



**31 JULY 2025**

**Shire of Esperance**

**SPECIAL COUNCIL MEETING**

**5 AUGUST 2025**

**ATTACHMENTS EXCLUDED FROM AGENDA**





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**6.2      Adoption of 2025/2026 Annual Budget**  
**Attachment A:    FY2025-26 Statutory Budget .....4**



Image Credit: Rosie Henderson



## Statutory Budget 2025-2026

### Content:

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



**SHIRE OF ESPERANCE**

**ANNUAL BUDGET**

**FOR THE YEAR ENDED 30 JUNE 2026**

**LOCAL GOVERNMENT ACT 1995**

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The Shire of Esperance a Class 2 local government conducts the operations of a local government with the following community vision:

*'Esperance, together we make it happen'*

**SHIRE OF ESPERANCE  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2026**

	<b>Note</b>	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	28,077,679	26,786,130	26,851,952
Grants, subsidies and contributions		11,778,094	12,056,814	9,536,704
Fees and charges	17	12,565,051	11,608,878	11,015,415
Interest revenue	10(a)	1,801,500	2,493,302	1,719,500
Other revenue		2,058,999	2,603,664	984,091
		<b>56,281,323</b>	<b>55,548,788</b>	<b>50,107,662</b>
<b>Expenses</b>				
Employee costs		(25,013,978)	(22,642,749)	(23,271,943)
Materials and contracts		(19,777,450)	(16,947,956)	(17,242,935)
Utility charges		(1,476,201)	(1,410,574)	(1,434,221)
Depreciation	6	(23,684,722)	(23,259,038)	(23,403,044)
Finance costs	10(c)	(83,670)	(86,943)	(71,182)
Insurance		(958,994)	(790,478)	(988,511)
Other expenditure		(865,739)	(768,322)	(786,355)
		<b>(71,860,754)</b>	<b>(65,906,060)</b>	<b>(67,198,191)</b>
		<b>(15,579,431)</b>	<b>(10,357,272)</b>	<b>(17,090,529)</b>
Capital grants, subsidies and contributions		36,174,101	12,007,869	20,074,997
Profit on asset disposals	5	199,233	73,057	120,940
Loss on asset disposals	5	(75,216)	(467,580)	(51,039)
		<b>36,298,118</b>	<b>11,613,346</b>	<b>20,144,898</b>
<b>Net result for the period</b>		<b>20,718,687</b>	<b>1,256,074</b>	<b>3,054,369</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	26,703,960	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>26,703,960</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>20,718,687</b>	<b>27,960,034</b>	<b>3,054,369</b>

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

**SHIRE OF ESPERANCE  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2026**

		<b>2025/26</b>	<b>2024/25</b>	<b>2024/25</b>
	<b>Note</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>		\$	\$	\$
Rates		28,042,679	26,718,076	26,796,952
Grants, subsidies and contributions		11,903,094	13,505,606	9,011,704
Fees and charges		12,565,051	11,608,878	11,015,415
Interest revenue		1,801,500	2,493,302	1,719,500
Goods and services tax received		(50,000)	(70,389)	1,175,000
Other revenue		2,058,999	2,603,664	984,091
		56,321,323	56,859,137	50,702,662
<b>Payments</b>				
Employee costs		(24,759,326)	(22,581,472)	(22,842,291)
Materials and contracts		(19,810,990)	(15,786,228)	(16,977,205)
Utility charges		(1,476,201)	(1,410,574)	(1,434,221)
Finance costs		(82,170)	(87,998)	(69,182)
Insurance paid		(958,994)	(790,478)	(988,511)
Goods and services tax paid		-	-	(600,000)
Other expenditure		(865,739)	(768,322)	(786,355)
		(47,953,420)	(41,425,072)	(43,697,765)
<b>Net cash provided by operating activities</b>	<b>4</b>	<b>8,367,903</b>	<b>15,434,065</b>	<b>7,004,897</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for financial assets at amortised cost - self supporting loans		(300,000)	-	-
Payments for financial assets at fair value through profit and loss		-	-	(5,000)
Payments for development of inventory - land held for resale	5(d)	(1,000,000)	(28,980)	(1,230,000)
Payments for purchase of property, plant & equipment	5(a)	(49,532,881)	(9,511,571)	(23,705,822)
Payments for construction of infrastructure	5(b)	(19,865,154)	(20,218,472)	(23,145,666)
Capital grants, subsidies and contributions		36,174,101	12,007,869	20,074,997
Proceeds from sale of inventory - land held for resale	5(d)	600,000	265,181	600,000
Proceeds from sale of property, plant and equipment	5(a)	745,000	420,850	690,500
Proceeds on financial assets at amortised cost - self supporting loans		407,724	404,456	404,456
Proceeds on disposal of financial assets at fair value through profit and loss		-	6,215	(5,000)
<b>Net cash (used in) investing activities</b>		<b>(32,771,210)</b>	<b>(16,654,452)</b>	<b>(26,321,535)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(167,663)	(461,774)	(461,775)
Payments for principal portion of lease liabilities	8	(43,056)	(32,566)	(18,588)
Proceeds from new borrowings	7(a)	2,734,907	-	2,434,907
<b>Net cash provided by (used in) financing activities</b>		<b>2,524,188</b>	<b>(494,340)</b>	<b>1,954,544</b>
<b>Net (decrease) in cash held</b>		<b>(21,879,119)</b>	<b>(1,714,727)</b>	<b>(17,362,094)</b>
Cash at beginning of year		47,273,666	48,988,393	48,988,393
<b>Cash and cash equivalents at the end of the year</b>	<b>4</b>	<b>25,394,547</b>	<b>47,273,666</b>	<b>31,626,299</b>

