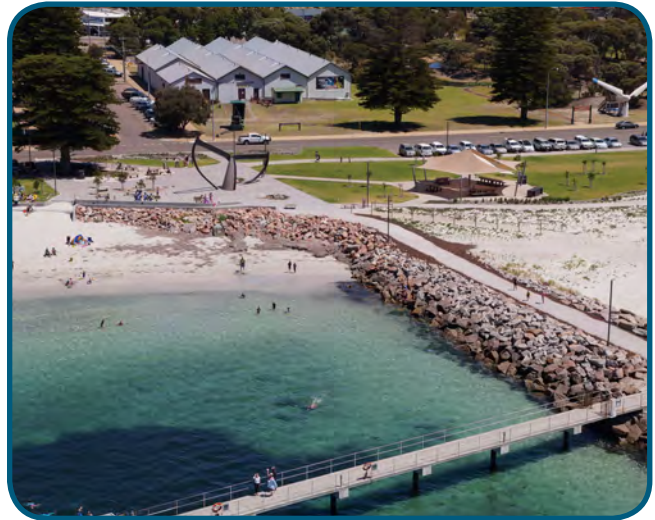


Statutory Budget



2016 - 2017



Contents:

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



Statutory Budget 2016-17



Budget Contents	Page
Income Statement by Nature or Type	2
Income Statement by Statutory Program	3
Cash Flow Statement	4
Rate Setting Statement	5
<u>Notes to and Forming Part of the Budget</u>	
Note 1 - Significant Accounting Policies	6 - 14
Note 2 - Operating Revenues and Expenses	15 - 19
Note 3 - Acquisition of Assets	20
Note 4 - Disposal of Assets	20
Note 5 - Information on Borrowings	21 - 22
Note 6 - Reserves	23 - 26
Note 7 - Net Current Assets	27
Note 8 - Rating Information	28 - 30
Note 9 - Fees and Charges Revenue	31
Note 10 - Incentives, Waivers and Concessions	32
Note 11 - Interest Charges and Instalments	32
Note 12 - Councillor's Remuneration	32
Note 13 - Notes to the Cash Flow Statement	33 - 34
Note 14 - Trust Funds	34
Note 15 - Major Land Transactions	35 - 36
Note 16 - Trading Undertakings and Major Trading Undertakings	37
Management Budget—Statutory Reporting Programs. (In line detail)	38 - 65
Reserves Budget	66
Carryovers	67 - 68
Unspent Grants and Contributions	69
Operating & Capital Bids	70 - 81
Work Order Numbers	82 - 85
Fees & Charges	Appendix 1

Budget

For the year ending 30th June 2017

Statement of Comprehensive Income
By Nature or Type**2016-17**

	NOTE	2016-17 Budget	2015-16 Actual	2015-16 Budget
Revenue				
Rates	8	18,700,102	18,012,991	17,447,566
Operating Grants, Subsidies & Contributions		9,875,735	15,631,978	6,256,890
Fees and Charges	9	9,301,734	8,888,264	9,037,228
Interest Earnings	2a	927,030	1,017,813	739,863
Other Revenue		-	-	-
		<u>38,804,601</u>	<u>43,551,046</u>	<u>33,481,547</u>
Expenses				
Employee Costs		(14,832,982)	(14,166,342)	(14,453,932)
Materials and Contracts		(14,258,148)	(11,066,202)	(13,826,211)
Utility Charges		(1,185,017)	(929,222)	(998,541)
Depreciation on Non-Current Assets	2a	(14,784,392)	(14,704,453)	(12,808,160)
Interest Expenses	2a	(120,014)	(138,787)	(116,183)
Insurance		(718,902)	(462,633)	(478,066)
Other Expenditure		(1,285,756)	(616,901)	(492,885)
		<u>(47,185,211)</u>	<u>(42,084,540)</u>	<u>(43,173,978)</u>
Subtotal		<u>(8,380,610)</u>	<u>1,466,506</u>	<u>(9,692,431)</u>
Non-Operating Grants, Subsidies Contributions				
		5,979,757	5,994,201	6,109,696
Profit on Asset Disposals	4	396,609	362,396	444,633
Loss on Asset Disposals	4	(158,459)	(334,087)	(67,294)
NET RESULT		(2,162,703)	7,489,016	(3,205,396)
Other Comprehensive Income				
Changes on Revaluation of non-current assets		-	-	-
TOTAL COMPREHENSIVE INCOME		<u>(2,162,703)</u>	<u>7,489,016</u>	<u>(3,205,396)</u>

Notes:

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

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

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

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

Budget

For the year ending 30th June 2017

Statement of Comprehensive Income By Statutory Program

2016-17

	2016-17 Budget \$	2015-16 Actual \$	2015-16 Budget \$
Revenue			
<i>(Refer Notes 1,2,8-11)</i>			
Governance	195,941	222,018	200,797
General Purpose Funding	24,474,371	21,393,475	20,627,609
Law, Order, Public Safety	1,000,356	1,620,269	286,751
Health	56,750	55,447	56,750
Education & Welfare	3,229,104	2,927,639	2,772,691
Housing	-	-	-
Community Amenities	4,454,938	5,242,398	4,258,027
Recreation & Culture	1,827,024	8,745,101	1,804,485
Transport	1,370,957	2,106,538	2,280,804
Economic Services	1,756,710	646,162	628,310
Other Property & Services	438,450	591,999	565,323
	<u>38,804,601</u>	<u>43,551,046</u>	<u>33,481,547</u>
Expenses Excluding Finance Costs			
<i>(Refer Notes 1,2 & 12)</i>			
Governance	(2,220,793)	(2,124,216)	(2,214,471)
General Purpose Funding	(562,168)	(555,312)	(520,408)
Law, Order, Public Safety	(1,741,421)	(2,604,763)	(1,727,654)
Health	(380,181)	(327,881)	(383,184)
Education & Welfare	(4,060,405)	(3,321,786)	(3,493,960)
Housing	-	-	-
Community Amenities	(7,717,848)	(5,998,237)	(8,117,462)
Recreation & Culture	(11,556,854)	(9,156,405)	(8,711,404)
Transport	(15,340,482)	(15,545,240)	(14,955,635)
Economic Services	(2,674,868)	(1,463,960)	(1,791,535)
Other Property & Services	(810,177)	(847,953)	(1,142,082)
	<u>(47,065,197)</u>	<u>(41,945,753)</u>	<u>(43,057,795)</u>
Finance Costs <i>(Refer Notes 2 & 5)</i>			
Recreation & Culture	(53,780)	(60,237)	(54,771)
Other Property & Services	(66,234)	(78,550)	(61,412)
	<u>(120,014)</u>	<u>(138,787)</u>	<u>(116,183)</u>
Non-Operating Grants, Subsidies & Contributions			
Law, Order, Public Safety	104,027	-	41,109
Education & Welfare	-	135,704	130,000
Recreation & Culture	634,354	253,955	333,809
Transport	5,241,376	5,604,542	5,604,778
	<u>5,979,757</u>	<u>5,994,201</u>	<u>6,109,696</u>
Profit/(Loss) On Disposal Of Assets <i>(Note 4)</i>			
Governance	(4,227)	(48,788)	-
Law, Order, Public Safety	1,480	(26)	-
Education & Welfare	23,705	(79,365)	34,815
Community Amenities	-	8,770	2,000
Recreation & Culture	-	(64,349)	-
Transport	35,761	(96,875)	(19,714)
Economic Services	5,167	-	-
Other Property and Services	176,264	308,942	360,238
	<u>238,150</u>	<u>28,309</u>	<u>377,339</u>
NET RESULT	<u>(2,162,703)</u>	<u>7,489,016</u>	<u>(3,205,396)</u>
Other Comprehensive Income			
Changes on Revaluation of non-current assets	-	-	-
TOTAL COMPREHENSIVE INCOME	<u><u>(2,162,703)</u></u>	<u><u>7,489,016</u></u>	<u><u>(3,205,396)</u></u>

Notes:

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

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

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

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

Budget

For the year ending 30th June 2017

Cash Flow Statement**2016-17**

	NOTE	2016-17 Budget \$	2015-16 Actual \$	2015-16 Budget \$
<u>Cash Flows From Operating Activities</u>				
Receipts				
Rates		18,700,102	18,037,787	17,447,566
Operating Grants, Subsidies & Contributions		9,875,735	15,631,978	6,256,890
Fees and Charges		9,276,259	8,831,223	9,043,430
Interest Earnings		927,030	1,093,097	739,863
Goods and Services Tax		3,400,000	2,134,972	3,650,000
Other Revenue		-	-	-
		<u>42,179,126</u>	<u>45,729,057</u>	<u>37,137,749</u>
Payments				
Employee Costs - Operating		(14,773,230)	(14,561,325)	(14,050,506)
Materials and Contracts		(14,878,910)	(10,348,896)	(14,435,944)
Utility Charges		(1,185,017)	(929,222)	(998,541)
Insurance		(718,902)	(462,633)	(478,066)
Interest		(120,014)	(139,985)	(116,183)
Goods and Services Tax		(3,400,000)	(2,242,912)	(3,650,000)
Other		(1,285,756)	(616,901)	(492,885)
		<u>(36,361,829)</u>	<u>(29,301,874)</u>	<u>(34,222,125)</u>
Net Cash Provided By Operating Activities	13(b)	<u>5,817,297</u>	<u>16,427,183</u>	<u>2,915,624</u>
<u>Cash Flows from Investing Activities</u>				
Payments for Development of Land Held for Resale	3	(860,000)	(3,737)	(864,000)
Payments for Purchase of Property, Plant & Equipment	3	(9,093,382)	(9,547,843)	(5,372,010)
Payments for Construction of Infrastructure	3	(16,688,264)	(10,465,200)	(13,995,513)
Non- Operating Grants, & Contributions used for the Development of Assets		5,979,757	5,994,201	6,109,696
Proceeds from Sale of Land, Plant & Equipment	4	<u>1,348,594</u>	<u>1,506,886</u>	<u>1,709,934</u>
Net Cash Used in Investing Activities		<u>(19,313,295)</u>	<u>(12,515,693)</u>	<u>(12,411,893)</u>
<u>Cash Flows from Financing Activities</u>				
Advances to Community Groups		-	-	-
Repayment of Debentures	5	(496,369)	(655,223)	(823,789)
Proceeds from Self Supporting Loans		106,282	100,454	-
Proceeds from Advances		-	-	-
Proceeds from New Debentures	5	<u>970,000</u>	<u>19,615</u>	<u>879,000</u>
Net Cash Provided By (Used In) Financing Activities		<u>579,913</u>	<u>(535,154)</u>	<u>55,211</u>
Net Increase (Decrease) in Cash Held		<u>(12,916,085)</u>	<u>3,376,336</u>	<u>(9,441,058)</u>
Cash at Beginning of Year		<u>30,182,931</u>	<u>26,806,595</u>	<u>26,806,595</u>
Cash and Cash Equivalents at the End of the Year	13(a)	<u><u>17,266,846</u></u>	<u><u>30,182,931</u></u>	<u><u>17,365,537</u></u>

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

Budget

For the year ending 30th June 2017

Rate Setting Statement**2016-17**

	NOTE	2016-17 Budget \$	2015-16 Actual \$	2015-16 Budget \$
REVENUES				
Governance	1,2	195,941	222,018	200,797
General Purpose Funding (Excl Rates)		5,774,269	3,380,484	3,180,043
Law, Order, Public Safety		1,105,863	1,631,749	327,860
Health		56,750	55,447	56,750
Education & Welfare		3,263,709	3,072,811	2,937,506
Housing		-	-	-
Community Amenities		4,454,938	5,251,168	4,260,027
Recreation and Culture		2,461,378	8,999,056	2,138,294
Transport		6,781,207	7,711,382	7,923,614
Economic Services		1,763,607	646,162	628,310
Other Property and Services		623,203	924,374	935,109
		<u>26,480,865</u>	<u>31,894,651</u>	<u>22,588,310</u>
EXPENSES				
Governance	1,2	(2,225,020)	(2,173,004)	(2,214,471)
General Purpose Funding		(562,168)	(555,312)	(520,408)
Law, Order, Public Safety		(1,741,421)	(2,616,269)	(1,727,654)
Health		(380,181)	(327,881)	(383,184)
Education & Welfare		(4,071,305)	(3,410,619)	(3,493,960)
Housing		-	-	-
Community Amenities		(7,717,848)	(5,998,237)	(8,117,462)
Recreation & Culture		(11,610,634)	(9,280,990)	(8,766,175)
Transport		(15,473,595)	(15,642,418)	(15,013,381)
Economic Services		(2,676,598)	(1,463,960)	(1,791,535)
Other Property and Services		(884,900)	(949,936)	(1,213,042)
		<u>(47,343,670)</u>	<u>(42,418,626)</u>	<u>(43,241,272)</u>
Net Result Excluding Rates		(20,862,805)	(10,523,975)	(20,652,962)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
Initial Recognition of Assets due to change in Regs		-	-	-
(Profit)/Loss on Asset Disposals	4	(238,150)	(28,309)	(377,339)
Provisions and Accruals		244,100	55,811	200,000
Depreciation on Assets	2(a)	14,784,392	14,704,453	12,808,160
Capital Expenditure and Revenue				
Development of Land Held for Resale	3	(860,000)	(3,737)	(864,000)
Purchase Land and Buildings	3	(4,110,847)	(6,682,830)	(2,275,054)
Construct Infrastructure Assets - Roads	3	(13,564,604)	(9,700,100)	(11,525,248)
Construct Infrastructure Assets - Other	3	(3,123,660)	(765,100)	(2,470,265)
Purchase Vehicles, Plant and Machinery	3	(4,860,035)	(2,800,658)	(3,022,456)
Purchase Furniture and Equipment	3	(122,500)	(64,356)	(74,500)
Proceeds from Disposal of Assets	4	1,348,594	1,506,886	1,709,934
Repayment of Debentures	5	(496,369)	(655,223)	(823,789)
Proceeds from New Debentures	5	970,000	-	879,000
Advances to Community Groups		(110,000)	-	-
Self-Supporting Loan Principal Income		106,282	100,454	100,454
Transfers to Reserves (Restricted Assets)	6	(1,813,070)	(6,727,926)	(3,838,751)
Transfers from Reserves (Restricted Assets)	6	10,149,840	5,543,969	10,892,871
Estimated Surplus/(Deficit) July 1 B/Fwd	7	3,858,730	1,886,379	1,886,379
Estimated (Surplus)/Deficit June 30 C/Fwd	7	-	(3,858,730)	-
Amount Req'd to be Raised from Rates	8	(18,700,102)	(18,012,991)	(17,447,566)

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Preparation

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

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

The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the financial statements, but a separate statement of those monies appears at Note 14 to this budget.

(b) 2015/16 Actual Balances

Balances shown in this budget as 2015/16 Actual, are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

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

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

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

(f) Superannuation

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

(g) Cash and Cash Equivalents

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

Bank overdrafts are shown as short term borrowings in current liabilities on the statement of financial position.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**(h) Trade and Other Receivables**

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

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

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

(i) Inventories**General**

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

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

Land Held for Resale

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

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

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

(j) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

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

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

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
- (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government-
 - (i) that are plant and equipment; and
 - (ii) that are land and buildings;

and

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

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

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

Land Under Control

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

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

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

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

Initial Recognition

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

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

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

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity; all other decreases are recognised in statement of comprehensive income.

Transitional Arrangements

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

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

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

Land under Roads

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

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

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

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

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

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

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

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

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

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income.

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

Capitalisation Threshold

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

(k) Fair Value of Assets and Liabilities

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

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

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

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

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

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

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

Market approach

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

Income approach

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

Cost approach

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

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

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

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

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

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

Classification and Subsequent Measurement

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

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

Amortised cost is calculated as:

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

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

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

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets. They are subsequently measured at fair value with changes in carrying amounts being included in the profit or loss.

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

1. SIGNIFICANT ACCOUNTING POLICIES (continued)**(1) Financial Instruments (Continued)*****Classification and Subsequent Measurement (Continued)***

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial Liabilities

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

Impairment

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

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

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

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

Derecognition

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

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

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

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

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

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

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2016.

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

(n) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

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

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

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

Other Long-Term Employee Benefits

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

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

(p) Borrowing costs

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

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

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

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

(r) Current and Non-Current Classification

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

(s) Comparative Figures

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

(t) Budget Comparative Figures

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

Budget

For the year ending 30th June 2017

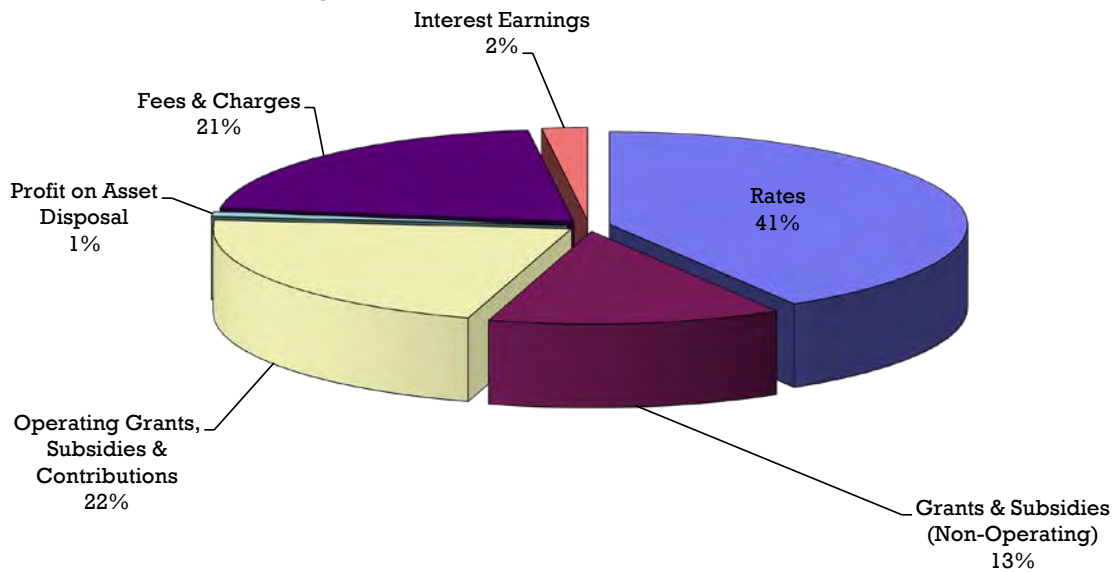
Notes to and forming part of the budget**2016-17**

	NOTE	2016-17 Budget \$	2015-16 Actual \$	2015-16 Budget \$
2. REVENUES AND EXPENSES				
(a) Net Result				
The Net Result includes:				
(i) Charging as Expenses:				
Auditors Remuneration				
		13,500	24,884	24,000
		16,500	18,578	26,000
Depreciation				
By Program				
		210,646	200,386	89,538
			-	
		476,084	476,247	440,392
		-	-	3,667
		276,206	270,891	254,181
		-	-	-
		253,698	246,493	238,854
		2,543,896	2,490,429	1,570,993
		10,062,563	10,052,051	9,217,500
		69,289	69,289	50,566
		892,010	898,667	942,469
		<u>14,784,392</u>	<u>14,704,453</u>	<u>12,808,160</u>
By Class				
		1,925,010	1,842,629	1,585,463
		46,007	39,697	31,357
		1,676,073	1,662,634	1,680,422
		9,549,255	9,549,255	8,721,316
		1,588,047	1,610,238	789,602
		<u>14,784,392</u>	<u>14,704,453</u>	<u>12,808,160</u>
Interest Expenses (Finance Costs)				
		120,014	138,787	116,183
	5a	<u>120,014</u>	<u>138,787</u>	<u>116,183</u>
(ii) Crediting as Revenue:				
Interest Earnings				
		529,830	569,077	363,863
		220,000	273,164	214,000
	11	177,200	175,572	162,000
		<u>927,030</u>	<u>1,017,813</u>	<u>739,863</u>

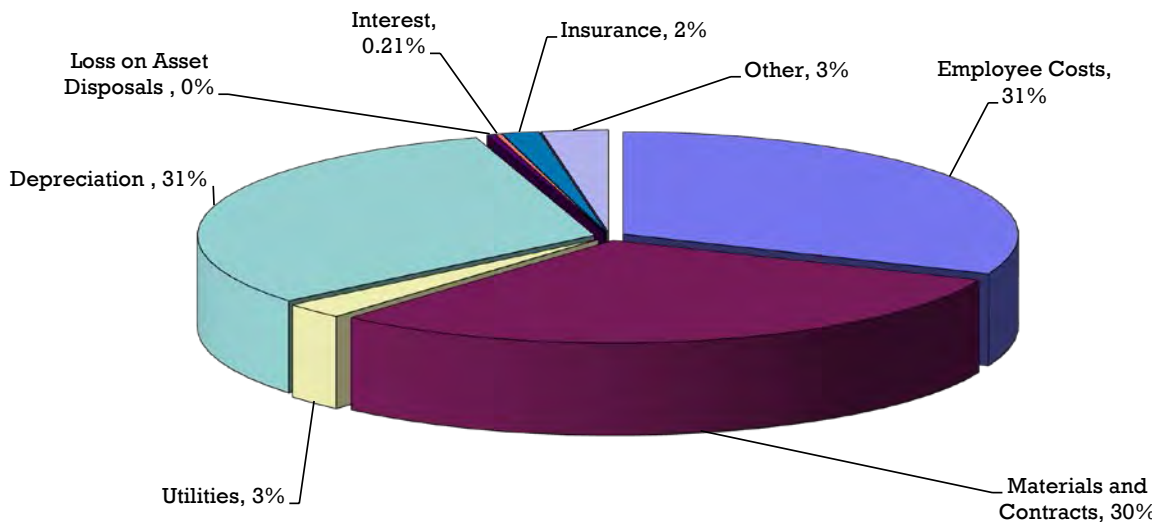
2. REVENUES AND EXPENSES (Continued)

(b)

Budget Revenue (2016-17) by nature/type



Budget Expenses (2016-17) by nature/type



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

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

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

COMMUNITY VISION

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

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

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

REPORTING PROGRAM DESCRIPTIONS

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

GOVERNANCE

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

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

GENERAL PURPOSE FUNDING

Objective : To collect revenue to allow for the provision of services.

Activities : Rates, general purpose government grants, and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

Objective: To provide an operational framework for good community health.

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

EDUCATION AND WELFARE

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

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

COMMUNITY AMENITIES

Objective : To provide services required by the community.

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

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

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

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

TRANSPORT

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

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

ECONOMIC SERVICES

Objective: To help promote the Shire and its economic well being.

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

OTHER PROPERTY & SERVICES

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

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

NATURE-TYPE CLASSIFICATIONS

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

REVENUE**Rates**

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

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

Grants and Subsidies

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

Contributions, reimbursements and donations

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

Profit on asset disposal

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

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

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

Fees and charges

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

Interest Earnings

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

Other revenue/income

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

Expenditure**Employee costs**

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

Material and contracts

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

Utilities (gas, electricity, water, etc.)

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

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Loss on asset disposal

Loss on the disposal of fixed assets.

Interest expenses

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

Insurance

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

Other expenditure

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

Budget

For the year ending 30th June 2017

Notes to and forming part of the budget

2016-17

3. ACQUISITION OF ASSETS

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

	2016-17 Budget \$	2015-16 Actual \$	2015-16 Budget \$
By Program			
Governance (Includes Administration)	45,424	89,476	105,933
General Purpose Funding	-	-	-
Law, Order, Public Safety	874,027	701,628	41,109
Health	-	-	-
Education and Welfare	591,667	109,955	578,912
Housing	-	-	-
Community Amenities	2,594,000	116,450	296,819
Recreation and Culture	3,093,160	6,674,096	2,260,278
Transport	16,608,081	11,474,192	13,798,792
Economic Services	301,328	-	-
Other Property and Services	2,533,959	850,984	3,149,680
	26,641,646	20,016,780	20,231,523
By Class			
Land Held for Resale	860,000	3,737	864,000
Land and Buildings	4,110,847	6,682,830	2,275,054
Infrastructure Assets - Roads	13,564,604	9,700,100	11,525,248
Infrastructure Assets - Other	3,123,660	765,100	2,470,265
Plant, Vehicles and Machinery	4,860,035	2,800,658	3,022,456
Furniture and Equipment	122,500	64,356	74,500
	26,641,646	20,016,780	20,231,523

4. DISPOSAL OF ASSETS

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

	Net Book-Value 2016-17 BUDGET \$	Sale Proceeds 2016-17 BUDGET \$	Profit (Loss) 2016-17 BUDGET \$
By Program			
Governance	10,417	6,190	(4,227)
Law, Order & Public Safety	15,000	16,480	1,480
Education and Welfare	56,085	79,790	23,705
Community Amenities	-	-	-
Recreation & Culture	-	-	-
Transport	758,781	794,542	35,761
Economic Services	20,583	25,750	5,167
Other Property & Services	249,578	425,842	176,264
	1,110,444	1,348,594	238,150
By Class			
Land Held for Resale	175,000	350,000	175,000
Land & Buildings	-	-	-
Furniture & Equipment	200,000	200,000	-
Plant & Machinery	486,520	520,382	33,862
Light Vehicles	248,924	278,212	29,288
Infrastructure Other	-	-	-
	1,110,444	1,348,594	238,150
			2016-17 BUDGET \$
Summary			\$
Profit on Asset Disposals			396,609
Loss on Asset Disposals			(158,459)
			238,150

Budget

For the year ending 30th June 2017

2016-17**5. INFORMATION ON BORROWINGS****(a) Loan Repayments**

Particulars		Principal 1-Jul-16	New Loans	Principal Repayments		Interest Expense		Principal Outstanding	
				2016-17 Budget \$	2015-16 Actual \$	2016-17 Budget \$	2015-16 Actual \$	2016-17 Budget \$	2015-16 Actual \$
				Recreation & Culture					
Loan 261 - Pink Lake Country Club	S	127,709	-	17,067	15,978	8,590	9,737	110,642	127,709
Loan 285 - Esp Speedway Assoc	S	3,195	-	3,195	3,001	109	315	-	3,195
Loan 286 - Esp Bowling Club	S	34,933	-	34,933	32,765	2,132	4,392	-	34,933
Loan 287 - Esp Seafarers Centre	S	8,583	-	3,023	2,916	298	423	5,560	8,583
Loan 291 - Recherche Aged Welfare Com	S	292,661	-	12,736	11,958	20,212	21,071	279,925	292,661
Loan 292 - Esperance Squash Club	S	31,470	-	6,278	5,912	1,955	2,358	25,192	31,470
Loan 294 - Scaddan Country Club	S	15,465	-	15,465	14,995	89	693	-	15,465
Loan 295 - Esperance Yacht Club	S	368,838	-	13,585	12,929	20,395	21,247	355,253	368,838
Cascade Town Rec Association	S	-	70,000	-	-	-	-	70,000	-
Esperance Yacht Club	S	-	40,000	-	-	-	-	40,000	-
Other Property & Services									
Loan 288 - Flinders Estate	C	518,542	860,000	350,000	516,434	15,000	25,329	1,028,542	518,542
Loan 296 - Shark Lake Industrial Park	C	997,949	-	40,087	38,335	51,234	53,221	957,862	997,949
		2,399,345	970,000	496,369	655,223	120,014	138,787	2,872,976	2,399,345

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

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

(b) New Borrowings - 2016-17

Particulars	Estimated amount to borrow	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount	Balance
	Budget						Used Budget	Unspent \$
Loan 288 - Flinders Estate	860,000	WATC	Debenture	Short Term Loan Facility	*	Variable	860,000	-
Cascade Town Recreation Assoc.	70,000	WATC	Debenture	3.00	-	2.10%	70,000	-
Esperance Yacht Club	40,000	WATC	Debenture	5.00	-	2.25%	40,000	-
	970,000				-		970,000	-

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

(c) Unspent Debentures

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

At the 30th June 2016 this facility was drawn to \$0.518 million leaving an available balance of \$5.98 million.

At the 30th June 2017 this facility is forecast to be further paid out commiserate with the sale of properties at Flinders Estate.

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

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$200,000 with the Commonwealth Bank does exist. It is not anticipated that this facility will be required to be utilised during 2016/17.

