1824	OLD SALMON GUMS SCHOOL	Installation of outdoor sink	2,000	1,177	780	3,957
1822	OLD SINCLAIR HOUSE	Repairs to shade sail	1,000	1,177	720	4,397
		Painting to Fascia	1,500			
1669	SENIOR CITIZENS CENTRE	Replacement of windows on North & West sides	14,000	8,000	3,053	25,053
1666	SHIRE ADMINISTRATION OFFICE/CHAMBERS	AC audit	15,000	35,000	25,641	128,641
		Reception entry tiles flooring replacement - slip hazard	10,000			
		E-Bike Storage/charging station	10,000			
		Replacement blinds to kitchen	2,500			
		Wardrobe to kitchen for second hand uniform storage	2,500			
		Reseal reception counters	1,000			
		Repairs to carpet tiles in Records	1,500			
		Install of in-floor power to chambers	3,500			
		Install of permanent power to Chambers window lights	2,000			
		Data cable relocations	15,000			
		Reception counter removal of step and platform	5,000			
1779	SOUND SHELL MUSEUM PARK		-	4,500	935	5,435
4264	STAFF HOUSING - FOY ST.		-	2,500	2,568	5,068
4278	STAFF HOUSING - UNIT 4, 14 TREASURE RD		-	2,500	2,568	5,068

WORK ORDER	ASSET DESCRIPTION	DESCRIPTION OF PLANNED MAINTENANCE	PLANNED MAINTENANCE	REACTIVE MAINTENANCE	PREVENTATIVE & STATUTORY MAINTENANCE	
	STAFF HOUSING - UNIT 2, 14 TREASURE RD		-	2,500	2,568	5,068
1723	TOILET BLOCK ALEXANDER BAY	Repairs to whirly birds	1,500	1,200	730	3,430
1691	TOILET BLOCK ALL COASTAL		-	1,200	3,000	4,200
1747	TOILET BLOCK CONDINGUP	Install of cleaners tap	1,000	1,500	1,070	3,570
1709	TOILET BLOCK DUKE OF ORLEANS		-	1,070	1,070	2,140
1693	TOILET BLOCK CASTLETOWN QUAYS	Relocate septic warning alarm	1,500	3,500	1,629	8,629
		Install doors to enable toilets to be locked when required	2,000			
1729	TOILET BLOCK DEMPSTER (BUS STOP)		-	1,605	964	2,569
1703	TOILET BLOCK CEMETERY		-	1,070	870	1,940
1697	TOILET BLOCK JAMES STREET		-	6,500	6,707	13,207
1695	TOILET BLOCK TANKER JETTY		-	6,500	3,811	10,311
1699	TOILET BLOCK TAYLOR STREET	Replacement of 2 x roof sheets	1,000	4,500	4,672	10,672
		Replacement of signage	500			
1701	TOILET BLOCK EMILY STREET		-	3,200	3,718	6,918
1739	TOILET BLOCK GSG SOCCER	Install bollards to septic tanks	1,500	1,400	1,814	4,714
1737	TOILET BLOCK GSG OVAL		-	2,000	1,889	3,889
1681	TOILET BLOCK GIBSON		-	800	785	1,585
1834	TOILET BLOCK KEMP STREET		-	4,000	3,713	7,713
1836	TOILET BLOCK MUSEUM VILLAGE STAFF		-	800	1,070	1,870
1733	TOILET BLOCK LIONS PARK	External Painting	2,500	1,300	740	4,540
3751	TOILET BLOCK OBSERVATORY BEACH - NEW		-	800	740	1,540
1731	TOILET BLOCK RSL	Paint barge boards and eaves	2,000	6,500	4,066	19,566
		Replace 3 x sky lights	3,000			
		Install exhaust fans	2,500			
		Replace doors x 2	1,500			
1685	TOILET BLOCK SALMON GUMS	High pressure cleaning	2,500	2,500	885	5,885
1879	TOILET BLOCK SALMON GUMS C/PARK ABLUTIONS	Replace window to men's toilets	1,000	1,600	1,284	4,884
		Removal of old tank stand	1,000			
1743	TOILET BLOCK SCADDAN PIONEER PARK	Install of skylights	2,500	2,500	577	5,577
1683	TOILET BLOCK GRASS PATCH ABLUTIONS	Repairs to External lighting	1,500	1,070	730	3,300
1727	TOILET BLOCK TWILIGHT BEACH	Replacement of shower heads and pole	2,500	4,200	3,459	12,659
		Extend septic tank lid to eliminate need to uncover for evacuations	2,500			
1711	TOILET BLOCK TABLE ISLAND	Replace door	1,000	850	730	5,580
		Rust proof treatment to internal walls	3,000			
1717	TOILET BLOCK MUNGLINUP	Replace door struts	1,500	1,070	2,600	13,170
		Rust Treatment and external painting	4,000			
		Rusted Patio tubing repairs	4,000			
1713	TOILET BLOCK QUAGI	Replace rusted wall sheet at internal hand basin	1,200	1,070	2,600	4,870
1707	TOILET BLOCK LITTLE WHARTON	Replace boards on walkway	2,000	850	730	3,580
1705	TOILET BLOCK WHARTON BEACH	Oiling of timbers	1,500	850	730	4,080
		Replacement of door hinges	1,000			
1689	TOILET BLOCK WEST BEACH	External Rust treatment and re-paint	5,000	4,500	4,885	14,385
4402	TOILET BLOCK SKATE PARK	Reactive maintenance	-	4,500	3,800	8,300
TOTAL MAINTENANCE - BUILDINGS GENERAL			826,400	387,992	376,534	1,590,926

BUILDING MAINTENANCE - BUSINESS UNITS

WORK ORDER	ASSET DESCRIPTION	DESCRIPTION OF PLANNED MAINTENANCE	PLANNED MAINTENANCE	REACTIVE MAINTENANCE	PREVENTATIVE & STATUTORY MAINTENANCE	TOTAL MAINTENANCE COST PER ASSET
2049	WYLIE BAY RECYCLING FACILITY	AC replacement to office	6,500	10,700	7,597	24,797
2050	WYLIE BAY TIP SHED		-	5,350	-	5,350
3654	WYLIE BAY FIXED PLANT		-	10,000	10,700	20,700
2023	AIRPORT HOUSE	Install external lighting	2,500	4,066	2,782	19,348
		External fencing to create boundary into airspace	10,000			
2022	AIRPORT AMBULANCE TRANSFER		-	803	1,284	2,087
2021	AIRPORT TERMINAL	Arrival/Departure doors - arresting system to create soft closing	2,000	5,350	11,984	25,834
		Repairs to wall crack on external wall near baggage handling area	3,000			
		Patch & paint to ceiling cracks in area 2	3,500			
1677	HOMECARE DAY CARE CENTRE	Install 15m of fencing to rear	10,000	15,000	16,157	54,157
		Patch & Paint to ceiling in reception	2,000			
		Painting to Day Centre Office	3,500			
		Replacement of AC in rear office	4,500			
		Repairs to paving	3,000			
3771	CASCADE BUSH FIRE BRIGADE SHED		-	500	1,395	1,895
3772	GIBSON BUSH FIRE BRIGADE SHED		-	500	2,135	2,635
3773	PINK LAKE BUSH FIRE BRIGADE SHED		-	500	2,222	2,722
3774	QUARRY ROAD BUSH FIRE BRIGADE SHED		-	500	2,163	2,663
3775	SALMON GUMS BUSH FIRE SHED		-	500	1,366	1,866
3776	SCADDAN BUSH FIRE BRIGADE SHED		-	500	1,440	1,940
3777	SIX MILE HILL BUSH FIRE BRIGADE SHED		-	500	1,762	2,262
3778	SOUTHERN MALLEE BUSH FIRE BRIGADE SHED		-	500	1,100	1,600
3779	CONDINGUP BUSH FIRE BRIGADE SHED		-	500	1,547	2,047
3780	COOMALBIDGUP BUSH FIRE BRIGADE SHED		-	500	1,420	1,920
3781	DALYUP BUSH FIRE BRIGADE SHED	Install industrial sink and cupboard	1,500	500	1,350	3,350
3782	HOWICK BUSH FIRE BRIGADE SHED		-	500	1,500	2,000
3783	MT BEAUMONT BUSH FIRE BRIGADE SHED		-	500	1,413	1,913
3784	MT MERIVALE BUSH FIRE BRIGADE SHED		-	500	1,613	2,113
3785	NERIDUP BUSH FIRE BRIGADE SHED		-	500	1,040	1,540
4174	GRASS PATCH BUSH FIRE BRIGADE SHED		-	-	850	850
TOTAL MAINTENANCE - BUILDINGS - BUSINESS UNITS			52,000	58,769	74,820	185,589

INFRASTRUCTURE

ID	DESCRIPTION	REVENUE \$	EXPENSE \$	NET COST \$	COMMENTS
ROADS CAPITAL WORKS PROGRAM					
MUNICIPAL ALLOCATION					
	ORDINARY MUNICIPAL ALLOCATION - TOWN	-	799,777	799,777	
	ORDINARY MUNICIPAL ALLOCATION - RURAL	-	5,782,657	5,782,657	
	MRWA DIRECT GRANT - RURAL ROADS	960,000	960,000	-	
BLACKSPOT FUNDING					
	FEDERAL BLACK SPOT PROJECTS	1,056,086	1,056,086	-	Pink Lake Road
MRWA FUNDING					
	MRWA RRG PROJECT EXPENDITURE	2,193,544	3,672,505	1,478,961	Various projects
ROADS TO RECOVERY (R2R)					
	ROADS TO RECOVERY - RURAL	1,778,519	1,778,519	-	
	ROADS TO RECOVERY - URBAN	592,840	592,840	-	
OTHER ROAD WORKS					
	STREET DRAINAGE	-	300,000	300,000	
	STATE COMMODITY ROUTE FUNDING	1,046,625	1,569,939	523,314	Farmers, Fuss and Speddingup West
	DUAL USE PATHS		300,000	300,000	Castletown, Salmon Gums & various oher path improvements
	HVSPP	50,000	100,000	50,000	Fuel Depot access road
	CWSP	100,000	260,000	160,000	Condingup bore & tanks
OTHER CAPITAL WORKS					
	PLAYGROUND REPLACEMENT	-	186,327	186,327	Various projects
	PUBLIC OPEN SPACE (POS)	-	257,500	257,500	
	MARINE INFRASTRUCTURE	-	309,000	309,000	
TOTAL INFRASTRUCTURE PROGRAM		7,777,614	17,172,323	10,147,536	