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

**SHIRE OF ESPERANCE  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE YEAR ENDED 30 JUNE 2026**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

	Note	2025/26 Budget \$	2024/25 Actual \$	2024/25 Budget \$
General rates	2(a)(i)	24,876,431	23,645,837	23,802,914
Rates excluding general rates	2(a)	3,201,248	3,140,294	3,039,038
Grants, subsidies and contributions		11,778,094	12,056,813	9,536,704
Fees and charges	17	12,565,051	11,608,878	11,015,415
Interest revenue	10(a)	1,801,500	2,493,302	1,719,500
Other revenue		2,058,999	2,603,664	984,091
Profit on asset disposals	5	199,233	73,057	120,940
		56,480,556	55,621,845	50,218,602

**Expenditure from operating activities**

Employee costs		(25,013,978)	(22,642,749)	(23,271,943)
Materials and contracts		(19,777,450)	(16,947,956)	(17,242,935)
Utility charges		(1,476,201)	(1,410,574)	(1,434,221)
Depreciation	6	(23,684,722)	(23,259,038)	(23,403,044)
Finance costs	10(c)	(83,670)	(86,943)	(71,182)
Insurance		(958,994)	(790,478)	(988,511)
Other expenditure		(865,739)	(768,322)	(786,355)
Loss on asset disposals	5	(75,216)	(467,580)	(51,039)
		(71,935,970)	(66,373,640)	(67,249,230)

Non cash amounts excluded from operating activities

	3(c)	24,108,413	24,913,284	22,146,383
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**Amount attributable to operating activities**

**8,652,999 14,161,489 5,115,755**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		36,174,101	12,007,869	20,074,997
Proceeds from disposal of property, plant and equipment	5(a)	745,000	420,850	690,500
Proceeds from disposal of inventory - land held for resale	5(d)	600,000	265,181	600,000
Proceeds from financial assets at amortised cost - self supporting loans		407,724	404,456	404,456
Proceeds on disposal of financial assets at fair value through profit and loss		-	6,215	(5,000)
		37,926,825	13,104,571	21,764,953

**Outflows from investing activities**

Payments for inventory - land held for resale	5(d)	(1,000,000)	(28,980)	(1,230,000)
Right of use assets received - non cash	5(c)	-	(125,597)	-
Payments for property, plant and equipment	5(a)	(49,532,881)	(9,511,571)	(23,705,822)
Payments for construction of infrastructure	5(b)	(19,865,154)	(20,218,472)	(23,145,666)
Payments for financial assets at amortised cost - self supporting loans	7(a)	(300,000)	-	-
		(70,698,035)	(29,884,619)	(48,081,488)

Non-cash amounts excluded from investing activities

	3(d)	-	125,597	1,500,000
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**Amount attributable to investing activities**

**(32,771,210) (16,654,452) (24,816,535)**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Proceeds from new borrowings	7(a)	2,734,907	-	2,434,907
Proceeds from new leases - non cash	8	-	125,597	-
Transfers from reserve accounts	9(a)	23,740,117	12,548,535	19,311,950
		26,475,024	12,674,131	21,746,857

**Outflows from financing activities**

Repayment of borrowings	7(a)	(167,663)	(461,774)	(461,775)
Payments for principal portion of lease liabilities	8	(43,056)	(32,566)	(18,588)
Transfers to reserve accounts	9(a)	(4,985,664)	(10,986,008)	(4,831,398)
		(5,196,383)	(11,480,348)	(5,311,761)

Non-cash amounts excluded from financing activities

	3(e)	-	(125,597)	-
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**Amount attributable to financing activities**

**21,278,641 1,068,187 16,435,096**

**MOVEMENT IN SURPLUS OR DEFICIT**

<b>Surplus at the start of the financial year</b>	3	2,795,133	4,219,909	3,221,226
Amount attributable to operating activities		8,652,999	14,161,489	5,115,755
Amount attributable to investing activities		(32,771,210)	(16,654,452)	(24,816,535)
Amount attributable to financing activities		21,278,641	1,068,187	16,435,096
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	3	<b>(44,437)</b>	<b>2,795,133</b>	<b>(44,458)</b>

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

**SHIRE OF ESPERANCE  
FOR THE YEAR ENDED 30 JUNE 2026  
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**SHIRE OF ESPERANCE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**1 BASIS OF PREPARATION**

The annual budget of the Shire of Esperance which is a Class 2 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