Budget

For the year ending 30th June 2017

Notes to and forming part of the budget

2016-17

6. RESERVES	2016-17 Budget \$	2015-16 Actual \$	2015-16 Budget \$
(a) Land Purchase & Development			
Opening Balance	553,099	334,557	334,557
Amount Set Aside / Transfer to Reserve	12,445	263,528	127,072
Amount Used / Transfer from Reserve	(74,014)	(44,986)	(119,000)
	<u>491,530</u>	<u>553,099</u>	<u>342,629</u>
(b) Eastern Sports Water Pipeline			
Opening Balance	175,645	172,051	172,051
Amount Set Aside / Transfer to Reserve	6,829	5,547	3,445
Amount Used / Transfer from Reserve	(7,097)	(1,953)	(9,050)
	<u>175,377</u>	<u>175,645</u>	<u>166,446</u>
(c) Jetty			
Opening Balance	1,906,566	1,832,878	1,832,878
Amount Set Aside / Transfer to Reserve	183,897	130,084	110,204
Amount Used / Transfer from Reserve	(898,874)	(56,396)	(26,882)
	<u>1,191,589</u>	<u>1,906,566</u>	<u>1,916,200</u>
(d) Aerodrome			
Opening Balance	4,771,054	3,881,473	3,881,473
Amount Set Aside / Transfer to Reserve	875,155	974,404	1,097,031
Amount Used / Transfer from Reserve	(110,000)	(84,823)	(75,000)
	<u>5,536,209</u>	<u>4,771,054</u>	<u>4,903,504</u>
(e) Unspent Grants & Contributions			
Opening Balance	1,955,595	4,280,205	4,280,205
Amount Set Aside / Transfer to Reserve	-	1,955,595	-
Amount Used / Transfer from Reserve	(1,955,595)	(4,280,205)	(4,280,205)
	<u>-</u>	<u>1,955,595</u>	<u>-</u>
(f) Off Street Parking			
Opening Balance	490,886	475,554	475,554
Amount Set Aside / Transfer to Reserve	11,045	15,332	6,953
Amount Used / Transfer from Reserve	-	-	-
	<u>501,931</u>	<u>490,886</u>	<u>482,507</u>
(g) Sanitation (Rubbish Removal) Services			
Opening Balance	4,241,718	2,856,290	2,856,290
Amount Set Aside / Transfer to Reserve	95,439	1,493,108	1,794,892
Amount Used / Transfer from Reserve	(4,012,214)	(107,680)	(3,412,722)
	<u>324,943</u>	<u>4,241,718</u>	<u>1,238,460</u>
(h) HACCC Asset Replacement			
Opening Balance	666,327	571,360	571,360
Amount Set Aside / Transfer to Reserve	14,992	165,898	11,222
Amount Used / Transfer from Reserve	(333,010)	(70,931)	(156,000)
	<u>348,309</u>	<u>666,327</u>	<u>426,582</u>
(i) Esperance Homecare Fundraising			
Opening Balance	56,935	3,695	3,695
Amount Set Aside / Transfer to Reserve	1,281	53,239	7,024
Amount Used / Transfer from Reserve	-	-	-
	<u>58,216</u>	<u>56,935</u>	<u>10,719</u>
(j) Plant Replacement Reserve			
Opening Balance	953,878	786,159	786,159
Amount Set Aside / Transfer to Reserve	21,462	270,625	10,642
Amount Used / Transfer from Reserve	(40,000)	(102,906)	(105,000)
	<u>935,340</u>	<u>953,878</u>	<u>691,801</u>

Budget

For the year ending 30th June 2017

Notes to and forming part of the budget

2016-17

6. RESERVES (continued...)	2016-17 Budget \$	2015-16 Actual \$	2015-16 Budget \$
Cash Backed Reserves			
(k) Employee Entitlements - Long Service			
Opening Balance	864,879	837,866	837,866
Amount Set Aside / Transfer to Reserve	19,460	27,013	18,985
Amount Used / Transfer from Reserve	-	-	-
	<u>884,339</u>	<u>864,879</u>	<u>856,851</u>
(l) Building Maintenance Reserve			
Opening Balance	4,968,206	5,282,385	5,282,385
Amount Set Aside / Transfer to Reserve	483,341	426,357	432,503
Amount Used / Transfer from Reserve	(1,556,346)	(740,536)	(2,271,680)
	<u>3,895,201</u>	<u>4,968,206</u>	<u>3,443,208</u>
(m) Governance and Workers Compensation Reserve			
Opening Balance	459,365	445,018	445,018
Amount Set Aside / Transfer to Reserve	10,336	14,347	7,688
Amount Used / Transfer from Reserve	(207,872)	-	-
	<u>261,829</u>	<u>459,365</u>	<u>452,706</u>
(n) IT System & Process Development Reserve			
Opening Balance	299,974	290,605	290,606
Amount Set Aside / Transfer to Reserve	6,749	9,369	6,279
Amount Used / Transfer from Reserve	(20,000)	-	-
	<u>286,723</u>	<u>299,974</u>	<u>296,885</u>
(o) Esperance Home Care Annual Leave Reserve			
Opening Balance	162,342	170,845	170,845
Amount Set Aside / Transfer to Reserve	3,653	5,508	4,927
Amount Used / Transfer from Reserve	-	(14,011)	-
	<u>165,995</u>	<u>162,342</u>	<u>175,772</u>
(p) Esperance Home Care Long Service Leave Reserve			
Opening Balance	216,036	190,588	190,587
Amount Set Aside / Transfer to Reserve	4,861	25,448	4,615
Amount Used / Transfer from Reserve	-	-	-
	<u>220,897</u>	<u>216,036</u>	<u>195,202</u>
(q) Priority Projects Reserve			
Opening Balance	2,761,112	1,908,130	1,908,130
Amount Set Aside / Transfer to Reserve	62,125	892,524	195,269
Amount Used / Transfer from Reserve	(934,818)	(39,542)	(437,332)
	<u>1,888,419</u>	<u>2,761,112</u>	<u>1,666,067</u>
Summary of Reserve Movements			
Opening Balance	25,503,616	24,319,659	24,319,657
Transfers to Reserves	1,813,070	6,727,926	3,838,751
Transfers from Reserves to unrestricted cash	(10,149,840)	(5,543,969)	(10,892,871)
Total Cash Backed Reserves	<u>17,166,846</u>	<u>25,503,616</u>	<u>17,265,537</u>

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

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

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

Land Purchase & Development Reserve

Established to fund land improvements and sub-division development.

Eastern Sports Water Pipe Line Reserve

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

Jetty Reserve

Established to provide funds for future maintenance and repair of the main jetty opposite Gladstone Street. Funded from General Purpose Income.

Aerodrome Reserve

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

Unspent Grants & Contributions Reserve

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

Off Street Parking Reserve

Established to provide funds for the future development of central business car parking in order to make provisions for future business expansion of the CBD. Funded by General Purpose Income and contributions.

Sanitation Reserve

Established to fund the purchase of major sanitation equipment and for the future development of waste disposal facilities. Funded from the annual surplus derived from property rubbish disposal-collection fees after expenses.

HACC Asset Replacement Reserve

Established for the purpose of holding surplus cash from the operation of HACC activities by Esperance Home Care in accordance with HACC guidelines.

Esperance Home Care Fundraising

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

Plant Replacement Reserve

Council's Policy is to minimise and if possible eliminate any need to rely upon loan finance or unreasonable rate increases to finance the acquisition of major plant items. Funding is from the General Purpose Income. Amounts allocated will be re-assessed annually in response to revisions of the five year plant replacement program and the associated forward cost estimates.

Building Maintenance Reserve

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

Employee Entitlements - Long Service Reserve

The purpose of this Reserve is to fund a portion of future commitments for employee entitlements incurred as a result of employing staff and workers in relation to Long Service Leave.
Home Care Long Service Leave Reserve specific to Esperance Home Care Staff.

6. RESERVES (continued...)**Governance and Workers Compensation Reserve**

Established for the purpose of future workers compensation insurance costs under the performance based contribution scheme; or cyclical gross rental valuation cost for rating purposes; or unforeseen legal costs.

IT System & Process Development Reserve

Established to finance the acquisition and enhancement of information technology across the Shire. Ongoing appropriations from the Municipal Fund are provided as an when needed.

Esperance Home Care Annual Leave Reserve

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

Esperance Home Care Long Service Leave Reserve

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

Priority Projects Reserve

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

7. NET CURRENT ASSETS

Composition of Estimated Net Current Asset Position	2016-17 Budget \$	2015-16 Actual \$
CURRENT ASSETS		
Cash - Unrestricted	100,000	4,679,315
Cash - Restricted	17,166,846	25,503,616
Receivables	1,800,000	1,660,485
Inventories	250,000	213,491
	<u>19,316,846</u>	<u>32,056,907</u>
LESS: CURRENT LIABILITIES		
Payables	(1,381,230)	(1,747,381)
Provisions	(2,100,000)	(2,061,097)
	<u>(3,481,230)</u>	<u>(3,808,478)</u>
NET CURRENT ASSET POSITION	15,835,616	28,248,429
Less: Cash - Restricted Reserves	(17,166,846)	(25,503,616)
Add: Provision for Employee Entitlements (cash backed)	1,331,230	1,113,917
Surplus/(Deficiency) C/Fwd before Carryovers	-	3,858,730
Items included in the 2016-17 Budget that relate to previous financial years and are funded from the surplus (carryovers)	-	(3,858,730)
Surplus/(Deficiency) C/Fwd after Carryovers	-	-

The estimated surplus carried forward in the 2015/16 actual column represents the projected surplus as at 1 July 2016.

The estimated deficiency carried forward in the 2016/17 budget column represents the surplus or deficit expected to occur at 30 June 2017.

Budget

For the year ending 30th June 2017

Notes to and forming part of the budget

2016-17

8. RATING INFORMATION - 2016-17 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2016-17 Budgeted Rate Revenue \$	2016-17 Budgeted Interim Rates \$	2016-17 Budgeted Back Rates \$	2016-17 Budgeted Total Revenue \$	2015-16 Actual \$
Differential General Rate								
GRV - Residential	0.089034	3,785	63,034,736	5,612,235	30,000	-	5,642,235	5,358,538
GRV - Commercial	0.092595	397	23,723,888	2,196,713	-	-	2,196,713	2,114,811
GRV - Vacant	0.089034	128	2,505,240	223,052	-	-	223,052	212,249
GRV - Lesser Service	0.089034	2	18,300	1,629	-	-	1,629	1,559
UV - Rural	0.008944	1,116	910,264,000	8,141,401	-	-	8,141,401	7,779,348
UV - Mining	0.085690	48	2,097,096	179,700	(25,000)	-	154,700	166,733
UV - Commercial/Industrial	0.008944	1	150,000	1,342	-	-	1,342	1,304
Sub-Totals		5,477	1,001,793,260	16,356,072	5,000	-	16,361,072	15,634,542
Minimum Rates	Minimum \$							
GRV - Residential	1030.00	1,261	11,924,687	1,298,830	-	-	1,298,830	1,237,460
GRV - Commercial	1030.00	58	384,624	59,740	-	-	59,740	58,174
GRV - Vacant	1030.00	615	3,299,860	633,450	-	-	633,450	630,054
GRV - Lesser Service	515.00	50	9,368	25,750	-	-	25,750	26,129
UV - Rural	1030.00	73	4,400,900	75,190	-	-	75,190	92,684
UV - Rural (Lesser Service)	515.00	3	29,000	1,545	-	-	1,545	493
UV - Mining	515.00	25	53,325	12,875	-	-	12,875	13,311
UV - Commercial/Industrial	1030.00	2	78,100	2,060	-	-	2,060	1,972
Sub-Totals		2,087	20,179,864	2,109,440	-	-	2,109,440	2,060,277
Ex-gratia Rates							18,470,512	17,694,819
Prepaid Rates							229,590	219,693
Totals							18,700,102	18,012,991

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

The general rates detailed above for the 2016-17 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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

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

Gross Rental Value (GRV)

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

GRV Residential

This rating category consists of properties which have a predominate residential use. The object of the rate for this category is to be the base by which all other GRV rated properties are assessed. The reason is that the other GRV rating categories have a different demand and requirement on Shire resources.

GRV - Commercial

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

GRV - Vacant

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

GRV - Lesser Service

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

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

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

UV – Rural

This rating category consists of properties that are exclusively for rural use. The object of the rate for this category is to be the base rate by which all other UV rated properties are assessed. The reason is that some other UV rating categories have a higher demand on Shire services and resources.

UV – Rural (Lesser Service)

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

UV – Mining

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

UV – Commercial

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

Minimum Payments

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

Budget

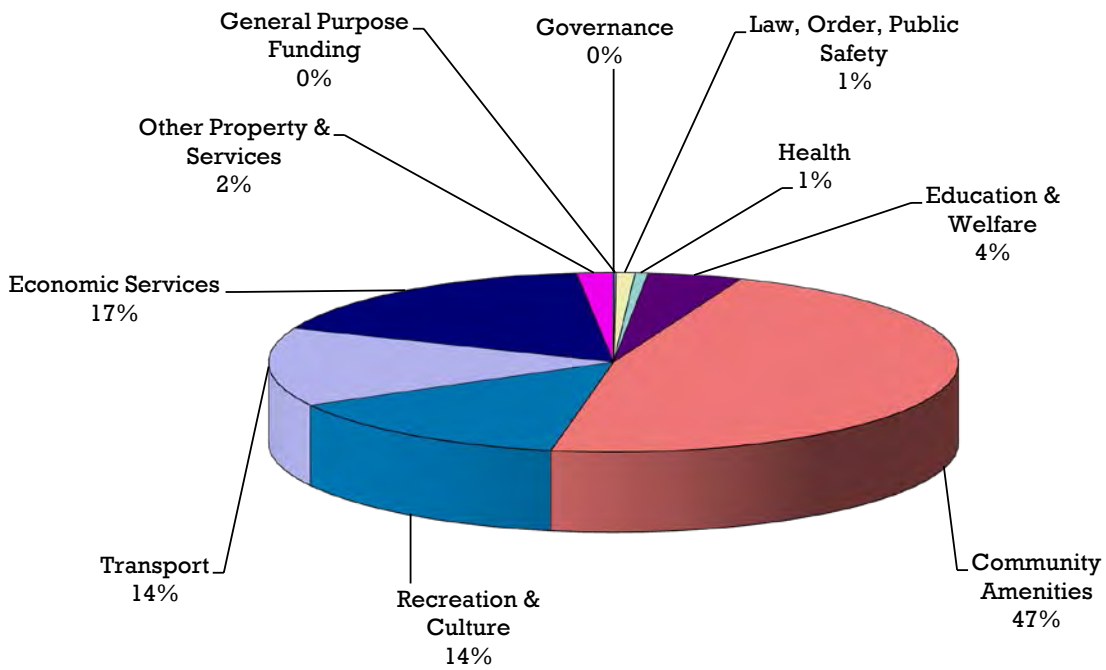
For the year ending 30th June 2017

Notes to and forming part of the budget

2016-17

	2016-17 Budget \$	2015-16 Actual \$	2015-16 Budget \$
9 FEES & CHARGES REVENUE			
Governance	10,950	10,647	14,700
General Purpose Funding	-	-	-
Law, Order, Public Safety	82,400	82,328	73,300
Health	56,750	55,447	56,750
Education & Welfare	410,270	414,714	446,840
Community Amenities	4,359,104	4,485,834	4,172,143
Recreation & Culture	1,313,300	1,232,215	1,267,000
Transport	1,315,500	1,979,075	2,230,000
Economic Services	1,593,510	437,681	487,110
Other Property & Services	159,950	190,324	289,385
	<u>9,301,734</u>	<u>8,888,264</u>	<u>9,037,228</u>

Budget Fees & Charges (2016-17) by Reporting Program



10 INCENTIVES, CONCESSIONS, & WRITE-OFFS - 2016-17 FINANCIAL YEAR**Incentives**

(a) A prize draw will be offered to ratepayers whose payment of the full amount owing, including arrears, is received on or before 28th September 2016 or 35 days after the date of service appearing on the rate notice, whichever is the later. The total value of the rate incentive scheme is \$12,500.

Concessions

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

(I) Rubbish Collection Services, 25% of the normal fee applicable.

(II) Dog registration fees, 50% of the normal fee applicable.

(III) Various concessions on user charges at the Bay of Isles Leisure Centre (see below)

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

11 INTEREST CHARGES AND INSTALMENTS - 2016/17 FINANCIAL YEAR

An interest rate of 11% will be charged on all rate payments which are late. It is estimated this will generate income of \$75,000.

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

Option 1 (Full Payment)

Full amount of rates and charges including arrears to be paid on or before **28th September 2016** or 35 days after the date of service appearing on the rate notice, whichever is the latter.

Option 2 (Four Instalments)

First instalment to be received on or before **28th September 2016** or 35 days after the date of service appearing on the rate notice, whichever is the latter and including all arrears and a quarter of the current rates and service charges. Second, third, and fourth instalments are to be made at two monthly intervals thereafter, being **30th November 2016, 1st February 2017 and 5th April 2017**.

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

The total revenue from imposition of the interest on instalments is estimated to be \$95,000.

12 ELECTED MEMBERS REMUNERATION

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

	2016-17 Budget \$	2015-16 Actual \$	2015-16 Budget \$
Meeting Fees- Councillors & President	166,000	165,978	166,000
Travelling Expenses	12,500	12,802	12,000
President's Allowance	34,500	34,313	34,500
Deputy President's Allowance	8,625	8,625	8,625
ITC Allowance	18,000	18,000	18,000
	239,625	239,718	239,125

13 NOTES TO THE CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	2016-17 Budget \$	2015-16 Actual \$	2015-16 Budget \$
Cash - Unrestricted	100,000	4,679,315	100,000
Cash - Restricted	17,166,846	25,503,616	17,265,537
	<u>17,266,846</u>	<u>30,182,931</u>	<u>17,365,537</u>

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

	2016-17 Budget \$	2015-16 Actual \$	2015-16 Budget \$
Cash Backed Reserves			
Land Purchase & Development Reserve	491,530	553,099	342,629
Eastern Suburbs Water Pipeline Reserve	175,377	175,645	166,446
Tanker Jetty Reserve	1,191,589	1,906,566	1,916,200
Aerodrome Reserve	5,536,209	4,771,054	4,903,504
Unspent Grants & Contributions Reserve	-	1,955,595	-
Off Street Parking Reserve	501,931	490,886	482,507
Sanitation Reserve	324,943	4,241,718	1,238,459
HACC Asset Replacement Reserve	348,309	666,327	426,582
Esperance Homecare Fundraising Reserve	58,216	56,935	10,719
Plant Replacement Reserve	935,340	953,878	691,801
Employee Entitlements Reserve - Long Service	884,339	864,879	856,851
Building Maintenance Reserve	3,895,201	4,968,206	3,443,207
Governance & Workers Compensation Reserve	261,829	459,365	452,706
IT System & Process Development Reserve	286,723	299,974	296,885
Esperance Home Care Annual Leave Reserve	165,995	162,342	175,772
Esperance Home Care Long Service Reserve	220,897	216,036	195,202
Priority Projects Reserve	1,888,419	2,761,112	1,666,066
	<u>17,166,846</u>	<u>25,503,616</u>	<u>17,265,537</u>

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

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result	2016-17 Budget \$	2015-16 Actual \$	2015-16 Budget \$
Net Result	(2,162,703)	7,489,016	(3,205,396)
Depreciation	14,784,392	14,704,453	12,808,160
(Profit)/Loss on Sale of Asset	(238,150)	(28,309)	(377,339)
(Increase)/Decrease in Receivables	(25,475)	(64,902)	6,202
(Increase)/Decrease in Inventories	(36,510)	53,847	(32,664)
Increase/(Decrease) in Payables & Accruals	(584,252)	223,605	(577,069)
Increase/(Decrease) in Employee Provisions	59,752	43,674	403,426
Grants/Contributions for the Development of Assets	(5,979,757)	(5,994,201)	(6,109,696)
Non-Current Assets Recognised due to change in legislative requirements	-	-	-
Net Cash from Operating Activities	5,817,297	16,427,183	2,915,624
(c) Undrawn Borrowing Facilities Credit Stand-by Arrangements			
Bank Overdraft limit	200,000	200,000	200,000
Bank Overdraft at Balance Date	-	-	-
Credit Cards Limit	80,000	80,000	80,000
Credit Cards at Balance Date	15,000	12,937	10,000
Total Amount of Credit Unused	295,000	292,937	290,000
Loan Facilities			
Loan Facilities in use at Balance Date	2,872,976	2,399,345	3,019,165
Unused Loan Facilities (Flinders) at Balance Date	5,471,458	5,981,458	5,290,638

14 TRUST FUNDS

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

	Balance 1-Jul-16 \$	Amounts Received \$	Amounts Paid \$	Balance 30-Jun-17 \$
Town Planning Development Bonds	80,061	3,500	(14,000)	69,561
Caravan Park Lease Bonds	54,442	-	(54,442)	-
Commercial Building Bonds	1,452	-	(1,452)	-
Recreation Grounds Bonds	600	300	(600)	300
Home Care Bus Bonds	1,600	1,000	(1,000)	1,600
Dept. Transport Licensing Agency	-	100,000	(100,000)	-
Air BP Fuel Agency	-	-	-	-
Builders Reinstatement Bonds	21,362	31,000	(33,000)	19,362
BCITF Levy	2,575	1,500	(1,500)	2,575
Staff Housing Bonds	11,095	3,000	(2,500)	11,595
TransWA for Visitors Centre	12,994	13,000	(13,000)	12,994
Council Nominations	-	-	-	-
Subdivision Bonds	2,266	-	(1,500)	766
Other	23,775	-	(20,000)	3,775
Engineering Subdivision Bonds	58,537	-	(5,000)	53,537
Public Open Space	187,144	-	-	187,144
General Deposits	153,028	2,000	(1,000)	154,028
	610,931	155,300	(248,994)	517,237

15 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 2016/17 financial year the Council intends to continue a major land transaction as defined under the Local Government Act, 1995.

90 blocks have been developed with the first sales occurring in May 2010. At 30 June 2016, 61 lots had sold. Additional auctions or tenders will be considered for 2016/17 with blocks released subject to market demand.

All future sales proceeds will be applied to debt reduction.

Development is completely funded by short term borrowings and cash reserves.

	2016-17 Budget \$	2015-16 Actual \$	2015-16 Budget \$
(b) Current year transactions			
Operating Income			
- Profit on Disposal	175,000	265,634	330,000
- Reserve Transfers	-	-	-
Operating Expense			
- Advertising and Promotions	(2,500)	(1,096)	(15,000)
- Planning Studies	-	-	-
- Interest Expense	(15,000)	(25,329)	(15,000)
Net Operating Result	157,500	239,209	300,000

Capital Income

- Sale Proceeds	350,000	527,650	685,000
- Borrowings	860,000	-	879,000
- Reserve Transfers	-	-	-

Capital Expenditure

- Interest Capitalised	-	-	-
- Infrastructure (Stage 3)	(860,000)	(3,737)	(864,000)
- Loan repayments	(350,000)	(516,434)	(685,000)
Net Capital Result	-	7,479	15,000



15 MAJOR LAND TRANSACTIONS (continued...)

Shark Lake Industrial Park - Shire Subdivision

(a) Details

During the 2016/17 financial year the Council intends to continue to undertake a major land transaction as defined under the Local Government Act, 1995.

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

This development is funded by municipal and reserve funds together with borrowings.

During 2012/13 the portion of debt that was contained within the short term borrowings was converted to a principle and interest loan to be repaid over 20 years.

	2016-17 Budget	2015-16 Actual	2015-16 Budget
	\$	\$	\$
(b) Current year transactions			
Operating Income			
- Lease Income	2,750	2,769	2,500
- SLIP rate Income	10,000	10,000	10,000
- Profit on Disposal	-	41,066	39,536
Operating Expense			
- Advertising & Promotion	(1,000)	(74)	(5,649)
- Interest	(51,234)	(53,221)	(46,412)
- Maintenance Expenses	(1,000)	-	(12,000)
- Administration Allocation	(5,522)	(7,024)	(7,136)
Net Operating Result	(46,006)	(6,484)	(19,161)
Capital Income			
- Sale Proceeds	-	121,530	120,000
Capital Expenditure			
- Loan Repayments	(40,087)	(38,335)	(38,335)
Net Capital Result	(40,087)	83,195	81,665



16 TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Esperance Aerodrome

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

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

(a) Current year transactions	2016-17 Budget \$	2015-16 Actual \$	2015-16 Budget \$
Operating Income			
Landing Fees	1,045,000	1,049,470	940,000
Commissions	-	55,891	60,000
Property Rental	15,000	21,645	33,500
Reimbursements	15,000	11,593	15,000
Sundry Income	500	859	1,500
Security Screening Charges	-	610,714	940,000
Grants and Subsidies	11,527	-	-
Total	1,087,027	1,750,172	1,990,000
Operating Expenditure			
Employee Expenses	(273,284)	(241,085)	(288,187)
Operational Expenses	(183,816)	(181,496)	(118,237)
Grounds & Strip Maint.	(21,000)	(45,943)	(35,250)
Security Screening	-	(405,581)	(492,000)
Administration Expenses	(41,120)	(26,799)	(40,640)
Administration overheads	(40,710)	(42,805)	(43,783)
Depreciation	(382,935)	(382,570)	(385,736)
Total	(942,865)	(1,326,279)	(1,403,833)
Change in Net Assets Resulting From Operations	144,162	423,893	586,167
(b) Non-Operating Income & Expenditure			
Capital Revenue			
Transfer From Cash Reserve	35,000	9,823	-
Proceeds on Sale of Assets	200,000	-	-
	235,000	9,823	-
Capital Expenditure			
Infrastructure	(35,000)	(9,823)	-
	(35,000)	(9,823)	-
Total Non-Operating	200,000	-	-
Total Net Trading Undertaking	344,162	423,893	586,167

Management budget



2016 - 2017

Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
Operating Section				
Income				
General Purpose Funding	(23,149,530)	(23,679,120)	(23,915,397)	(24,474,371)
Governance	(200,797)	(220,535)	(222,018)	(423,813)
Law, Order & Public Safety	(357,271)	(433,769)	(1,702,269)	(1,058,889)
Health	(56,750)	(55,750)	(55,447)	(56,750)
Education & Welfare	(2,941,553)	(3,133,522)	(3,090,731)	(3,545,780)
Community Amenities	(7,800,838)	(5,250,725)	(5,659,076)	(6,001,313)
Recreation & Culture	(2,230,417)	(4,275,078)	(8,850,181)	(3,882,995)
Transport	(2,384,262)	(2,270,898)	(2,172,265)	(1,606,285)
Economic Services	(901,159)	(876,394)	(869,011)	(2,049,501)
Other Property & Services	(985,109)	(914,079)	(939,556)	(658,021)
Income Total	(41,007,686)	(41,109,870)	(47,475,951)	(43,757,718)
Expenditure				
General Purpose Funding	520,408	535,087	555,312	562,168
Governance	2,214,471	2,160,439	2,173,005	2,225,020
Law, Order & Public Safety	1,727,654	1,855,522	2,616,269	1,741,421
Health	383,184	368,312	327,881	380,181
Education & Welfare	3,493,960	3,706,011	3,410,619	4,071,305
Community Amenities	8,117,462	5,528,628	5,998,237	7,717,848
Recreation & Culture	8,766,175	11,505,698	9,280,990	11,610,634
Transport	15,013,381	16,095,702	15,642,416	15,473,595
Economic Services	1,791,535	1,798,501	1,463,960	2,676,598
Other Property & Services	1,213,042	1,000,360	949,937	884,900
Expenditure Total	43,241,272	44,554,260	42,418,626	47,343,670
Operating Total	2,233,586	3,444,390	(5,057,325)	3,585,952
Non Operating Section				
Income				
Governance	0	0	0	(6,190)
Law, Order & Public Safety	(41,109)	(41,109)	(26,480)	(120,507)
Health	0	0	0	0
Education & Welfare	(578,912)	(578,912)	(288,820)	(591,667)
Community Amenities	(296,819)	(308,000)	(116,450)	(2,594,000)
Recreation & Culture	(1,459,217)	(1,673,855)	(1,275,627)	(1,403,394)
Transport	(6,347,712)	(6,347,712)	(6,319,594)	(6,494,891)
Economic Services	0	0	0	(25,750)
Other Property & Services	(3,886,680)	(3,887,892)	(1,556,030)	(2,761,566)
Income Total	(12,610,449)	(12,837,480)	(9,583,001)	(13,997,965)
Expenditure				
Governance	105,933	90,100	89,476	45,424
Law, Order & Public Safety	41,109	41,109	701,628	874,027
Health	0	0	0	0
Education & Welfare	578,912	578,912	109,955	591,667
Community Amenities	296,819	308,000	116,450	2,594,000
Recreation & Culture	2,360,732	2,824,886	6,774,550	3,309,442
Transport	13,798,792	14,243,894	11,474,192	16,608,081
Economic Services	0	0	0	301,328
Other Property & Services	3,873,015	3,873,015	1,405,753	2,924,046
Transfer to Reserves	3,838,751	3,795,330	6,727,926	1,813,070
Expenditure Total	24,894,063	25,755,246	27,399,930	29,061,085
Non Operating Total	12,283,614	12,917,766	17,816,929	15,063,120
Total Operating + Non Operating	14,517,200	16,362,156	12,759,604	18,649,072
Adjustments to Rate Setting				
Non Cash Write Back				
a) Depreciation	(12,808,160)	(14,705,650)	(14,704,453)	(14,784,392)
b) Gain on Asset Disposal	444,633	444,739	362,396	396,609
c) Loss of Asset Disposal	(67,294)	(67,294)	(334,087)	(158,459)
d) Movement in Accruals	(200,000)	(149,727)	(55,811)	(244,100)
Period Balance				
(Surplus)/ Deficit B'fwd	(1,886,379)	(1,886,379)	(1,886,379)	(3,858,730)
(Surplus)/ Deficit	0	(2,155)	(3,858,730)	0

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
03 - General Purpose Funding				
Other Revenue				
3115 - Other Revenue - Operating				
115 - Grants, Subsidies & Contributions	(2,429,680)	(2,317,127)	(2,317,127)	(4,816,939)
120 - Interest Earnings	(577,863)	(735,026)	(842,241)	(749,830)
960 - Transfer from Unspent Grant Reserves	(2,521,921)	(2,521,921)	(2,521,921)	0
3115 - Other Revenue - Operating Total	(5,529,464)	(5,574,074)	(5,681,289)	(5,566,769)
Other Revenue Total	(5,529,464)	(5,574,074)	(5,681,289)	(5,566,769)
Rates				
3110 - Rates - Operating				
100 - Rates & Charges	(17,447,566)	(17,922,046)	(18,012,991)	(18,700,102)
120 - Interest Earnings	(157,500)	(166,000)	(170,870)	(172,500)
125 - Reimbursements	(15,000)	(17,000)	(50,247)	(35,000)
365 - Legal & Debt Recovery Costs	20,000	27,000	57,167	40,000
415 - Rates Expenditure	41,500	42,500	49,604	81,924
980 - Overhead Allocation	458,908	465,587	448,542	440,244
3110 - Rates - Operating Total	(17,099,658)	(17,569,959)	(17,678,797)	(18,345,434)
Rates Total	(17,099,658)	(17,569,959)	(17,678,797)	(18,345,434)
03 - General Purpose Funding Total	(22,629,122)	(23,144,033)	(23,360,085)	(23,912,203)