Schedule of Fees & Charges 2024-2025



Pricing Principles



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

Pricing Principles and Bases Used by Council

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

Application of Pricing Principles to Good and Services

Service	Principle	Basis of Cost
Ranger Services		
Animal Controls	Shared Benefit	Partial
Animal Registration	Regulatory	Regulatory
Impoundage Fees	Private Benefit	Full Cost Recovery
Pet Cemetery	Shared Benefit	Partial
Environmental Health		
Lodging Houses	Shared Benefit	Partial
Food Premises	Shared Benefit	Partial
Caravan Parks & Camping Grounds License	Regulatory	Regulatory
Health Local Law	Shared Benefit	Partial
Offensive Trade Fees	Regulatory	Regulatory
Application for Approval to Construct or Establish Premises	Shared Benefit	Partial
Liquor Licensing	Shared Benefit	Partial
Onsite Effluent Disposal	Regulatory	Regulatory
Public Health Department	Regulatory	Regulatory
Noise	Shared Benefit	Partial
Water Sampling	Shared Benefit	Partial
Administration Fees	Shared Benefit	Partial
Home & Community Care		
Home & Community Care	Shared Benefit	Partial
CHSP/H&CC	Shared Benefit	Partial
Package Fees	Shared Benefit	Partial
Waste Management		
Rubbish Charges	Shared Benefit	Partial
Waste & Recycling Collection	Shared Benefit	Partial
Gate Fees	Shared Benefit	Partial
Truck Wash Down Bay	Shared Benefit	Partial
Sullage Water Disposal Fees	Shared Benefit	Partial
Town Planning		
Development Applications & Related	Regulatory	Regulatory
Licenses	Regulatory	Regulatory
Amendments	Regulatory	Regulatory
Advertising	Private Benefit	Full Cost Recovery
Rezoning Applications	Regulatory	Regulatory
Road Closures & Dedications	Private Benefit	Full Cost Recovery
Subdivision Applications	Regulatory	Regulatory
Zoning Certificate	Regulatory	Regulatory
Inspections	Regulatory	Regulatory
Cash in Lieu Car Park Construction	Private Benefit	Full Cost Recovery
Cemeteries		
Cemetery Fees	Shared Benefit	Partial
Venue Hire		
Civic Centre – Various Hire, Equipment and Support Fees	Shared Benefit	Zero to full cost recovery depending on usage
Sound Shell	Shared Benefit	Zero to full cost recovery depending on usage
Senior Citizens Christmas Dinner	Shared Benefit	Partial

Sporting Ground & Complexes		
Sport Association Ground Hire	Shared Benefit	Partial
Overflow Camping	Public Benefit	Partial
Stadium Hire & Related	Shared Benefit	Partial
Programs	Public Benefit	Partial
Bay of Isles Leisure Centre		
Entry Fees, Hire, Memberships & Programs	Shared Benefit	Partial
Cultural Facilities		
Library	Shared Benefit	Partial
Museum	Shared Benefit	Partial
Visitor Centre	Shared Benefit	Partial
Airport		
Landing & Terminal Fees	Private Benefit	Full Cost Recovery (RFDS Exempt)
Security Cards	Private Benefit	Full Cost Recovery
Reporting Officer	Private Benefit	Full Cost Recovery (RFDS Exempt)
Building Control		
Permit Applications	Regulatory	Regulatory
Inspection Fees	Private Benefit	Full Cost Recovery
Various Certificates (Design, Compliance etc.) & Advice	Regulatory	Regulatory
Local Laws		
Fencing Local Laws	Regulatory	Regulatory
Private Property	Regulatory	Regulatory
Local Government Property	Regulatory	Regulatory
Trading in Thoroughfares and Public Places	Private Benefit	Full Cost Recovery
Administration and Miscellaneous		
Water Charges	Shared Benefit	Partial
Wildflower Picking Rights	Private Benefit	Full Cost Recovery
Street Advertising Signs	Private Benefit	Full Cost Recovery
Private Works	Private Benefit	At cost + 40%
Drainage Headworks	Private Benefit	At cost + 10%
Sale of Books	Private Benefit	Full Cost Recovery
Camping Fees - Coastal	Public Benefit	Zero to partial cost recovery
Accommodation	Private Benefit	Median of market rate
General Enquiries	Private Benefit	Full Cost Recovery
Printing/Photocopying	Private Benefit	Full Cost Recovery
Property Agreement Administration	Public Benefit	Zero to partial cost recovery
Contract Work	Private Benefit	Full Cost Recovery
Gate Permits	Private Benefit	Full Cost Recovery
Hire of Equipment	Shared Benefit	Partial
Bonds	Private Benefit	Full Cost Recovery

GST Disclaimer

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

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

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

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

Shire of Esperance

Schedule of Fees & Charges 2024-2025

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Schedule of Fees and Charges 2024-25 - Ranger Services

Fees & Charges Details	Statutory Fee	GST	2023-24	2024-25
Animal Registrations & Controls				
Microchipping Fee	No	Yes	\$25.00	\$25.00
Dog Impounding Charges				
- Dog Poundage Fee each	No	No	\$140.00	\$144.00
- Dog Poundage Fee (Registered & Microchipped) each	No	No	\$70.00	\$72.00
- Cost of sustenance additional /day	No	No	\$6.50	\$10.00
- Storm Dog Poundage Fee (Return of fully compliant dog after storm or fireworks)	No	No	Nil	Nil
Final Demand Letter ¹	Yes	No	\$26.10	\$26.10
Enforcement Certification ¹	Yes	No	\$22.20	\$22.20
Fines Enforcement Registry Lodgement Fee ¹	Yes	No	\$83.50	\$83.50
¹ Fees are prescribed under the Fines, Penalties and Infringement Notices Enforcement Regulations 1994 and may be subject to change				
Dog Registration Fees				
1 year period:				
Pet				
- 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 - (25% of set fee)				
- Sterilised	Yes	No	\$5.00	\$5.00
- Unsterilised	Yes	No	\$12.50	\$12.50
Pet				
- Sterilised (Pensioners half price)	Yes	No	\$42.50	\$42.50
- Unsterilised (Pensioners half price)	Yes	No	\$120.00	\$120.00
Work dog				
- Sterilised	Yes	No	\$10.60	\$10.60
- Unsterilised	Yes	No	\$30.00	\$30.00
Life:				
Pet				
- Sterilised (Pensioners half price)	Yes	No	\$100.00	\$100.00
- Unsterilised (Pensioners half price)	Yes	No	\$250.00	\$250.00
Work dog				
- Sterilised	Yes	No	\$25.00	\$25.00
- Unsterilised	Yes	No	\$62.50	\$62.50
Dog Rehoming/Surrender Fee	No	Yes	\$80.00	\$80.00
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	\$60.00	\$62.00
Cat Impounding Charges				
Cat Poundage Fee each	No	No	\$140.00	\$144.00
Cat Poundage Fee (Registered & Microchipped) each	No	No	\$70.00	\$72.00
Cost of sustenance additional day	No	No	\$6.50	\$10.00
Cat Rehoming/Surrender Fee	No	Yes	\$80.00	\$80.00
Bond for hire of cat trap (refundable)	No	No	\$50.00	\$50.00
Cat Registration Fees				
Pet - Cat Fees - each				
1 year period - sterilised (Pensioners half price)	Yes	No	\$20.00	\$20.00
3 year period - sterilised (Pensioners half price)	Yes	No	\$42.50	\$42.50
Lifetime registration period - sterilised (Pensioners half price)	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
Note: half price concession applies from 31 May to 31 Oct for the first time and 1 year registrations only (cats and dogs).				
Pet Cemetery				
Pet burial site	No	Yes	\$100.00	\$100.00

Schedule of Fees and Charges 2024-25 - Ranger Services

Fees & Charges Details	Statutory Fee	GST	2023-24	2024-25
Impoundage Fees				
Vehicle Impounding Fees:				
- Base charge (exclusive of cost recovery component charged per transaction)	No	No	\$120.00	\$125.00
Sign Impounding Fees:				
- Charge for return of signs	No	No	\$120.00	\$120.00
Shopping Trolley Impounding Fees:				
- Charged for return of trolleys (per trolley)	No	No	\$120.00	\$120.00