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

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

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

**The local government reporting entity**

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

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

**2024/25 actual balances**

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

**Budget comparative figures**

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

**Comparative figures**

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

**Rounding off figures**

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

**Statement of Cashflows**

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

**Initial application of accounting standards**

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

- *AASB 2020-1 Amendments to Australian Accounting Standards*
  - *Classification of Liabilities as Current or Non-current*
- *AASB 2022-5 Amendments to Australian Accounting Standards*
  - *Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards*
  - *Non-current Liabilities with Covenants*
- *AASB 2023-1 Amendments to Australian Accounting Standards*
  - *Supplier Finance Arrangements*
- *AASB 2023-3 Amendments to Australian Accounting Standards*
  - *Disclosure of Non-current Liabilities with Covenants: Tier 2*
- *AASB 2024-1 Amendments to Australian Accounting Standards*
  - *Supplier Finance Arrangements: Tier 2 Disclosures*

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

- *AASB 2022-10 Amendments to Australian Accounting Standards*
  - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to *AASB 13 Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

**New accounting standards for application in future years**

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

- *AASB 2014-10 Amendments to Australian Accounting Standards*
  - *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2024-4b Amendments to Australian Accounting Standards*
  - *Effective Date of Amendments to AASB 10 and AASB 128* [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- *AASB 2022-9 Amendments to Australian Accounting Standards*
  - *Insurance Contracts in the Public Sector*
- *AASB 2023-5 Amendments to Australian Accounting Standards*
  - *Lack of Exchangeability*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
  - (Appendix D) [for for-profit entities]
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
  - (Appendix D) [for not-for-profit and superannuation entities]
- *AASB 2024-2 Amendments to Australian Accounting Standards*
  - *Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards*
  - *Standards – Annual Improvements Volume 11*

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

**Critical accounting estimates and judgements**

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

**SHIRE OF ESPERANCE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
GRV - Residential	Gross rental valuation	0.098832	4,416	96,771,123	9,564,084	35,000	9,599,084	9,137,948	9,142,421
GRV - Commercial/Industrial	Gross rental valuation	0.098832	417	31,575,525	3,120,672	-	3,120,672	3,031,245	3,064,234
GRV - Vacant	Gross rental valuation	0.098832	76	1,959,756	193,687	-	193,687	188,749	251,172
UV - Rural	Unimproved valuation	0.003159	973	3,786,954,000	11,962,988	-	11,962,988	11,338,218	11,345,087
UV - Commercial/Industrial	Unimproved valuation	0.003159	-	-	-	-	-	-	-
UV - Mining	Unimproved valuation	0.003159	-	-	-	-	-	(50,322)	-
<b>Total general rates</b>			5,882	3,917,260,404	24,841,431	35,000	24,876,431	23,645,837	23,802,914
<b>(ii) Minimum payment</b>		<b>Minimum \$</b>							
GRV - Residential	Gross rental valuation	1,495	975	12,450,841	1,457,625	-	1,457,625	1,393,794	1,365,174
GRV - Commercial/Industrial	Gross rental valuation	1,495	75	647,348	112,125	-	112,125	108,756	107,325
GRV - Vacant	Gross rental valuation	1,495	467	2,605,415	698,165	-	698,165	676,863	611,037
UV - Rural	Unimproved valuation	1,530	224	57,457,100	342,720	-	342,720	322,080	314,760
UV - Commercial/Industrial	Unimproved valuation	1,530	3	494,500	4,590	-	4,590	4,392	4,392
UV - Mining	Unimproved valuation	1,530	99	1,442,594	151,470	-	151,470	223,992	232,776
<b>Total minimum payments</b>			1,843	75,097,798	2,766,695	-	2,766,695	2,729,877	2,635,464
<b>Total general rates and minimum payments</b>			7,725	3,992,358,202	27,608,126	35,000	27,643,126	26,375,714	26,438,378
<b>(iii) Ex-gratia rates</b>									
CBH Storage Facilities			1		441,016		441,016	422,031	420,047
					28,049,142	35,000	28,084,142	26,797,745	26,858,425
Discounts (Refer note 2(e))					(16,463)		(16,463)	(16,473)	(16,473)
<b>Total rates</b>					28,032,679	35,000	28,067,679	26,781,272	26,841,952
Prepaid Rates					10,000		10,000	4,859	10,000
<b>Total rates including prepaid</b>					28,042,679	35,000	28,077,679	26,786,131	26,851,952
Instalment plan interest							78,000	79,074	62,000
Late payment of rate or service charge interest							40,000	41,013	21,000
							118,000	120,087	83,000

The Shire did not raise specified area rates for the year ended 30th June 2026.

\*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF ESPERANCE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

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

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

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	24/09/2025	-	0.0%	11.0%
<b>Option two</b>				
First instalment	24/09/2025	-	4.0%	11.0%
Second instalment	19/11/2025	-		
Third instalment	14/01/2026	-		
Fourth instalment	11/03/2026	-		

**SHIRE OF ESPERANCE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(d) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2026.