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
04 - Governance				
Administration				
3170 - Corporate Support - Operating				
105 - Fees & Charges	(5,500)	(1,000)	(2,520)	(2,500)
125 - Reimbursements	(500)	(200)	0	(200)
300 - Employee Costs	159,859	160,017	148,762	171,410
350 - Administration Expenses	13,820	13,280	15,561	15,900
410 - Insurance	204,487	203,783	203,783	405,866
940 - Non Cash Expense	3,421	3,421	3,421	3,421
955 - Transfer from Reserves	0	0	0	(207,872)
980 - Overhead Allocation	(300,470)	(303,441)	(294,978)	(314,014)
3170 - Corporate Support - Operating Total	75,117	75,860	74,030	72,011
Administration Total	75,117	75,860	74,030	72,011
Community Services				
3700 - Community Services - Operating				
115 - Grants, Subsidies & Contributions	(3,100)	(3,100)	(2,573)	(3,000)
300 - Employee Costs	246,803	246,732	232,714	121,758
350 - Administration Expenses	15,860	9,610	6,653	6,350
455 - Programs and Events	35,000	22,616	21,206	31,000
940 - Non Cash Expense	5,714	5,714	5,714	5,714
980 - Overhead Allocation	(240,222)	(225,258)	(213,753)	(127,058)
3700 - Community Services - Operating Total	60,055	56,314	49,960	34,764
Community Services Total	60,055	56,314	49,960	34,764
Corporate Performance				
3010 - Corporate Performance - Operating				
125 - Reimbursements	0	0	(17)	0
300 - Employee Costs	263,870	264,374	273,190	276,039
350 - Administration Expenses	4,450	4,460	1,631	3,500
370 - Special Projects	95,600	44,000	18,090	30,000
375 - Media & Communications	70,000	70,000	52,579	65,000
980 - Overhead Allocation	(302,656)	(306,267)	(276,479)	(283,631)
3010 - Corporate Performance - Operating Total	131,264	76,567	68,993	90,908
Corporate Performance Total	131,264	76,567	68,993	90,908
Corporate Resources				
3100 - Corporate Resources - Operating				
115 - Grants, Subsidies & Contributions	(14,008)	(15,216)	(15,755)	(3,502)
125 - Reimbursements	(100,700)	(130,000)	(126,906)	(150,000)
300 - Employee Costs	209,858	249,178	231,141	208,749
350 - Administration Expenses	70,900	67,450	67,854	66,270
360 - Professional Services	35,000	48,157	48,157	50,000
460 - Building Operations	118,449	115,947	123,758	121,018
500 - Building Maintenance	114,075	114,075	110,623	77,025
550 - Grounds Maintenance	39,416	39,416	39,475	39,416
940 - Non Cash Expense	64,196	164,989	166,867	172,960
980 - Overhead Allocation	(429,749)	(523,197)	(502,927)	(464,027)
3100 - Corporate Resources - Operating Total	107,437	130,799	142,287	117,909
7100 - Corporate Resources - Capital				
710 - Building Project	60,933	35,000	34,420	6,096
7100 - Corporate Resources - Capital Total	60,933	35,000	34,420	6,096
Corporate Resources Total	168,370	165,799	176,707	124,005

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
Executive Services				
3000 - Executive Services - Operating				
125 - Reimbursements	(4,000)	(4,000)	(3,042)	(4,000)
300 - Employee Costs	451,213	452,724	446,181	456,962
350 - Administration Expenses	75,600	72,100	77,927	83,000
360 - Professional Services	40,000	40,000	19,867	10,000
365 - Legal & Debt Recovery Costs	27,000	20,000	22,911	27,000
370 - Special Projects	50,000	30,000	11,740	40,000
940 - Non Cash Expense	8,765	8,736	8,736	8,736
980 - Overhead Allocation	(518,862)	(495,648)	(467,636)	(527,918)
3000 - Executive Services - Operating Total	129,716	123,912	116,684	93,780
Executive Services Total	129,716	123,912	116,684	93,780
External Services				
3050 - External Services				
115 - Grants, Subsidies & Contributions	0	0	(7,575)	0
300 - Employee Costs	247,609	246,863	286,619	271,192
350 - Administration Expenses	7,800	7,800	7,991	8,100
940 - Non Cash Expense	0	8,806	8,806	8,806
980 - Overhead Allocation	(204,327)	(210,775)	(236,049)	(230,478)
3050 - External Services Total	51,082	52,694	59,792	57,620
External Services Total	51,082	52,694	59,792	57,620
Financial Services				
3120 - Financial Services - Operating				
105 - Fees & Charges	(9,200)	(8,130)	(8,128)	(8,450)
115 - Grants, Subsidies & Contributions	(10,329)	(10,329)	(10,727)	(10,329)
125 - Reimbursements	0	0	(56)	0
300 - Employee Costs	636,041	636,191	637,110	688,415
350 - Administration Expenses	4,200	3,700	2,228	4,300
360 - Professional Services	60,000	54,000	46,188	35,000
380 - Bank Charges	54,000	54,000	53,386	55,000
940 - Non Cash Expense	3,421	3,421	3,421	3,421
980 - Overhead Allocation	(590,442)	(586,282)	(578,552)	(613,886)
3120 - Financial Services - Operating Total	147,691	146,571	144,870	153,471
Financial Services Total	147,691	146,571	144,870	153,471
Human Services				
3160 - Human Services - Operating				
125 - Reimbursements	(17,000)	(17,000)	(13,846)	0
300 - Employee Costs	269,958	268,117	276,043	295,683
320 - Occupational Health & Safety & Risk	28,000	20,000	14,373	15,000
325 - Recruitment	50,000	50,000	38,300	40,000
350 - Administration Expenses	25,270	22,725	19,891	23,160
370 - Special Projects	17,000	17,000	16,233	0
940 - Non Cash Expense	3,421	3,421	3,421	3,421
980 - Overhead Allocation	(301,319)	(291,410)	(282,347)	(301,811)
3160 - Human Services - Operating Total	75,330	72,853	72,068	75,453
Human Services Total	75,330	72,853	72,068	75,453

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
Information Mgmt Services				
3150 - Information Management - Operating				
115 - Grants, Subsidies & Contributions	(12,960)	(12,960)	(12,480)	(12,960)
125 - Reimbursements	0	(100)	(78)	0
300 - Employee Costs	257,467	268,536	219,940	238,913
350 - Administration Expenses	42,270	37,200	33,504	37,400
360 - Professional Services	19,200	0	0	10,000
955 - Transfer from Reserves	0	0	0	(10,000)
980 - Overhead Allocation	(244,782)	(234,141)	(192,139)	(210,682)
3150 - Information Management - Operating Total	61,195	58,535	48,747	52,671
7150 - Information Management - Capital				
705 - Purchases	0	0	0	5,000
7150 - Information Management - Capital Total	0	0	0	5,000
Information Mgmt Services Total	61,195	58,535	48,747	57,671
IT Services				
3140 - Information Technology - Operating				
115 - Grants, Subsidies & Contributions	(23,500)	(17,000)	(15,050)	0
125 - Reimbursements	0	0	(1,980)	0
300 - Employee Costs	266,514	257,018	270,514	254,263
350 - Administration Expenses	0	0	0	3,500
355 - Computer/IT Costs	373,200	389,000	402,955	309,500
360 - Professional Services	0	0	0	20,000
370 - Special Projects	134,168	134,168	119,219	5,455
385 - IT Purchases	35,000	14,000	13,619	80,000
940 - Non Cash Expense	0	0	0	8,394
955 - Transfer from Reserves	0	0	0	(10,000)
980 - Overhead Allocation	(610,851)	(621,749)	(613,719)	(529,144)
3140 - Information Technology - Operating Total	174,531	155,437	175,558	141,968
7140 - Information Technology - Capital				
190 - Proceeds on Sale of Assets	0	0	0	(6,190)
705 - Purchases	45,000	55,100	55,056	34,328
7140 - Information Technology - Capital Total	45,000	55,100	55,056	28,138
IT Services Total	219,531	210,537	230,614	170,106
Members of Council				
3020 - Members of Council - Operating				
125 - Reimbursements	0	(1,500)	(1,286)	(1,000)
315 - Elected Member Training	24,000	14,000	10,963	15,000
330 - Elected Member Expenditure	328,545	325,436	310,919	314,795
335 - Election Expenses	41,000	38,000	36,941	0
340 - Civic Function & Receptions	7,500	7,500	6,956	7,500
410 - Insurance	1,550	1,175	1,175	1,175
940 - Non Cash Expense	600	0	48,788	0
980 - Overhead Allocation	597,061	605,751	583,543	573,182
3020 - Members of Council - Operating Total	1,000,256	990,362	997,999	910,652
Members of Council Total	1,000,256	990,362	997,999	910,652
04 - Governance Total	2,119,607	2,030,004	2,040,463	1,840,441

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
05 - Law, Order & Public Safety				
Community Emergency Services				
4070 - Community Emergency Services - Operating				
115 - Grants, Subsidies & Contributions	(52,145)	(67,789)	(67,694)	(53,698)
300 - Employee Costs	85,589	96,650	98,595	87,895
350 - Administration Expenses	18,920	21,020	18,542	20,350
4070 - Community Emergency Services - Operating Total	52,364	49,881	49,442	54,547
Community Emergency Services Total	52,364	49,881	49,442	54,547
Emergency Management				
4090 - Emergency Management - Operating				
105 - Fees & Charges	(2,000)	(2,000)	(850)	(2,000)
115 - Grants, Subsidies & Contributions	0	0	(1,151,770)	(700,000)
125 - Reimbursements	(2,000)	(17,200)	(49,510)	(1,000)
350 - Administration Expenses	19,700	19,367	18,510	19,000
370 - Special Projects	57,138	71,138	817,525	51,000
480 - ELEMCO	2,000	2,000	253	1,000
481 - Fire Fighting Equipment	2,000	2,000	0	2,000
482 - Fire Fighting Expenses	20,000	45,000	59,921	20,000
530 - Strategic Firebreak Program	80,000	62,000	64,606	70,000
940 - Non Cash Expense	2,250	2,250	2,250	2,250
980 - Overhead Allocation	99,273	100,718	96,952	94,029
4090 - Emergency Management - Operating Total	278,361	285,273	(142,113)	(443,721)
8090 - Emergency Management - Capital				
190 - Proceeds on Sale of Assets	0	0	(26,480)	0
705 - Purchases	0	0	701,628	700,000
8090 - Emergency Management - Capital Total	0	0	675,148	700,000
Emergency Management Total	278,361	285,273	533,034	256,279
Fire Prevention - DFES				
4100 - Fire Prevention - DFES - Operating				
125 - Reimbursements	(146,781)	(181,665)	(246,199)	(146,870)
130 - Non Cash Income	0	0	(11,480)	0
350 - Administration Expenses	35,250	40,237	40,177	35,500
410 - Insurance	33,287	33,287	28,537	31,776
483 - Brigade Operation Expenses	26,030	37,580	58,154	27,484
484 - Brigade Fund	107,653	126,000	133,360	105,000
940 - Non Cash Expense	401,028	437,062	448,733	437,064
960 - Transfer from Unspent Grant Reserves	(55,439)	(55,439)	(55,439)	(52,890)
980 - Overhead Allocation	32,984	33,465	32,196	30,262
4100 - Fire Prevention - DFES - Operating Total	434,012	470,527	428,038	467,326
8100 - Fire Prevention - DFES - Capital				
150 - Capital Grants Received	(41,109)	(41,109)	0	(104,027)
705 - Purchases	41,109	41,109	0	134,027
8100 - Fire Prevention - DFES - Capital Total	0	0	0	30,000
Fire Prevention - DFES Total	434,012	470,527	428,038	497,326

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
Other Law, Order & Public Safety				
4050 - Other Law, Order & Public Safety - Operating				
420 - Operations	1,670	1,670	792	1,170
940 - Non Cash Expense	11,175	11,350	11,349	11,349
980 - Overhead Allocation	12,301	12,480	12,073	10,448
4050 - Other Law, Order & Public Safety - Operating Total	25,146	25,500	24,214	22,967
Other Law, Order & Public Safety Total	25,146	25,500	24,214	22,967
Ranger Services				
4040 - Ranger Services - Operating				
105 - Fees & Charges	(71,300)	(77,800)	(81,478)	(80,400)
125 - Reimbursements	0	(100)	(1,909)	0
130 - Non Cash Income	0	0	0	(1,480)
300 - Employee Costs	433,076	447,208	436,986	461,992
350 - Administration Expenses	65,150	65,650	60,018	58,150
370 - Special Projects	5,346	5,346	5,391	0
459 - Animal Control	18,000	19,000	13,059	13,700
500 - Building Maintenance	2,590	2,590	1,725	2,435
550 - Grounds Maintenance	0	0	80	0
940 - Non Cash Expense	25,939	25,421	25,421	25,421
960 - Transfer from Unspent Grant Reserves	(5,346)	(5,346)	(5,346)	0
980 - Overhead Allocation	107,045	108,603	104,635	101,595
4040 - Ranger Services - Operating Total	580,500	590,572	558,583	581,413
8040 - Ranger Services - Capital				
190 - Proceeds on Sale of Assets	0	0	0	(16,480)
705 - Purchases	0	0	0	40,000
8040 - Ranger Services - Capital Total	0	0	0	23,520
Ranger Services Total	580,500	590,572	558,583	604,933
State Emergency Services				
4080 - State Emergency Service - Operating				
115 - Grants, Subsidies & Contributions	(12,525)	(16,695)	(20,859)	(16,388)
350 - Administration Expenses	0	0	596	0
405 - Grants/Donations Paid	22,260	26,430	25,834	20,551
960 - Transfer from Unspent Grant Reserves	(9,735)	(9,735)	(9,735)	(4,163)
4080 - State Emergency Service - Operating Total	0	0	(4,164)	0
State Emergency Services Total	0	0	(4,164)	0
05 - Law, Order & Public Safety Total	1,370,383	1,421,753	1,589,148	1,436,052

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
07 - Health				
Environmental Health Services				
4200 - Environmental Health Services - Operating				
105 - Fees & Charges	(56,750)	(55,750)	(55,447)	(56,750)
300 - Employee Costs	311,403	308,650	276,748	327,799
350 - Administration Expenses	39,700	30,700	24,311	26,897
940 - Non Cash Expense	3,667	0	0	0
980 - Overhead Allocation	28,414	28,962	26,821	25,485
4200 - Environmental Health Services - Operating Total	326,434	312,562	272,434	323,431
Environmental Health Services Total	326,434	312,562	272,434	323,431
07 - Health Total	326,434	312,562	272,434	323,431

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
08 - Education & Welfare				
Home Care				
3810 - Home Care - Operating				
115 - Grants, Subsidies & Contributions	(400)	(600)	(634)	(396)
125 - Reimbursements	(7,200)	(7,200)	(5,902)	(7,212)
130 - Non Cash Income	(34,815)	(34,815)	(9,468)	(34,605)
140 - Home Care Program Income	(2,623,991)	(2,818,690)	(2,788,385)	(3,087,696)
300 - Employee Costs	2,189,657	2,189,804	2,093,180	2,500,928
350 - Administration Expenses	275,199	312,767	166,895	273,042
400 - Volunteer Support	7,000	6,500	10,296	6,504
425 - Home Care Program Expenses	2,573,816	2,697,593	2,553,193	2,855,407
460 - Building Operations	22,715	24,533	26,983	27,807
500 - Building Maintenance	16,205	16,205	13,996	16,205
550 - Grounds Maintenance	2,000	2,000	1,101	2,000
940 - Non Cash Expense	104,033	105,725	110,049	126,264
955 - Transfer from Reserves	0	0	(14,011)	0
960 - Transfer from Unspent Grant Reserves	(81,657)	(69,715)	(69,715)	(59,082)
961 - Transfer from Unspent Grant - Work Order	0	(11,942)	(11,942)	(47,873)
980 - Overhead Allocation	(2,373,344)	(2,335,524)	(2,296,619)	(2,479,634)
3810 - Home Care - Operating Total	69,218	76,641	(220,984)	91,659
7810 - Home Care - Capital				
150 - Capital Grants Received	(130,000)	0	(135,704)	0
190 - Proceeds on Sale of Assets	(78,000)	(78,000)	(17,273)	(79,790)
705 - Purchases	428,912	428,912	109,955	583,667
710 - Building Project	0	0	0	8,000
715 - Infrastructure Project	150,000	150,000	0	0
955 - Transfer from Reserves	(306,000)	(436,000)	(70,931)	(333,010)
960 - Transfer from Unspent Grant Reserves	(64,912)	(64,912)	(64,912)	(178,867)
7810 - Home Care - Capital Total	0	0	(178,865)	0
Home Care Total	69,218	76,641	(399,849)	91,659
Senior Citizens Centre				
3840 - Senior Citizens Centre - Operating				
125 - Reimbursements	(8,000)	(8,000)	(5,963)	(6,000)
300 - Employee Costs	33,558	33,574	37,467	18,931
350 - Administration Expenses	2,420	2,420	1,821	2,390
460 - Building Operations	35,941	35,271	34,812	36,463
500 - Building Maintenance	36,170	36,170	31,584	57,670
550 - Grounds Maintenance	4,558	4,558	4,733	4,695
940 - Non Cash Expense	38,708	38,708	38,708	38,708
980 - Overhead Allocation	24,338	24,692	23,781	21,976
3840 - Senior Citizens Centre - Operating Total	167,693	167,393	166,946	174,833
Senior Citizens Centre Total	167,693	167,393	166,946	174,833

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
Seniors, Youth & Children				
3860 - Seniors, Youth & Children - Operating				
105 - Fees & Charges	(9,100)	(9,100)	(3,722)	(5,000)
115 - Grants, Subsidies & Contributions	(2,000)	(1,000)	(1,000)	(1,000)
125 - Reimbursements	(3,000)	(3,000)	(3,843)	(3,000)
350 - Administration Expenses	4,800	3,500	1,595	2,000
370 - Special Projects	22,000	21,000	26,364	147,636
460 - Building Operations	3,684	5,434	6,347	4,607
500 - Building Maintenance	80,910	80,910	71,191	15,650
550 - Grounds Maintenance	2,115	2,115	243	2,115
940 - Non Cash Expense	111,440	122,134	210,968	122,134
955 - Transfer from Reserves	0	0	(5,566)	(144,636)
960 - Transfer from Unspent Grant Reserves	(20,000)	(20,000)	(20,000)	0
980 - Overhead Allocation	124,647	126,462	121,831	118,527
3860 - Seniors, Youth & Children - Operating Total	315,496	328,455	404,406	259,033
Seniors, Youth & Children Total	315,496	328,455	404,406	259,033
Volunteer Resource Centre				
3850 - Volunteer Resource Centre - Operating				
105 - Fees & Charges	(3,000)	(500)	(194)	(1,800)
115 - Grants, Subsidies & Contributions	(115,500)	(116,070)	(115,657)	(116,500)
125 - Reimbursements	(500)	(500)	(2,339)	(500)
300 - Employee Costs	90,494	89,895	86,671	92,770
350 - Administration Expenses	43,096	45,565	22,109	38,710
455 - Programs and Events	17,800	14,000	11,319	17,800
960 - Transfer from Unspent Grant Reserves	(32,390)	(32,390)	(32,390)	(30,480)
3850 - Volunteer Resource Centre - Operating Total	0	0	(30,480)	0
Volunteer Resource Centre Total	0	0	(30,480)	0
08 - Education & Welfare Total	552,407	572,489	141,023	525,525

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
10 - Community Amenities				
Cemeteries				
3530 - Cemeteries - Operating				
105 - Fees & Charges	(134,640)	(148,640)	(165,894)	(162,900)
125 - Reimbursements	0	(179)	(179)	0
350 - Administration Expenses	0	0	0	19,000
370 - Special Projects	15,000	0	0	0
420 - Operations	8,600	13,800	10,651	11,300
460 - Building Operations	274	300	328	376
500 - Building Maintenance	2,400	2,400	702	1,650
525 - Burial & Grounds Expenses	97,140	119,840	126,841	123,007
550 - Grounds Maintenance	96,238	96,238	98,049	103,025
940 - Non Cash Expense	8,313	32,758	32,757	32,758
955 - Transfer from Reserves	(15,000)	0	0	0
980 - Overhead Allocation	29,121	29,545	28,537	26,660
3530 - Cemeteries - Operating Total	107,446	146,062	131,792	154,876
Cemeteries Total	107,446	146,062	131,792	154,876
Environmental Services				
4060 - Environmental Services - Operating				
115 - Grants, Subsidies & Contributions	(15,000)	(196,248)	(654,786)	(10,000)
300 - Employee Costs	98,305	100,259	116,035	116,541
350 - Administration Expenses	3,500	7,500	5,786	4,000
370 - Special Projects	446,143	617,657	943,860	167,336
440 - Sustainability Initiatives	68,384	68,384	20,542	47,842
940 - Non Cash Expense	9,337	6,528	6,528	6,528
960 - Transfer from Unspent Grant Reserves	(386,143)	(386,143)	(386,143)	(128,161)
980 - Overhead Allocation	56,877	57,705	55,610	53,319
4060 - Environmental Services - Operating Total	281,403	275,642	107,432	257,405
Environmental Services Total	281,403	275,642	107,432	257,405
Planning Services				
4010 - Planning Services - Operating				
105 - Fees & Charges	(221,500)	(225,500)	(201,750)	(211,000)
300 - Employee Costs	320,638	320,421	326,217	293,401
350 - Administration Expenses	13,420	10,520	5,122	7,480
370 - Special Projects	21,765	21,765	21,765	0
940 - Non Cash Expense	3,421	3,421	3,421	3,421
960 - Transfer from Unspent Grant Reserves	(21,765)	(21,765)	(21,765)	0
980 - Overhead Allocation	46,628	47,307	45,732	43,592
4010 - Planning Services - Operating Total	162,607	156,169	178,742	136,894
Planning Services Total	162,607	156,169	178,742	136,894
Public Toilets & BBQ`s				
3520 - Public Toilets & BBQ`s - Operating				
125 - Reimbursements	0	0	(12,765)	(2,000)
460 - Building Operations	205,198	200,189	155,627	182,534
500 - Building Maintenance	131,468	131,468	137,487	107,910
550 - Grounds Maintenance	0	0	800	0
940 - Non Cash Expense	19,468	48,485	48,485	48,485
980 - Overhead Allocation	63,939	64,870	62,562	60,164
3520 - Public Toilets & BBQ`s - Operating Total	420,073	445,012	392,195	397,093
Public Toilets & BBQ`s Total	420,073	445,012	392,195	397,093

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
Statutory Division				
4000 - Statutory Division - Operating				
105 - Fees & Charges	(3,250)	(2,250)	(819)	(3,250)
115 - Grants, Subsidies & Contributions	(65,934)	(65,934)	(78,687)	(78,734)
125 - Reimbursements	0	(373)	(478)	0
300 - Employee Costs	276,471	252,103	282,326	289,223
350 - Administration Expenses	46,900	37,100	30,364	34,800
360 - Professional Services	6,000	4,000	2,816	2,000
940 - Non Cash Expense	8,917	15,090	17,888	22,027
980 - Overhead Allocation	230,094	233,443	225,003	220,482
4000 - Statutory Division - Operating Total	499,198	473,179	478,412	486,548
Statutory Division Total	499,198	473,179	478,412	486,548
Waste Management				
3420 - Waste Management - Operating				
105 - Fees & Charges	(3,209,753)	(3,242,220)	(3,509,939)	(3,374,954)
110 - Levy	(603,000)	(607,000)	(607,432)	(607,000)
115 - Grants, Subsidies & Contributions	(450)	(1,300)	(850)	(300)
120 - Interest Earnings	(4,500)	(4,500)	(4,702)	(4,700)
125 - Reimbursements	0	(4,500)	(4,117)	(100)
130 - Non Cash Income	(2,000)	(2,000)	(8,770)	0
300 - Employee Costs	741,462	742,025	786,040	771,854
350 - Administration Expenses	167,720	188,300	174,065	167,900
370 - Special Projects	287,500	292,173	368,376	255,000
420 - Operations	41,695	34,807	19,393	26,112
450 - Refuse	615,000	615,000	579,874	595,000
451 - Recycling	375,000	375,000	454,803	425,500
452 - Other Sanitation	97,240	97,240	78,783	83,240
500 - Building Maintenance	8,700	23,000	41,923	10,200
540 - Maintenance	3,054,903	273,770	345,428	3,017,500
940 - Non Cash Expense	189,398	136,395	137,415	140,479
955 - Transfer from Reserves	(3,117,903)	(342,173)	0	(1,418,214)
980 - Overhead Allocation	204,885	207,822	200,297	196,202
3420 - Waste Management - Operating Total	(1,154,103)	(1,218,161)	(949,413)	283,719
7420 - Waste Management - Capital				
190 - Proceeds on Sale of Assets	(2,000)	(2,000)	(8,770)	0
705 - Purchases	150,000	180,000	81,549	2,594,000
715 - Infrastructure Project	146,819	128,000	34,901	0
955 - Transfer from Reserves	(294,819)	(306,000)	(107,680)	(2,594,000)
7420 - Waste Management - Capital Total	0	0	(1)	0
Waste Management Total	(1,154,103)	(1,218,161)	(949,414)	283,719
10 - Community Amenities Total	316,624	277,903	339,160	1,716,535

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
11 - Recreation & Culture				
Bay of Isles Leisure Centre				
3730 - BOILC - Admin - Operating				
105 - Fees & Charges	(128,300)	(115,300)	(124,381)	(135,300)
115 - Grants, Subsidies & Contributions	(44,104)	(46,104)	(42,741)	(15,328)
125 - Reimbursements	0	0	(39)	0
300 - Employee Costs	566,562	562,184	567,656	556,357
350 - Administration Expenses	90,500	88,500	99,358	93,100
460 - Building Operations	323,645	323,945	258,550	327,162
470 - Kiosk	47,000	40,000	34,542	47,000
471 - Pro Shop	9,000	7,000	7,184	9,000
500 - Building Maintenance	370,538	407,538	542,097	341,350
550 - Grounds Maintenance	6,000	6,000	5,792	6,000
940 - Non Cash Expense	215,471	198,149	198,687	198,469
980 - Overhead Allocation	113,227	114,875	110,489	107,359
3730 - BOILC - Admin - Operating Total	1,569,539	1,586,787	1,657,194	1,535,169
3740 - BOILC - Pool - Operating				
105 - Fees & Charges	(450,000)	(355,000)	(352,399)	(460,000)
472 - Pool Operations	320,606	294,610	245,285	274,257
473 - Swim School	122,411	106,213	95,673	121,288
3740 - BOILC - Pool - Operating Total	(6,983)	45,823	(11,442)	(64,455)
3750 - BOILC - Dry - Operating				
105 - Fees & Charges	(195,000)	(195,000)	(197,301)	(190,000)
474 - Dry Operations	132,693	132,695	133,247	137,711
3750 - BOILC - Dry - Operating Total	(62,307)	(62,305)	(64,054)	(52,289)
7730 - BOILC - Admin - Capital				
150 - Capital Grants Received	0	0	0	(32,000)
705 - Purchases	29,500	29,500	9,300	39,500
710 - Building Project	22,332	22,332	17,630	0
955 - Transfer from Reserves	(22,332)	(22,332)	(17,630)	0
7730 - BOILC - Admin - Capital Total	29,500	29,500	9,300	7,500
Bay of Isles Leisure Centre Total	1,529,749	1,599,805	1,590,998	1,425,925
Civic Centre				
3910 - Civic Centre - Operating				
105 - Fees & Charges	(74,800)	(104,800)	(106,034)	(95,800)
115 - Grants, Subsidies & Contributions	(63,540)	(77,540)	(75,544)	(64,000)
125 - Reimbursements	(500)	(500)	(1,199)	(500)
135 - Show Income	(107,500)	(145,000)	(149,895)	(112,000)
300 - Employee Costs	140,540	145,000	116,149	102,560
350 - Administration Expenses	23,710	26,118	21,149	24,550
380 - Bank Charges	150	150	214	200
410 - Insurance	1,785	0	0	0
460 - Building Operations	70,650	73,330	64,536	68,864
465 - Show Expenses	150,000	173,000	188,377	150,000
470 - Kiosk	10,000	15,000	11,255	10,000
500 - Building Maintenance	76,270	76,270	49,902	134,070
550 - Grounds Maintenance	35,781	35,781	32,668	35,781
940 - Non Cash Expense	170,774	165,715	165,714	161,548
980 - Overhead Allocation	102,972	104,471	100,611	97,632
3910 - Civic Centre - Operating Total	536,292	486,995	417,901	512,905