Schedule of Fees and Charges 2024-25 - Environmental Health

Fees & Charges Details	Statutory Fee	GST	2023-24	2024-25
Lodging Houses				
Application Fee	No	No	\$300.00	\$310.00
Registration Fee (Annual)	No	No	\$260.00	\$270.00
Transfer of Lodging House Licence	No	No	\$60.00	\$62.00
Food Premises				
Notification Fee	Yes	No	\$75.00	\$75.00
Registration Fee	Yes	No	\$228.00	\$228.00
Food Business Surveillance Category (including pet and animal food) - calculated on a monthly basis, or part thereof, for any period prior to December 31st of each year				
- 1 - Exempt	No	No	Nil	Nil
- 2 - Low	No	No	\$110.00	\$114.00
- 3 - Medium	No	No	\$255.00	\$263.00
- 4 - High	No	No	\$410.00	\$423.00
Food Business Application for fit out or alteration (no building permit required)	No	Yes	\$200.00	\$206.00
Food Safety Program verification and Manufacturing premises assessment for high risk foods	No	Yes	\$280.00	\$280.00
Temporary Food Permit - Commercial (Notification)	Yes	No	\$75.00	\$75.00
Temporary Food Permit - Not for Profit community groups with low risk foods	Yes	No	Nil	Nil
Animal Food Processing Premises and Retail Pet Meat Shops				
Notification of a processing establishment	Yes	No	\$165.00	\$165.00
Caravan Parks and Camping Grounds Licence Fees				
Note: Fees set under Caravan Park and Camping Grounds Regulations 1997 and may be subject to change				
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	\$150.00	\$150.00
Application to camp in area other than caravan park or camping ground	No	No	\$150.00	\$150.00
Health Local Laws				
Keeping of Bees	No	Yes	\$100.00	\$100.00
Application for Approval to Construct or Establish Premises (includes assessment and administration fee)				
Hotels/Motels	No	No	\$190.00	\$196.00
Hairdressing establishments	No	No	\$100.00	\$103.00
Mobile hairdressers	No	No	\$100.00	\$103.00
Beauty therapy	No	No	\$100.00	\$103.00
Skin piercing establishments	No	No	\$100.00	\$103.00
Liquor Licensing				
Liquor Licensing (Section 39 Inspection Certificate) - no inspection	No	No	\$225.00	\$225.00
Liquor Licensing (Section 39 Inspection Certificate) - inspections required	No	No	\$500.00	\$500.00
Gaming				
Gaming Act S55(3) Certification (1 year or one off event)	Yes	No	\$25.00	\$25.00
Gaming Act S55(3) Certification (5 year)	Yes	No	\$105.00	\$105.00
Onsite Effluent Disposal				
Note: Fees are prescribed under the Health (Treatment and Sewage and Disposal of Liquid Waste) Regulation 1974 and may be subject to change				
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 r.4A				
With Local Government report ¹	Yes	No	\$93.00	\$93.00
Without Local Government report fee under r.4A(4) ¹	Yes	No	\$110.00	\$110.00
Local Government Report fee	Yes	No	\$125.00	\$125.00
¹ Fees are prescribed under the Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974 and may be subject to change				

Schedule of Fees and Charges 2024-25 - Environmental Health

Fees & Charges Details	Statutory Fee	GST	2023-24	2024-25
Noise				
Noise Management Plan application for approval	No	No	\$135.00	\$140.00
Regulation 18 non-complying event noise exemption	Yes	No	\$600.00	\$600.00
Noise Monitoring - sound level meter - (per day)	No	Yes	\$400.00	\$412.00
Water Sampling				
Water sampling fee (within Esperance townsite) (per sample)	No	Yes	-	\$50.00
Water sampling fee (outside Esperance townsite) (per sample)	No	Yes	\$100.00	\$65.00
Water re-sampling due to non-compliance (per sample)	No	Yes	\$100.00	\$100.00
Public Building Application Fee - Low Risk	Yes	No	-	\$217.75
Public Building Application Fee - Medium Risk	Yes	No	-	\$435.50
Public Building Application Fee - High Risk	Yes	No	-	\$871.00
Temporary Public Building	Yes	No	Nil	Nil
Temporary Public Building not for profit	Yes	No	Nil	Nil
Administration Fees				
Copy of approval certificates per 30 minutes (minimum charge \$80)	No	No	\$80.00	\$82.50
Change of ownership of Health approval	No	No	\$70.00	\$72.00
Inspection Fees				
- Re-inspection due to incomplete or unsatisfactory work	No	No	\$100.00	\$103.00
- Property inspection on request	No	No	\$100.00	\$103.00
- 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	\$100.00	\$103.00

Schedule of Fees and Charges 2024-25 - Home & Community Care

Fees & Charges Details	Statutory Fee	GST	2023-24	2024-25
Commonwealth Home Support Program / Home & Community Care				
Home Help Services - per hour	No	No	\$11.00	\$11.50
Respite Care Services - per hour	No	No	\$6.50	\$6.50
Overnight Respite - per service	No	No	\$22.00	\$23.50
Personal Care - per hour	No	No	\$11.00	\$11.50
Gardening Service - per hour	No	No	\$15.00	\$16.00
Social Support (In Home) - per hour	No	No	\$5.50	\$5.50
Social Support (Community Access) - per hour	No	No	\$11.00	\$11.50
Handyman Services - per hour	No	No	\$15.00	\$16.00
Window Cleaning - per hour	No	No	\$13.00	\$13.50
Taking Loads to Tip - per load	No	No	\$16.00	\$17.00
Day Centre Activities:				
- 1/2 day	No	No	\$13.00	\$13.50
- full day	No	No	\$17.00	\$18.00
Other Group Activities	No	No	\$5 - \$17	\$5 - \$18
Transport Community (one way)	No	No	\$4.00	\$4.00
Transport to Airport (one way)	No	No	\$16.00	\$20.00
Non Cancellation Fee (all CHSP services)	No	No	\$8.50	\$9.00
Laundry - per load	No	No	\$11.00	\$11.50
Ironing - per hour	No	No	\$11.00	\$11.50
Meals on Wheels - per meal	No	No	\$13.00	\$13.50
Maximum weekly cost for any number of services (excluding meals, podiatry, social activities and transport) - CHSP	No	No	No Maximum	No Maximum
Self - Funded retirees fees (DA, personal care, gardening) per hour	No	No	\$22.00	\$23.50
Self - Funded retirees fees (Transport & Social Support) per hour	No	No	\$11.00	\$11.50
Veterans Home Care Fees			As per DVA contract	As per DVA contract
Home Care Package Fees (Level 1-4)				
Meals on Wheels (food only)	No	No	\$6.50	\$6.50
Centre Meals (food only)	No	No	\$5.50	\$5.50
Contracted Services (NDIS, brokered or private)			As per the applicable NDIS rate	As per the applicable NDIS rate

Schedule of Fees and Charges 2024-25 - Waste Management

Fees & Charges Details	Statutory Fee	GST	2023-24	2024-25
Waste Collection - Domestic				
<i>Pensioner discount 25% on all Domestic Waste Services</i>				
Domestic Waste Collection Service Charge - per service:				
- 140 litre bin - Limit of 1	No	No	\$194.00	\$200.00
- 140 litre bin - For the second and subsequent bins	No	No	\$400.00	\$412.00
- 240 litre bin - Limit of 1	No	No	\$287.00	\$296.00
- 240 litre bin - For the second and subsequent bins	No	No	\$621.00	\$640.00
- 360 litre bin (Only where Recycling not available)	No	No	\$400.00	\$412.00
Additional Unscheduled Bin Collection: as below				
Strata Units or Aged Accommodation sharing a bulk bin (min 15):				
- Waste	No	No	\$164.00	\$170.00
- Recycle	No	No	\$115.00	\$118.00
0-1 m3 household rubbish for pass holders (Town & Country)	No	No	4 free vouchers	4 free vouchers
Waste collection - Commercial				
Commercial Waste Collection Service Charge - per service:				
- 140 litre bin - Limit of 2	No	No	\$194.00	\$200.00
- 140 litre bin - For the third and subsequent bins	No	No	\$400.00	\$412.00
- 240 litre bin - Limit of 2	No	No	\$287.00	\$296.00
- 240 litre bin - For the third and subsequent bins	No	No	\$621.00	\$640.00
Additional Unscheduled Bin Collection: as below				
Recycling Collection - Domestic				
<i>Pensioner discount 25% on all Domestic Recycling Services</i>				
Domestic Recycling Collection Service Charge per service:				
- 140 litre bin	No	No	\$148.00	\$152.00
- 240 litre bin	No	No	\$190.00	\$195.00
- 360 litre bin	No	No	\$196.00	\$202.00
Additional Unscheduled Bin Collection: as below				
Recycling Collection - Commercial				
Commercial Recycling Collection Service Charge				
Per Fortnightly Service				
- 240 litre bin	No	No	\$190.00	\$196.00
- 360 litre bin	No	No	\$252.00	\$260.00
- 1.5m3 bin	No	No	\$1,270.00	\$1,310.00
- 3m3 bin	No	No	\$1,940.00	\$2,000.00
- 4.5m3 bin	No	No	\$2,590.00	\$2,670.00
Per Weekly Service				
- 240 litre bin	No	No	\$353.00	\$364.00
- 360 litre bin	No	No	\$477.00	\$491.00
- 1.5m3 bin	No	No	\$1,910.00	\$1,969.00
- 3m3 bin	No	No	\$3,270.00	\$3,371.00
- 4.5m3 bin	No	No	\$4,575.00	\$4,715.00
Additional Unscheduled Bin Collection				
- 140 litre bin	No	No	\$35.00	\$36.00
- 240 litre bin	No	No	\$35.00	\$36.00
- 360 litre bin	No	No	\$35.00	\$36.00
- 1.5 - 4.5m3 bin	No	No	\$85.00	\$88.00