**(e) Waivers or concessions**

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					\$	\$	\$		
Unserviced Development Area 3 Lots		Concession			15,698	15,741	15,741	Lots have no roads or services available to them.	
Unserviced Israelite Bay Lot		Concession			765	732	732	Lot has no services available to it and it is very remote.	
					16,463	16,473	16,473		

**SHIRE OF ESPERANCE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
<b>Current assets</b>			
Cash and cash equivalents	4 25,394,547	47,273,666	31,626,299
Financial assets	95,696	95,696	404,455
Receivables	1,418,603	1,268,603	1,960,849
Contract assets	196,131	196,131	25,500
Inventories	1,556,090	1,042,550	320,388
Other assets	121,648	121,648	122,418
Non-current assets held for sale	-	-	-
	28,782,715	49,998,294	34,459,909
<b>Less: current liabilities</b>			
Trade and other payables	(2,603,680)	(2,925,804)	(3,116,396)
Contract liabilities	(3,171,014)	(2,971,014)	(2,837,488)
Lease liabilities	8 (29,078)	(13,978)	(8,402)
Long term borrowings	7 (205,635)	(155,635)	(230,635)
Employee provisions	(4,030,588)	(3,750,936)	(4,063,683)
	(10,039,995)	(9,817,367)	(10,256,604)
<b>Net current assets</b>	18,742,720	40,180,927	24,203,305
<b>Less: Total adjustments to net current assets</b>	3(b) (18,787,157)	(37,385,794)	(24,247,763)
<b>Net current assets used in the Statement of Financial Activity</b>	(44,437)	2,795,133	(44,458)

**(b) Current assets and liabilities excluded from budgeted deficiency**

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

**Adjustments to net current assets**

Less: Cash - reserve accounts	9 (19,822,904)	(38,577,357)	(25,785,167)
Less: Current assets not expected to be received at end of year			
- Current financial assets at amortised cost - self supporting loans	(107,724)	(95,696)	(404,456)
- Inventory - land held for resale	(1,088,540)	(600,000)	(1,518,540)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	205,635	155,635	230,635
- Current portion of lease liabilities	29,078	13,978	8,402
- Current portion of other provisions held in reserve			1,500,000
- Current portion of employee benefit provisions held in reserve	1,997,298	1,717,646	1,721,363
<b>Total adjustments to net current assets</b>	(18,787,157)	(37,385,794)	(24,247,763)

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

**Items excluded from calculation of budgeted deficiency**

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

**(c) Non-cash amounts excluded from operating activities**

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

**Adjustments to operating activities**

Less: Profit on asset disposals	5 (199,233)	(73,057)	(120,940)
Less: Fair value adjustments to financial assets at fair value through profit and loss		(6,215)	
Add: Loss on asset disposals	5 75,216	467,580	51,039
Add: Depreciation	6 23,684,722	23,259,038	23,403,044
Movement in current employee provisions associated with restricted cash	279,652	(97,709)	279,652
Non-cash movements in non-current assets and liabilities:			
- Pensioner deferred rates	10,000	(21,865)	5,000
- Employee provisions	33,056	27,336	10,000
- Other provisions	225,000	1,358,176	
- Inventory	-	-	(1,481,412)
<b>Non cash amounts excluded from operating activities</b>	24,108,413	24,913,284	22,146,383

**(d) Non-cash amounts excluded from investing activities**

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

**Adjustments to investing activities**

Right of use assets recognised	5(c) -	125,597	-
Movement in current other provision associated with restricted cash	-	-	1,500,000
<b>Non cash amounts excluded from investing activities</b>	-	125,597	1,500,000

**(e) Non-cash amounts excluded from financing activities**

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

**Adjustments to financing activities**

Less: Lease liability recognised	8 -	(125,597)	-
<b>Non cash amounts excluded from financing activities</b>	-	(125,597)	-

**SHIRE OF ESPERANCE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**3. NET CURRENT ASSETS**

**(f) MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**SUPERANNUATION**

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

**INVENTORY - LAND HELD FOR RESALE**

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

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

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

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CONTRACT LIABILITIES**

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

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

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

**Other long-term employee benefits**

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

**CONTRACT ASSETS**

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

**SHIRE OF ESPERANCE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**4. RECONCILIATION OF CASH**

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
Cash at bank and on hand		14,394,547	21,273,666	22,626,299
Term deposits		11,000,000	26,000,000	9,000,000
<b>Total cash and cash equivalents</b>		<b>25,394,547</b>	<b>47,273,666</b>	<b>31,626,299</b>
Held as				
- Unrestricted cash and cash equivalents		5,571,643	8,696,309	5,841,132
- Restricted cash and cash equivalents		19,822,904	38,577,357	25,785,167
	3(a)	25,394,547	47,273,666	31,626,299
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		19,822,904	38,577,357	25,785,167
		19,822,904	38,577,357	25,785,167
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	19,822,904	38,577,357	25,785,167
		19,822,904	38,577,357	25,785,167
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		20,718,687	1,256,074	3,054,369
Depreciation	6	23,684,722	23,259,038	23,403,044
(Profit)/loss on sale of asset	5	(124,017)	394,523	(69,901)
(Increase)/decrease in receivables		(160,000)	123,771	(230,000)
(Increase)/decrease in contract assets		-	828,052	-
(Increase)/decrease in inventories		(113,540)	61,056	255,730
(Increase)/decrease in other assets		-	770	-
Increase/(decrease) in payables		(168,500)	(228,593)	162,000
Increase/(decrease) in contract liabilities		200,000	358,526	225,000
Increase/(decrease) in employee provisions		279,652	(5,759)	279,652
Capital grants, subsidies and contributions		(36,174,101)	(12,007,869)	(20,074,997)
<b>Net cash from operating activities</b>		<b>8,367,903</b>	<b>15,434,065</b>	<b>7,004,897</b>