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
7910 - Civic Centre - Capital				
150 - Capital Grants Received	0	0	0	(15,000)
705 - Purchases	0	0	0	30,000
7910 - Civic Centre - Capital Total	0	0	0	15,000
Civic Centre Total	536,292	486,995	417,901	527,905
Club Development				
3760 - Club Development - Operating				
115 - Grants, Subsidies & Contributions	(86,670)	(84,382)	(85,161)	(86,670)
300 - Employee Costs	81,796	81,084	80,067	84,406
350 - Administration Expenses	1,220	1,220	1,237	1,800
476 - Kidsport	41,670	37,572	38,351	41,670
3760 - Club Development - Operating Total	38,016	35,494	34,494	41,206
Club Development Total	38,016	35,494	34,494	41,206
Coastal Infrastructure				
3220 - Coastal Infrastructure - Operating				
105 - Fees & Charges	(51,500)	(51,500)	(54,163)	(55,000)
115 - Grants, Subsidies & Contributions	(150,100)	(151,000)	(100,993)	(113,500)
125 - Reimbursements	(40,000)	(82,082)	(77,556)	(50,347)
300 - Employee Costs	35,000	67,154	61,324	37,705
350 - Administration Expenses	0	14,845	9,548	12,642
370 - Special Projects	26,882	1,838,882	63,126	1,811,374
420 - Operations	14,215	15,222	19,544	19,594
540 - Maintenance	527,291	562,518	461,655	379,661
565 - Coastal Roads Maintenance	27,404	27,404	27,268	28,102
940 - Non Cash Expense	392,243	486,812	483,367	486,812
955 - Transfer from Reserves	(26,882)	(1,838,882)	(63,126)	(1,798,874)
980 - Overhead Allocation	62,600	63,511	61,098	58,723
3220 - Coastal Infrastructure - Operating Total	817,153	952,884	891,091	816,892
7220 - Coastal Infrastructure- Capital				
150 - Capital Grants Received	(333,809)	(233,809)	(214,973)	(111,336)
715 - Infrastructure Project	794,833	694,833	369,100	678,232
960 - Transfer from Unspent Grant Reserves	(26,092)	(26,092)	(26,092)	0
7220 - Coastal Infrastructure- Capital Total	434,932	434,932	128,035	566,896
Coastal Infrastructure Total	1,252,085	1,387,816	1,019,127	1,383,788
Community Grants Program				
3780 - Community Grants Program				
405 - Grants/Donations Paid	252,453	252,453	251,746	184,842
980 - Overhead Allocation	27,656	28,059	27,073	25,219
3780 - Community Grants Program Total	280,109	280,512	278,819	210,061
Community Grants Program Total	280,109	280,512	278,819	210,061

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
Culture				
3720 - Culture - Operating				
125 - Reimbursements	(3,000)	(3,000)	(1,422)	(3,000)
300 - Employee Costs	0	0	1,544	0
350 - Administration Expenses	7,600	2,600	0	500
460 - Building Operations	1,422	1,422	1,422	1,634
500 - Building Maintenance	4,950	4,950	808	11,550
550 - Grounds Maintenance	200	200	0	200
940 - Non Cash Expense	20,750	42,199	42,198	42,198
980 - Overhead Allocation	25,963	26,340	25,244	23,417
3720 - Culture - Operating Total	57,885	74,711	69,795	76,499
Culture Total	57,885	74,711	69,795	76,499
Esperance Museum				
3870 - Esperance Museum - Operating				
105 - Fees & Charges	(50,000)	(50,000)	(49,525)	(50,000)
350 - Administration Expenses	17,220	15,220	10,446	9,550
455 - Programs and Events	19,850	19,850	15,782	19,000
460 - Building Operations	45,586	46,604	39,859	45,711
500 - Building Maintenance	27,350	27,350	13,866	32,750
940 - Non Cash Expense	31,943	76,378	76,378	76,378
980 - Overhead Allocation	25,963	26,340	25,244	23,417
3870 - Esperance Museum - Operating Total	117,912	161,742	132,051	156,806
Esperance Museum Total	117,912	161,742	132,051	156,806
Esperance Period Village				
3790 - Esperance Period Village - Operating				
105 - Fees & Charges	(60,000)	(55,000)	(63,335)	(60,000)
125 - Reimbursements	(16,000)	(16,000)	(11,706)	(14,000)
460 - Building Operations	31,279	30,014	30,174	28,929
500 - Building Maintenance	25,122	25,122	20,834	108,840
940 - Non Cash Expense	46,389	46,389	46,389	46,389
980 - Overhead Allocation	33,231	33,715	32,561	30,623
3790 - Esperance Period Village - Operating Total	60,021	64,240	54,917	140,781
Esperance Period Village Total	60,021	64,240	54,917	140,781
Library				
3710 - Library - Operating				
105 - Fees & Charges	(14,000)	(12,000)	(9,992)	(11,800)
115 - Grants, Subsidies & Contributions	(16,000)	(7,000)	(1,000)	(3,000)
125 - Reimbursements	(100)	(100)	(5,963)	(100)
300 - Employee Costs	399,956	387,962	380,066	402,713
350 - Administration Expenses	53,600	45,900	35,494	47,600
370 - Special Projects	16,000	7,312	1,312	3,000
460 - Building Operations	40,130	42,305	37,454	40,882
500 - Building Maintenance	43,345	43,345	26,525	24,145
550 - Grounds Maintenance	12,315	12,315	10,984	12,315
940 - Non Cash Expense	55,000	55,000	55,000	55,000
980 - Overhead Allocation	96,173	97,573	94,025	91,147
3710 - Library - Operating Total	686,419	672,612	623,906	661,902
Library Total	686,419	672,612	623,906	661,902

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
Parks				
3210 - Parks - Operating				
105 - Fees & Charges	(1,500)	(2,000)	(2,115)	(2,000)
125 - Reimbursements	0	(262,467)	(272,385)	(5,000)
350 - Administration Expenses	11,000	11,000	857	13,000
370 - Special Projects	17,062	17,588	17,588	0
420 - Operations	94,217	93,786	86,159	103,230
460 - Building Operations	1,070	1,238	1,132	1,326
500 - Building Maintenance	15,900	15,900	4,153	4,400
540 - Maintenance	869,365	869,365	896,957	960,894
940 - Non Cash Expense	58,712	863,931	854,508	828,852
980 - Overhead Allocation	49,243	49,960	48,293	46,114
3210 - Parks - Operating Total	1,115,069	1,658,301	1,635,147	1,950,816
7210 - Parks - Capital				
150 - Capital Grants Received	0	(415,000)	(38,982)	(376,018)
190 - Proceeds on Sale of Assets	(100,000)	0	0	0
705 - Purchases	35,000	34,638	35,966	0
715 - Infrastructure Project	1,098,849	1,663,365	322,069	1,495,795
955 - Transfer from Reserves	(35,000)	(34,638)	(35,966)	0
960 - Transfer from Unspent Grant Reserves	(841,530)	(841,530)	(841,530)	(552,758)
7210 - Parks - Capital Total	157,319	406,835	(558,443)	567,019
Parks Total	1,272,388	2,065,136	1,076,704	2,517,835
Public Halls				
3290 - Public Halls - Operating				
115 - Grants, Subsidies & Contributions	0	(250,000)	(788,814)	0
125 - Reimbursements	(13,000)	(18,000)	(15,356)	(16,000)
405 - Grants/Donations Paid	40,000	290,000	50,000	778,814
460 - Building Operations	19,521	20,493	20,465	22,004
500 - Building Maintenance	149,050	99,050	104,142	28,150
550 - Grounds Maintenance	1,657	1,657	0	1,657
940 - Non Cash Expense	246,800	242,754	307,014	221,334
955 - Transfer from Reserves	(40,000)	(40,000)	(40,000)	0
960 - Transfer from Unspent Grant Reserves	0	0	0	(250,000)
980 - Overhead Allocation	25,717	26,091	19,512	23,417
3290 - Public Halls - Operating Total	429,745	372,045	(343,037)	809,376
Public Halls Total	429,745	372,045	(343,037)	809,376
Self Supporting Loans				
4900 - Self Supporting Loans - Operating				
125 - Reimbursements	(54,771)	(54,771)	(61,224)	(53,780)
390 - Interest Paid	54,771	54,771	60,237	53,780
4900 - Self Supporting Loans - Operating Total	0	0	(987)	0
8900 - Self Supporting Loans - Capital				
195 - Borrowings	0	0	0	(110,000)
196 - Loan Repayments	(100,454)	(100,454)	(100,454)	(106,282)
790 - Principal Repayments	100,454	100,454	100,454	106,282
791 - Loans Issued	0	0	0	110,000
8900 - Self Supporting Loans - Capital Total	0	0	0	0
Self Supporting Loans Total	0	0	(987)	0

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
Sport and Recreation Management				
3260 - Sport and Recreation Management - Operating				
105 - Fees & Charges	0	0	(100)	(100)
125 - Reimbursements	(700)	(700)	(1,203)	(1,000)
460 - Building Operations	1,100	1,100	1,709	1,260
500 - Building Maintenance	420	420	3,214	3,220
980 - Overhead Allocation	22,077	22,398	21,586	19,815
3260 - Sport and Recreation Management - Operating Total	22,897	23,218	25,205	23,195
Sport and Recreation Management Total	22,897	23,218	25,205	23,195
Sporting Complexes				
3240 - Sporting Complexes - Operating				
105 - Fees & Charges	(100)	(100)	0	0
115 - Grants, Subsidies & Contributions	0	0	(5,881,000)	(15,000)
125 - Reimbursements	(20,000)	(24,500)	(30,613)	(28,000)
370 - Special Projects	471,085	116,085	141,337	55,000
460 - Building Operations	22,740	22,080	20,816	19,000
500 - Building Maintenance	0	65,000	18,864	29,850
940 - Non Cash Expense	325,640	325,522	325,521	426,916
955 - Transfer from Reserves	(350,000)	(60,000)	0	0
980 - Overhead Allocation	24,447	24,802	23,781	21,976
3240 - Sporting Complexes - Operating Total	473,812	468,889	(5,381,294)	509,742
7240 - Sporting Complexes - Capital				
705 - Purchases	0	0	5,881,000	0
7240 - Sporting Complexes - Capital Total	0	0	5,881,000	0
Sporting Complexes Total	473,812	468,889	499,706	509,742
Sporting Grounds				
3230 - Sporting Grounds - Operating				
105 - Fees & Charges	(39,000)	(39,000)	(39,270)	(41,000)
125 - Reimbursements	(29,000)	(29,000)	(58,966)	(44,499)
420 - Operations	55,370	57,460	62,288	58,580
460 - Building Operations	17,561	21,285	20,269	32,453
500 - Building Maintenance	100	100	58	100
540 - Maintenance	313,012	323,791	340,902	327,218
940 - Non Cash Expense	6,230	0	0	0
980 - Overhead Allocation	33,800	34,292	32,927	30,983
3230 - Sporting Grounds - Operating Total	358,073	368,928	358,208	363,835
7230 - Sporting Grounds - Capital				
715 - Infrastructure Project	0	0	0	240,074
7230 - Sporting Grounds - Capital Total	0	0	0	240,074
Sporting Grounds Total	358,073	368,928	358,208	603,909
Television & Radio				
3270 - Television & Radio - Operating				
420 - Operations	8,498	8,498	8,213	8,519
540 - Maintenance	4,062	4,062	4,033	4,300
980 - Overhead Allocation	13,160	13,351	12,805	11,168
3270 - Television & Radio - Operating Total	25,720	25,911	25,052	23,987
Television & Radio Total	25,720	25,911	25,052	23,987

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
Water Supply				
3250 - Water Supply - Operating				
105 - Fees & Charges	(95,300)	(95,300)	(83,703)	(100,300)
370 - Special Projects	9,050	9,050	1,953	7,097
420 - Operations	14,735	12,250	12,916	13,100
540 - Maintenance	79,750	80,532	82,827	84,243
940 - Non Cash Expense	1,041	0	0	0
955 - Transfer from Reserves	(9,050)	(9,050)	(1,953)	(7,097)
980 - Overhead Allocation	16,160	16,351	15,805	14,168
3250 - Water Supply - Operating Total	16,386	13,833	27,844	11,211
7250 - Water Supply - Capital				
150 - Capital Grants Received	0	0	0	(100,000)
715 - Infrastructure Project	279,764	279,764	39,031	609,559
7250 - Water Supply - Capital Total	279,764	279,764	39,031	509,559
Water Supply Total	296,150	293,597	66,875	520,770
11 - Recreation & Culture Total	7,437,273	8,381,651	5,929,734	9,633,687

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
12 - Transport				
Esperance Airport				
3510 - Esperance Airport - Operating				
105 - Fees & Charges	(1,975,000)	(1,661,500)	(1,738,579)	(1,060,500)
115 - Grants, Subsidies & Contributions	0	0	0	(11,527)
125 - Reimbursements	(15,000)	(15,000)	(11,593)	(15,000)
300 - Employee Costs	288,187	269,706	241,085	273,284
350 - Administration Expenses	40,640	30,040	26,647	41,120
380 - Bank Charges	0	0	152	0
420 - Operations	77,037	91,700	104,452	85,866
421 - Airport Security	492,000	437,700	405,581	0
550 - Grounds Maintenance	11,500	0	0	0
575 - Airside Maintenance	23,750	37,350	45,943	21,000
576 - Landside Building Maintenance	35,700	72,000	52,557	90,450
577 - Landside Grounds Maintenance	5,500	22,900	24,487	7,500
940 - Non Cash Expense	385,736	382,935	382,570	382,935
955 - Transfer from Reserves	(65,000)	(65,000)	(65,000)	(65,000)
980 - Overhead Allocation	43,783	44,420	42,805	40,710
3510 - Esperance Airport - Operating Total	(651,167)	(352,749)	(488,891)	(209,162)
7510 - Esperance Airport - Capital				
190 - Proceeds on Sale of Assets	0	0	0	(200,000)
705 - Purchases	0	9,823	9,823	35,000
955 - Transfer from Reserves	0	0	(9,823)	(35,000)
7510 - Esperance Airport - Capital Total	0	9,823	0	(200,000)
Esperance Airport Total	(651,167)	(342,926)	(488,891)	(409,162)
Licensing Department				
3880 - Licensing Department - Operating				
105 - Fees & Charges	(255,000)	(255,000)	(240,496)	(255,000)
125 - Reimbursements	(500)	(500)	(617)	0
300 - Employee Costs	206,907	206,210	212,058	211,880
350 - Administration Expenses	6,553	5,960	4,666	6,060
980 - Overhead Allocation	40,174	40,758	39,147	37,107
3880 - Licensing Department - Operating Total	(1,866)	(2,572)	14,758	47
Licensing Department Total	(1,866)	(2,572)	14,758	47
Road Making Plant				
3540 - Road Making Plant - Operating				
125 - Reimbursements	0	(136)	(136)	0
130 - Non Cash Income	(38,032)	(38,032)	(302)	(168,874)
350 - Administration Expenses	29,400	29,400	37,735	0
940 - Non Cash Expense	116,466	118,987	165,675	211,758
3540 - Road Making Plant - Operating Total	107,834	110,219	202,971	42,884
7540 - Road Making Plant - Capital				
190 - Proceeds on Sale of Assets	(672,934)	(672,934)	(638,289)	(594,542)
705 - Purchases	2,273,544	2,273,544	1,764,268	3,008,477
955 - Transfer from Reserves	(70,000)	(70,000)	(66,940)	0
7540 - Road Making Plant - Capital Total	1,530,610	1,530,610	1,059,039	2,413,935
Road Making Plant Total	1,638,444	1,640,829	1,262,010	2,456,819

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
Roads & Streets				
3930 - Road & Street - Operating				
115 - Grants, Subsidies & Contributions	(27,304)	(227,304)	(107,421)	(20,930)
360 - Professional Services	10,000	10,000	4,893	5,000
370 - Special Projects	26,542	26,542	8,109	18,432
485 - Roadwise	7,730	8,335	7,778	22,384
486 - Community Assistance	19,888	12,000	12,765	15,000
555 - Town Roads	721,789	727,289	594,961	743,333
556 - Rural Roads	2,756,525	3,006,525	2,754,360	2,839,220
557 - Crossovers	17,500	25,000	21,977	18,025
558 - Drainage	76,500	77,025	77,524	80,481
559 - Car Parks	20,470	20,470	19,574	22,097
560 - Street Trees	166,891	166,891	166,980	171,895
561 - Footpaths	94,844	94,844	110,049	94,844
562 - Street Lights	333,000	344,000	316,793	285,320
563 - Gravel Pits	50,995	50,995	43,175	52,522
564 - Landscaping	32,857	32,857	32,878	37,253
940 - Non Cash Expense	8,721,316	9,549,254	9,549,255	9,549,255
960 - Transfer from Unspent Grant Reserves	(426)	(426)	(426)	(1,454)
3930 - Road & Street - Operating Total	13,029,117	13,924,297	13,613,223	13,932,677
7930 - Road & Street - Capital				
150 - Capital Grants Received	(793,045)	(793,045)	(799,500)	(585,450)
151 - Roads to Recovery	(3,748,744)	(3,748,744)	(3,748,744)	(3,030,339)
152 - BlackSpot	0	0	0	(292,254)
153 - Main Roads	(1,062,989)	(1,062,989)	(1,056,298)	(1,333,333)
756 - Town Roads - Roads to Recovery	327,890	327,890	284,705	630,068
758 - Town Roads - Municipal Allocation	663,807	663,807	186,390	952,095
760 - Rural Roads - BlackSpot	0	0	0	292,254
761 - Rural Roads - Roads to Recovery	3,397,248	3,397,248	3,240,425	2,624,244
762 - Rural Roads - MainRoads	1,814,675	1,814,675	1,800,629	2,000,000
763 - Rural Roads - Municipal Allocation	4,478,175	4,913,454	3,409,091	5,988,223
766 - Drainage	566,450	566,450	527,321	579,570
767 - Car Park	30,000	30,000	28,676	140,650
769 - Footpaths	247,003	247,003	222,863	357,500
960 - Transfer from Unspent Grant Reserves	0	0	0	(423,973)
7930 - Road & Street - Capital Total	5,920,470	6,355,749	4,095,558	7,899,255
Roads & Streets Total	18,949,587	20,280,046	17,708,781	21,831,932
Rural Depots & Housing				
3570 - Rural Depots & Housing - Operating				
125 - Reimbursements	(8,000)	(8,000)	(7,695)	(8,000)
350 - Administration Expenses	3,000	3,000	2,480	3,000
460 - Building Operations	14,673	15,081	12,558	15,136
500 - Building Maintenance	80,600	80,600	66,593	35,800
550 - Grounds Maintenance	3,200	3,200	2,425	3,200
940 - Non Cash Expense	51,728	51,728	51,728	51,728
3570 - Rural Depots & Housing - Operating Total	145,201	145,609	128,090	100,864
Rural Depots & Housing Total	145,201	145,609	128,090	100,864
12 - Transport Total	20,080,199	21,720,986	18,624,748	23,980,500

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
13 - Economic Services				
Building Services				
4020 - Building Services - Operating				
105 - Fees & Charges	(108,810)	(104,000)	(94,322)	(103,810)
130 - Non Cash Income	0	0	0	(6,897)
300 - Employee Costs	274,339	257,883	251,616	263,576
350 - Administration Expenses	16,750	17,715	13,750	16,200
360 - Professional Services	0	7,000	7,000	10,000
940 - Non Cash Expense	3,833	3,833	3,833	3,833
980 - Overhead Allocation	46,628	47,307	45,649	43,592
4020 - Building Services - Operating Total	232,740	229,738	227,526	226,494
8020 - Building Services - Capital				
190 - Proceeds on Sale of Assets	0	0	0	(16,480)
705 - Purchases	0	0	0	40,000
8020 - Building Services - Capital Total	0	0	0	23,520
Building Services Total	232,740	229,738	227,526	250,014
Caravan Park				
4210 - Shire Caravan Park - Operating				
105 - Fees & Charges	0	0	0	(1,330,000)
350 - Administration Expenses	0	0	0	567,305
360 - Professional Services	0	0	0	25,000
460 - Building Operations	0	0	0	247,555
500 - Building Maintenance	0	0	0	116,540
550 - Grounds Maintenance	0	0	0	10,000
980 - Overhead Allocation	0	0	0	58,723
4210 - Shire Caravan Park - Operating Total	0	0	0	(304,877)
8210 - Shire Caravan Park - Capital				
705 - Purchases	0	0	0	127,000
8210 - Shire Caravan Park - Capital Total	0	0	0	127,000
Caravan Park Total	0	0	0	(177,877)
Commercial Division				
4170 - Commercial Division - Operating				
300 - Employee Costs	148,212	148,259	152,266	151,252
350 - Administration Expenses	8,380	7,180	5,222	7,050
360 - Professional Services	20,000	20,000	9,270	0
370 - Special Projects	239,096	239,096	31,785	207,311
940 - Non Cash Expense	3,143	3,143	3,143	4,873
955 - Transfer from Reserves	(50,000)	(50,000)	0	(50,000)
960 - Transfer from Unspent Grant Reserves	(189,096)	(189,096)	(189,096)	(157,311)
980 - Overhead Allocation	18,571	18,842	18,293	16,572
4170 - Commercial Division - Operating Total	198,306	197,424	30,883	179,747
8170 - Commercial Division - Capital				
190 - Proceeds on Sale of Assets	0	0	0	(9,270)
705 - Purchases	0	0	0	34,328
8170 - Commercial Division - Capital Total	0	0	0	25,058
Commercial Division Total	198,306	197,424	30,883	204,805

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
Esperance Visitor Centre				
3920 - Esperance Visitor Centre - Operating				
105 - Fees & Charges	(231,600)	(200,000)	(197,989)	(159,500)
125 - Reimbursements	0	(100)	(74)	0
300 - Employee Costs	315,272	314,317	305,211	277,030
350 - Administration Expenses	28,600	24,550	22,080	25,050
460 - Building Operations	16,147	15,347	11,438	13,497
469 - Resale	90,000	73,890	88,571	54,000
500 - Building Maintenance	6,980	6,980	3,678	13,160
940 - Non Cash Expense	4,620	21,559	21,559	21,559
980 - Overhead Allocation	60,917	61,803	65,367	58,723
3920 - Esperance Visitor Centre - Operating Total	290,936	318,346	319,842	303,519
Esperance Visitor Centre Total	290,936	318,346	319,842	303,519
Rural Services				
3350 - Rural Services - Operating				
115 - Grants, Subsidies & Contributions	(140,000)	(147,875)	(202,865)	(140,000)
125 - Reimbursements	0	0	0	(20,000)
350 - Administration Expenses	0	0	0	20,000
420 - Operations	250	340	289	350
435 - Wild Dog Control	173,753	181,628	168,035	218,583
545 - Water Supply Maintenance	11,000	11,000	3,919	11,000
960 - Transfer from Unspent Grant Reserves	(23,753)	(23,753)	(23,753)	(68,583)
980 - Overhead Allocation	37,247	37,789	34,318	34,225
3350 - Rural Services - Operating Total	58,497	59,129	(20,058)	55,575
Rural Services Total	58,497	59,129	(20,058)	55,575
Shire Building Management				
4030 - Shire Building Management - Operating				
300 - Employee Costs	46,203	49,000	57,660	59,632
350 - Administration Expenses	10,700	11,000	10,461	8,700
985 - Overhead Recovered	(56,903)	(60,000)	(67,958)	(68,332)
4030 - Shire Building Management - Operating Total	0	0	163	0
Shire Building Management Total	0	0	163	0
Tourism & Area Promotion				
3900 - Tourism & Area Promotion - Operating				
105 - Fees & Charges	(200)	(200)	0	(200)
125 - Reimbursements	(147,700)	(151,370)	(150,913)	(3,200)
350 - Administration Expenses	13,030	13,030	7,898	14,000
376 - Marketing	27,000	27,000	18,561	27,000
420 - Operations	2,122	2,070	1,769	2,110
460 - Building Operations	5,229	6,129	5,884	3,920
500 - Building Maintenance	0	8,000	9,637	6,150
540 - Maintenance	139,442	139,442	72,026	47,196
940 - Non Cash Expense	38,970	40,754	40,754	40,754
955 - Transfer from Reserves	(10,000)	(10,000)	(10,000)	(10,000)
980 - Overhead Allocation	42,004	42,615	40,976	38,909
3900 - Tourism & Area Promotion - Operating Total	109,897	117,470	36,592	166,639

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
7900 - Tourism & Area Promotion - Capital				
715 - Infrastructure Project	0	0	0	100,000
7900 - Tourism & Area Promotion - Capital				
Total	0	0	0	100,000
Tourism & Area Promotion Total	109,897	117,470	36,592	266,639
13 - Economic Services Total	890,376	922,107	594,949	902,675

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
14 - Other Property & Services				
Asset Management				
3200 - Asset Management - Operating				
105 - Fees & Charges	(500)	(500)	(414)	(500)
115 - Grants, Subsidies & Contributions	(69,738)	(53,422)	(57,430)	(56,500)
125 - Reimbursements	(100)	(1,100)	(4,224)	(1,000)
130 - Non Cash Income	0	0	(794)	(9,753)
300 - Employee Costs	1,114,749	1,098,864	1,124,166	1,099,304
350 - Administration Expenses	116,000	113,700	123,695	139,000
370 - Special Projects	50,000	50,000	15,182	34,818
940 - Non Cash Expense	50,599	55,588	48,658	41,865
955 - Transfer from Reserves	(50,000)	(50,000)	(15,182)	(34,818)
980 - Overhead Allocation	522,051	529,649	510,754	501,848
3200 - Asset Management - Operating Total	1,733,061	1,742,779	1,744,410	1,714,264
7200 - Asset Management - Capital				
190 - Proceeds on Sale of Assets	(36,000)	(36,000)	(20,000)	(75,842)
705 - Purchases	90,000	90,000	74,114	230,735
955 - Transfer from Reserves	0	0	0	(40,000)
7200 - Asset Management - Capital Total	54,000	54,000	54,114	114,893
Asset Management Total	1,787,061	1,796,779	1,798,524	1,829,157
Asset Management Planning				
3470 - Asset Management Planning - Operating				
125 - Reimbursements	0	(1,080)	(1,080)	(1,000)
130 - Non Cash Income	(250)	(356)	(356)	0
300 - Employee Costs	268,646	268,250	272,065	272,495
350 - Administration Expenses	9,780	10,320	14,734	8,650
360 - Professional Services	5,000	5,000	6,269	0
370 - Special Projects	42,800	42,800	0	42,800
940 - Non Cash Expense	12,150	13,145	11,319	8,645
980 - Overhead Allocation	39,655	40,232	38,781	36,747
3470 - Asset Management Planning - Operating Total	377,781	378,311	341,732	368,337
7470 - Asset Management Planning - Capital				
190 - Proceeds on Sale of Assets	(16,000)	(15,682)	(15,682)	0
705 - Purchases	45,000	45,000	33,177	0
7470 - Asset Management Planning - Capital Total				
Total	29,000	29,318	17,495	0
Asset Management Planning Total	406,781	407,629	359,227	368,337

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
Depot, Store & Office				
3580 - Depot, Store & Office - Operating				
105 - Fees & Charges	(5,885)	(5,885)	(21,136)	(16,000)
125 - Reimbursements	0	0	(17)	0
300 - Employee Costs	159,591	159,593	164,297	198,492
350 - Administration Expenses	26,500	26,450	26,144	29,050
460 - Building Operations	37,165	39,377	40,893	41,155
487 - Stock Purchased	5,000	5,000	2,695	5,000
500 - Building Maintenance	70,425	70,425	85,032	85,380
550 - Grounds Maintenance	30,000	40,000	64,081	30,000
940 - Non Cash Expense	19,457	28,079	29,530	32,023
3580 - Depot, Store & Office - Operating Total	342,253	363,039	391,518	405,100
7580 - Depot, Store & Office - Capital				
705 - Purchases	0	0	0	7,500
710 - Building Project	2,081,680	2,081,680	694,970	1,411,710
955 - Transfer from Reserves	(2,081,680)	(2,081,680)	(694,970)	(1,411,710)
7580 - Depot, Store & Office - Capital Total	0	0	0	7,500
Depot, Store & Office Total	342,253	363,039	391,518	412,600
Flinders Development				
4180 - Flinders Development - Operating				
130 - Non Cash Income	(330,000)	(330,000)	(265,634)	(175,000)
350 - Administration Expenses	15,000	3,100	1,096	2,500
390 - Interest Paid	15,000	15,000	25,329	15,000
4180 - Flinders Development - Operating Total	(300,000)	(311,900)	(239,208)	(157,500)
8180 - Flinders Development - Capital				
190 - Proceeds on Sale of Assets	(685,000)	(685,000)	(527,650)	(350,000)
195 - Borrowings	(879,000)	(879,000)	0	(860,000)
715 - Infrastructure Project	864,000	864,000	3,737	860,000
790 - Principal Repayments	685,000	685,000	516,434	350,000
8180 - Flinders Development - Capital Total	(15,000)	(15,000)	(7,480)	0
Flinders Development Total	(315,000)	(326,900)	(246,688)	(157,500)
Industrial Park Development				
4190 - Shark Lake Industrial Park Development - Operating				
105 - Fees & Charges	(2,500)	(2,500)	(2,769)	(2,750)
115 - Grants, Subsidies & Contributions	(10,000)	(10,000)	(10,000)	(10,000)
130 - Non Cash Income	(39,536)	(39,536)	(41,066)	0
350 - Administration Expenses	5,649	1,000	74	1,000
390 - Interest Paid	46,412	46,412	53,221	51,234
540 - Maintenance	12,000	12,000	0	1,000
980 - Overhead Allocation	7,136	7,196	7,024	5,522
4190 - Shark Lake Industrial Park Development - Operating Total	19,161	14,572	6,484	46,006