Schedule of Fees and Charges 2024-25 - Waste Management

Fees & Charges Details	Statutory Fee	GST	2023-24	2024-25
Wylie Bay Waste Facility				
Residential refuse for non-pass holders per m3	No	Yes	\$54.00	\$56.00
Industrial/Commercial Waste Deliveries on week days per m3	No	Yes	\$54.00	\$56.00
Industrial/Commercial Waste Deliveries on weekends per m3	No	Yes	-	\$74.00
Asbestos Disposal per m3	No	Yes	\$115.00	\$120.00
Asbestos Disposal domestic per sheet by arrangement	No	Yes	\$35.00	\$36.00
Clinical Waste (per m3)	No	Yes	\$240.00	\$247.00
Tyre Disposal:				
- Car/Motorbike	No	Yes	\$12.00	\$13.00
- Light Truck & 4WD	No	Yes	\$13.00	\$14.00
- Heavy Truck & Trailer	No	Yes	\$35.00	\$37.00
- Rims extra	No	Yes	\$9.50	\$10.00
Waste oil free for residents <40 litres	No	Yes	Nil	Nil
Oil Filters (each)	No	Yes	\$12.00	\$12.40
Household Hazardous Waste (e.g. oil) per litre/kg	No	Yes	\$6.50	\$6.70
Waste Deliveries out of hours (Special Waste) per hour	No	Yes	\$120.00	\$124.00
Gas Bottles:				
- Small (per bottle) up to 9kg	No	Yes	\$17.00	\$17.50
- Large (per bottle) over 9kg	No	Yes	\$25.00	\$26.00
- Degassing fee	No	Yes	\$20.00	\$21.00
Quarantine/Biosecurity Waste:				
- per m3 or part thereof	No	Yes	\$400.00	\$412.00
- per m3 - weekend	No	Yes	\$500.00	\$515.00
Animal Disposal Site Fees:				
- Veterinary businesses permit to dispose of dead animals - Annual	No	Yes	\$635.00	\$655.00
- Animal Carcass disposal - Domestic	No	Yes	\$30.00	\$31.00
- Animal Carcass disposal - Agriculture / Industry	No	Yes	\$80.00	\$82.50
- Animal Autopsy	No	Yes	\$295.00	\$305.00
E-Waste (e.g.: PC, TV, DVD/ VCR)	No	Yes	Nil	Nil
Fluoro Globes (Commercial Quantity = 5 tubes/5 globes), less than 5 is free	No	Yes	\$0.45	\$0.50
Mixed globes - per globe	No	Yes	\$0.65	\$0.70
Household Batteries (more than 1kg) per kg	No	Yes	\$2.00	\$2.10
Mattress for recycling	No	Yes	\$17.00	\$17.50
Clean Green Waste (Mulchable) (per m3)	No	Yes	Nil	Nil
Green Waste large stumps (per m3) larger than 500 mm x 500 mm	No	Yes	\$53.00	\$55.00
Clean Fill (more than 200 m3) (per m3)	No	Yes	\$6.50	\$6.70
Greater than 20% recyclables to Tipping Face (per m3)	No	Yes	\$105.00	\$108.00
Clean Construction & Demolition Waste	No	Yes	\$22.00	\$23.00
Unsorted Construction & Demolition Waste	No	Yes	-	\$45.00
Recycling:				
- Unsorted per m3	No	Yes	\$26.00	\$27.00
- Sorted per m3	No	No	Nil	Nil
Short Term Bin Hire:				
- per 240L or 360L bin (free for Community Events) (max term 8 weeks) per week	No	Yes	\$18.00	\$19.00
- per 1.5m3 bin	No	Yes	\$61.00	\$63.00
- per 3.0m3 bin	No	Yes	\$61.00	\$63.00
- per 4.5m3 bin	No	Yes	\$85.00	\$88.00
Bin Swap - more than 1 per annum	No	No	\$34.00	\$35.00
Truck Wash Down Bay				
Fee for use of truck wash down bay - per minute	No	Yes	\$1.25	\$1.30
AVDATA key	No	Yes	\$55.00	\$58.00
Truckwash and Liquid Waste Clean-up Charge (per hour/per person)	No	Yes	\$200.00	\$206.00
Sullage Water Disposal Fees - As per licence				
Fees charged per 1000 litres	No	No	\$85.00	\$88.00

Schedule of Fees and Charges 2024-25 - Town Planning

Fees & Charges Details	Statutory Fee	GST	2023-24	2024-25
Development Applications				
Determination of application where the development has not commenced or been carried out and estimated cost of development is:				
- Not more than \$50,000	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
- More than \$50,000 but not more than \$500,000				
- More than \$500,000 but not more than \$2.5 million				
- More than 2.5 million but not more than 5 million				
- More than \$5 million but not more than \$21.5 million				
- More than \$21.5 million				
Determination of application where the development has commenced or been carried out	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee
Determination of application where the development has commenced or been carried out where the non-compliance is confirmed to be undertaken by a previous owner.	Yes	No	Application fee as if development had not commenced	Application fee as if development had not commenced
Change of Use Development Applications				
Determination of application where the development has not commenced or been carried out	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
Determination of application where the development has commenced or been carried out	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee
Non-Conforming Use Development Applications				
Determination of application where the development has not commenced or been carried out	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
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	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee
Home Based Business Development Applications				
Determination of new application where has not commenced operating	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
Determination of new application where has commenced operating	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee
Determination of renewal application where application is made before approval has expired or within one (1) month of expiry	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
Determination of renewal application where application is made one (1) month after the approval has expired	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee
Extractive Industries Development Applications				
Determination of application where an extractive industry has not commenced or been carried out	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
Determination of application where an extractive industry has commenced or been carried out	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee

Schedule of Fees and Charges 2024-25 - Town Planning

Fees & Charges Details	Statutory Fee	GST	2023-24	2024-25
Extractive Industries Licence (Local Laws)				
Issuance of Local Law Licence	Yes	No	\$105.00	\$105.00
Extractive Industries Security Bonds				
Sand, Limesand, Gravel, Gypsum (per ha of excavation)	No	No	\$12,500.00	\$15,000.00
Limestone, Hard Rock, Granite (per ha of excavation)	No	No	\$20,000.00	\$25,000.00
Miscellaneous Development Applications Where Estimated Cost of Development Criteria is Not Relevant (e.g. Bed & Breakfast; Cottage Industry; Family Day Care; Earthworks; Modifications to Building Envelope)				
Determination of application where the development has not commenced or been carried out	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
Determination of application where the development has commenced or been carried out	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee
Determination of renewal application where application is made before approval has expired or within one (1) month of expiry	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
Determination of renewal application where application is made one (1) month after the approval has expired	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee
Advertising of Development Applications as Per Local Planning Scheme Provisions	No	No	\$250.00	\$250.00
Amendment to Town Planning Approval (reflects work involved)				
- Minor Amendment	No	No	\$160.00	\$170.00
- Major Amendment	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
Preliminary Consideration of Development Plans	No	Yes	\$500.00	\$500.00
Cancel development approval				
Determining an application to amend or cancel development approval	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
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				
Request for Extension of Time to Planning Approval				
- Basic Fee for Assessment (reflects work)	No	No	\$175.00	\$185.00
Rezoning Applications				
- Initial (non-refundable)	No	No	\$800.00	\$800.00
- 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	\$8,000.00	\$8,000.00
- Complex Amendment (as per regulations, reflects work) Refund unexpended fees	No	No	\$11,000.00	\$11,000.00
Proposed Structure Plans/Outline Development Plans & Detailed Area Plans				
- Initial (non-refundable)	No	No	\$750.00	\$750.00
- Minor (as per regulations, reflects work) Refund unexpended fees	No	No	\$5,500.00	\$5,500.00
- Major (as per regulations, reflects work) Refund unexpended fees	No	No	\$9,500.00	\$9,500.00

Schedule of Fees and Charges 2024-25 - Town Planning

Fees & Charges Details	Statutory Fee	GST	2023-24	2024-25
Local Planning Strategy Amendments				
Processing Fee (reflects work) Refund unexpended fees	No	No	\$6,500.00	\$7,000.00
Road Closure Applications	No	No	\$600.00	\$600.00
Road Dedication Applications (Outside of Subdivision)	No	No	-	\$600.00
Liquor Licensing - Section 40	No	No	\$100.00	\$100.00
Subdivision Clearances (incl Strata's)				
- Not more than 5 lots	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
- More than 5 lots but not more than 195 lots				
- More than 195 lots				
Performance Bond for Second Hand Transportable Dwellings (per dwelling min.)	No	No	\$12,500.00	\$15,000.00
Zoning Certificate (including settlement advice)	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
Town Planning Enquiry (written response)				
Health, Building & Town Planning Requested Inspections outside of normal Council operations	No	Yes	\$190.00 per hour plus mileage allowance of \$1.20/km	\$190.00 per hour plus mileage allowance of \$1.20/km
Cash in Lieu Car Park Construction Costs (per bay)	No	No	\$3,000.00	\$3,500.00