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

SHIRE OF ESPERANCE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

5. PROPERTY, PLANT AND EQUIPMENT

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

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
<b>(a) Property, Plant and Equipment</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings	13,598,318	-	-	-	-	3,416,431	(352,907)	-	-	(352,907)	6,865,363	-	-	-	-
Furniture and equipment	501,136	-	-	-	-	333,393	-	-	-	-	1,016,077	-	-	-	-
Plant and equipment	31,849,427	-	-	-	-	2,916,640	-	-	-	-	12,668,382	-	-	-	-
Motor vehicles	470,000	(240,886)	182,500	58,386	(75,216)	763,493	(32,942)	32,124	818	(31,413)	830,000	(304,861)	282,500	22,361	(51,039)
Motor Vehicle Specialised	3,114,000	(614,807)	562,500	52,307	-	2,081,614	(452,323)	388,726	63,597	(83,260)	2,326,000	(418,039)	408,000	10,039	-
<b>Total</b>	<b>49,532,881</b>	<b>(855,693)</b>	<b>745,000</b>	<b>110,693</b>	<b>(75,216)</b>	<b>9,511,571</b>	<b>(838,173)</b>	<b>420,850</b>	<b>64,415</b>	<b>(467,580)</b>	<b>23,705,822</b>	<b>(722,900)</b>	<b>690,500</b>	<b>32,400</b>	<b>(51,039)</b>
<b>(b) Infrastructure</b>															
Infrastructure - roads	17,634,563	-	-	-	-	18,965,490	-	-	-	-	20,018,970	-	-	-	-
Infrastructure - footpaths	1,336,575	-	-	-	-	328,358	-	-	-	-	1,458,654	-	-	-	-
Infrastructure - drainage	47,041	-	-	-	-	59,526	-	-	-	-	554,407	-	-	-	-
Other infrastructure - Esperance airport	351,974	-	-	-	-	328,473	-	-	-	-	461,447	-	-	-	-
Other infrastructure - other infrastructure	495,001	-	-	-	-	536,625	-	-	-	-	652,188	-	-	-	-
<b>Total</b>	<b>19,865,154</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,218,472</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,145,666</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(c) Right of Use Assets</b>															
Right of use - plant and equipment	-	-	-	-	-	125,597	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>125,597</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(d) Inventory - Land held for resale</b>															
Development costs	1,000,000	(511,460)	600,000	88,540	-	28,980	(256,539)	265,181	8,642	-	1,230,000	(511,460)	600,000	88,540	-
<b>Total</b>	<b>1,000,000</b>	<b>(511,460)</b>	<b>600,000</b>	<b>88,540</b>	<b>-</b>	<b>28,980</b>	<b>(256,539)</b>	<b>265,181</b>	<b>8,642</b>	<b>-</b>	<b>1,230,000</b>	<b>(511,460)</b>	<b>600,000</b>	<b>88,540</b>	<b>-</b>
<b>Total</b>	<b>70,398,035</b>	<b>(1,367,153)</b>	<b>1,345,000</b>	<b>199,233</b>	<b>(75,216)</b>	<b>29,884,619</b>	<b>(1,094,712)</b>	<b>686,031</b>	<b>73,057</b>	<b>(467,580)</b>	<b>48,081,488</b>	<b>(1,234,360)</b>	<b>1,290,500</b>	<b>120,940</b>	<b>(51,039)</b>

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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



**SHIRE OF ESPERANCE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**6. DEPRECIATION**

**By Class**

Buildings	
Furniture and equipment	
Plant and equipment	
Motor vehicles	
Road making plant	
Infrastructure - roads	
Works in progress	
Right of use - plant and equipment	

**By Program**

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
2,419,820	2,399,717	2,427,303
161,333	149,305	152,733
630,076	610,759	609,329
670,398	463,214	535,363
1,665,396	1,472,965	1,543,390
15,429,645	15,429,645	15,429,645
2,708,054	2,705,850	2,705,281
	27,583	
23,684,722	23,259,038	23,403,044
334,055	317,774	315,044
622,109	574,089	581,732
5,778	5,429	-
394,725	379,969	409,901
356,534	343,266	345,536
3,720,414	3,710,536	3,719,151
16,283,293	16,209,722	16,217,628
40,344	39,056	28,643
1,927,470	1,679,197	1,785,409
23,684,722	23,259,038	23,403,044

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

Buildings	30 to 75 years
Furniture and equipment	5 to 20 years
Plant and equipment	3 to 15 years
Motor vehicles	5 to 20 years
Road making plant	5 to 12 years
Infrastructure - roads	15 to 60 years
Works in progress	
Right of use - plant and equipment	Based on the remaining lease