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
8190 - Shark Lake Industrial Park Development - Capital				
190 - Proceeds on Sale of Assets	(120,000)	(121,530)	(121,530)	0
790 - Principal Repayments	38,335	38,335	38,335	40,087
8190 - Shark Lake Industrial Park Development - Capital Total	(81,665)	(83,195)	(83,195)	40,087
Industrial Park Development Total	(62,504)	(68,623)	(76,711)	86,093
Other Properties & Services				
3490 - Other Properties & Services - Operating				
105 - Fees & Charges	(500)	(700)	(800)	(700)
350 - Administration Expenses	0	1,000	1,131	0
460 - Building Operations	240	0	7	0
980 - Overhead Allocation	7,698	7,810	7,683	6,125
3490 - Other Properties & Services - Operating Total	7,438	8,110	8,020	5,425
7490 - Other Properties & Services - Capital				
190 - Proceeds on Sale of Assets	0	0	(131,212)	0
705 - Purchases	69,000	69,000	44,986	24,014
955 - Transfer from Reserves	(69,000)	(69,000)	(44,986)	(24,014)
7490 - Other Properties & Services - Capital Total	0	0	(131,211)	0
Other Properties & Services Total	7,438	8,110	(123,191)	5,425
Outside Works				
3590 - Outside Works - Operating				
125 - Reimbursements	(100)	(60,000)	(103,880)	(10,000)
300 - Employee Costs	1,174,714	1,167,783	1,314,648	1,259,974
350 - Administration Expenses	244,877	249,877	256,200	252,000
980 - Overhead Allocation	0	0	0	28,101
985 - Overhead Recovered	(3,331,165)	(3,463,478)	(3,662,403)	(3,659,192)
3590 - Outside Works - Operating Total	(1,911,674)	(2,105,818)	(2,195,434)	(2,129,117)
Outside Works Total	(1,911,674)	(2,105,818)	(2,195,434)	(2,129,117)
Plant & Vehicle Operations				
3550 - Plant & Vehicles - Operating				
115 - Grants, Subsidies & Contributions	(195,000)	(195,000)	(175,110)	(195,000)
125 - Reimbursements	(1,000)	(24,000)	(49,933)	(5,000)
300 - Employee Costs	339,606	339,610	343,358	348,368
350 - Administration Expenses	43,110	45,710	40,969	37,390
395 - Vehicle Costs	1,918,900	1,788,889	1,615,706	1,738,476
410 - Insurance	110,900	106,000	103,101	123,424
940 - Non Cash Expense	28,683	33,602	33,603	33,602
980 - Overhead Allocation	(481,752)	(484,144)	(444,339)	(444,096)
985 - Overhead Recovered	(1,760,273)	(1,610,667)	(1,491,038)	(1,637,164)
3550 - Plant & Vehicles - Operating Total	3,174	0	(23,683)	0
Plant & Vehicle Operations Total	3,174	0	(23,683)	0

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
Plant Depreciation				
3560 - Plant Depreciation - Operating				
130 - Non Cash Income	0	0	(24,526)	0
940 - Non Cash Expense	835,253	777,778	793,115	770,000
985 - Overhead Recovered	(835,253)	(777,778)	(768,589)	(770,000)
3560 - Plant Depreciation - Operating Total	0	0	(0)	0
Plant Depreciation Total	0	0	(0)	0
Private Works				
3600 - Private Works - Operating				
146 - Private Works Income Work Orders	(280,000)	(140,000)	(165,204)	(140,000)
490 - Private Works Expenses	200,000	100,000	111,746	100,000
980 - Overhead Allocation	30,864	31,313	30,000	0
3600 - Private Works - Operating Total	(49,136)	(8,687)	(23,457)	(40,000)
Private Works Total	(49,136)	(8,687)	(23,457)	(40,000)
Project Management				
3460 - Project Management - Operating				
300 - Employee Costs	153,864	155,673	162,611	166,031
350 - Administration Expenses	14,530	17,100	13,840	10,650
940 - Non Cash Expense	5,875	5,875	5,875	14,364
980 - Overhead Allocation	(168,394)	(172,773)	(182,326)	(176,681)
3460 - Project Management - Operating Total	5,875	5,875	0	14,364
Project Management Total	5,875	5,875	0	14,364
14 - Other Property & Services Total	214,268	71,404	(139,896)	389,359

Budget

For the year ending 30th June 2017

2016-17

Account Description	Original Budget 2015/16	Current Budget 2015/16	YTD Actuals to 30 June 2016	Budget 2016/17
15 - Funds Transfer				
Funds Transfer				
8700 - Funds Transfer - Capital				
956 - Transfer to Reserves	3,838,751	3,795,330	6,727,926	1,813,070
8700 - Funds Transfer - Capital Total	3,838,751	3,795,330	6,727,926	1,813,070
Funds Transfer Total	3,838,751	3,795,330	6,727,926	1,813,070
15 - Funds Transfer Total	3,838,751	3,795,330	6,727,926	1,813,070
Total	14,517,200	16,362,156	12,759,604	18,649,072

Budget 2016-17

For the year ending 30th June 2017

Management Budget Movements in Cash Reserves

Reserve Name	1-Jul-2016	Transfers In Operating			Transfers Out			Total	30-Jun-2017	Budget Year
	Opening Blce.	Interest	Sum	Total	Operating	Carryovers	Capital		Closing Blce.	Net Change \$
Land Purchase & Development	553,099	12,445	-	12,445	-	(74,014)	-	(74,014)	491,530	(61,569)
Eastern Suburbs Water Pipeline	175,645	3,952	2,877	6,829	-	(7,097)	-	(7,097)	175,377	(268)
Jetty Reserve	1,906,566	42,898	141,000	183,898	(50,000)	(848,874)	-	(898,874)	1,191,590	(714,976)
Aerodrome Reserve	4,771,054	107,349	767,807	875,156	(75,000)	-	(35,000)	(110,000)	5,536,210	765,156
Off Street Parking (CBD)	490,886	11,045	-	11,045	-	-	-	-	501,931	11,045
Sanitation	4,241,718	95,439	-	95,439	(1,418,214)	-	(2,594,000)	(4,012,214)	324,943	(3,916,775)
Esperance Homecare Fundraising	56,935	1,281	-	1,281	-	-	-	-	58,216	1,281
Plant Replacement Reserve	953,878	21,462	-	21,462	-	-	(40,000)	(40,000)	935,340	(18,538)
Building Maintenance & Renewal Reserve	4,968,206	111,783	371,558	483,341	-	(1,531,346)	(25,000)	(1,556,346)	3,895,201	(1,073,005)
Employee Entitlements - Long Service	864,879	19,460	-	19,460	-	-	-	-	884,339	19,460
Governance & Workers Compensation	459,365	10,336	-	10,336	(207,872)	-	-	(207,872)	261,829	(197,536)
HACC Asset Replacement	666,327	14,992	-	14,992	-	(255,000)	(78,010)	(333,010)	348,309	(318,018)
IT System & Process Development Reserve	299,974	6,749	-	6,749	(20,000)	-	-	(20,000)	286,723	(13,251)
Esperance Homecare Annual Leave Reserve	162,342	3,653	-	3,653	-	-	-	-	165,994	3,652
Esperance Homecare Long Service Leave Reserve	216,036	4,861	-	4,861	-	-	-	-	220,896	4,860
Priority Projects	2,761,112	62,125	-	62,125	-	(934,818)	-	(934,818)	1,888,419	(872,693)
Unspent Grants Reserve	1,955,595	-	-	-	(1,955,595)	-	-	(1,955,595)	-	(1,955,595)
	25,503,617	529,830	1,283,242	1,813,070	(3,726,681)	(3,651,149)	(2,772,010)	(10,149,840)	17,166,846	(8,336,771)

Line Item	Description	Account	Rev. \$	Exp. \$	Net \$
Governance & Administration					
1	Shire Branding	W2210	-	20,000	20,000
2	Shire Website	W2213	-	5,455	5,455
3	Records Extension	W2248	-	6,096	6,096
Law Order & Public Safety					
4	Howick Bushfire Brigade Land Purchase	W2243	-	3,862	3,862
5	Rural House Numbering	W2242	-	47,138	47,138
6	Scaddan Bushfire Brigade Shed	01-8100-150-760 / 01-8100-705-660	(41,109)	41,109	-
Education & Welfare					
7	Fire Hydrant	W2838; 01-3860-955-900	(144,636)	144,636	-
8	LV450 HACC Bus 18 Seater		(155,000)	155,000	-
9	LV494 HACC Bus 12 Seater	01-7810-705-664	(85,000)	85,000	-
10	LV521 HACC Station Wagon	01-7810-955-944	(45,000)	45,000	-
11	LV546 Homecare Sedan		(23,000)	23,000	-
Community Amenities					
12	Tidy Towns Awards	W2056-116	-	740	740
13	Sustainability Initiatives	01-4060-440	-	47,842	47,842
14	Coastal Adaptation Strategy	W2237 01-4060-115-155	(10,000)	39,175	29,175
Recreation & Culture					
15	Eastern Suburbs Water Re-Use Scheme	W2217; 01-3250-955-906	(7,097)	7,097	-
16	Eastern Suburbs Water Supply Upgrade	W2254	-	240,733	240,733
17	BOILC - Links Direct Debit Option	01-3730-350-504	-	4,500	4,500
18	Coastal Reserve Upgrade	W2250	-	189,478	189,478
19	Lake Monjigup Rebuild	W2633	-	243,287	243,287
20	Scaddan Community Insurance Payment	01-3290-405-622	-	528,814	528,814
21	Public Open Space Implementation	W2249	-	155,240	155,240
22	Indoor Sports Stadium	W2216;	-	40,000	40,000
23	Twilight Beach Restoration	W2251	-	68,403	68,403
24	Castletown Beach Restoration	W2252	-	49,015	49,015
25	Southern Camping Ground Grant Project	W2464; 01-7220-150-762	(18,836)	18,836	-
26	Tanker Jetty Demolition	W2628; 01-3220-955-908; 01-3220-955-956	(1,743,604)	1,743,604	-
27	Skate Park and Waterfront Extensions	W2493	-	250,000	250,000
28	Skate Park Construction	W2400 01-7210-150-762	(376,018)	376,018	-
29	Skate Park Construction	W2400	-	13,992	13,992
30	James Street Jetty Design & Specification	W2660; 01-3220-955-908	(5,270)	5,270	-
31	Museum Program & Events	01-3870-455-500	-	4,000	4,000
Transport					
32	Balance of Roads Program		-	1,503,233	1,503,233
33	Street Decoration Expenses	W2839	-	65,000	65,000
34	Low Loader Replacement (LL5)	01-7540-705-665; 01-7540-190-972	(23,000)	90,000	67,000
35	Prime Mover T104	01-7540-705-665; 01-7540-190-972	(67,969)	212,000	144,031
36	Metal Spreader	01-7540-705-665; 01-7540-190-972	(50)	10,000	9,950
37	Rubbish Trailers x 3	01-7540-705-665; 01-7540-190-972	(500)	10,000	9,500
38	GPS Tracking System	01-7540-705-663	-	10,694	10,694
39	Car Park Study	W2421; 01-3200-955-956	(34,818)	34,818	-
40	Rural Road Modelling	W2574	-	18,432	18,432
41	Drainage Modelling	W2525	-	40,320	40,320
Economic Services					
42	Public Lands Strategy	W2462 01-4170-955-902	(50,000)	50,000	-
43	Building Maintenance Program		(60,300)	60,300	-
Other Property & Services					
44	GIS Upgrade	W2459	-	42,800	42,800
45	Depot Masterplan & Building	W2256; 01-7580-955-900	(1,386,710)	1,386,710	-
46	Hockey Place Subdivision	01-7490-705-660; 01-7490-955-902	(24,014)	24,014	-
Total Carryovers			(4,301,931)	8,160,661	3,858,730

Roads Program Carryovers 2015/16			
Road	Description	Account	Carryover
Rollond Road	Incomplete Road Program	W2150	24,581
Dalyup Road	Incomplete Road Program	W2526	173,934
Rollond Road	Incomplete Road Program	W2530	132,482
Circle Valley Road	Incomplete Road Program	W2533	53,341
Meyer Road	Incomplete Road Program	W2540	126,052
Saddleback Road	Incomplete Road Program	W2550	48,063
Speddingup East Road	Incomplete Road Program	W2551	85,638
Eldred Road	Incomplete Road Program	W2553	83,467
Lanes Road	Incomplete Road Program	W2556	76,407
Parmango Road	Incomplete Road Program	W2528	229,502
Griggs Road	Incomplete Road Program	W2144	142,215
Greens Road	Incomplete Road Program	W2586	74,289
Dempster Road	Incomplete Road Program	W2323	103,262
Springdale Road	Incomplete Road Program	W2542	150,000
			1,503,233
Building Maintenance Program Carryovers 2015/16			
Building	Description	Account	Carryover
Civic Centre	Repair water damage; replace spotlights; LEDs	W1773	19,800
Senior Citizens	Remove gas wall heaters; clad storeroom walls	W1669	2,500
Sound Shell	Paint external structure	W1779	3,000
Playgroup Centre	Site redevelopment	W1673	15,000
Indoor Sports Stadium	Outstanding approved works	W1783	17,000
BOILC	Replace cracked mirrors	W1776	2,000
Beaumont Community Hall	Paint external timber	W1751	1,000
			60,300

Unspent Grants Contributions Reserve 2015/16

	2016			
	Opening Balance \$ 1/07/2015	Recognised as Revenue \$	Spent or Used \$	Restricted Reserve 30/06/2016
General Purpose Funding				
Grant - FAGS	2,521,921	-	(2,521,921)	-
Law, Order & Public Safety				
FESA - Fire Prevention FESA	55,439	49,940	(52,489)	52,890
Grant- DFES- SES	9,735	4,163	(9,735)	4,163
Grant - Cat Sterilization Program	5,346	-	(5,346)	-
Education & Welfare				
Grant - DLGC Youth Friendly Community	10,000	-	(10,000)	-
Grant - DLGC Age Friendly Community	10,000	-	(10,000)	-
Grant- Carers WA	1,260	340	-	1,600
Grant - HACC Operating	69,715	52,419	(63,052)	59,082
Grant - HACC (Minor Assets)	5,707	6,663	(3,351)	9,019
Grant - HACC Capital	64,912	135,706	(21,751)	178,867
Grant - NRCP	4,975	-	(4,975)	-
Grant - Homecare 2	-	24,506	-	24,506
Grant - Homecare 3	-	12,748	-	12,748
Grant - VMP CPO (12/13)	32,390	118,190	(120,100)	30,480
Community Amenities				
Grant - Coastal Adaptation Strategy	2,677	5,000	(7,677)	-
Grant - Coastscapes Biodiversity Fund	3,162	20,218	(9,187)	14,193
Grant - South Coast NRM	2,304	1,000	(3,304)	-
Grant - Community Energy Efficiency Program (CEEP)	378,000	442,244	(820,244)	-
Grant - City of Kalgoorlie-Boulder	-	166,324	(66,530)	99,794
Grant - State NRM A15166 - Lake Monji Com Action	-	20,000	(5,826)	14,174
Supertown Town Centre Revitalisation	21,765	-	(21,765)	-
Recreation & Culture				
Grant - Lotterywest - Skate Park	-	38,982	(38,982)	-
Grant - CLGF - Skate Park	666,789	(22,740)	(91,291)	552,758
Grant - CLGF - James St Playground	165,452	22,740	(188,192)	-
Grant - Twilight Beach Restoration	1,769	-	(1,769)	-
Grant - Castletown Beach Restoration	24,323	3,809	(28,132)	-
Grant - BHP - Bushfire Donation Scaddan Community	-	250,000	-	250,000
Transport				
Grant - Roadwise	426	7,909	(6,881)	1,454
Grant - Tourism WA - Skatepark	-	200,000	-	200,000
Grant - Roads to Recovery	-	223,973	-	223,973
Economic Services				
Contribution - Wild Dog Control	23,753	212,865	(168,035)	68,583
Supertown Growth Plan	32,995	-	(6,001)	26,994
Supertown Economic Development	156,101	-	(25,784)	130,317
	4,270,916	1,996,999	- 4,312,320	1,955,595

	Description	Account #	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Recurring Expenditure Item	Comments
INCLUDED IN THE BUDGET 2016/17								
Governance & Administration								
1	Production/supply of new "Twin Towns" street flags and "Banners in the Terrace" street flags	W2122-500-511	-	3,000	3,000	<input checked="" type="checkbox"/>	No	The existing French flags are beyond their use by date and will not fit the new flag trax system. Council decided on production of Banners in the Terrace "Esperance" street flags.
2	TRIM (Records Management 8) Upgrade	01-3150-360-405 01-3150-955-950	(10,000)	10,000	-	<input checked="" type="checkbox"/>	No	Latest version of TRIM upgrade required. Funded from IT Reserve.
3	IT PEN Testing	01-3140-360-405 01-3140-955-950	(10,000)	10,000	-	<input checked="" type="checkbox"/>	No	Analysis of IT System to reduce external hacking or unauthorised entry into IT System. Funded from IT Reserve.
4	Youth Council - consultation with Council	W2840	-	2,000	2,000	<input checked="" type="checkbox"/>	No	To create a Youth Council as an outcome from the recent Youth Strategy.
5	Workers Compensation Insurance Premium adjustment	01-3170-410-643 01-3170-955-942	(207,872)	207,872	-	<input checked="" type="checkbox"/>	No	Workers Compensation premiums are performance based therefore premium adjustments are required when payouts have been made. Funded from Governance & Workers Compensation Reserve.
Education & Welfare								
6	Architectural Plans for Homecare Centre modifications	Unspent Grant Spreadsheet	(19,650)	19,650	-	<input checked="" type="checkbox"/>	No	Grant applied for in June 2014 and have just had verbal notification and a remittance advice that funds have been paid in May 2016.
Community Amenities								
7	Top Deck Boards for Cemetery	W2007-219-511	-	10,000	10,000	<input checked="" type="checkbox"/>	No	The boards for graveside burials need replacing. Funds required would probably be between \$5-10K.
8	Authority Cemeteries Module	01-3530-350-500	-	19,000	19,000	<input checked="" type="checkbox"/>	Yes \$2,500	Currently the cemetery data is stored in a manual system.
Recreation & Culture								
9	Tanker Jetty Replacement Concept Designs	W2215-500-401 01-3220-955-908	(50,000)	50,000	-	<input checked="" type="checkbox"/>	No	As per LTFP funded from Jetty Reserve.
10	Public Free Wi-Fi on the foreshore	Unspent Grant Spreadsheet	(15,000)	15,000	-	<input checked="" type="checkbox"/>	Yes \$6,288	Installation costs to install 2 nodes on the foreshore. Includes annual service costs of \$6288. Funded from Economic Development Super Town Unspent Grant.
			(312,522)	346,522	34,000			Net amount reflected in a/c 01-3000-371-511
CONSIDERED BUT NOT INCLUDED IN BUDGET 2016/17								
11	Redevelopment Master Plan for Caravan Park		-	75,000	75,000	<input checked="" type="checkbox"/>	No	\$25k for redevelopment plan included in Professional Consultants.
12	French Twin Town 30th Anniversary Celebrations	W2125	-	3,000	3,000	<input checked="" type="checkbox"/>	No	To celebrate 30th anniversary of French Twin Towns.
13	Twin Towns Committee Events	W2675	-	1,000	1,000	<input checked="" type="checkbox"/>	No	For a Twin Towns Committee event.
14	Free Waste Facility Weekend		(5,000)	5,000	-	<input checked="" type="checkbox"/>	No	For the purchase of signs and other expenses, funded from Sanitation Reserve.

Asset Description	Reactive Maintenance	Preventative Maintenance	Planned Maintenance	Comments
Bay of Isles Leisure Centre	30,000	63,400	245,950	Spin Room: Vinyl, 2 x R/C Spilts, Install glass partition to separate pool area, Heat exchanger plates - consultant report, Change building locks system to Shire system, Access control system install, Covers over plant boxes, Re-paint south rendered wall, cement sheeting on roof & surrounds to vents, Re-paint internal south wall above tier seating, Sauna - strip out all cedar & retile floor, Re-paint west wall of pool area (hydropool), Paint corridor between creche & hall, Gym changerooms - refurbish, Sheeting above pool entrance doors, Change to double BBQ, External Creche area - level, fence, softfall, Office, staffroom, meeting room upgrade, Main heat boiler loop pump - spare for standby, Lap pool main pump - spare for standby, Replace 1 x ORP probe containers (replace over 4 years, 1 per year), Annual boiler service, Annual UV unit service, Annual Chlorine gas system services, Replace hydro pool main pump, Service kits for metering pumps, Service waste tank submersible pumps, LED lighting to offices & hall, Repair dislodging brickwork on southern wall, Treat corrosion and paint as per structural report
Cannery Art Centre Gallery	1,000	550	10,000	Paint external
Cascade House 1	6,000		4,800	Paint fascia & eaves, Replace blinds,
Cascade House 2			5,600	Paint fascia & eaves, Replace blinds, S&I shower screen door
Cemetery House	500	1,150		
Civic & Culture Centre	20,000	16,170	78,100	Render external (inc scaffold), Architectural consultancy, Architectural improvements, Re-paint aluminium facade (inc scaffold), Painting internal & toilets, Repair gutters, Chemical Storage Area - re-roof, Locking mechanism - grease trap lids, Replace ceiling panels in office area, Repair water damage to ceiling in main seating area & near stage - carried over, Replace foyer spotlights & re-lamp auditorium lights, all with LED's - carried over from previous budget, Scaffold for auditorium works, Re-paint ceiling to Auditorium, Re- varnish all timberwork in Auditorium, Replace handbasins in male changeroom (stage), S&I reverse cycle A/C to male & female stage changerooms
Community Centre Cascade		4,700	3,000	
Community Centre Condingup		2,200		
Community Hall Beaumont	5,000	4,150		
Community Hall Dalyup		1,650	2,800	Ceiling dropped in corner, Repair exit lights, Install panic bar to exit doors,
Community Hall Grass Patch		1,750		
Community Hall Salmon Gums		1,900		
Community House (EDRA)		620	2,600	Replace gutter & downpipes
Condungup House 2		1,200		
Condungup House 3		1,100		
Depot Cascade Store & Shed		450	11,800	Remove doors & re-sheet, Install water tank & pump to feed house tank
Depot Condingup Shed		400		
Depot Esperance Cat Pound		345		
Depot Esperance Cement Shed		50		
Depot Esperance Chemical Shed		50		
Depot Esperance Dog Pound		245		
Depot Esperance Fertiliser Shed		50		

Asset Description	Reactive Maintenance	Preventative Maintenance	Planned Maintenance	Comments	
Depot Esperance Fire Shed	12,000	650			
Depot Esperance Fuel Shed		100			
Depot Esperance Gardener Shed		50			
Depot Esperance Machinery Shed		50			
Depot Esperance Maint & Records Sheds		350			
Depot Esperance Office Store Amenities		4,125	70,000	Demolish Existing Depot Admin	
Depot Esperance Small Plant Shed		50			
Depot Esperance Transportable Office		200			
Depot Esperance Tyre Shed		50			
Depot Esperance Vehicle Shed		50			
Depot Grass Patch Store & Shed			650		
Grass Patch House No. 1			1,650		
Grass Patch House No. 2		1,550			
House - Hicks St	500	150			
Indoor Sports Stadium	2,000	7,850	3,000	Make good guttering and downpipes and soakwells	
Library	15,000	8,045	1,100	Repair dislodging brickwork	
Monjilup Lake - Main Shelter					
Museum Maritime/ Goods Shed	15,000	8,550	9,200	Replace north wall sheeting & eaves, Replace gutter to south side, Replace balustrade (top timber) and re-paint	
Old Blacksmiths Shop	10,000		20,000	Demolish	
Old Chemist Shop		300	3,520	Install flywire door, Paint window frame/door/door frame/façade, Change exit door lock, Replace back door	
Old Court House		300	4,920	Repair, re-putty, prep & paint windows, Change exit door lock, Repair floor in office	
Old Doctors Surgery		300	6,650	Paint front elevation, Change exit door lock, Repair/replace balustrade, Replace rear door	
Old Headmasters House		300	6,400	Reseal decking, Replace damaged weatherboard (2m), Repair sash windows & frames, Change exit door lock, Storeroom floor - re-stump & repair floor	
Old Hospital		300	8,660	Strip & paint external timberwork, Re-putty windows, Change exit door lock, Replace rusted distribution board	
Old Matrons Quarters		300	7,480	Remove damaged asbestos sheeting, Install soakwell, Change exit door lock	
Old Methodist Church		300	15,200	Re-timber & re-sheet roof, Change exit door lock	
Old Police Quarters		300	780	Change exit door lock, Replace damaged weatherboard x 1m	
Old Railway Office & Bus Stop		300	180	Change exit door lock	
Old Salmon Gums School		300	12,740	Storeroom floor - re-stump & repair floor, seal windows, paint barges & window on roof, replace gutter to north side, Change exit door lock, Install mosquito proof cowl on educt vent pipe, Repair & paint bag / seat outside area, Repair loose meter box, Replace broken window, Replace hand basin taps	
Old Sinclair House		300	7,960	Replace A/C, Re-seal decking, Sheet over window to store, install vermin battens, Change exit door lock, Paint window frames, Paint bare timbers	
Salmon Gums Caravan Park Ablution Block		2,000	1,150	3,000	Repair / paint termite damage to timberwork in shower/toilets, Paint external timber & sheeting in laundry area

Asset Description	Reactive Maintenance	Preventative Maintenance	Planned Maintenance	Comments
Seafront Caravan Park Ablution Block 1	20,000	1,420	80,000	
Seafront Caravan Park Ablution Block 2		1,420		
Seafront Caravan Park Ablution Block 3		1,420		
Seafront Caravan Park Ablution Block 4		1,420		
Seafront Caravan Park Cabins		4,700		General Maintenance
Seafront Caravan Park Campers Kitchen		1,950		
Seafront Caravan Park House		2,105		
Seafront Caravan Park Shop		2,105		Repaint all external surfaces
Senior Citizens Centre		10,000	5,470	39,700
Shire Administration Office/Chambers	25,000	14,325	37,700	Paint rust stains at Chambers wall, Security system to Chambers, Update smoke detectors in Chambers to current standard, Upgrade A/C to Chambers Reception Room,
Sound Shell Museum Park	1,000	400		
Tennis Club Esperance		100		
Toilet Block Duke of Orleans	25,000		6,500	replace handbasins, vent pipe & install floor waste near handbasins
Toilet Block Foreshore Castletown		50		
Toilet Block Foreshore Emily St		2,000		
Toilet Block Foreshore James St		395	6,000	Tile floors
Toilet Block Foreshore Tanker Jetty		395	6,000	Tile floors
Toilet Block Foreshore Taylor St		50		
Toilet Block Foreshore Twilight Beach		2,000		
Toilet Block Gibson		150		
Toilet Block Grass Patch Park & Stay		1,750	15,000	Repair/replace hip timber & gutters where required, Installation of leach drain (+ excavate & clean fill)
Toilet Block GSG Badminton		2,500		
Toilet Block GSG Indoor Sport		4,050		
Toilet Block Kemp St		50		
Toilet Block Observatory Beach		1,200	3,500	Paint external
Toilet Block Period Village Staff		1,000		
Toilet Block R.S.L		670	800	Paint ceilings
Toilet Block Salmon Gums		850		
Toilet Block Scaddan		3,000		
Toilet Block Town Cemetery		1,000	2,400	Tile floor & walls
Toilet Block Town Dempster St		150	18,000	Tile floor & walls, repaint internal & external
Toilet Block Town Lions Park		320		
Toilet Block Town Summys Park	180			
Toilet Block West Beach	1,500	2,000	Treat & paint external steel	
Visitors Centre	5,000	1,980	6,180	

Asset Description	Reactive Maintenance	Preventative Maintenance	Planned Maintenance	Comments
Municipal Funded Buildings	205,000	202,775	769,220	
Funded From Business Units				
Airport Air Ambulance Shed		4,000	2,000	Remove wall & reposition to provide work area for staff
Airport House		1,900	21,050	Service windmill, Replace sliding door Enclose patio area, Installation awnings to west windows, Replace clothesline
Airport Machinery Shed	15,500			
Airport Plant Fuel Shed			4,000	Install centre wall to divide shed
Airport Terminal		4,000	39,000	Parents Room - Install fold-up table, Disabled Toilet - Re-tile floors, tile walls, paint, Toilets - strip out, re-tile floors/skirtings, new partitions, new fixtures, paint
Homecare Centre Activity Sheds		700		
Homecare Day Care Centre	10,000	5,505		
Depot Recycling Shed Wylie Bay		4,200		
Depot Wylie Bay Generator Shed	3,500	1,000		
	29,000	21,305	66,050	
	234,000	224,080	835,270	
Building Maintenance			116,355	Total funded from Business Units and Grant Funds.
Allocation 2016/17			1,176,995	Total funded from Building Maintenance Program

	Description	Account #	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
INCLUDED IN THE BUDGET 2016/17							
Law Order & Public Safety							
1	Coomalbidgup Fire Shed	01-8100-150-760 01-8100-705-660	(62,918)	92,918	30,000	<input checked="" type="checkbox"/>	Shed Funded by DFES but earthworks and headworks required.
Education & Welfare							
2	Shade Shelter for Homecare	W2841; 01-7810-955-944	(8,000)	8,000	-	<input checked="" type="checkbox"/>	Funded from Homecare.
Community Amenities							
3	Purchase of land for new waste facility site	01-7420-705-661 01-7420-955-912	(2,400,000)	2,400,000	-	<input checked="" type="checkbox"/>	Funded from Sanitation Reserve.
Recreation & Culture							
4	Scaddan Restoration	Unspent Grant Spreadsheet	(778,814)	778,814	-	<input checked="" type="checkbox"/>	A contribution towards a new community centre, fire shed and post office boxes. Funded from Unspent Contribution received in 2016 and insurance payout for the Scaddan Public Hall.
Other Property & Services							
5	New Stores Shed at Depot	W2842 01-7580-955-900	(25,000)	25,000	-	<input checked="" type="checkbox"/>	Funded from Building Maintenance Reserve.
6	Capital Assets for the Caravan Park	01-8210-705-660	-	127,000	127,000	<input checked="" type="checkbox"/>	Payment to D'Emdens for capital assets eg 2 x chalets and other items.
			(3,274,732)	3,431,732	157,000		<i>Net amount reflected in a/c 01-7000-781-511</i>
	Description		Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
CONSIDERED BUT NOT INCLUDED IN BUDGET 2016/17							
7	Shed Ventilation system - Wylie Bay		(30,000)	30,000	-	<input checked="" type="checkbox"/>	To improve working conditions. Funded from Sanitation Reserve.