Schedule of Fees and Charges 2024-25 - Venue Hire

Fees & Charges Details	Statutory Fee	GST	2023-24	2024-25
CIVIC CENTRE				
Auditorium Including Main Foyer				
Concert & Stage Plays - Excluding Kitchen, Bar & Kiosk with theatre lighting				
- Full Day	No	Yes	\$2,020.00	\$2,080.00
- Half Day	No	Yes	\$1,530.00	\$1,580.00
Conventions, Meetings, Prize Nights etc - Excluding Kitchen, Bar & Kiosk with theatre lighting				
- Day & Evening	No	Yes	\$1,220.00	\$1,255.00
- Day or Evening	No	Yes	\$870.00	\$895.00
- Kitchen (large) - Commercial catering	No	Yes	\$185.00	\$190.00
- Kitchen (large) - Non-commercial catering	No	Yes	\$90.00	\$90.00
Stage Rehearsals				
- Full lighting (per hour)	No	Yes	\$185.00	\$190.00
- Work lights (per hour)	No	Yes	\$95.00	\$95.00
- Piano Hire - Yamaha G2 Grand	No	Yes	\$200.00	\$200.00
Reception Room including Kitchen and Bar				
Weddings/Dinners/Parties/Concerts				
- Whole room, one booking (per day)	No	Yes	\$660.00	\$680.00
Meeting, Seminars				
- Half Day	No	Yes	\$245.00	\$250.00
- Full Day	No	Yes	\$340.00	\$350.00
Main Foyer including Bar				
Half Day	No	Yes	\$245.00	\$250.00
Full Day	No	Yes	\$330.00	\$340.00
Discounts Available on Combined Auditorium & Reception Room Fees				
Whole Complex	No	Yes	10%	10%
Not For Profit Organisations and Funerals	No	Yes	20%	20%
Surcharges				
Weekends & Public Holidays	No	Yes	10%	10%
Event Support				
Tech Labour cost (per hour)	No	Yes	\$75.00	\$75.00
Non-technical labour cost (per hour)	No	Yes	\$53.00	\$53.00
Commission on Ticket and Merchandise Sales				
Booking fee per ticket sale	No	Yes	\$4.95	\$4.95
<i>20% discount on Booking fee for Not For Profit groups</i>				
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 and Services				
Stages, risers, partition boards, white boards, lecterns etc. (per day per item)	No	Yes	\$19.00	\$19.00
Late return fee (per item)	No	Yes	\$25.00	\$25.00
Medium items - projector and screen (per day per item)	No	Yes	\$37.00	\$37.00
Advertising Poster Distribution (per poster)	No	Yes	\$3.50	\$3.50
Flyer distribution	No	Yes	\$460.00	\$460.00
PA system for function (2 x speakers, small mixer, mic and stand - including set up)	No	Yes	\$185.00	\$185.00
SOUND SHELL				
Hire fee more than 3 hours	No	Yes	\$185.00	\$185.00
Hire fee less than 3 hours	No	Yes	\$110.00	\$110.00
Hire for a free community event	No	No	-	-
Multiple Bookings by same organisation	No	Yes	5 for the price of 3	5 for the price of 3
Bond	No	No	\$100.00	\$100.00
Seniors Christmas Dinner Event				
Tickets (each)	No	Yes	\$25.00	\$25.00

Schedule of Fees and Charges 2024-25 - Cemeteries

Fees & Charges Details	Statutory Fee	GST	2023-24	2024-25
Cemetery				
Grant of Right of Burial	No	No	\$1,660.00	\$1,710.00
Child/Perinatal (includes plaque)	No	Yes	\$690.00	\$710.00
Burial Fee				
Ordinary Interment	No	Yes	\$1,890.00	\$1,950.00
Interment of stillborn and Perinatal child (Lawn Section)	No	Yes	\$200.00	\$210.00
Interment of stillborn and Perinatal child (Antenatal Section includes plinth)	No	Yes	\$460.00	\$470.00
Monument Fee				
New Monument Permit fee	No	No	\$200.00	\$210.00
Renovation/Alteration Monument Permit Fee	No	No	\$55.00	\$60.00
Annual Monumental Masons Licence	No	No	\$320.00	\$330.00
Single Monumental Work Licence	No	No	\$55.00	\$60.00
Reserving of a memorial plot within the Wall of Remembrance & Memorial Garden	No	Yes	\$130.00	\$135.00
Exhumation Fee				
Re-opening of grave	No	Yes	\$2,330.00	\$2,400.00
Re-interment in new grave	No	Yes	\$1,270.00	\$1,310.00
Placement of Ashes Fee				
Placement in Burial area	No	Yes	\$210.00	\$220.00
Placement in Cemetery Niche Wall or Memorial Garden	No	Yes	\$560.00	\$580.00
Second Placement in Cemetery Niche Wall - if done at a separate time	No	Yes	-	\$145.00
Scattering to the winds within the Cemetery	No	Yes	\$60.00	\$65.00
Miscellaneous Fees				
Undertakers Annual Licence Fee	No	No	\$320.00	\$330.00
Additional fee for late arrival at Cemetery	No	Yes	\$320.00	\$330.00
For interment of oblong or oversized caskets	No	Yes	\$320.00	\$330.00
Additional fee for interment on a weekend or Public Holiday	No	Yes	\$1,030.00	\$1,060.00
Copy of Grant of Right of Burial	No	No	\$170.00	\$180.00
Administration Fee				
Single Funeral Permit	No	No	\$720.00	\$740.00
Removal and replacement of Ledger	No	Yes	\$480.00	\$490.00

Schedule of Fees and Charges 2024-25 - Sporting Grounds & Complexes

Fees & Charges Details	Statutory Fee	GST	2023-24	2024-25
Sporting Association Ground Fees				
Charge per 'Unit'	No	Yes	\$550.00	\$565.00
Esperance Agricultural Show	No	Yes	\$2,300.00	\$2,400.00
Casual Ground Hire Charges				
Non Commercial/Not for Profit (inc schools) morning/afternoon or evening session (booking within school hours charged as 1 session)				
- Old Hockey Oval	No	Yes	\$70.00	\$72.00
- Little Lords/10,000m2 of Multi-Sports/Overflow Camping-Circus	No	Yes	\$105.00	\$110.00
- Ovals (Ports, Esp, Newtown, Gibson)/20,000m2 of Multi-Sports	No	Yes	\$160.00	\$165.00
- Whole of Multi-Sports (40,000m2)	No	Yes	\$240.00	\$250.00
Non Commercial/Not for Profit (inc schools) 2 or more sessions				
- Old Hockey Oval	No	Yes	\$105.00	\$110.00
- Little Lords/10,000m2 of Multi-Sports/Overflow Camping-Circus	No	Yes	\$160.00	\$165.00
- Ovals (Ports, Esp, Newtown, Gibson)/20,000m2 of Multi-Sports	No	Yes	\$240.00	\$250.00
- Whole of Multi-Sports (40,000m2)	No	Yes	\$365.00	\$375.00
Commercial Rate - morning/afternoon or evening session				
- Old Hockey Oval	No	Yes	\$290.00	\$300.00
- Little Lords/10,000m2 of Multi-Sports/Overflow Camping-Circus	No	Yes	\$430.00	\$445.00
- Ovals (Ports, Esp, Newtown, Gibson)/20,000m2 of Multi-Sports	No	Yes	\$650.00	\$670.00
- Whole of Multi-Sports (40,000m2)	No	Yes	\$980.00	\$1,010.00
Commercial Rate 2 or more sessions				
- Old Hockey Oval	No	Yes	\$435.00	\$450.00
- Little Lords/10,000m2 of Multi-Sports/Overflow Camping-Circus	No	Yes	\$650.00	\$670.00
- Ovals (Ports, Esp, Newtown, Gibson)/20,000m2 of Multi-Sports	No	Yes	\$980.00	\$1,010.00
- Whole of Multi-Sports (40,000m2)	No	Yes	\$1,470.00	\$1,520.00
Equestrian Club	No	Yes	+20% Loading on above rates	+20% Loading on above rates
Oval Lighting Fees	No	Yes	Cost Recovery + \$2.50/hr commission	Cost Recovery + \$2.50/hr commission
Ground Hire Bonds				
Ground hire bond	No	No	\$500.00	\$500.00
Liquor bond	No	No	\$1,300.00	\$1,500.00
Overflow Camping				
Unpowered Site per night (2 people)	No	Yes	\$40.00	\$40.00
Extra person per site	No	Yes	\$10.00	\$10.00
Overflow closed self contained extra large vehicle parking per night (maximum 7 nights)	No	Yes	\$20.00	\$25.00
GSG - Greater Sports Ground				
Note: Fees effective from 1 September 2024				
Stadium Court Hire				
- Booked Court Hire (per hour)	No	Yes	\$34.00	\$35.00
- Casual Court Hire (per hour)	No	Yes	\$20.00	\$20.00
- Event Hire Half Stadium (per day)	No	Yes	-	\$400.00
- Event Hire Full Stadium (per day)	No	Yes	-	\$640.00
- Programmed casual entry per person (maxium 2 hours)	No	Yes	\$5.00	\$5.00
Bonds				
- Security Bond	No	Yes	\$475.00	\$500.00
- Security Bond - Alcohol Permitted	No	Yes	\$2,000.00	\$2,000.00
Kitchen and Kiosk				
- Kitchen and Kiosk Hire (per day)	No	Yes	\$80.00	\$100.00
- Hire 1 month for sporting clubs only	No	Yes	\$80.00	\$100.00
Advertising				
- Promotional Package 1	No	Yes	\$160.00	\$250.00
- Promotional Package 2	No	Yes	\$215.00	\$500.00
- Promotional Package 3	No	Yes	\$265.00	\$1,000.00
- Annual Court Naming (per court)	No	Yes	\$1,600.00	\$1,500.00
Additional Charges				
- Staff labour- per person (per hour)	No	Yes	\$56.00	\$70.00
- Staff labour- per person (per hour) - out of hours	No	Yes	\$90.00	\$100.00
- Key/Fob replacement	No	Yes	\$56.00	\$56.00
- Cleaning fee (per hour)	No	Yes	\$115.00	\$120.00
- Set up/pack down (per hour)	No	Yes	\$70.00	\$75.00
EIS - Esperance Indoor Stadium				
Grandstand set up and removal fee	No	Yes	\$150.00	\$250.00
Grandstand extra day left set up	No	Yes	\$100.00	\$120.00
Classes at EIS charged at BOILC Fees	No	No		
Noel White Centre				
Note: Fees effective from 1 September 2024				
Meeting Room Commercial (per hour)	No	Yes	\$44.00	\$45.00
Meeting Room Community (per hour)	No	Yes	\$22.00	\$25.00
Meeting Room Clubs (Club sports administration)	No	Yes	Nil	Nil
Meeting Room Commercial (per day at management discretion)	No	Yes	\$180.00	\$185.00
Meeting Room Community (per day at management discretion)	No	Yes	\$90.00	\$92.00
Function Room Hire Commercial (per hour)	No	Yes	\$80.00	\$82.00
Function Room Hire Community (per hour)	No	Yes	\$40.00	\$42.00