**AMORTISATION**

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

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

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

SHIRE OF ESPERANCE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Shark Lake Industrial Park	296	WATC	4.52%	563,657	-	(59,939)	503,718	(28,812)	620,976	-	(57,319)	563,657	(31,695)	620,976	-	(57,319)	563,657	(27,428)
Graham Mackenzie Stadium	NA	WATC	NA	0	2,434,907	-	2,434,907	-	-	-	-	-	-	-	2,434,907	-	2,434,907	-
				563,657	2,434,907	(59,939)	2,938,625	(28,812)	620,976	-	(57,319)	563,657	(31,695)	620,976	2,434,907	(57,319)	2,998,564	(27,428)
<b>Self Supporting Loans</b>																		
Recherche Aged Welfare Committee	291	WATC	6.36%	143,155	-	(22,474)	120,681	(9,496)	164,255	-	(21,100)	143,155	(11,095)	164,255	-	(21,100)	143,155	(9,950)
Esperance Bay Yacht Club	295	WATC	5.01%	218,590	-	(21,208)	197,382	(11,797)	238,773	-	(20,183)	218,590	(13,016)	238,773	-	(20,183)	218,590	(11,713)
Newtown Condungup Football Club	299	WATC	2.33%	19,941	-	(6,448)	13,493	(684)	26,196	-	(6,255)	19,941	(944)	26,196	-	(6,255)	19,941	(752)
Gibson Football Club	301	WATC	2.50%	0	-	-	-	-	-	-	-	-	(18)	-	-	-	-	-
Condungup Districts Recreation Association	302	WATC	1.80%	0	-	-	0	-	307,357	-	(307,357)	0	(4,683)	307,357	-	(307,357)	-	(2,662)
Esperance Tennis Club	303	WATC	0.61%	0	-	-	0	-	5,046	-	(5,046)	0	(73)	5,046	-	(5,046)	-	(31)
Esperance Bay Yacht Club	304	WATC	2.34%	609,054	-	(45,567)	563,487	(17,773)	653,569	-	(44,515)	609,054	(19,275)	653,569	-	(44,515)	609,054	(14,942)
Esperance Hockey Association				0	300,000	(12,027)	287,973	(7,727)	-	-	-	-	-	-	-	-	-	-
				990,741	300,000	(107,724)	1,183,017	(47,477)	1,395,196	-	(404,455)	990,741	(49,103)	1,395,196	-	(404,456)	990,740	(40,050)
				1,554,398	2,734,907	(167,663)	4,121,642	(76,289)	2,016,172	-	(461,774)	1,554,398	(80,799)	2,016,172	2,434,907	(461,775)	3,989,304	(67,478)

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

**SHIRE OF ESPERANCE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**7. BORROWINGS**

**(b) New borrowings - 2025/26**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Graham Mackenzie Stadium	WATC	Debenture	20	NA	2,434,907	NA	2,434,907	-
Esperance Hockey Association	WATC	Debenture	10	NA	300,000	NA	300,000	-
					2,734,907	-	2,734,907	-

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

**(d) Credit Facilities**

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	-	-	-
Credit card limit	80,000	80,000	800,000
Credit card balance at balance date	-	8,083	-
<b>Total amount of credit unused</b>	280,000	288,083	1,000,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	4,121,642	1,554,398	3,989,304

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF ESPERANCE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Leases	2024/25 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2025	2024/25 Actual Lease Interest repayments	Budget Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Motor vehicle		Fleetcare	4.58%	60 months	111,619	-	(23,617)	88,002	(4,529)	-	125,597	(13,978)	111,619	(2,441)	-	-	-	-	-
Gym equipment		Maia Financial Pty Ltd	4.58%	60 months	70,533	-	(19,439)	51,094	(2,853)	89,121	-	(18,588)	70,533	(3,704)	89,121	-	(18,588)	70,533	(3,704)
					182,152	0	(43,056)	139,096	(7,381)	89,121	125,597	(32,566)	182,152	(6,145)	89,121	0	(18,588)	70,533	(3,704)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

SHIRE OF ESPERANCE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Employee Entitlements Long Service Leave	1,592,202	52,526	-	1,644,728	1,369,474	222,728	-	1,592,202	1,369,475	32,852	-	1,402,327
(b) Land Purchase and Development	3,381,384	658,325	(3,093,528)	946,181	4,040,996	458,635	(1,118,247)	3,381,384	4,040,996	696,939	(3,181,492)	1,556,443
(c) Eastern Suburbs Water Pipeline	42,975	1,573	-	44,548	41,012	1,963	-	42,975	41,012	984	-	41,996
(d) Jetty	642,476	175,785	-	818,261	472,840	169,636	-	642,476	472,840	158,343	-	631,183
(e) Aerodrome	7,419,616	1,097,786	(858,460)	7,658,942	7,149,316	781,101	(510,801)	7,419,616	7,474,716	630,278	(1,069,244)	7,035,750
(f) Sanitation (Rubbish Removal)	12,276,671	1,847,200	(12,183,459)	1,940,412	12,272,816	2,260,605	(2,256,749)	12,276,671	12,272,815	1,665,175	(5,282,579)	8,655,411
(g) EHC Asset Replacement	608,819	20,253	(105,000)	524,072	591,602	28,322	(11,105)	608,819	591,602	14,192	(65,111)	540,683
(h) Esperance Home Care Fundraising	1,768,365	38,997	(8,810)	1,798,552	1,016,734	751,631	-	1,768,365	1,016,734	24,391	-	1,041,125
(i) Unspent Grants and Contributions	4,758,285	-	(4,758,285)	0	7,178,017	4,758,285	(7,178,017)	4,758,285	7,178,017	-	(7,178,017)	0
(j) Plant Replacement	173,174	610,469	(80,186)	703,457	633,210	30,314	(490,350)	173,174	633,211	116,190	-	749,401
(k) Building Maintenance	2,841,961	178,304	(2,255,035)	765,230	2,991,315	595,412	(744,766)	2,841,961	2,991,316	625,686	(2,272,826)	1,344,176
(l) Governance and Workers Compensation	329,242	92,121	(200,000)	221,363	218,433	210,856	(100,047)	329,242	218,433	205,240	(200,000)	223,673
(m) IT System and Process Development	132,750	59,241	(100,000)	91,991	76,584	56,166	-	132,750	76,583	54,337	-	130,920
(n) Esperance Home Care Annual Leave	274,015	12,800	-	286,815	333,731	15,977	(75,692)	274,015	333,730	8,006	-	341,736
(o) Esperance Home Care Long Service Leave	303,952	12,862	-	316,814	335,332	16,053	(47,434)	303,952	335,332	8,044	-	343,376
(p) Priority Projects	1,110,724	93,460	(97,355)	1,106,829	834,673	291,377	(15,326)	1,110,724	635,109	267,736	(62,681)	840,164
(q) Off Street Parking	611,746	22,391	-	634,137	583,798	27,948	-	611,746	583,798	14,005	-	597,803
(r) Community Infrastructure	309,000	11,571	-	320,571	-	309,000	-	309,000	-	309,000	-	309,000
	38,577,357	4,985,664	(23,740,118)	19,822,903	40,139,884	10,986,008	(12,548,535)	38,577,357	40,265,719	4,831,398	(19,311,950)	25,785,167