Line Item	Description	Account #	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
INCLUDED IN THE BUDGET 2016/17							As per LTFP \$40,726
<u>Governance & Administration</u>							
1	Photocopier and Printer Replacement	01-7730-705-660 \$7500; 01-7580-705-660 \$7500; 01-7150-705-660 \$5000; 01-7200-705-660 \$5500	-	25,500	25,500	<input checked="" type="checkbox"/>	BOILC \$7500, Depot \$7500, Records \$5000 and Asset Management/Statutory \$5500.
<u>Recreation & Culture</u>							
2	Equipment Replacement for Civic Centre	01-7910-150-760 01-7910-705-660	(15,000)	30,000	15,000	<input checked="" type="checkbox"/>	Requesting an annual allowance to keep plant and equipment up to date at the Civic Centre, partly grant funded.
3	HAKO Floor Cleaner and minor assets - BOILC	01-7730-150-760 01-7730-705-660	(32,000)	32,000	-	<input checked="" type="checkbox"/>	Funded from Community Revitalisation Program Grant.
<u>Transport</u>							
4	Sale of Surplus Security Screening Equipment	01-7510-190-972 adjustment to reserve transfer for aerodrome	(200,000)	200,000	-	<input checked="" type="checkbox"/>	Proceeds from sale of equipment transferred to Aerodrome Reserve.
5	Cones & Markers for runway - Airport	01-7510-705-660 01-7510-955-910	(30,000)	30,000	-	<input checked="" type="checkbox"/>	Funded from Aerodrome Reserve.
			(277,000)	317,500	40,500		Net amount reflected in a/c 01-7000-780-511
CONSIDERED BUT NOT INCLUDED IN BUDGET 2016/17							

Line Item	Description	Position	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
INCLUDED IN THE BUDGET 2016/17							As per LTFP \$394,351
	Current	Proposed					
1	LV522 4WD SUV	4WD Dual Cab	Senior Building Surveyor	(16,480)	40,000	23,520	<input checked="" type="checkbox"/> Replace current plant.
2	LV555 4WD Single Cab	4WD Single Cab	Town Works Supervisor	(12,875)	39,393	26,518	<input checked="" type="checkbox"/> Replace current plant.
3	LV560 2WD Station Wagon	2WD 4Cyl Sedan	Manager Information Services	(6,190)	34,328	28,138	<input checked="" type="checkbox"/> Replace current plant.
4	LV562 4WD Dual Cab	4WD Dual Cab	Manager Parks & Reserves	(16,480)	40,000	23,520	<input checked="" type="checkbox"/> Replace current plant.
5	LV566 2WD 4Cyl Sedan	2WD 4Cyl Sedan	Executive Manager Commercial Divis	(9,270)	34,328	25,058	<input checked="" type="checkbox"/> Replace current plant.
6	LV567 4WD Dual Cab	4WD Dual Cab	Rangers	(16,480)	40,000	23,520	<input checked="" type="checkbox"/> Replace current plant.
7	LV578 4WD SUV	4WD Dual Cab	Projects Manager	(16,480)	40,000	23,520	<input checked="" type="checkbox"/> Replace current plant.
8	LV580 4WD Dual Cab	4WD Dual Cab	Grader Operator	(16,480)	40,000	23,520	<input checked="" type="checkbox"/> Replace current plant.
9	LV587 4WD Dual Cab	4WD Dual Cab	Rural Maintenance Supervisor	(20,600)	40,000	19,400	<input checked="" type="checkbox"/> Replace current plant.
10	LV589 4WD Single Cab	4WD Dual Cab	Rural Signage Crew	-	40,000	40,000	<input checked="" type="checkbox"/> Replace current leased plant.
11	LV599 4WD Dual Cab	4WD Dual Cab	Rural Maintenance Assistant	(20,600)	40,000	19,400	<input checked="" type="checkbox"/> Replace current plant.
12	LV603 4WD SUV	4WD SUV	Manager Asset Operations	(25,887)	65,842	39,956	<input checked="" type="checkbox"/> Replace current plant.
13	LV605 4WD Dual Cab	4WD Dual Cab	Rural Construction Supervisor	(20,600)	40,000	19,400	<input checked="" type="checkbox"/> Replace current plant.
14	New	4WD Dual Cab	Rural Construction Works Crew	(40,000)	40,000	-	<input checked="" type="checkbox"/> Vehicle required for Rural Construction Team. Funded from Plant Replacement Reserve.
15	New	2WD Single Cab	Parks & Gardens General Hand	-	30,389	30,389	<input checked="" type="checkbox"/> Vehicle required for Parks & Reserves program.
16	New	2WD Single Cab	Parks & Gardens Retic	-	30,389	30,389	<input checked="" type="checkbox"/> Vehicle required for Parks & Reserves program.
17	LV521 Station Wagon	2WD Station Wagon	Manager Esperance Homecare	(35,000)	35,000	-	<input checked="" type="checkbox"/> Part funded from sale \$6,190 and Homecare.
18	LV565 Commuter Bus	2WD Commuter Bus	Esperance Homecare	(61,800)	61,800	-	<input checked="" type="checkbox"/> Part funded from sale \$20,600 and Homecare.
				(335,222)	731,469	396,247	Net amount reflected in a/c 01-7540-705-664
CONSIDERED BUT NOT INCLUDED IN THE BUDGET 2016/17							

Plant & Works Equip

Line Item	Description	Rev. \$	Exp. \$	Net \$	☑☒	Comments
INCLUDED IN THE BUDGET 2016/17						As per LTFP \$1,723,036
Major Plant						
1	G41 Grader	(156,852)	393,983	237,131	☑	Replace Current Plant.
2	L55 Front End Loader	(63,682)	290,606	226,925	☑	Replace Current Plant.
3	T101 Single Axle Tipper	(47,056)	147,682	100,627	☑	Replace Current Plant.
4	T105 8 Wheel Tip Truck	(87,562)	272,880	185,317	☑	Replace Current Plant.
5	T107 Medium Tip Truck	(20,914)	76,983	56,069	☑	Replace Current Plant.
6	B7 Road Broom	(2,000)	53,045	51,045	☑	Replace Current Plant.
7	B8 Road Broom	(2,000)	53,045	51,045	☑	Replace Current Plant.
8	TC25 Tractor Rockbuster	(20,000)	-	(20,000)	☑	Disposal Replace with Dual Cab Ute.
9	TC34 Verge Mower	(7,727)	63,654	55,927	☑	Replace Current Plant.
10	TR48 Fuel Tanker	(1,000)	22,000	21,000	☑	Replace Current Plant.
11	TR54 Plant Trailer	(2,000)	50,000	48,000	☑	Replace Current Plant.
12	TR73 Traffic Management Lights	(2,060)	23,340	21,279	☑	Replace Current Plant.
13	TR74 Traffic Management Lights	(2,060)	23,340	21,279	☑	Replace Current Plant.
14	WT4 Water Tanker	(500)	48,892	48,392	☑	Replace Current Plant.
15	MR1 M/W Roller	(500)	-	(500)	☑	Disposal.
16	MR2 M/W Roller	(500)	-	(500)	☑	Disposal.
17	MR8 M/W Roller	(500)	-	(500)	☑	Disposal.
18	New Multi-Combination Roller	-	110,000	110,000	☑	Funded from Road Works Program.
19	New Multi-Combination Roller	-	110,000	110,000	☑	Funded from Road Works Program.
20	New Multi-Combination Roller	-	110,000	110,000	☑	Funded from Road Works Program.
21	New Multi-Combination Roller	-	110,000	110,000	☑	Funded from Road Works Program.
22	New Pig Trailer for 8 Wheeler	-	70,000	70,000	☑	Funded from Road Works Program.
23	New Pig Trailer for 8 Wheeler	-	70,000	70,000	☑	Funded from Road Works Program.
24	New Pig Trailer for 8 Wheeler	-	70,000	70,000	☑	Funded from Road Works Program.
25	New Pig Trailer for 8 Wheeler	-	70,000	70,000	☑	Funded from Road Works Program.
	Subtotal	(416,913)	2,239,449	1,822,536		Net amount reflected in a/c 01-7540-705-665
Sundry Equipment - Works						As per LTFP \$163,694
26	1kva Genset	(150)	1,000	850	☑	Replace current 2004.
27	7kva Genset	(350)	6,500	6,150	☑	Replace current 2006.
28	Backpack blower x 2	(200)	2,000	1,800	☑	Replace current - Stores 2009.
29	Compactor - Pogo	(250)	3,000	2,750	☑	Replace current 2006.
30	Compactor - Small Plate	(200)	2,000	1,800	☑	Replace current 2007.
31	Chainsaws x 3	(500)	3,000	2,500	☑	Replace current - Various.
32	Post Hole Auger	(200)	1,500	1,300	☑	Replace current 2004.
33	Rotary Hammer Drill	(50)	2,000	1,950	☑	Replace current.
34	Petrol Air Compressor	(300)	1,800	1,500	☑	Replace current 2005 - Tentative.
35	Lathe	(500)	4,000	3,500	☑	Replace current 1978.
36	Scissor Jack for Hoist x 2	-	4,000	4,000	☑	New Purchase for OHS.
37	Whipper Snipper x 4	(800)	4,400	3,600	☑	Replace current.

Plant & Works Equip

Line Item	Description	Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
38	Lawn Edger	(100)	800	700	<input checked="" type="checkbox"/>	Replace current.
39	Backpack blower	(100)	1,000	900	<input checked="" type="checkbox"/>	Replace current.
40	Handheld blower	(50)	500	450	<input checked="" type="checkbox"/>	Replace current.
41	Petrol Hedgetrimmer	-	800	800	<input checked="" type="checkbox"/>	Replace current.
42	Pole hedger	(300)	1,300	1,000	<input checked="" type="checkbox"/>	Replace current.
43	Chainsaws x 2	(300)	2,000	1,700	<input checked="" type="checkbox"/>	Replace current.
44	Air compressor	-	1,500	1,500	<input checked="" type="checkbox"/>	New Purchase.
45	Polesaw	(300)	1,400	1,100	<input checked="" type="checkbox"/>	Replace current.
46	2kva Genset	(400)	2,000	1,600	<input checked="" type="checkbox"/>	Replace current.
47	GPS System	-	19,306	19,306	<input checked="" type="checkbox"/>	Additional to Carryover from 15/16 budget (\$10,694).
48	Traffic Counter x 2	(1,400)	8,750	7,350	<input checked="" type="checkbox"/>	Replace current.
49	Ride on Mower 36" deck	(1,000)	11,000	10,000	<input checked="" type="checkbox"/>	Replace Honda & Deutscher Mower (\$6,500), Use at airport & cemetery.
50	Skid Mount Emulsion Tank - 200L	-	16,000	16,000	<input checked="" type="checkbox"/>	New Purchase.
51	Handheld Total Station Controller (surveyors)	-	14,000	14,000	<input checked="" type="checkbox"/>	Upgrade to Total Station purchased last year to allow for single person operation.
52	Bitumen Emulsion Storage Tank	(4,500)	40,000	35,500	<input checked="" type="checkbox"/>	Repalce current.
53	Ranger Vehicle Pod	-	20,000	20,000	<input checked="" type="checkbox"/>	Upgrade Ranger ute pod.
54	Replace Windmill with Solar Pump - Wylie Bay	(9,000)	9,000	-	<input checked="" type="checkbox"/>	Funded from Sanitation Reserve.
55	Glass Crusher	(100,000)	100,000	-	<input checked="" type="checkbox"/>	Funded from Sanitation Reserve - Can reduce freight costs by \$30K per year.
56	Liquid Waste Drying Bed	(80,000)	80,000	-	<input checked="" type="checkbox"/>	Funded from Sanitation Reserve.
57	Portable Conveyor - Cardboard - Wylie Bay	(5,000)	5,000	-	<input checked="" type="checkbox"/>	Funded from Sanitation Reserve.
	Subtotal	(205,950)	369,556	163,606		Net amount reflected in a/c 01-7540-705-663
	Net Items Included in Budget Bottom Line	(622,863)	2,609,005	1,986,142		
CONSIDERED BUT NOT INCLUDED IN BUDGET 2016/17						
58	Hand Sweeper and Vacuum - Wylie Bay	(30,000)	30,000	-	<input checked="" type="checkbox"/>	Funded from Sanitation Reserve.

Line Item	Description		Rev. \$	Exp. \$	Net \$	☑☒	Comments
INCLUDED IN THE BUDGET 2016/17							2016/2017 LTFP net allocation: \$6,265,702
Engineering Capital Works Program							
Municipal Allocation							
1	Ordinary Municipal Allocation - Town		-	636,231	636,231	☑	Annual allocation.
2	Ordinary Municipal Allocation - Rural		-	3,575,144	3,575,144	☑	Annual allocation.
3	2016/17 Increase to Rural Roads		-	500,000	500,000	☑	Direct to Rural Roads.
4	MRWA Direct Grant - Rural Roads		(585,450)	585,450	-	☑	Direct to Rural Roads.
Blackspot Funding							
5	State Black Spot Projects		(292,254)	292,254	-	☑	Grass Patch Rd S bends and Swan Lagoon Rd intersection.
MRWA Funding							
6	MRWA RRG Project Expenditure		(1,333,333)	2,000,000	666,667	☑	To be confirmed.
Roads To Recover (R2R)							
7	Roads To Recovery - Rural		(2,121,237)	2,121,237	-	☑	Annual allocation as advised.
8	Roads To Recovery - Urban		(909,102)	909,102	-	☑	Annual allocation as advised.
Other General Works							
9	Street Drainage		-	539,000	539,000	☑	Annual allocation.
10	Dual Use Paths		-	188,660	188,660	☑	Annual allocation.
11	Twilight Beach Restorations & Upgrades	W2251 01-7220-150-763	(50,000)	50,000	-	☑	Matching to grant applications.
12	Castletown Quays Rehabilitation	W2252 01-7220-150-763	(42,500)	42,500	-	☑	Matching to grant applications.
Total Engineering Capital Works Program			(5,333,876)	11,439,578	6,105,702		
Other Capital Works							
Recreation & Culture							
13	Playground Replacement	W2249	-	154,500	154,500	☑	As per LTFP. Includes funding from Dept of Water to assist.
14	Eastern Subs Water Supply Replacement	W2254 01-7250-150-760	(100,000)	368,826	268,826	☑	As per LTFP. Includes funding from Dept of Water to assist.
15	Oval Fencing Replacement	W2843-200-511	-	240,074	240,074	☑	As per LTFP - Between Esperance Oval & Railway line; GSG.
16	James Street Jetty Repairs	W2844-200-511	-	260,000	260,000	☑	Funded from Coastal Reserves budget from LTFP \$95k for existing assets, \$87,894 for new assets with an additional \$77,106 from Muni.
17	Beach Access Site Planning between West Beach and 11 Mile Beach	W2845 01-3220-115-155	(12,500)	12,500	-	☑	Pending Coastwest grant application.
Transport							
18	Entry Statement - Airport	01-7510-705-660; 01-7510-955-910	(5,000)	5,000	-	☑	To replace old backlit sign, funded from Aerodrome Reserve.
Economic Services							
19	Street Decorations	W2839	-	35,000	35,000	☑	To match up with carryover to fund Christmas decorations of \$100K.
			(117,500)	1,075,900	958,400		

Line Item	Description		Rev. \$	Exp. \$	Net \$	<input checked="" type="checkbox"/>	Comments
	Total Infrastructure		(5,451,376)	12,515,478	7,064,102		<i>Net amount reflected in a/c 01-7930-705-660</i>
CONSIDERED BUT NOT INCLUDED IN BUDGET 2016/17							
20	Condingup Water Tank Replacement		(56,556)	67,556	11,000	<input checked="" type="checkbox"/>	Funded from Water Grant of \$47000, carryover from 15/16 budget for rural water supply mtce of \$9,556. Normal operational budget reduced by \$11,000. Did not get funding therefore return \$11000 to Dam Maintenance in budget.

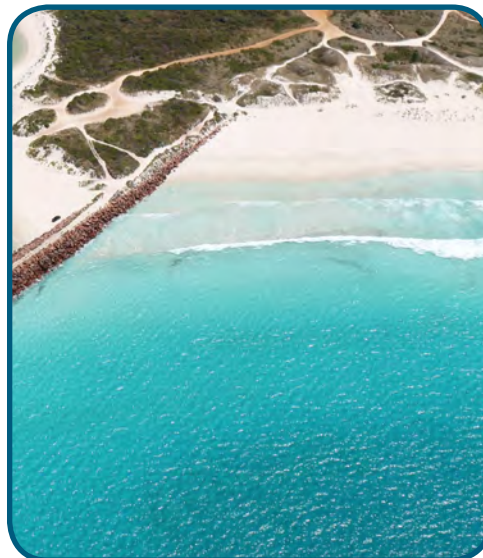
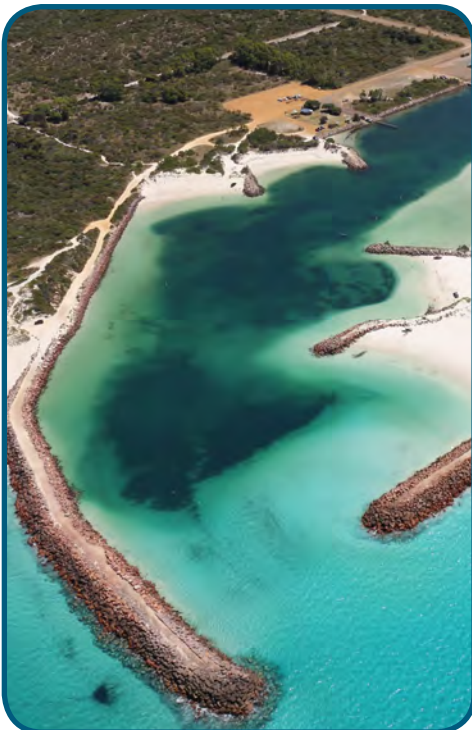
Capital Roads Program	Amount
01-07930-756 - Road & Street - Town Roads - Roads to Recovery	
00002566 - Banksia Raod - Reseals	24,000
00002782 - Symons Street - Reseal	27,500
00002783 - Gull Street - Reseal	45,000
00002784 - Castletown Quays - Reseal	84,000
00002785 - Padbury Street - Reseal	25,000
00002786 - Banksia Street - Reseal	42,000
00002787 - Simpson Street - Reseals	71,194
00002788 - Mitchell Street - Reseal	36,500
00002789 - Easton Road - Reseal	78,000
00002790 - Woods Street - Reseal	87,000
00002791 - The Esplanade - Reseal	84,000
00002792 - Dempster Street - Reseal	25,874
Total	630,068
01-07930-758 - Road & Street - Town Roads - Muni	
00002493 - Skatepark and Waterfront Extensions	450,000
00002772 - Industrial Area - Kerbing Works	30,000
00002773 - Urban Area - Kerbing Works	30,000
00002774 - Dempster Street - Town Improvements	50,000
00002775 - James/Windich Streets Roundabout - Town Improvements	19,000
00002776 - Hicks/Windich Streets Roundabout - Town Improvement	19,000
00002777 - Dual Use Path Lighting Upgrade - Town Improvements	50,000
00002778 - Beckwith Street - Road Construction	51,000
00002781 - Elyisum Road - Road Construction	33,000
00002793 - Cherrywell/Downes Street - Reseal	23,000
00002794 - Langham Lane - Reseal	15,000
00002795 - McCudden Street - Reseal	19,500
00002796 - Reynolds Street - Reseal	22,000
00002797 - Gladston Street - Reseal	44,000
00002799 - Jane Street - Reseal	15,000
00002800 - James Street - Reseal	30,000
00002802 - Dempster Street/Brazier Street Intersection - Reseal	4,126
00002803 - Chaplin Street - Reseal	27,469
00002804 - Various Urban Roads - Reseal	20,000
Total	952,095
01-07930-760 - Road & Street - Rural Roads - BlackSpot	
00002743 - Grass Patch/Swan Lagoon - Construction	292,254
Total	292,254
01-07930-761 - Road & Street - Rural Roads - R2R	
00002472 - Coolingup Road - Reconstruction and Widen	199,973
00002727 - Browning Road - Resheet	292,010
00002728 - Burdett Road - Resheet	271,000
00002729 - Cascades Road - Reconstruct	168,000
00002730 - Coolinup Road - Construct	452,250
00002731 - Farmers Road - Resheet	228,580
00002732 - Fisheries/Dempster Road - Repair	30,000
00002733 - Gibson Road - Reconstruct	456,300
00002734 - Griffith Road - Resheet	276,100
00002735 - Karl Berg Road - Resheet	250,031
Total	2,624,244

Capital Roads Program	Amount
01-07930-762 - Road & Street - Rural Roads - MRWA	
00002736 - Coolinup Road - Construct	800,000
00002737 - Howick Road - Construct	618,000
00002738 - Orleans Bay Road - Reconstruct	582,000
Total	2,000,000
01-07930-763 - Road & Street - Rural Roads - Muni	
00002144 - Griggs Road - Capital Works	142,215
00002150 - Rolland Road - Capital Works	24,581
00002323 - Dempster Road	103,262
00002526 - Dalyup Road - Resheet	173,934
00002528 - Parmango Road - Resheet	229,502
00002530 - Rolland Road - Resheet	132,482
00002533 - Circle Valley Road - Resheet	53,341
00002540 - Meyer Road - Resheet	126,052
00002542 - Springdale Road - Resheet	150,000
00002550 - Saddleback Road - Resheet	48,063
00002551 - Speddingup East Road - Resheet	85,638
00002553 - Eldred Road - Resheet	83,467
00002556 - Lanes Road - Resheet	76,407
00002586 - Greens Road - Resheet	74,289
00002695 - Backman Road - Resheet	154,000
00002696 - Belgan Road - Resheet	125,000
00002697 - Boydell Road - Resheet	60,400
00002698 - Burdett Road - Resheet	141,680
00002699 - Crisps Road - Resheet	115,000
00002700 - Dalyup Road - Resheet	121,800
00002701 - Dunn Rock Road - Resheet	150,000
00002702 - Fleming Grove Road - Resheet	110,000
00002703 - Gibson Dalyup Road - Reconstruct	215,600
00002704 - Henke Road - Resheet	125,000
00002705 - Hicks Road - Resheet	61,600
00002706 - Jonegatup Road - Resheet	100,000
00002707 - Kau Rock Road - Resheet	125,000
00002708 - Kents Road - Resheet	115,000
00002709 - Lake Road - Resheet	41,800
00002710 - Loffler Road - Resheet	159,940
00002711 - McCall Road - Resheet	100,000
00002712 - Merivale Road - Resheet	92,000
00002713 - Moonanup Road - Resheet	100,000
00002714 - Muntz Road - Resheet	125,000
00002715 - Neds Corner Road - Resheet	106,500
00002716 - Neds Corner Road - Resheet 53 84-59 44	168,000
00002717 - Old Smokey Road - Resheet	115,000
00002718 - Oldfield Road - Resheet	60,000
00002719 - Orleans Road - Resheet	165,000
00002720 - Pony Road - Resheet	46,000
00002721 - Raszyk Road - Resheet	118,750
00002722 - River Road - Resheet	100,000
00002723 - Shark Lake Road - Reconstruct	75,400
00002724 - Stockyard Road - Resheet	87,500
00002725 - Well Road - Resheet	66,600
00002726 - Yates Road - Resheet	86,600
00002744 - Cascades Road 16 91-18 64 - Reseal	39,686
00002745 - Cascades Road 18 64-19 44 - Reseal	18,352

Capital Roads Program	Amount
00002746 - Cascades Road 53 56-55 99 - Reseal	55,744
00002747 - Coolingup Road - Reseal	40,145
00002748 - Fisheries Road 40 49-40 8 - Reseal	7,111
00002749 - Fisheries Road 95 14-99 01 - Reseal	88,778
00002750 - Fisheries Road 40 8-42 96 - Reseal	49,550
00002751 - Merivale Road - Reseal	15,113
00002752 - Parmango Road - Reseal	26,381
00002753 - Myrup Road 8 08-8 85 - Reseal	17,664
00002754 - Myrup Road 10 4-10 7 - Reseal	6,882
00002755 - Myrup Road 6-7 2 - Reseal	27,528
00002756 - Downes Street - Reseal	17,205
00002757 - Longbottoms Lane - Reseal	45,880
00002758 - Wylie Bay Road/Bandy Creek Road Intersection - Reseal	25,920
00002759 - Connolly Street - Reseal	20,646
00002760 - Parish Street - Reseal	17,434
00002761 - Twilight Beach Road - Reseal	59,415
00002762 - Ridley Road 7 415-76 54 - Reseal	5,483
00002763 - Ridley Road 9 685-9 867 - Reseal	4,175
00002764 - Campbell Road - Reseal	20,760
00002765 - Valley Road - Reseal	5,827
00002766 - Springdale Road - Reseal	80,000
00002767 - Neds Corner Road - Reseal	14,682
00002768 - Mills Road - Reseal	14,452
00002769 - Ashdale Road - Reseal	53,360
00002770 - Cascades Road - Reseal	40,008
00002771 - Eleven Mile Beach Road - Reseal	132,639
Total	5,988,223
01-07930-766 - Road & Street - Drainage	
00002525 - Drainage Modelling	40,320
00002825 - Emily Street/Sampson Street - Drainage	94,000
00002826 - Emily Street/Dempster Street - Drainage	49,000
00002827 - Emily Street/The Esplanade - Drainage	84,000
00002828 - Easton Road/McGlade Way - Drainage	12,000
00002829 - Wollamai Place/John Street - Drainage	22,250
00002830 - Randell Street/Brazier Street - Drainage	21,000
00002831 - Coleman Street/Padbury Street - Drainage	62,000
00002832 - Edwards Street/Winston Way - Drainage	55,000
00002833 - Gull Street/Padbury Street - Drainage	140,000
Total	579,570
01-07930-767 - Road & Street - Car Park	
00002835 - Blue Haven Carpark/Salmon Beach - Carpark	13,750
00002836 - Eleven Mile Beach Access Road - Carpark	60,000
00002837 - Cemetary - Carpark	66,900
Total	140,650

Capital Roads Program	Amount
01-07930-769 - Road & Street - Footpaths	
00002805 - Norseman Road Footpath - Upgrade	8,000
00002806 - Easton Road Footpath - Upgrade	20,000
00002807 - Walnut Grove Footpath - Upgrade	25,500
00002808 - Lalor Park Footpath - Upgrade	7,000
00002809 - Downes Street Foot/Dual Use Path - Construction	43,000
00002810 - Chantilly Circuit Foot/Dual Use Path - Construction	4,800
00002811 - Pink Lake Road Foot/Dual Use Path - Construction	90,500
00002812 - Foreshore Dual Use Path - Construction	61,500
00002813 - Hicks Street Foot/Dual Use Path - Construction	4,200
00002814 - Forrest Street Foot/Dual Use Path - Construction	12,000
00002818 - Rotary Lookout Foot/Dual Use Path - Construction	38,000
00002819 - Dempster Street/Andrew Street Intersection Footpath - Miscellaneous	31,000
00002822 - Goldfields Road/Castletown IGA Footpath - Miscellaneous	12,000
Total	357,500

Schedule of Fees & Charges



2016 - 2017

Schedule of Fees & Charges

2016/2017



	Page
General Purpose Funding	1
Rates Enquiry	1
Governance & Administration	1
Law, Order & Public Safety	2
Animal Registration & Control	2
Health	3
Education & Welfare	5
Home & Community Care	5
Community Amenities	6
Refuse Shire Fees	6
Wylie Bay Waste Facility	7
Truck Wash Bay	7
Town Planning	8
Esperance Cemetery	13
Recreation & Culture	14
Civic Centre	14
Sporting Association Ground Fees	15
Bay of Isles Leisure Centre	16
Library	18
Lake Monjingup	18
Esperance Municipal Museum	18
Transport	19
Aerodrome	19
Economic Services	20
Esperance Visitor Centre	20
Building Control	20
Camping Fees	23
Caravan Park Fees	23
Local Laws	24