Schedule of Fees and Charges 2024-25 - Sporting Grounds & Complexes

Fees & Charges Details	Statutory Fee	GST	2023-24	2024-25
Function Room Commercial (per day at management discretion)	No	Yes	\$640.00	\$645.00
Function Room Hire Community (per day at management discretion)	No	Yes	\$320.00	\$325.00
Office Day Hire	No	Yes	\$90.00	\$100.00
Office Hire 12 months	No	Yes	\$120.00	\$300.00
Storage Hire 12 months	No	Yes	\$120.00	\$150.00
Programs				
Note: Fees effective from 1 September 2024				
School Holiday Programs				
School holiday program - per day	No	Yes	\$48.00	\$50.00
Companion card holders carer for above programs	No	No	Nil	Nil

Schedule of Fees and Charges 2024-25 - Bay of Isles Leisure Centre

Fees & Charges Details	Statutory Fee	GST	2023-24	2024-25
Note: Fees effective from 1 September 2024				
Bay of Isles Leisure Centre				
Last Hour 50% discount - applies to gym and pool entries only for the last hour operation	No	Yes	50% Discount	50% Discount
Admission 10 yrs+ (excluding centre programs)	No	Yes	\$1.00	\$1.00
Companion card holders carer	No	No	Nil	Nil
Front foyer Commercial advertising fee (yearly September charge out)	No	Yes	\$140.00	\$150.00
Administration fee	No	Yes	\$25.00	\$25.00
Meeting Room Hire (per hour), excluding entrance fee	No	Yes	-	\$25.00
Aquatic				
Adult	No	Yes	\$8.00	\$8.00
Under 5 supervisor 1:1 ratio Watch Around Water	No	No	Nil	Nil
Child under 12 years	No	Yes	\$4.50	\$4.50
Concession (Student, Health Care, Senior and Concession Card Holders)	No	Yes	\$5.50	\$5.50
Family pass (2 adults + 2 children)	No	Yes	\$21.50	\$21.50
Lane hire Commercial (per hr), plus entry fee	No	Yes	\$17.00	\$17.50
Lane hire Community (per hr), plus entry fee	No	Yes	\$7.00	\$6.70
Interm/Vacswim swimming lessons lane hire	No	No	Nil	Nil
Rehabilitation pool hire Commercial (per hr), plus entry fee	No	Yes	\$25.00	\$26.00
Rehabilitation pool hire Community (per hr), plus entry fee	No	Yes	\$12.50	\$13.00
Swimming carnival hire - Lap pool 8 lanes including all entry *10:30am-2:30pm	No	Yes	\$1,325.00	\$1,370.00
Exclusive pool hire outside operating hours (per hr), excluding entrance fee	No	Yes	\$175.00	\$200.00
Additional lifeguard (per hr)	No	Yes	\$65.00	\$75.00
Aquatic Run (group hire per hr)	No	Yes	\$85.00	\$85.00
Aquatic run individual fee	No	Yes	\$3.00	\$3.00
Catered birthday parties (per person)	No	Yes	25% disc on other child entries	25% disc child entries
Crèche				
Child (per visit, maximum 3 hrs)	No	Yes	\$7.50	\$7.80
Health And Fitness				
Adult	No	Yes	\$17.00	\$17.50
Concession (Student, Health Care, Senior and Concession Card Holders)	No	Yes	\$13.00	\$13.50
Child Under 12	No	Yes	\$8.50	\$7.00
Inclusion Class	No	Yes	\$13.00	\$13.00
Gym appraisal or program (excluding entry fees)	No	Yes	\$70.00	\$72.00
Personal training (1 hour) all members / casuals plus entry fees	No	Yes	\$55.00	\$56.00
Swim School - Entry Included				
Swim lesson (half hour)	No	No	\$16.50	\$17.00
Swim lesson 1 to 1 (half hour)	No	No	\$48.00	\$50.00
Swim lesson 1 to 2 (half hour)	No	No	\$34.50	\$35.00
Mini Squad	No	Yes	\$16.50	\$17.00
Squad	No	Yes	\$18.50	\$19.00
Junior Lifeguard Club	No	No	\$18.50	\$19.00
Bronze Medallion - full course	No	No	\$200.00	\$200.00
Bronze Medallion - requalification	No	No	\$100.00	\$100.00
Resuscitation - full course	No	No	\$95.00	\$100.00
Resuscitation - requalification	No	No	\$95.00	\$100.00
Heartbeat Club/no certificate CPR Groups	No	No	\$30.00	\$35.00
Week Passes				
Week pass Aquatic	No	Yes	\$26.00	\$26.00
Week pass Complete Fitness (excluding creche)	No	Yes	\$51.00	\$60.00
Memberships				
12 month prepaid membership				
Adult				
- Aquatic	No	Yes	\$655.00	\$675.00
- Gym & Group Fitness	No	Yes	\$957.00	\$986.00
- Complete Fitness	No	Yes	\$1,208.00	\$1,245.00
Concession (Student, Health Care, Senior and Concession Card Holders)				
- Aquatic	No	Yes	\$492.00	\$506.00
- Gym & Group Fitness	No	Yes	\$718.00	\$740.00
- Complete Fitness	No	Yes	\$906.00	\$934.00
Senior (70 Plus)				
- Aquatic	No	Yes	\$310.00	\$320.00
- Gym & Group Fitness	No	Yes	\$455.00	\$465.00
- Complete Fitness	No	Yes	\$570.00	\$590.00
Child (under 12 years)				
- Aquatic	No	Yes	\$395.00	\$405.00
Family 2 Adults & 2 Children (under 12 years)				
- Aquatic	No	Yes	\$1,368.00	\$1,410.00
- Complete Fitness	No	Yes	\$2,443.00	\$2,515.00
- Additional child (under 12 years)	No	Yes	\$200.00	\$205.00

Schedule of Fees and Charges 2024-25 - Bay of Isles Leisure Centre

Fees & Charges Details	Statutory Fee	GST	2023-24	2024-25
Ongoing Memberships (fortnightly direct debit, minimum sign up 6 weeks)				
Direct debit default fee	No	Yes	At Cost	At Cost
Adult				
- Aquatic	No	Yes	\$27.20	\$28.05
- Gym & Group Fitness	No	Yes	\$38.80	\$40.00
- Complete Fitness	No	Yes	\$48.50	\$50.00
Concessions (Student, Health Care, Senior and Concession Card Holders)				
- Aquatic	No	Yes	\$21.00	\$21.65
- Gym & Group Fitness	No	Yes	\$29.60	\$30.50
- Complete Fitness	No	Yes	\$36.90	\$38.05
Senior 70 Plus				
- Aquatic	No	Yes	\$13.00	\$13.40
- Gym & Group Fitness			\$19.00	\$19.60
- Complete Fitness	No	Yes	\$24.00	\$24.80
Child (under 12 years)				
- Aquatic	No	Yes	\$17.20	\$17.75
Family 2 Adults & 2 Children (under 12 years)				
- Aquatic	No	Yes	\$54.60	\$56.30
- Complete Fitness	No	Yes	\$96.00	\$99.00
- Additional child (under 12 years)	No	Yes	\$10.00	\$10.30
12 Week Insurance and Workers Compensation Memberships (rehabilitation)				
Complete Fitness	No	Yes	\$348.00	\$360.00
Membership Administration				
Corporate Memberships/Emergency Services Volunteer discount - As per Bay of Isles Leisure Centre work practice	No	Yes	15% discount off any ADULT pre-paid membership	15% discount off ADULT pre-paid membership
Fly In, Fly Out memberships - As per Bay of Isles Leisure Centre work practice	No	Yes	50% discount	50% discount off Adult Direct Debit Membership
Membership 12 month bonus	No	Yes	Pre paid Members who renew their membership (prior to expiry) receive 1 additional month.	Pre paid Members who renew their membership (prior to expiry) receive 1 additional month.
Programs, Promotions and Discounts				
Leisure Centre specific programs (excluding memberships/week passes)	No	Yes	\$10.00	\$12.00
Companion card holders carer for above programs	No	No	Nil	Nil
Promotional events H&F free entry - includes creche - (limited to 4 times a year)	No	No		
Gold Coin/Free Entry Days - includes creche - (maximum 4 per year)	No	No		
New service/changed service free promotional event (management discretion)	No	No		
Promotional members - Bring a Friend for Free (management discretion)	No	No		
Promotional discounting	No	Yes	7 day trial promotion week pass	7 day trial promotion week pass
Member free hot drink	No	Yes	1 free hot drink per member on Sundays	1 free hot drink per member on Sundays
Staff excluded from spectator fee for school programs internal/external (e.g. interm swimming)				