(b) Reserve Accounts - Purposes

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

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

**SHIRE OF ESPERANCE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**10. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
Investments	1,673,000	2,358,274	1,630,000
Late payment of fees and charges *	10,500	14,940	6,500
Other interest revenue	118,000	120,087	83,000
	1,801,500	2,493,302	1,719,500

\* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 11%.

**The net result includes as expenses**

**(b) Auditors remuneration**

Audit services	91,000	84,935	85,000
Other services	5,000	14,637	20,000
	96,000	99,572	105,000

**(c) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	76,289	80,799	67,478
Interest on lease liabilities (refer Note 8)	7,381	6,145	3,704
	83,670	86,943	71,182

**(d) Write offs**

General rate	2,500	849	5,000
Fees and charges	-	122,800	-
	2,500	123,650	5,000

**(e) Low Value lease expenses**

Light Vehicle	28,146	16,418	-
Gymnasium equipment	22,292	22,292	22,292
	50,438	38,710	22,292

**SHIRE OF ESPERANCE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**11. COUNCIL MEMBERS REMUNERATION**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
<b>President's</b>			
President's allowance	44,087	42,596	42,596
Meeting attendance fees	25,773	24,200	24,200
Annual allowance for ICT expenses	1,700	1,644	1,644
Superannuation contribution payments	5,682	-	-
	77,242	68,440	68,440
<b>Deputy President's</b>			
Deputy President's allowance	11,022	10,649	10,649
Meeting attendance fees	21,338	19,788	19,788
Annual allowance for ICT expenses	1,700	1,644	1,644
Superannuation contribution payments	2,585	-	-
	36,644	32,081	32,081
<b>Council member 1</b>			
Meeting attendance fees	21,338	19,788	19,788
Annual allowance for ICT expenses	1,700	1,644	1,644
Superannuation contribution payments	1,725	-	-
	24,762	21,432	21,432
<b>Council member 2</b>			
Meeting attendance fees	21,338	19,788	19,788
Annual allowance for ICT expenses	1,700	1,644	1,644
Superannuation contribution payments	1,725	-	-
	24,762	21,432	21,432
<b>Council member 3</b>			
Meeting attendance fees	21,338	19,788	19,788
Annual allowance for ICT expenses	1,700	1,644	1,644
Superannuation contribution payments	1,725	-	-
	24,762	21,432	21,432
<b>Council member 4</b>			
Meeting attendance fees	21,338	19,788	19,788
Annual allowance for ICT expenses	1,700	1,644	1,644
Superannuation contribution payments	1,725	-	-
	24,762	21,432	21,432
<b>Council member 5</b>			
Meeting attendance fees	21,338	19,788	19,788
Annual allowance for ICT expenses	1,700	1,644	1,644
Superannuation contribution payments	1,725	-	-
	24,762	21,432	21,432
<b>Council member 6</b>			
Meeting attendance fees	21,338	19,788	19,788
Annual allowance for ICT expenses	1,700	1,644	1,644
Superannuation contribution payments	1,725	-	-
	24,762	21,432	21,432
<b>Council member 7</b>			
Meeting attendance fees	21,338	19,788	19,788
Annual allowance for ICT expenses	1,700	1,644	1,644
Superannuation contribution payments	1,725	-	-
	24,762	21,432	21,432
<b>Total Council Member Remuneration</b>	287,222	250,545	250,545
President's allowance	44,087	42,596	42,596
Deputy President's allowance	11,022	10,649	10,649
Meeting attendance fees	196,473	182,500	182,500
Annual allowance for ICT expenses	15,300	14,800	14,800
Superannuation contribution payments	20,340	-	-
	287,222	250,545	250,545

**SHIRE OF ESPERANCE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**12. MAJOR LAND TRANSACTIONS**

**Flinders Residential Subdivision**

**(a) Details**

The Council owns, freehold East Location 18, Lot 3 which is bounded by Ormonde Street and Goldfields Road Esperance. During the 2025-26 financial year the Council intends to continue a major land transaction as defined under the Local Government Act, 1995.