Shire of Esperance					
Schedule of Fees & Charges 2016/2017					
	Statutory Fee Indicator	GST	2015/16	2016/17	Variation
General Purpose Funding					
Rates Enquiry					
Ownership Enquiry Fee	No	No	\$10.50	\$10.50	
Rate Enquiry Fee	No	No	\$26.00	\$26.00	
Rates, Order & Requisition Fee	No	No	\$150.00	\$160.00	◆
Pre-Sale Compliance Report	No	No	\$150.00	\$160.00	◆
Priority Pre-Sale Compliance Report (48 hour turn around)	No	No		\$240.00	◆
Pre-Sale Compliance Report (Seniors reduced rate)	No	No		\$80.00	◆
Governance & Administration					
Fee for use of Council Photocopiers, Printers, Scanners and Faxes -					
A4 single side B&W	No	Yes	\$0.60	\$0.60	
A4 double side B&W	No	Yes	\$0.80	\$0.80	
A3 single side B&W	No	Yes	\$0.80	\$0.80	
A3 double side B&W	No	Yes	\$1.10	\$1.10	
A2 Plan Printer	No	Yes	\$4.75	\$5.00	◆
A1 Plan Printer	No	Yes	\$8.00	\$8.50	◆
A0 Plan Printer	No	Yes	\$15.75	\$16.00	◆
A4 single Part Colour	No	Yes	\$1.10	\$1.10	
A4 double Part Colour	No	Yes	\$2.10	\$2.10	
A4 single side Colour	No	Yes	\$2.10	\$2.10	
A4 double side Colour	No	Yes	\$4.20	\$4.20	
A3 single Part Colour	No	Yes	N/A	\$2.10	◆
A3 single side Colour	No	Yes	\$4.20	\$4.20	
A3 double side Colour	No	Yes	\$8.50	\$8.50	
Scanning to USB	No	Yes	\$0.50	\$0.50	
Faxing per page - sending and receiving	No	Yes	\$1.00	\$1.00	
Leases					
Lease Preparation Fee - Not For Profit (Any legal fees will be charged in addition at cost)	No	Yes	\$110.00	\$115.00	◆
Lease Preparation Fee - Commercial (Any legal fees will be charged in addition at cost)	No	Yes	\$550.00	\$550.00	
CONTRACT WORK (Rangers and Professional Staff)					
Contract work (Non Local Government) per hour	No	Yes	\$157.50	\$165.00	◆
Contract work (Other Local Government) per hour	No	Yes	\$78.75	\$80.00	◆
Travelling expenses additional	No	Yes	\$1.05/km	1.08/km	◆

Shire of Esperance					
Schedule of Fees & Charges 2016/2017					
	Statutory Fee Indicator	GST	2015/16	2016/17	Variation
Law, Order & Public Safety					
ANIMAL REGISTRATION & CONTROL					
Dog Impounding Charges -					
Dog Poundage Fee each	No	No	\$120.00	\$120.00	
Dog Poundage Fee (Registered & Microchipped) each	No	No	\$60.00	\$60.00	
Cost of sustenance additional /day	No	No	\$25.00	\$5.00	◆
Final Demand Letter	Yes	No	\$16.40		◆
Enforcement Certification	Yes	No	\$13.95		
Fines Enforcement Registry Lodgement Fee	Yes	No	\$52.00		
Fees are set under Dog Act (1976) Regulations.	Yes				
Dog Registration Fees					
1 year period:	Yes				
Pet - dog or bitch - each	Yes				
Sterilised (Pensioners half price)	Yes	No	\$20.00	\$20.00	
Unsterilised (Pensioners half price)	Yes	No	\$50.00	\$50.00	
Dangerous - dog or bitch - each	Yes	No	\$50.00	\$50.00	
Work dog - dog or bitch (25% of set fee)	Yes				
Sterilised	Yes	No	\$5.00	\$5.00	
Unsterilised	Yes	No	\$12.50	\$12.50	
3 year period:	Yes				
Pet - dog or bitch	Yes				
Sterilised (Pensioners half price)	Yes	No	\$42.50	\$42.50	
Unsterilised (Pensioners half price)	Yes	No	\$120.00	\$120.00	
Work dog - dog or bitch	Yes				
Sterilised	Yes	No	\$10.60	\$10.60	
Unsterilised	Yes	No	\$30.00	\$30.00	
Life:	Yes				
Pet - dog or bitch	Yes				
Sterilised (Pensioners half price)	Yes	No	\$100.00	\$100.00	
Unsterilised (Pensioners half price)	Yes	No	\$250.00	\$250.00	
Work dog - dog or bitch	Yes				
Sterilised	Yes	No	\$25.00	\$25.00	
Unsterilised	Yes	No	\$62.50	\$62.50	
Dog Surrender Fee	No	Yes	\$60.00	\$70.00	◆
Registration of a dog kept in an approved kennel establishment (per establishment)	Yes	No	\$200.00	\$200.00	
Cat Registration Fees					
Pet - cat fees - each	Yes				
1 year period - sterilised (Pensioners half price)	Yes	No	\$10.00	\$10.00	
1 year period - sterilised	Yes	No	\$20.00	\$20.00	
3 year period - sterilised (Pensioners half price)	Yes	No	\$21.25	\$21.25	
3 year period - sterilised	Yes	No	\$42.50	\$42.50	
Lifetime registration period - sterilised (Pensioners half price)	Yes	No	\$50.00	\$50.00	
Lifetime registration period - sterilised	Yes	No	\$100.00	\$100.00	
Application for grant or renewal of approval to breed cats (male or female per cat)	Yes	No	\$100.00	\$100.00	
Please note half price concession applies when the animal is registered within 6 months of the animal registration date (31 October each year)	Yes				
Cat Impounding Charges					
Cat Poundage fee each	No	No	\$120.00	\$120.00	
Cat Poundage Fee (Registered & Microchipped) each	No	No	\$60.00	\$60.00	
Cost of sustenance additional day	No	No	\$15.00	\$5.00	◆
Cat Surrender Fee	No	Yes	\$60.00	\$70.00	◆
Bond for hire of cat trap (refundable)	No	No	\$50.00	\$50.00	
GATE PERMIT FEES					
Gate Permit Fees	No	No	\$100.00	\$100.00	
IMPOUNDAGE FEES					
Vehicle Impounding Fees -					
Charges based on cost recovery basis.	No	No	\$100 + Cost Recovery	\$100 + Cost Recovery	
Sign Impounding Fees					
Charge for return of signs.	No	No	\$100.00	\$100.00	
Shopping Trolley Impounding Fees					
Charged for return of trolleys (per trolley)	No	No	\$100.00	\$100.00	

Shire of Esperance					
Schedule of Fees & Charges 2016/2017					
	Statutory Fee Indicator	GST	2015/16	2016/17	Variation
Health					
HEALTH CHARGES					
Lodging Houses					
Application Fee	No	No	\$250.00	\$258.00	◆
Registration Fee (Annual)	No	No	\$225.00	\$232.00	◆
Transfer of Lodging House Licence	No	No	\$50.00	\$52.00	◆
Food Premises					
Fees set by Council based on <i>Food Act 2008 maximum fees</i>					
Notification Fee	Yes	No	Maximum fee as set under the Food Act 2008	\$60.00	◆
Registration Fee	Yes	No		\$165.00	◆
Food Business Surveillance Category (including pet and animal food) - calculated on a monthly basis, or part thereof, for any period prior to December 31st of each year					
1 - Exempt	No	No	Nil	Nil	
2 - Low	No	No	\$84.00	\$87.00	◆
3 - Medium	No	No	\$205.00	\$211.00	◆
4 - High	No	No	\$326.00	\$336.00	◆
5 - Recurrent	No	No	\$462.00	\$476.00	◆
Food Business Transfer Fee	No	No		\$60.00	◆
Market Stalls - low risk & non-hazardous foods	No	No	Nil	Nil	
Temporary application to trade - Commercial Food Permit	Yes	No	\$90.00	\$90.00	◆
Notification of Animal Food Processing Premises and Retail Pet Meat Shops					
Registration of a processing establishment	Yes	No	\$140.00	\$60.00	◆
Caravan Parks and Camping Grounds Licence Fees					
Fees set under <i>Caravan Park and Camping Grounds Regulations 1997</i> as amended					
Minimum Fee (Application for grant or renewal licence fee only charged if greater than the final total of site type charges, listed below)	No	No	Maximum fee as stipulated in the Caravan Parks and Camping Grounds Regulations 1997 (as amended)	Maximum fee as stipulated in the Caravan Parks and Camping Grounds Regulations 1997 (as amended)	
Annual licence fee calculated by the number of:					
Long Stay Sites - per site	No	No			
Short stay and sites in transit	No	No			
Camp Site	No	No			
Overflow site	No	No			
Other Fees					
Penalty for renewal after expiry	No	No			
Transfer of Licence	No	No			
Temporary Licence Fee - pro rata as per licence fees above. Minimum Temporary Fee	No	No			
Application construct park homes, annexe or other buildings	No	No	\$105.00	\$108.00	◆
Application to camp in area other than caravan park or camping ground	No	No		\$100.00	◆
Offensive Trade Fees					
Registration and renewal fees set under <i>Health (Offensive Trade Fees) Regulations 1976</i> as amended					
Slaughter houses	No	No	Maximum fee as stipulated under the Health (Offensive Trade Fees) Regulations 1976 (as amended)	Maximum fee as stipulated under the Health (Offensive Trade Fees) Regulations 1976 (as amended)	
Piggeries	No	No			
Laundries	No	No			
Poultry processing	No	No			
Poultry farming	No	No			
Shellfish & crustacean processing	No	No			
Rabbit farming	No	No			
Manure works	No	No			
Skin drying shed	No	No			
Artificial manure depot	No	No			
Bone mills	No	No			
Places for storing, drying or preserving bones	No	No			
Fat melting, fat extracting or tallow melting establishment	No	No			
Butcher shops and similar	No	No			
Blood drying	No	No			
Gut scrapping, preparation of sausage skins	No	No			
Fellmongeries	No	No			
Fishing curing establishment	No	No			
Bone merchant premises	No	No			
Flock factories	No	No			
Knackeries	No	No			
Fish processing establishments in which whole fish is cleaned and prepared	No	No			
Any other offensive trade not listed	No	No			

Shire of Esperance					
Schedule of Fees & Charges 2016/2017					
	Statutory Fee Indicator	GST	2015/16	2016/17	Variation
Health....continued					
Application for Approval to Construct or Establish Premises (includes assessment and administration fee)					
Hotels/Motels	No	No	\$157.00	\$161.00	◆
Hairdressing establishments	No	No	\$79.00	\$81.00	◆
Mobile hairdressers	No	No	\$79.00	\$81.00	◆
Beauty therapy	No	No	\$79.00	\$81.00	◆
Skin piercing establishments	No	No	\$79.00	\$81.00	◆
Temporary Accommodation During Construction of a Dwelling Application Fees					
Caravan	No	No	\$250.00	\$258.00	◆
Outbuilding	No	No	\$600.00	\$618.00	◆
Application for other services					
Liquor Licensing (Sec 39 Inspection Certificate)	No	No	\$130.00	\$133.00	◆
Gaming Act S58(1) Certification (1 year or one off event)	Yes	No	\$25.00	\$25.00	
Gaming Act S58(1) Certification (5 year)	Yes	No	\$105.00	\$105.00	
Onsite Effluent Disposal					
Fees are prescribed by the Health (Treatment and Sewage and Disposal of Liquid Waste) Regulation 1974 (as amended)					
Local Government Application Fee	Yes	No	\$118.00	\$118.00	
Insurance of "Permit to Use an Apparatus"	Yes	No	\$118.00	\$118.00	
Public Health Department under r4A					
With Local Government report	Yes	No	\$42.35	\$42.35	
Without Local Government report fee under r4A (4)	Yes	No	\$110.00	\$110.00	
Local Government Report fee	No	No	\$75.00	\$118.00	◆
Noise					
Noise Management Plan application for approval	No	No	\$105.00	\$108.00	◆
Regulation 18 non-complying event noise exemption	Yes	No	\$600.00	\$600.00	
Noise Monitoring - sound level meter - (per day)	No	Yes	\$315.00	\$324.00	◆
Noise Monitoring - Officer Time (per hour)	No	No	\$105.00	\$108.00	◆
Microbiological Potable testing (private)					
One fixture only	No	Yes	\$84.00	\$87.00	◆
Each fixture after	No	Yes	\$42.00	\$43.00	◆
Swimming Pool testing (private)					
One fixture only	No	Yes	\$84.00	\$87.00	◆
Each fixture after	No	Yes	\$42.00	\$43.00	◆
Appeal to the Minister on Applicant Behalf (Sec 27)	Yes	No	\$105.00	\$105.00	
Public Building Application Fee - Fee not to exceed \$871 as per Schedule 1, Health (Public Buildings) Regulations 1992	Yes	No	\$110.00	\$110.00	
Temporary Public Building not for profit	Yes	No		Nil	◆
Administration Fees					
Copy of approval certificates per 30 minutes (minimum charge \$65)	No	No		\$65.00	◆
Copy of Septic tank plans per 30 minutes (minimum charge \$65)	No	No	\$60.00	\$65.00	◆
Late Payment Administration fee	No	No	\$40.00	\$40.00	
Change of ownership of Health approval	No	No		\$60.00	◆
Inspection Fees					
Re-inspection due to incomplete or unsatisfactory work	No	No	\$75.00	\$77.00	◆
Property inspection on request	No	No	\$75.00	\$77.00	◆
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	\$75.00	\$77.00	◆

Shire of Esperance					
Schedule of Fees & Charges 2016/2017					
	Statutory Fee Indicator	GST	2015/16	2016/17	Variation
Education & Welfare					
HOME & COMMUNITY CARE					
Home Help Services - per hour	No	No	\$10.00	\$10.00	
Respite Care Services - per hour	No	No	\$5.00	\$6.00	◆
Personal Care - per hour	No	No	\$8.00	\$10.00	◆
Gardening Service - per hour	No	Yes	\$14.00	\$14.00	
Social Support - per hour	No	Yes		\$5.00	◆
Handyman Services - per hour	No	Yes	\$14.00	\$14.00	
Taking Loads to Tip - per load	No	Yes	\$15.00	\$15.00	
Day Centre Activities - 1/2 day	No	Yes	\$8.00	\$8.00	
- full day	No	Yes	\$12.00	\$12.00	
Day Centre Transport two ways	No	Yes		\$4.00	◆
Transport Community one way	No	Yes	\$3.00	\$3.50	◆
- Non Cancellation Fee	No	Yes	\$8.00	\$8.00	
Nursing Services - per hour	No	No	\$8.00	\$8.00	
Podiatry	No	No	\$30.00	\$30.00	
Laundry - per load	No	Yes	\$8.00	\$10.00	◆
- ironing	No	Yes	\$10.00	\$10.00	
Meals on Wheels - per meal	No	Yes	\$10.00	\$12.00	◆
Maximum for any number of services - HACC	Yes	Yes	\$70.00	\$70.00	
Bus Charter					
Home Care Bus - Non HACC Aged Care per trip	No	Yes	\$60.00 (plus \$1/km)	\$62.00 (plus \$1/km)	◆
Community Bus (Full day)	No	Yes	\$160.00 (plus \$1/km)	\$165.00 (plus \$1/km)	◆
Community Bus (Half Day- 4 hours)	No	Yes	\$80.00 (plus \$1/km)	\$85.00 (plus \$1/km)	◆

Shire of Esperance					
Schedule of Fees & Charges 2016/2017					
	Statutory Fee Indicator	GST	2015/16	2016/17	Variation
Community Amenities					
REFUSE SHIRE FEES - per annum					
Waste Collection - Domestic					
Domestic Waste Collection Service Charge - per service (140 Litre bin) - Limit of 1	No	No	\$165.00	\$170.00	◆
Domestic Waste Collection Service Charge - per service (140 litre bin) - For the second and subsequent bins	No	No	\$330.00	\$340.00	◆
Domestic Waste Collection Service Charge - per service (240 litre bin) - Limit of 1	No	No	\$240.00	\$245.00	◆
Domestic Waste Collection Service Charge - per service (240 litre bin) - For the second and subsequent bins	No	No	\$510.00	\$525.00	◆
Waste Collection Service Charge - per service (360 Litre bin) (Only where Recycling not available)	No	No	\$330.00	\$340.00	◆
Additional Waste Bin Collection - 140 Litre bin	No	No	\$25.00	\$25.00	
Additional Waste Bin Collection - 240 Litre bin					
Additional Waste Bin Collection - 360 Litre bin					
0-1 m ³ household rubbish for pass holders (Town & Country)	No	No	3 free passes	3 free passes	
Pensioner discount 25% on all Domestic Waste Services					
Waste collection - Commercial					
Commercial Waste Collection Service Charge - per service (140 Litre bin) - Limit of 2	No	No	\$165.00	\$170.00	◆
Commercial Waste Collection Service Charge - per service (140 litre bin) - For the third and subsequent bins	No	No	\$330.00	\$340.00	◆
Commercial Waste Collection Service Charge - per service (240 litre bin) - Limit of 2	No	No	\$240.00	\$245.00	◆
Commercial Waste Collection Service Charge - per service (240 litre bin) - For the third and subsequent bins	No	No	\$510.00	\$525.00	◆
Additional Waste Bin Collection - 140 Litre bin	No	No	\$25.00	\$25.00	
Additional Waste Bin Collection - 240 Litre bin					
Additional Waste Bin Collection - 360 Litre bin					
Recycling Collection - Domestic					
Domestic Recycling Collection Service Charge - per service (140 Litre bin)	No	No	\$120.00	\$125.00	◆
Domestic Recycling Collection Service Charge - per service (240 litre bin)	No	No	\$155.00	\$160.00	◆
Recycling Collection Service Charge - per service (360 Litre bin)	No	No	\$165.00	\$165.00	
Additional Recycling Bin Collection - 140 Litre bin	No	No	\$25.00	\$25.00	
Additional Recycling Bin Collection - 240 Litre bin					
Additional Recycling Bin Collection - 360 Litre bin					
Pensioner discount 25% on all Domestic Recycling Services					
Recycling Collection - Commercial					
Commercial Recycling Collection Service Charge - per fortnightly service (240 litre bin)	No	No	\$155.00	\$160.00	◆
Commercial Recycling Collection Service Charge - per weekly service (240 litre bin)	No	No	\$285.00	\$295.00	◆
Commercial Recycling Collection Service Charge - per fortnightly service (360 litre bin)	No	No	\$210.00	\$215.00	◆
Commercial Recycling Collection Service Charge - per weekly service (360 litre bin)	No	No	\$395.00	\$405.00	◆
Commercial Recycling Collection Service Charge - per weekly service (1100 litre bin)	No	No	\$1,260.00	\$1,300.00	◆
Commercial Recycling Collection Service Charge - per weekly service (1.5m ³ bin)	No	No	\$1,550.00	\$1,595.00	◆
Commercial Recycling Collection Service Charge - per fortnightly service (1.5m ³ bin)	No	No	\$1,020.00	\$1,050.00	◆
Commercial Recycling Collection Service Charge - per weekly service (3m ³ bin)	No	No	\$2,625.00	\$2,700.00	◆
Commercial Recycling Collection Service Charge - fortnightly service (3m ³ bin)	No	No	\$1,550.00	\$1,600.00	◆
Commercial Recycling Collection Service Charge - per weekly service (4.5m ³ bin)	No	No	\$3,675.00	\$3,785.00	◆
Commercial Recycling Collection Service Charge - fortnightly service (4.5m ³ bin)	No	No	\$2,075.00	\$2,135.00	◆
Additional Recycling Bin Collection - 140 Litre bin	No	No	\$25.00	\$25.00	
Additional Recycling Bin Collection - 240 Litre bin					
Additional Recycling Bin Collection - 360 Litre bin					
Additional Recycling Bin Collection - 1100 Litre bin	No	No	\$45.00	\$45.00	
Additional Recycling Bin Collection - 1.5 - 4.5m ³ bin	No	No	\$65.00	\$65.00	

Shire of Esperance					
Schedule of Fees & Charges 2016/2017					
	Statutory Fee Indicator	GST	2015/16	2016/17	Variation
Community Amenities....continued					
WYLIE BAY WASTE FACILITY					
Household refuse for non-pass holders per m ³					
Bulk Commercial Waste Disposal per m ³	No	Yes	\$42.00 m3	\$43.00 m3	◆
Industrial/Commercial Waste per m ³ (Please note separated waste free of charge)					
Per car body	No	Yes	Nil	Nil	
Asbestos Disposal per m ³	No	Yes	\$87.50	\$90.00	◆
Asbestos Disposal domestic per sheet by arrangement	No	Yes	\$26.00	\$26.50	◆
Clinical Waste (per m3)	No	Yes	\$190.00	\$195.00	◆
Tyre Disposal					
Car/Motorbike	No	Yes	\$7.50	\$8.00	◆
Light Truck & 4WD	No	Yes	\$9.50	\$10.00	◆
Heavy Truck & Trailer	No	Yes	\$26.00	\$26.50	◆
Rims Extra	No	Yes	\$5.50	\$5.50	
Waste Oil (per litre)	No	Yes	\$0.35	\$0.40	◆
Gas Bottles (per bottle)	No	Yes	\$10.50	\$11.00	◆
Gas Bottles - Degassing fee	No	Yes	\$15.50	\$16.00	◆
Quarantine Waste from Esperance Port Authority - per m3 or part thereof	No	Yes	\$330.00	\$340.00	◆
Quarantine Waste from Esperance Port Authority - per m3 - weekend	No	Yes	\$415.00	\$425.00	◆
Animal Disposal Site Fees -					
Veterinary businesses permit to dispose of dead animals - Annual	No	Yes	\$500.00	\$515.00	◆
Animal Autopsy	No	Yes	\$240.00	\$245.00	◆
Sale of various bulk recycled materials	No	Yes	market value	market value	
E-Waste - per Kg	No	Yes	Nil	Nil	
Computer or TV Screen (Max charge per item)	No	Yes	Nil	Nil	
Fluorescent lights (Commercial Quantity = 20 tubes/40 globes)	No	Yes	\$6.50	\$7.00	◆
Mattress for recycling	No	Yes	\$21.00	\$21.50	◆
Clean Green Waste (Mulchable) (per m3) Clean Timber	No	Yes	\$10.00	\$10.00	
Green Waste large stumps (per m3) larger than 500 mm x 500 mm	No	Yes	\$42.00	\$43.00	◆
Clean Fill (per m3) as per waste classification	No	Yes	Nil	Nil	
Clean Fill (more than 200 m3) (per m3)	No	Yes	\$2.50	\$3.00	◆
Greater than 20% recyclables to Tipping Face (per m3)	No	Yes	\$84.00	\$86.00	◆
Clean Construction & Demolition Waste	No	Yes	\$11.00	\$12.00	◆
Unsorted Recycling per m3	No	Yes	\$21.00	\$21.50	◆
Sorted Recycling per m3	No	No	Nil	Nil	
Short Term Bin Hire - per 240L or 360L bin (free for Community Events)	No	Yes	\$15.00	\$15.00	◆
Short Term Bin Hire - per 1.5m3 bin	No	Yes	\$30.00	\$50.00	◆
Short Term Bin Hire - per 3.0m3 bin	No	Yes	\$50.00	\$50.00	
Short Term Bin Hire - per 4.5m3 bin	No	Yes	\$70.00	\$70.00	
Bin Swap - more than 1 per annum	No	No	\$20.00	\$25.00	◆
Re-Issue Waste Voucher	No	Yes	\$10.00	\$15.00	◆
Truck Wash Down Bay					
Fee for use of truck wash down bay - per minute	No	Yes	\$1.00	\$1.03	◆
AVDATA key	No	Yes	\$45.00	\$45.00	
Truckwash Clean-up Charge	No	Yes	\$175.00	\$175.00	
Sullage Water Disposal Fees - As per licence					
Fees charged per 1000 litres	No	No	\$65.00	\$67.00	◆

Shire of Esperance					
Schedule of Fees & Charges 2016/2017					
	Statutory Fee Indicator	GST	2015/16	2016/17	Variation
Community Amenities....continued					
TOWN PLANNING					
Development Applications (where not specifically referenced below)					
Determination of application where the development has not commenced or been carried out and estimated cost of development is:					
#Not more than \$50,000	No	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
#More than \$50,000 but not more than \$500,000					
# More than \$500,000 but not more than \$2.5 million					
#More than 2.5 million but not more than 5 million					
# More than \$5 million but not more than \$21.5 million					
# More than \$21.5 million					
Determination of application where the development has commenced or been carried out	No	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	
Determination of application where the development has commenced or been carried out where the non-compliance is confirmed to be undertaken by a previous owner, there is no indication of prior knowledge by the owner and the owner seeks to address matter, rather than process initiated by the Shire in response to the Order & Requisitions process or a complaint.	Yes	No	Application fee as if development had not commenced	Application fee as if development had not commenced	
A Development Assessment Panel application where the estimated cost of the development is:					
# Not less than \$3 million and less than \$7 million	Yes	No	Fee Stipulated in Schedule 1 - Planning and Development (Development Assessment Panels) Regulations 2011	Fee Stipulated in Schedule 1 - Planning and Development (Development Assessment Panels) Regulations 2011	
# Not less than \$7 million and less than \$10 million					
# Not less than \$10 million and less than \$12.5 million					
# Not less than \$12.5 million and less than \$15 million					
# Not less than \$15 million and less than \$17.5 million					
# Not less than \$17.5 million and less than \$20 million					
# 20 million or more					
An application under r. 17					
Note 1: In addition to any fees payable to the Local Government					
Note 2: Must remit fee to Department within 30 days of receipt of DAP application					

Shire of Esperance					
Schedule of Fees & Charges 2016/2017					
	Statutory Fee Indicator	GST	2015/16	2016/17	Variation
Community Amenities....continued					
Change of Use Development Applications					
Determination of application where the development has not commenced or been carried out	No	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Determination of application where the development has commenced or been carried out	No	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	
Non-Conforming Use Development Applications					
Determination of application where the development has not commenced or been carried out	No	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Determination of application where the development has commenced or been carried out	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	
Home Based Business Development Applications					
Determination of new application where has not commenced operating	No	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Determination of new application where has commenced operating	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	

Shire of Esperance					
Schedule of Fees & Charges 2016/2017					
	Statutory Fee Indicator	GST	2015/16	2016/17	Variation
Community Amenities....continued					
Determination of renewal application where application is made before approval has expired or within one (1) month of expiry	No	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Determination of renewal application where application is made one (1) month after the approval has expired	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	
Extractive Industries Development Applications					
Determination of application where an extractive industry has not commenced or been carried out	No	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Determination of application where an extractive industry has commenced or been carried out	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	
Extractive Industries Licence (Local Laws)					
Issuance of Local Law Licence	Yes	No	\$105.00	\$105.00	
Extractive Industries Security Bonds					
Sand, Limesand, Gravel, Gypsum	No	No	\$9,000/ha of excavation	\$9,000/ha of excavation	
Limestone, Hard Rock, Granite	No	No	\$12,000/ha of excavation	\$15,000/ha of excavation	◆

Shire of Esperance					
Schedule of Fees & Charges 2016/2017					
	Statutory Fee Indicator	GST	2015/16	2016/17	Variation
Community Amenities....continued					
Miscellaneous Development Applications Where Estimated Cost of Development Criteria is Not Relevant (e.g. Bed & Breakfast; Cottage Industry; Family Day Care; Earthworks; Modifications to Building Envelope)					
Determination of application where the development has not commenced or been carried out	No	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Determination of application where the development has commenced or been carried out	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	
Determination of renewal application where application is made before approval has expired or within one (1) month of expiry	No	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Determination of renewal application where application is made one (1) month after the approval has expired	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee (i.e. 3 times applicable development application fee)	
Advertising of Development Applications as Per Local Planning Scheme Provisions	No	No	\$160.00	\$160.00	
Amendment to Town Planning Approval (reflects work involved)					
Minor Amendment	Yes	No	\$73.50	\$100.00	◆
Major Amendments	No	No	50% of applicable development fee at time of lodgement of amended plans	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	◆
Preliminary Consideration of Development Plans					
Cancel development approval	Yes	Yes	\$500.00	\$500.00	
Determining an application to amend or cancel development approval	No	No		Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	◆

Shire of Esperance					
Schedule of Fees & Charges 2016/2017					
	Statutory Fee Indicator	GST	2015/16	2016/17	Variation
Community Amenities....continued					
Request for Extension of Time to Planning Approval					
- Basic Fee for Assessment (reflects work)	No	No	50% of applicable development fee at time of lodgement of amended plans	50% of applicable development fee at time of lodgement of amended plans	
Rezoning Applications					
- initial (non-refundable)	Yes	No	\$650.00	\$700.00	◆
Basic Amendment (as per regulations, reflects work.) Refund unexpended fees	Yes	No		\$5,000.00	◆
Standard Amendment (as per regulations, reflects work.) Refund unexpended fees	Yes	No		\$7,000.00	◆
Complex Amendment (as per regulations, reflects work.) Refund unexpended fees	Yes	No		\$9,000.00	◆
Proposed Structure Plans/Outline Development Plans & Detailed Area Plans					
- initial (non-refundable)	Yes	No	\$650.00	\$700.00	◆
-minor (as per regulations, reflects work.) Refund unexpended fees	Yes	No	\$4,750.00	\$5,000.00	◆
-major (as per regulations, reflects work.) Refund unexpended fees	Yes	No	\$8,000.00	\$8,500.00	◆
Local Planning Strategy Amendments					
Processing Fee, reflects work. Refund unexpended fees	No	No	\$4,750.00	\$5,000.00	◆
Road Closure Applications					
	No	No	\$750.00	\$800.00	◆
Liquor Licensing - Section 40					
	Yes	No	\$425.00	\$450.00	◆
Subdivision Clearances (incl Strata's)					
# not more than 5 lots	No	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
# more than 5 lots but not more than 195 lots					
# more than 195 lots					
Performance Bond for Second Hand Transportable Dwellings					
	No	No	\$10,000 per dwelling (minimum)	\$10,000 per dwelling (minimum)	
Zoning Certificate (including settlement advice)					
	No	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	
Town Planning Enquiry (written response)					
Health, Building & Town Planning Requested Inspections outside of normal Council operations	No	Yes	\$160.00 per hour plus mileage allowance of \$1.05/km	\$165.00 per hour plus mileage allowance of \$1.10/km	◆
Cash in Lieu Car park Construction Costs (per bay)					
	No	No	\$2,500.00	\$2,500.00	