Schedule of Fees and Charges 2024-25 - Cultural Facilities

Fees & Charges Details	Statutory Fee	GST	2023-24	2024-25
Library				
Overdue items (per item/week)	No	No	Nil	Nil
Lost/Damaged item administration charge (plus full restoration cost)	No	No	\$25.00	\$15.00
Public Internet Access				
- Quarter hour	No	Yes	Nil	Nil
- Half hour	No	Yes	Nil	Nil
- One hour	No	Yes	Nil	Nil
Temporary Visitor Bond 1 (TV1)	No	No	\$30.00	\$30.00
Temporary Visitor Bond 2 (TV2)	No	No	\$65.00	\$65.00
Photocopying & Printing				
Black and White				
- A4 single side B&W	No	Yes	\$0.50	\$0.30
- A4 double side B&W	No	Yes	\$0.70	\$0.50
- A3 single side B&W	No	Yes	\$0.70	\$0.60
- A3 double side B&W	No	Yes	\$0.90	\$1.00
Colour				
- A4 single side Colour	No	Yes	\$1.00	\$2.00
- A4 double side Colour	No	Yes	\$2.00	\$3.50
- A3 single side Colour	No	Yes	\$4.00	\$6.00
- A3 double side Colour	No	Yes	-	\$8.00
Scanning per page	No	Yes	\$0.10	Nil
Esperance Municipal Museum				
Adults	No	Yes	\$9.00	\$10.00
Children	No	Yes	\$4.00	\$5.00
Pensioners/Seniors	No	Yes	\$7.00	\$8.00
Group of 10 or more per person	No	Yes	\$7.00	\$8.00
Family - 2 adults plus children	No	Yes	\$22.00	\$25.00
Gold Coin/Free Entry Days (maximum 6 per year)	No	Yes		
Research Fee				First 30 min Free
- Personal/Community (per hour)	No	Yes	-	\$30.00
- Commercial (per hour)	No	Yes	-	\$60.00
Digital Image Supply				
- Personal/Community	No	Yes	-	\$20.00
- Commercial	No	Yes	-	\$60.00
- All express requests (additional charge)	No	Yes	-	\$30.00
Esperance Visitor Centre				
Display per brochure for local businesses (excluding Bookeasy clients)	No	Yes	\$115.00	\$120.00
Display of brochure - Business outside Esperance Shire - Annual Fee	No	Yes	\$180.00	\$185.00
Digital Advertising Signage in Visitor Centre (per 15 second slot, per year)	No	Yes	\$300.00	\$300.00
Change/update to digital content (per change)	No	Yes	\$50.00	\$50.00
Booking commissions (other than Gold)	No	Yes	14%	14%
Booking commissions (Gold)	No	Yes	10%	10%
Staff assistance with Bookeasy/website (per hour)	No	Yes	\$60.00	\$60.00
Consignment rate on souvenirs	No	Yes	20%	20%

Schedule of Fees and Charges 2024-25 - Airport

Fees & Charges Details	Statutory Fee	GST	2023-24	2024-25
Airport				
RPT and Charter Passenger Terminal Usage Fee (passengers under 2 years exempt. REX as per negotiated contract.)	No	Yes	\$30.00	\$30.50
Landing Fees (collected by Avdata on Council's behalf)				
- Aircraft 0 - 2000kg flat rate	No	Yes	\$16.00	\$16.50
- Aircraft 2001 - 15000kg per 1000 kg or part thereof	No	Yes	\$16.00	\$16.50
- Aircraft >15000kg per 1000kg or part thereof	No	Yes	\$44.00	\$45.00
- Annual fee for private aircraft less than 2000kg - per year per aircraft (Optional)	No	Yes	\$157.00	\$161.00
- Annual fee for private aircraft greater than 2000kg - per year per aircraft (Optional)	No	Yes	\$16.00 per 1,000kg x 11	\$16.50 per 1,000kg x 11
- Annual fee for commercial aircraft less than 4000kg - per year per aircraft (Optional)	No	Yes	\$1,600.00	\$1,625.00
Landing Fee Concessions				
Aircraft <30000kg MTOW paying passenger service fee exempt				
Aircraft used for charity and fund raising related service (upon prior request & CEO approval)	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	\$72.00	\$73.50
Terminal				
Hire of Meeting Room (excluding Shire of Esperance and Airport Contractors)				
- half day or part thereof	No	Yes	\$75.00	\$77.00
- full day or part thereof	No	Yes	\$150.00	\$154.00
Advertising Signage in terminal per m2	No	Yes	\$290.00	\$295.00
Lockable Key Storage Boxes (per year)	No	Yes	\$60.00	\$60.00
Digital Advertising Signage in terminal above baggage carousel (per 15 second slot, per year)	No	Yes	\$1,875.00	\$1,900.00
Change/update to digital content (per change)	No	Yes	\$50.00	\$55.00
Security				
Security Swipe Card	No	Yes	\$72.00	\$74.00
Replacement Security Swipe Card	No	Yes	\$72.00	\$74.00
Reporting Officer (RFDS Exempt)				
Reporting Officer Callout	No	Yes	\$140.00	\$145.00
Reporting Officer Callout Fee Per Hour or part thereof	No	Yes	\$95.00	\$100.00

Schedule of Fees and Charges 2024-25 - Building Control

Fees & Charges Details	Statutory Fee	GST	2023-24	2024-25
Applications for building permits, demolition permits				
Certified application for a building permit - s.16(1):				
(a) for building work for a Class 1 or Class 10 building or incidental structure	Yes	No	Fees applicable as per Building Act 2011 and associated legislation	Fees applicable as per Building Act 2011 and associated legislation
(b) for building work for a Class 2 to Class 9 building or incidental structure	Yes	No		
Uncertified application for a building permit - s.16(l)	Yes	No		
Application for a demolition permit - s.16(l):				
(a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure	Yes	No		
(b) for demolition work in respect of a Class 2 to Class 9 building	Yes	No		
Application to extend the time during which a building or demolition permit has effect s.32(3)(f)	Yes	No		
Application for occupancy permits, building approval certificates				
Application for an occupancy permit for a completed building - s.46	Yes	No	Fees applicable as per Building Act 2011 and associated legislation	Fees applicable as per Building Act 2011 and associated legislation
Application for a temporary occupancy permit for an incomplete building - s.47	Yes	No		
Application for modification of an occupancy permit for additional use of a building on a temporary basis - s.48	Yes	No		
Application for a replacement occupancy permit for permanent change of the building's use, classification - s.49	Yes	No		
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision - s.50(1) & (2)	Yes	No		
Application for an occupancy permit for a building in respect of which unauthorised work has been done - s.51(2)	Yes	No		
Application for a building approval certificate for a building in respect of which unauthorised work has been done - s.51(3)	Yes	No		
Application to replace an occupancy permit for an existing building - s.52(1)	Yes	No		
Application for a building approval certificate for an existing building where unauthorised work has not been done - s.52(2)	Yes	No		
Application to extend the time during which an occupancy permit or building approval certificate has effect - s.65(3)(a)	Yes	No		
Other applications				
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	Yes	No	Fees applicable as per Building Act 2011 and associated legislation	Fees applicable as per Building Act 2011 and associated legislation
All Building Applications (Mandatory)				
Building Services Levy				
Building Permit - \$45,000 or Less	Yes	No	Fees applicable as per Building Act 2011 and associated legislation	Fees applicable as per Building Act 2011 and associated legislation
Building Permit - Over \$45,000	Yes	No		
Demolition Permit - \$45,000 or Less	Yes	No		
Demolition Permit - Over \$45,000	Yes	No		
Occupancy Permit for approved building work - \$45,000 or Less	Yes	No		
Occupancy Permit for approved building work - Over \$45,000	Yes	No		
Building Approval certificate for approved building work - \$45,000 or Less	Yes	No		
Building Approval certificate for approved building work - Over \$45,000	Yes	No		
Occupancy Permit for Unauthorised Building Work - \$45,000 or Less	Yes	No		
Occupancy Permit for Unauthorised Building Work - Over \$45,000	Yes	No		
Building Approval Certificate for Unauthorised Building Work - \$45,000 or Less	Yes	No		
Building Approval Certificate for Unauthorised Building Work - Over \$45,000	Yes	No		
Building Construction Industry Training Fund Levy				
BCITF Levy (for work greater than \$20,000)	Yes	No	Fees applicable as per Building Act 2011 and associated legislation	Fees applicable as per Building Act 2011 and associated legislation
BCITF Accounting Collection fee (Set by BCITF)	Yes	No		
Building Services Levy Administration Fee	Yes	No		
Fees set at Council's discretion				
New pool barrier inspection - including initial inspection & re-inspections - r.53A(2)	Yes	No	-	\$312.00
Inspection of pool barriers - r.53(2)	Yes	No	\$58.45	\$78.00
Re-Inspection of pool enclosure	No	Yes	\$100.00	\$103.00
Pool Barrier Inspection Fee & Report - At request of Owner/Applicant	No	Yes	\$175.00	\$180.00
Application for approval of battery powered smoke alarms - r.61(3)(b)	Yes	No	\$179.00	\$179.00
Request for Certificate of Design Compliance Class 1 New Dwellings, Major Additions/Alterations	No	Yes	0.15% of construction value including GST but not less than \$550	0.15% of construction value including GST but not less than \$550
Request for Certificate of Design Compliance Class 1 Dwelling, Additions/Alterations (Minor Works Only)	No	Yes	0.15% of construction value including GST but not less than \$200	0.15% of construction value including GST but not less than \$200

Schedule of Fees and Charges 2024-25 - Building Control

Fees & Charges Details	Statutory Fee	GST	2023-24	2024-25
Request for Certificate of Design Compliance Class 10 Building Only	No	Yes	0.15% of construction value including GST but not less than \$200	0.15% of construction value including GST but not less than \$200
Request for Certificate of Design Compliance Class 2-9	No	Yes	0.25% of construction value including GST but not less than \$550	0.25% of construction value including GST but not less than \$550
Request to amend a Building Permit - Minor (Where new Certificate of Design Compliance and Building Permit is not required)	No	No	\$72.00	\$74.00
Request to provide a Certificate of Construction compliance	No	Yes	\$600 min including GST, Additional inspections @ \$175	\$620 min including GST, Additional inspections @ \$175
Request to provide a Certificate of Building compliance	No	Yes	\$600 min including GST, Additional inspections @ \$175	\$620 min including GST, Additional inspections @ \$175
Building/Planning/Health Records - Copies of Building Permits/Approvals, Planning Approvals, Effluent Disposal System Approvals	No	No	\$65.00	\$65.00
Building Inspection Fee	No	Yes	\$175.00	\$180.00
Written advice from Building Surveyor	No	Yes	\$175.00	\$180.00

Schedule of Fees and Charges 2024-25 - Local Laws

Fees & Charges Details	Statutory Fee	GST	2023-24	2024-25
Fencing Local Laws				
Application for a licence where no fees are applicable under the Planning and Development Act 2005 and/or Building Act 2011	No	No	\$108.00	\$112.00
Private Property Local Law				
Application for a permit where no fees are applicable under the Planning and Development Act 2005 and/or Building Act 2011	No	No	\$108.00	\$112.00
Local Government Property Local Law				
Event approvals				
Event application fee	No	No	\$66.00	\$68.00
Event Class				
Class 1 - The most complex use of the space/ the largest impact on the space. Commercial / large scale presence which minimises opportunities for use of space with other user groups. Multiple aspects requiring assessment.				
Class 2 - Moderate use of space / moderate impact on space. Commercial / moderate scale presence which easily allows for access and use of space with other user groups. Multiple aspects requiring assessment.				
Class 3 - Minimal use of space / minimal impact on space. Moderate scale use of space, moderate complexity, with low impact on other user groups.				
Class 4 - Minimal use of space / minimal impact on space. Small scale non-complex use of space with low impact on other user groups.				
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				
Charity/Not for profit				
Class 1 Fee (per day)*	No	No	\$208.00	\$215.00
Class 2 Fee (per day)*	No	No	\$162.00	\$167.00
Class 3 Fee (per permit)*	No	No	\$122.00	\$126.00
Class 4 Fee (per permit)*	No	No	\$57.00	\$58.00
Class 5 Fee	No	No	Nil	Nil
*CEO discretion for events based around National/Community 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 Law, where no other fees are applicable.				
Trading Class				
Class 1 - The most complex use of the space/the largest impact on the space. Commercial presence which minimises opportunities for use of space with other user groups.				
Class 2 - Moderate use of space / moderate impact on space. Commercial presence which easily allows for access and use of space with other user groups.				
Class 3 - Minimal use of space / minimal impact on space. Small scale commercial use of space with low impact on other user groups.				
Hire of Use - Shire Parks, Reserves, Beaches or Foreshore related activities.				
The Shire determines the class of the activity based on factors including but not limited to the following:				
Number of participants / individuals involved in the activity				
Required parking bays				
Signage				
Structures				
Environmental impact				
Proposed usage				
Commercial Activity – Class 1				
Per occasion	No	No	\$71.00	\$73.20
Up to 1 month	No	No	\$110.00	\$114.00
1-2 months	No	No	\$145.00	\$150.00
6 months	No	No	\$600.00	\$619.00
12 months	No	No	\$1,200.00	\$1,238.00
Commercial Activity - Class 2				
Per occasion	No	No	\$57.00	\$59.00
Up to 1 month	No	No	\$87.00	\$90.00
1-2 months	No	No	\$116.00	\$120.00
6 months	No	No	\$352.00	\$363.00
12 months	No	No	\$699.00	\$721.00
Commercial Activity – Class 3				
Per occasion	No	No	\$57.00	\$59.00
Up to 1 month	No	No	\$70.00	\$73.00
1-2 months	No	No	\$87.00	\$90.00
6 months	No	No	\$266.00	\$275.00
12 months	No	No	\$536.00	\$553.00
High Impact Use Fee – Daily Fee	No	No	\$145.00	\$150.00

Schedule of Fees and Charges 2024-25 - Local Laws

Fees & Charges Details	Statutory Fee	GST	2023-24	2024-25
Trader Fees				
Trading Permit application	No	No	\$70.00	\$75.00
Designated parking space (per site/per year)	No	No	\$230.00	\$250.00
Mobile Food Business - Annual Fee	No	No	Minimum Rate	Minimum Rate
Mobile Food Business - Minimum Fee (per occasion)	No	No	\$57.00	\$60.00
Key Bond	No	No	-	\$55.00
Stallholder / trader - Annual Fee	No	No	\$757.00	\$760.00
Stallholder / trader - Daily Fee	No	No	\$65.00	\$70.00
Stallholder / trader - Community Group / Charity Organisation*	No	No	\$13.00	\$15.00
Street Entertainers / Buskers - Monthly Fee	No	No	Nil	Nil
Trader Power Usage - Half-Day Fee	No	No	\$13.00	\$15.00
Trader Power Usage - Full-Day Fee	No	No	\$24.00	\$25.00
Permit to Erect Signs / Advertising - Annual Fee	No	No	\$69.00	\$70.00
Application for an Alfresco Dining permit	No	No	\$116.00	\$125.00
*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				

Schedule of Fees and Charges 2024-25 - Administration and Miscellaneous

Fees & Charges Details	Statutory Fee	GST	2023-24	2024-25
Water Charges				
Eastern Suburbs Water Charges - consumption fee per kilolitre	No	No	\$0.86	\$0.89
Southern Suburbs Water Charges - consumption fee per kilolitre	No	No	\$0.86	\$0.89
Wild Flower Picking Rights				
Annual fee payable by persons authorised to pick wildflowers. Maximum 10 per year.	No	No	\$170.00	\$175.00
Street Advertising Signs				
Identilite Street Signs				
Per annum fee rental	No	Yes	\$1,380.00	\$1,420.00
Private Works				
Subject to availability of Shire resources	No	Yes	At Cost + 40%	At Cost + 40%
Private works for non profit community groups	No	Yes	At Cost	At Cost
Drainage Headworks				
Determined on site specific basis case by case	No	Yes	At Cost + 10%	At Cost + 10%
Proceeds Sale of Books				
"Esperance Yesterday & Today"	No	Yes	\$5.00	\$5.00
Camping Fees				
All Council Managed Coastal Reserves - campsite fee per night per family	No	Yes	\$15.00	\$15.00
Accommodation				
Short term rate - 4 Hicks Street	No	Yes	\$600.00	\$600.00
Shire owned houses (e.g. Hicks, Foy, Treasure)	No	Yes	Median of market rate	Median of market rate
Bond	No	No	4 x weekly rate	4 x weekly rate
General Enquiry				
Rates, Order & Requisition Fee	No	No	\$185.00	\$190.00
Freedom of Information (FOI) Application	Yes	No	\$30.00	\$30.00
Staff time dealing with FOI application (per hour)	Yes	Yes	\$30.00	\$30.00
Re-issue Rate Notice/Waste Vouchers	No	Yes	\$15.00	\$15.00
Re-issue Waste Voucher (Pensioner)	No	Yes	Nil	Nil
Plan Printing				
Plan Printer				
- A2	No	Yes	\$5.50	\$20.00
- A1	No	Yes	\$10.00	\$30.00
- A0	No	Yes	\$18.00	\$45.00
- Scanning, per hour (plan printer only)	No	Yes	-	\$60.00
Photocopying & Printing				
Black and White				
- A4 single side B&W	No	Yes	-	\$0.30
- A4 double side B&W	No	Yes	-	\$0.50
- A3 single side B&W	No	Yes	-	\$0.60
- A3 double side B&W	No	Yes	-	\$1.00
Colour				
- A4 single side Colour	No	Yes	-	\$2.00
- A4 double side Colour	No	Yes	-	\$3.50
- A3 single side Colour	No	Yes	-	\$6.00
- A3 double side Colour	No	Yes	-	\$8.00
Laminating				
- A4	No	Yes	-	\$5.00
- A3	No	Yes	-	\$10.00
Scanning (other than plan printer)	No	Yes	-	Nil
Property Agreement Administration				
Agreement Preparation Fee - Excluding legal fees which incur an additional charge:				
- Not For Profit	No	Yes	\$150.00	\$155.00
- Commercial	No	Yes	\$630.00	\$635.00
Other Agreement Fees - Excluding legal fees which incur an additional charge:				
- Deed of Sub-Licence	No	Yes	\$240.00	\$245.00
- Variation	No	Yes	\$240.00	\$245.00
- Extension	No	Yes	\$240.00	\$245.00
- Surrender	No	Yes	\$240.00	\$245.00
- Assignment	No	Yes	\$240.00	\$245.00
Advertising costs for Lease/Licenses/Agreements	No	Yes	\$180.00	\$185.00
Contract Work (Rangers and Professional Staff)				
Contract work - Non Local Government - per hour	No	Yes	\$220.00	\$225.00
Contract work - Other Local Government - per hour	No	Yes	\$120.00	\$125.00
Travelling expenses additional - per km	No	Yes	\$1.20	\$1.20

Schedule of Fees and Charges 2024-25 - Administration and Miscellaneous

Fees & Charges Details	Statutory Fee	GST	2023-24	2024-25
Gate Permit Fees				
Gate Permit Fees	No	No	\$100.00	\$100.00
Hire of Equipment				
<i>Subject to availability and the hire providing all consumables</i>				
Accessible Toilet Trailer - Free community event - per day	No	Yes	-	Nil
Accessible Toilet Trailer - Not for profit community event - per day	No	Yes	-	\$50.00
Accessible Toilet Trailer - All other - per day	No	Yes	-	\$200.00
Ablution Trailer - Free community event - per day	No	Yes	-	\$100.00
Ablution Trailer - Not for profit - per day	No	Yes	-	\$250.00
BBQ Trailer - Free community event - per day	No	Yes	-	Nil
BBQ Trailer - Not for profit community event - per day	No	Yes	-	\$50.00
BBQ Trailer - All other - per day	No	Yes	-	\$200.00
Cleaning fee - If equipment is not cleaned on return - per item	No	Yes	-	\$250.00