Shire of Esperance					
Schedule of Fees & Charges 2016/2017					
	Statutory Fee Indicator	GST	2015/16	2016/17	Variation
Community Amenities....continued					
ESPERANCE CEMETERY					
Plot Fee (2.4m x 1.2m)	No	Yes	\$1,300.00	\$1,350.00	◆
Child/Perinatal includes plaque	No	Yes	\$525.00	\$550.00	◆
Burial Fee					
Ordinary Interment	No	Yes	\$1,470.00	\$1,520.00	◆
Interment of stillborn and Perinatal child (Lawn Section)	No	Yes	\$155.00	\$160.00	◆
Interment of stillborn and Perinatal child (Antenatal Section includes plinth)	No	Yes	\$365.00	\$375.00	◆
Monument Fee					
New Monument Permit fee	No	No	\$155.00	\$160.00	◆
Renovation/Alteration Monument Permit Fee	No	No		\$40.00	◆
Annual Monumental Masons Licence	No	No		\$250.00	◆
Single Monumental Work Licence	No	No		\$40.00	◆
Reserving of a memorial plot within the Wall of Remembrance & Memorial Garden					
	No	Yes	\$90.00	\$95.00	◆
Exhumation Fee					
Re-opening of grave	No	Yes	\$1,785.00	\$1,850.00	◆
Re-interment in new grave	No	Yes	\$945.00	\$1,000.00	◆
Placement of Ashes Fee					
Placement in Burial area	No	Yes	\$168.00	\$175.00	◆
Placement in Cemetery Niche Wall or Memorial Garden	No	Yes	\$440.00	\$460.00	◆
Scattering to the winds within the Cemetery	No	Yes	\$52.50	\$55.00	◆
Miscellaneous Fees					
Undertakers Annual Licence Fee	No	No	\$240.00	\$250.00	◆
Additional fee for late arrival at Cemetery	No	Yes	\$240.00	\$250.00	◆
For interment of oblong or oversized caskets	No	Yes	\$240.00	\$250.00	◆
Additional fee for interment on a weekend or Public Holiday	No	Yes	\$790.00	\$820.00	◆
Copy of Grant of Right of Burial	No	No	\$150.00	\$150.00	
Removal and replacement of Ledger	No	Yes	\$365.00	\$375.00	◆

Shire of Esperance					
Schedule of Fees & Charges 2016/2017					
	Statutory Fee Indicator	GST	2015/16	2016/17	Variation
Recreation & Culture					
CIVIC CENTRE					
Auditorium including Main Foyer					
Concert & Stage Plays					
Excluding Kitchen, Bar & Kiosk with theatre lighting					
Day & Evening	No	Yes	\$1,600.00	\$1,650.00	◆
Day or Evening	No	Yes	\$1,200.00	\$1,250.00	◆
Conventions, Meetings, Prize Nights etc					
Excluding Kitchen, including Bar & Kiosk and theatre lighting					
Day and Evening	No	Yes	\$1,000.00	\$1,000.00	
Day or Evening	No	Yes	\$700.00	\$720.00	◆
Catwalk/Stage Extension					
Labour cost only per hour	No	Yes	\$55.00	\$55.00	
Kitchen (large) - Commercial catering	No	Yes	\$300.00	\$150.00	◆
Kitchen (large) - Non-commercial catering	No	Yes	\$150.00	\$75.00	◆
Stage Rehearsals					
Full lighting/hour	No	Yes	\$150.00	\$150.00	
Work lights/hour	No	Yes	\$75.00	\$80.00	◆
Above charges include front of house manager attendance during performances. Additional staff labour per hour					
	No	Yes	\$55.00	\$55.00	
Piano Hire - Yamaha G2 Grand					
	No	Yes	\$160.00	\$165.00	◆
Conversion of theatre to cabaret / cabaret to theatre					
	No	Yes	\$1,000.00	18 x Hourly rate	◆
Supervision fee for conversion per hour	No	Yes	\$55.00	\$55.00	
Reception Room including Kitchen and Bar					
Weddings/Dinners/Parties/Concerts					
Whole room, one booking per day	No	Yes	\$420.00	\$520.00	◆
Meeting, Seminars					
Whole room - booking under 3 hours	No	Yes	\$200.00	\$200.00	
Whole room - booking over 3 hours	No	Yes	\$260.00	\$270.00	◆
Set up fees for meetings, seminars per hour	No	Yes	\$55.00	\$55.00	
Main Foyer including Bar					
Half Day	No	Yes	\$190.00	\$200.00	◆
Full Day	No	Yes	\$250.00	\$260.00	◆
Whole Complex	No	Yes	10% discount on combined fees for auditorium and reception rooms	10% discount on combined fees for auditorium and reception rooms	
Not For Profit Organisations and Funerals	No	Yes	20% discount on combined fees for auditorium and reception rooms	20% discount on combined fees for auditorium and reception rooms	
Not For Profit Organisations - hourly hire rate	No	Yes	\$55.00	\$55.00	
Weekends & Public Holidays	No	Yes	10% surcharge on all fees and charges - calculated after all other discounts.	10% surcharge on all fees and charges - calculated after all other discounts.	

Shire of Esperance					
Schedule of Fees & Charges 2016/2017					
	Statutory Fee Indicator	GST	2015/16	2016/17	Variation
Recreation & Culture....continued					
<u>CIVIC CENTRE continued</u>					
Commission on Ticket and Merchandise Sales					
Booking fee per ticket sale	No	Yes	\$4.95	\$5.50	◆
20% discount on Booking fee for Not For Profit groups					
Commission on merchandise sales	No	Yes	10%	10%	
Friends of ECC Membership Fees	No	Yes	\$45.00	\$50.00	◆
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	
Internet Access					
Half day access per computer	No	Yes	\$15.00	Nil	◆
Full day access per computer	No	Yes	\$20.00	Nil	◆
Half day access group price	No	Yes	\$50.00	Nil	◆
Full day access group price	No	Yes	\$100.00	Nil	◆
Hire of Equipment					
Stages, risers, partition boards, white boards, lecturns, & other small items (per day per item)	No	Yes	\$15.00	\$15.50	◆
Late return fee per item	No	Yes	\$20.00	\$21.00	◆
Smoke Machine	No	Yes	\$30.00	\$31.00	◆
Advertising Poster Distribution per poster	No	Yes	\$2.50	\$2.50	
Flyer distribution	No	Yes	\$350.00	\$360.00	◆
Set up/pack up labour, cleaning etc, per hour	No	Yes	\$55.00	\$55.00	
PA system for function (2 x speakers, small mixer, mic and stand - including set up)	No	Yes		\$150.00	◆
Hire material table cloth for trestle table.	No	Yes		\$7.50	◆
Hire material table cloth for round table.	No	Yes		\$12.50	◆
<u>SOUND SHELL</u>					
Hire fee	No	Yes	\$160.00	\$165.00	◆
Bond	No	No	\$100.00	\$100.00	
<u>WILD FLOWER PICKING RIGHTS</u>					
Annual fee payable by persons authorised to pick wildflowers. Maximum 10 per year.	No	No	\$135.00	\$140.00	◆
<u>SPORTING ASSOCIATION GROUND FEES</u>					
Esperance Football Association	No	Yes	Recoup 12.5% of previous years maintenance costs	To be determined	◆
Esperance Hockey Association					
Esperance Softball Association					
Esperance Soccer Association					
Esperance Cricket Association					
Esperance Junior Cricket Association					
Esperance Dog Club					
Esperance Agricultural Show Society					
Esperance Community Running					
Little Athletics					
Ultimate Frizbee					
Casual Ground Hire Charges					
Non Commercial/Not for Profit (incl schools)/hr	No	Yes	\$32.00/zone	\$33.00/zone	◆
Non Commercial/Not for Profit (incl schools)/8 hr day	No	Yes	\$80.00/zone	\$82.00/zone	◆
Commercial Rate (per hour)	No	Yes	\$55.00/zone	\$56.00/zone	◆
Commercial Rate (per day)	No	Yes	\$322.00/zone	\$330.00/zone	◆
Equestrian Club	No	Yes	+20% Loading on above rates	+20% Loading on above rates	
Powered Site per night (2 people)	No	Yes	\$30.00	\$32.00	◆
Unpowered Site per night (2 people)	No	Yes	\$25.00	\$26.00	◆
Extra person per site	No	Yes	\$5.00	\$5.00	
Oval Lighting Fees	No	Yes	Cost Recovery + \$2.50/hr commission	Cost Recovery + \$2.50/hr commission	
Ground Hire Bonds					
Ground hire bond	No	No	\$500.00	\$500.00	
Liquor bond	No	No	\$1,300.00	\$1,300.00	
<u>WATER CHARGES</u>					
Eastern Subs Water Charges - consumption fee per kilolitre	No	No	\$0.656	\$0.69	◆
Southern Suburbs Water Charges - consumption fee per kilolitre	No	No	\$0.656	\$0.69	◆

Shire of Esperance					
Schedule of Fees & Charges 2016/2017					
	Statutory Fee Indicator	GST	2015/16	2016/17	Variation
Recreation & Culture....continued					
BAY OF ISLES LEISURE CENTRE CHARGES					
Aquatic					
Adult	No	Yes	\$7.00	\$7.20	◆
Under 5 supervisor 1:1 ratio WAW			Nil	Nil	
Child (0-16 years)	No	Yes	\$4.00	\$4.10	◆
Concession (Student, Health Care and Concession Card Holders)	No	Yes	\$4.50	\$4.75	◆
School Groups Wet Entry - Commencement date 1 January	No	Yes	\$4.50	\$4.50	
Spectator	No	Yes	\$1.00	\$1.00	
Family Pass (2 adults + 2 children)	No	Yes	\$17.00	\$17.00	
Family Pass additional child	No	Yes	\$3.00	\$3.10	◆
Gym/Spa/Sauna/Swim Wet/Dry Casual	No	Yes	\$17.50	\$20.00	◆
Lane Hire Commercial (per hr)	No	Yes	\$15.00	\$15.00	
Lane Hire Non Commercial (per hr)	No	Yes	\$6.10	\$6.10	
Lane Hire Esperance Amateur Swimming Club per hr (50% disc) - Commencement date 1 October	No	Yes	50% of Lane Hire Non-Commercial	50% of Lane Hire Non-Commercial	
Rehabilitation Pool Hire (per hr)	No	Yes	\$20.00	\$20.00	
Swimming Carnival Hire - Lap Pool 8 Lanes including entry *10:30-2:30	No	Yes	\$1,200.00	\$1,200.00	
Exclusive Pool Hire (per hr) at management discretion excluding entrance fee outside operating hours	No	Yes	\$110.00	\$120.00	◆
10 Visit Multipasses - Discount	No	Yes	10.00%	5.00%	◆
NB: Permanent Staff access (as per Shire Staff Policy)					
Gold Coin/Free Entry Days (maximum 3 per year)	No	Yes			◆
Crèche					
Child (minimum fee up to 1.5 hours)	No	Yes	\$6.30/Hour	\$6.50	◆
Additional Child (up to 1.5 hours)	No	Yes	\$4.20/Hour	\$4.40	◆
Child (up to 3 hours)	No	Yes	\$10.50	\$10.80	◆
Additional Child (up to 3 hours)	No	Yes	\$6.30	\$6.50	◆
Health And Fitness					
Dry Casual Visit	No	Yes	\$13.00	\$14.00	◆
Dry Concession Casual Visit	No	Yes	\$10.00	\$10.50	◆
Gym Appraisal & Visit (non-member)	No	Yes	\$52.50	\$53.00	◆
Gym Program & Visit (non-member)	No	Yes	\$52.50	\$53.00	◆
Personal Training Session 1/2 hour	No	Yes	\$44.10	\$45.00	◆
Personal Training Session 1 hour	No	Yes	\$65.10	\$65.50	◆
Group Personal Training Session 1/2 hour (max 5 participants - 1 Instructor)	No	Yes		\$80.00	◆
Group Personal Training Session 1 hour (max 5 participants - 1 Instructor)	No	Yes		\$125.00	◆
Consultation Room Hire - As per MOU with Personal Trainers					
30 min session	No	Yes	\$5.00	\$5.20	◆
Additional participant (max 6) fee per additional participant	No	Yes	\$2.50	\$2.60	◆
1 hour session	No	Yes	\$10.00	\$10.40	◆
Additional participant (max 6) fee per participant	No	Yes	\$5.00	\$5.20	◆
Room Bookings					
Sports Hall Non commercial (per hour)	No	Yes	\$42.00	\$44.00	◆
Sports hall Commercial (per hour)	No	Yes	\$90.00	\$93.00	◆
Sports Hall After Hours (per hour)	No	Yes	\$115.50	\$120.00	◆
Swim School					
Swim Lesson 1/2 hr	No	No	\$10.00	\$10.50	◆
Swim Lesson 1 to 1 (1/2 hr)	No	No	\$38.00	\$39.00	◆
Swim Lesson 1 to 2 (1/2 hr) per participant	No	No	\$25.00	\$26.00	◆
Squad per lesson	No	Yes	\$12.00	\$12.50	◆
Bronze Medallion- Full Course (includes manual)	No	No	\$170.00	\$175.00	◆
Bronze Medallion- Requalification	No	No	\$75.00	\$80.00	◆
Resuscitation - Full course	No	No	\$75.00	\$80.00	◆
Resuscitation - Requalification	No	No	\$75.00	\$80.00	◆
Miscellaneous					
Equipment Hire	No	Yes	\$3.60	\$4.00	◆
Large Aquatic Run (group hire per hour)	No	Yes	\$68.25	\$75.00	◆
Small Aquatic Run (group hire per hour)	No	Yes	\$52.50	\$55.00	◆
Parties - per person	No	Yes	\$18.90	\$19.50	◆

Shire of Esperance					
Schedule of Fees & Charges 2016/2017					
	Statutory Fee Indicator	GST	2015/16	2016/17	Variation
Recreation & Culture....continued					
Memberships					
12 month membership					
Adult					
Wet	No	Yes	\$546.00	\$562.00	◆
Dry	No	Yes	\$776.00	\$815.00	◆
All	No	Yes	\$991.50	\$1,033.00	◆
Concession (Student, Health Care and Concession Card Holders)			20% disc	20% disc	
Family 2 Adults & 2 Children (under 18 yrs)					
Wet	No	Yes	\$1,092.00	\$1,124.00	◆
All	No	Yes	\$1,983.00	\$2,065.00	◆
Additional family child member			\$117.00	\$138.00	◆
Membership Discount Card (All Memberships only)				5% discount on all products	◆
Direct debit memberships (perpetual minimum sign up 6 weeks)					
Adult					
Wet (weekly)	No	Yes	\$11.46	\$11.46	
Dry (weekly)	No	Yes	\$15.48	\$15.70	◆
All (weekly)	No	Yes	\$19.73	\$19.85	◆
Concession (Student, Health Care and Concession Card Holders)			20% disc	20% disc	
Family 2 Adults & 2 Children (under 18 yrs)					
Wet (weekly)	No	Yes	\$21.96	\$21.96	
All (weekly)	No	Yes	\$38.59	\$39.70	◆
Additional family member (weekly)			\$2.25	\$2.65	◆
Membership Administration					
Option A: 20+ Employees	No	Yes	15% discount off any 12 month membership	15% discount off any 12 month membership	
Option B: 5-19 Employees	No	Yes	5% discount off any 12 month membership	5% discount off any 12 month membership	
Fly In, Fly Out Memberships	No	Yes	Adult 12 month membership prepaid receive discount. No direct debit. Buy 12 for the price of 6.	Adult 12 month membership prepaid receive discount. No direct debit. Buy 12 for the price of 6.	
Membership Renewal Bonus	No	Yes	12 month pre paid members who renew their membership (prior to expiry) receive 1 additional month	12 month pre paid members who renew their membership (prior to expiry) receive 1 additional month	

Shire of Esperance					
Schedule of Fees & Charges 2016/2017					
	Statutory Fee Indicator	GST	2015/16	2016/17	Variation
Recreation & Culture....continued					
Membership Administration continued					
Membership Referral Bonus	No	Yes	Existing members pre paid who refer a new member receive 2 weeks additional membership	Existing members pre paid who refer a new member receive 2 weeks additional membership. Direct Debit Memberships receive one payment cycle free.	◆
Promotional Discounting	No	Yes	7 day trial promotion event week pass	7 day trial promotion event week pass	
Promotional Discounting	No	Yes	Up to 20% discount or time extension applied to specific scheduled membership promotions	Up to 20% discount or time extension applied to specific scheduled membership promotions	
LIBRARY					
Overdue books exceeding 1 wk grace (per item/week)	No	No	\$0.60	\$0.60	
Lost/Damaged item administration charge (plus full restoration cost)	No	No	\$15.00	\$15.00	
Public Internet Access					
Quarter hour	No	Yes	\$2.00	\$2.00	
Half hour	No	Yes	\$4.00	\$4.00	
One hour	No	Yes	\$6.00	\$6.00	
Library Wireless Internet Charges	No	Yes	Nil	Nil	
Temporary Visitor Bond 1 (TV1)	No	No	\$20.00	\$20.00	
Temporary Visitor Bond 2 (TV2)	No	No	\$50.00	\$50.00	
LAKE MONJINGUP					
Pet Cemetery Plot Fee	No	Yes	\$85.00	\$87.00	◆
ESPERANCE MUNICIPAL MUSEUM					
Adults	No	Yes	\$7.00	\$8.00	◆
Children	No	Yes	\$2.50	\$3.00	◆
Pensioners/Seniors	No	Yes	\$6.00	\$6.00	
Group/person	No	Yes	\$6.00	\$6.00	
Family - 2 adults, 2 children	No	Yes	\$15.00	\$20.00	◆
Gold Coin/Free Entry Days (maximum 4 per year)	No	Yes			◆

Shire of Esperance					
Schedule of Fees & Charges 2016/2017					
	Statutory Fee Indicator	GST	2015/16	2016/17	Variation
Transport					
AERODROME					
Full Fare Passengers (RPT & Charter using the Terminal)	No	Yes	\$23.00	\$24.00	◆
Landing Fees					
Landing Fees (Non RPT) collected by Avdata on Council's behalf.					
Aircraft 0 - 2000kg flat rate	No	Yes	\$11.50	\$12.00	◆
Aircraft 2001 - 15000kg per 1000 kg	No	Yes	\$11.50	\$12.00	◆
Aircraft >15000kg per 1000kg	No	Yes	\$34.50	\$35.50	◆
Annual fee for private aircraft less than 2000kg - per year per aircraft. (Optional)	No	Yes	\$115.00	\$120.00	◆
Annual fee for private aircraft greater than 2000kg - per year per aircraft. (Optional)			\$11.50 per 1,000kg x 10	\$12.00 per 1,000kg x 10	◆
Annual fee for commercial aircraft less than 4000kg - per year per aircraft. (Optional)	No	Yes	\$1,200.00	\$1,250.00	◆
Landing Fee Concessions					
Upon prior request & approved by CEO, aircraft used for charity and fund raising related service.	No	No	Nil	Nil	
Royal Flying Doctor Service	No	No	Nil	Nil	
Apron Parking Fee - per week or part thereof (3 days or less free) excluding RPT	No	Yes	\$53.00	\$55.00	◆
Terminal					
Hire of Meeting Room (excluding Shire of Esperance and Airport Contractors) - half day	No	Yes	\$50.00	\$60.00	◆
Hire of Meeting Room (excluding Shire of Esperance and Airport Contractors) - full day	No	Yes	\$100.00	\$120.00	◆
Security					
Security Swipe Card	No	Yes	\$50.00	\$55.00	◆
Replacement Security Swipe Card	No	Yes	\$50.00	\$55.00	◆
Reporting Officer					
Reporting Officer Callout	No	Yes	\$50.00	\$100.00	◆
Reporting Officer Callout Fee Per Hour	No	Yes	\$60.00	\$65.00	◆
HIRE OF SIGNS					
Roadworks Signs	No	Yes	\$9.50	\$10.00	◆
Roadworks Cones	No	Yes	\$3.70	\$3.80	◆
Identilite Street Signs					
Per annum fee rental	No	Yes	\$1,030.00	\$1,080.00	◆
PRIVATE WORKS					
Subject to availability of Shire resources	No	Yes		At Cost + 40%	◆
DRAINAGE HEADWORKS					
Determined on site specific basis case by case	No	Yes		At Cost + 10%	◆
CROSSOVER CONTRIBUTION					
*Councils 50% reimbursement unit rate for an eligible compliant crossover					
Residential Crossover per m2	No	Yes		\$42.50	◆
Industrial Crossover per m2	No	Yes		\$42.50	◆
Rural Crossover With Culvert per m2	No	Yes		\$27.50	◆
Rural Crossover Without Culvert per m2	No	Yes		\$20.00	◆

Shire of Esperance					
Schedule of Fees & Charges 2016/2017					
	Statutory Fee Indicator	GST	2015/16	2016/17	Variation
Economic Services					
ESPERANCE VISITOR CENTRE					
Display of one brochure for local business	No	Yes	\$90.00	\$95.00	◆
Display of brochure - Business outside Esperance Shire - Annual Fee	No	Yes	\$150.00	\$160.00	◆
Advertising Panels - External wall Visitor Centre - Annual Fee	No	Yes	\$250.00	\$250.00	
Booking commissions	No	Yes	12%	12%	
Promotion on commissioned Business	No	Yes	\$135.00	\$135.00	
Promotion of Non-Commissioned Business	No	Yes	\$200.00	\$210.00	◆
BUILDING CONTROL					
Applications for building permits, demolition permits					
Certified application for a building permit (s. 16(1)) -					
a) for building work for a Class 1 or Class 10 building or incidental structure	No	No	Maximum fees applicable as per Building Act	Maximum fees applicable as per Building Act 2011	
(b) for building work for a Class 2 to Class 9 building or incidental structure	Yes	No			
Uncertified application for a building permit (s. 16(1))	Yes	No			
Application for a demolition permit (s. 16(1)) —	Yes				
(a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure	Yes	No			
(b) for demolition work in respect of a Class 2 to Class 9 building	Yes	No			
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	Yes	No			

Shire of Esperance					
Schedule of Fees & Charges 2016/2017					
	Statutory Fee Indicator	GST	2015/16	2016/17	Variation
Economic Services....continued					
Application for occupancy permits, building approval					
Application for an occupancy permit for a completed building (s. 46)	No	No	Maximum fees applicable as per Building Act Regulations	Maximum fees applicable as per Building Act 2011	
Application for a temporary occupancy permit for an incomplete building (s. 47)	No	No			
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	No	No			
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	No	No			
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) and (2))	No	No			
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2))	No	No			
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3))	No	No			
Application to replace an occupancy permit for an existing building (s. 52(1))	No	No			
Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	No	No			
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	No	No			
Other applications					
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	No	No			

Shire of Esperance					
Schedule of Fees & Charges 2016/2017					
	Statutory Fee Indicator	GST	2015/16	2016/17	Variation
Economic Services....continued					
All Building Applications (Mandatory)					
Building Services Levy					
Building Permit - \$45,000 or Less	No	No	Maximum fees applicable as per Building Act Regulations	Maximum fees applicable as per Building Act 2011 and associated legislation	◆
Building Permit - Over \$45,000	No	No			
Demolition Permit - \$45,000 or Less	No	No			
Demolition Permit - Over \$45,000	No	No			
Occupancy Permit for approved building work- \$45,000 or Less	No	No			
Occupancy Permit for approved building work - Over \$45,000	No	No			
Building Approval certificate for approved building work- \$45,000 or Less	No	No			
Building Approval certificate for approved building work- Over \$45,000	No	No			
Occupancy Permit for Unauthorised Building Work - \$45,000 or Less	No	No			
Occupancy Permit for Unauthorised Building Work - Over \$45,000	No	No			
Building Approval Certificate for Unauthorised Building Work - \$45,000 or Less	No	No			
Building Approval Certificate for Unauthorised Building Work - Over \$45,000	No	No			
B.C.I.T.F Levy (for work greater than \$20,000)	No	No			
BCITF Accounting Collection fee (Set by BCITF)	No	No			
Building Services Levy Administration Fee	No	No			
Other Building Department Charges					
Fees set at Council's discretion.					
Swimming Pool Inspection	No	No	Maximum fees applicable as per Building Act Regulations	Maximum fees applicable as per Building Act 2011	
Other Building Department Charges.... continued					
Request for Certificate of Design Compliance Class 1 & 10 Building Only	No	Yes	0.25% of construction value including GST but not less than \$125	0.25% of construction value including GST but not less than \$125	
Request for Certificate of Design Compliance Class 2-9	No	Yes	0.18% of construction value including GST but not less than \$400 + GST	0.18% of construction value including GST but not less than \$400 + GST	
Request to amend a Building Permit (uncertified application)	No	No	0.32% of construction value but not less than \$150	0.32% of construction value but not less than \$150	
Request to provide a Certificate of Construction compliance	No	Yes	\$500 min + GST, Additional inspections @ \$157.50 each + GST	\$500 min + GST, Additional inspections @ \$157.50 each + GST	

Shire of Esperance					
Schedule of Fees & Charges 2016/2017					
	Statutory Fee Indicator	GST	2015/16	2016/17	Variation
Economic Services....continued					
Other Building Department Charges.... continued					
Request to provide a Certificate of Building compliance	No	Yes	\$500 min + GST, Additional inspections @ \$150 each + GST	\$500 min + GST, Additional inspections @ \$150 each + GST	
Building Information - Copies of Permits, Records and Building Approval certificates	No	No	\$60 per 30 mins (Minimum \$60)	\$60 per 30 mins (Minimum \$60)	
Application to install Class 1a Park Home, Annex on Caravan Park or Camping Grounds	No	No	0.32% x contract value - min \$125	0.32% x contract value - min \$125	
PROCEEDS SALE OF BOOKS					
"Esperance Yesterday & Today"	No	Yes	\$5.00	\$5.00	
"Faith, Hope & Reality"	No	Yes	\$10.00	\$10.00	
"First There Came Ships"	No	Yes	\$10.00	\$10.00	
CAMPING FEES					
All Council Managed Coastal Reserves - campsite fee per night	No	Yes	\$10.00	\$15.00	◆
CARAVAN PARK FEES					
Powered Caravan or Tent Site					
Daily rate (2 People)	No	Yes		\$45.00	◆
Weekly rate (2 people)	No	Yes		\$270.00	◆
Extra person daily rate	No	Yes		\$5.00	◆
Extra person weekly rate	No	Yes		\$30.00	◆
Unpowered Caravan or Tent Site					
Daily rate (2 People)	No	Yes		\$40.00	◆
Weekly rate (2 people)	No	Yes		\$240.00	◆
Extra person daily rate	No	Yes		\$5.00	◆
Extra person weekly rate	No	Yes		\$30.00	◆
Ensuite Cabins					
Daily rate (2 People)	No	Yes		\$170.00	◆
Weekly rate (2 people)	No	Yes		\$1,020.00	◆
Extra person daily rate	No	Yes		\$10.00	◆
Extra person weekly rate	No	Yes		\$60.00	◆
Standard Cabins					
Daily rate (2 People)	No	Yes		\$100.00	◆
Weekly rate (2 people)	No	Yes		\$600.00	◆
Extra person daily rate	No	Yes		\$10.00	◆
Extra person weekly rate	No	Yes		\$60.00	◆

Shire of Esperance					
Schedule of Fees & Charges 2016/2017					
	Statutory Fee Indicator	GST	2015/16	2016/17	Variation
Economic Services....continued					
LOCAL LAWS					
Fencing Local Laws					
Application for a licence where no fees are applicable under the Planning and Development Act 2005 and/or Building Act 2011	No	No		\$100.00	◆
Private Property Local Law					
Application for a permit where no fees are applicable under the Planning and Development Act 2005 and/or Building Act 2011	No	No		\$100.00	◆
Local Government Property Local Law					
<i>Miscellaneous fees for local government property, where no other fees are applicable</i>					
Permit application for minor activities (less than 20 persons in attendance at any particular time)	No	No		\$50.00	◆
Daily fee for minor activities (less than 20 persons)	No	No		\$10/day	◆
Community and not-for profit organisation minor activities and daily fee	No	No		Nil	◆
Application for a permit (20 persons or greater in attendance at any particular time)	No	No		\$150.00	◆
Daily fee (20 persons or greater)	No	No		\$50/day	◆
Activities in Thoroughfares and Trading in Thoroughfares and Public Places Local Law					
<i>Miscellaneous fees for Activities in Thoroughfares and Trading in Thoroughfares and Public Places Local Law, where no other fees are applicable</i>					
Permit Application	No	No		\$100.00	◆
Community and not-for profit organisation permit application	No	No		Nil	◆
Fees relate to part 6, Division 1 of Activities in Thoroughfares and Trading in Thoroughfares and Public Places Local Law					
Permit application fee	No	No	\$90.00	\$93.00	◆
Additional charges - per day	No	No	\$60.00	\$62.00	◆
- per week	No	No	\$140.00	\$144.00	◆
- per month	No	No	\$390.00	\$402.00	◆
- per annum (Council annual minimum rates charge)	No	No	Minimum rates charge	Minimum rates charge	
NB Charitable organisations and Buskers are exempt from payment of any trader fees					
Application for an Alfresco Dining permit	No	No	\$120.00	TBD	◆
Alfresco Dining renewal fee	No	No	\$65.00	TBD	◆
Alfresco Dining Annual fee - Per m2	No	No	\$80.00	TBD	◆