**(b) Current year transactions**

Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
<b>Operating revenue</b>			
Profit on disposal	88,540	8,642	88,540
<b>Operating expenditure</b>			
Advertising and promotions	(1,000)	-	(2,000)
Sundry supplies and expenses	(1,000)	(114)	(5,000)
Overhead allocation	(10,104)	(9,798)	(5,775)
Sale proceeds	600,000	265,181	600,000
<b>Capital expenditure</b>			
Infrastructure	5(d) (1,000,000)	(28,980)	(1,000,000)
Transfer from Land Development Reserve	1,000,000	28,980	1,000,000
	676,436	263,911	675,765

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

**(c) Expected future cash flows**

	2025/26	2026/27	2027/28	2028/29	2029/30	Total
	\$	\$	\$	\$	\$	\$
<b>Cash outflows</b>						
Payments for land held for sale	(2,000)	(66,200)	(61,300)	(54,400)	-	(183,900)
Payments for development of land held for sale	(1,000,000)	-	-	-	-	(1,000,000)
	(1,002,000)	(66,200)	(61,300)	(54,400)	0	(1,183,900)
<b>Cash Inflows</b>						
Proceeds on sale of land held for sale	600,000	1,840,000	1,620,000	1,380,000	1,710,000	7,150,000
	600,000	1,840,000	1,620,000	1,380,000	1,710,000	7,150,000
<b>Net cash flows</b>	(402,000)	1,773,800	1,558,700	1,325,600	1,710,000	5,966,100

**Shark Lake Industrial Park**

**(a) Details**

During the 2025-26 financial year the Council intends to continue to undertake a major land transaction as defined under the Local Government Act 1995. As at 30 June 2024 all lots have been sold. This development is funded by municipal and reserve funds together with borrowings. During 2012/13 the portion of debt that was contained within the short term borrowings was converted to a principal and interest loan to be repaid over 20 years.

**(b) Current year transactions**

Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
SLIP rate income	10,000	10,000	10,000
Profit on Disposal	-	-	-
<b>Operating expenditure</b>			
Sundry supplies and expenses	(2,000)	-	(2,000)
Interest expense	(28,812)	(31,695)	(27,428)
Materials purchased	(5,000)	-	(5,000)
Overhead allocation	(12,929)	(11,673)	(9,853)
Sale proceeds	-	-	-
<b>Capital expenditure</b>			
Infrastructure	5(d) -	-	(230,000)
Loan repayments	(59,939)	(57,319)	(57,319)
Transfer from Land Development Reserve	-	-	230,000
	(98,680)	(90,687)	(91,600)

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

The only liability in relation to this land transaction as at 30 June 2025 is Loan 296.

**(c) Expected future cash flows**

	2025/26	2026/27	2027/28	2028/29	2029/30	Total
	\$	\$	\$	\$	\$	\$
<b>Cash outflows</b>						
Payments for land held for sale	(7,000)	-	-	-	-	(7,000)
	(7,000)	0	0	0	0	(7,000)
<b>Net cash flows</b>	(7,000)	0	0	0	0	(7,000)



**SHIRE OF ESPERANCE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

**Esperance Aerodrome**

**(a) Details**

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

**(b) Statement of Comprehensive Income**

	<b>2024/25 Actual</b>	<b>2025/26 Budget</b>	<b>2026/27 Forecast</b>	<b>2027/28 Forecast</b>	<b>2028/29 Forecast</b>	<b>2029/30 Forecast</b>	<b>2030/31 Forecast</b>
	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>							
Landing Fees	1,309,566	1,440,000	1,483,200	1,527,696	1,573,527	1,620,733	1,669,355
Property rental	44,723	31,926	32,884	33,870	34,886	35,933	37,011
Air BP refuelling	169,569	180,000	185,400	190,962	196,691	202,592	208,669
Reimbursements	9,760	9,000	9,270	9,548	9,835	10,130	10,433
Sundry income	29,422	27,000	27,810	28,644	29,504	30,389	31,300
Grants, subsidies & contributions	-	8,756	8,931	9,110	9,292	9,478	9,667
	<u>1,563,041</u>	<u>1,696,682</u>	<u>1,747,495</u>	<u>1,799,830</u>	<u>1,853,734</u>	<u>1,909,253</u>	<u>1,966,436</u>
<b>Expenditure</b>							
Employee costs	(528,014)	(481,395)	(498,244)	(515,682)	(531,153)	(547,087)	(563,500)
Materials and contracts	(433,967)	(618,574)	(637,131)	(656,245)	(675,933)	(696,210)	(717,097)
Utility charges	(46,060)	(57,500)	(59,225)	(61,002)	(62,832)	(64,717)	(64,718)
Depreciation	(529,201)	(532,542)	(548,518)	(564,974)	(581,923)	(599,381)	(617,362)
Insurance	(11,805)	(13,070)	(13,593)	(14,001)	(14,421)	(14,853)	(15,299)
Other expenditure	(115,308)	-	-	-	-	-	-
	<u>(1,664,355)</u>	<u>(1,703,081)</u>	<u>(1,756,711)</u>	<u>(1,811,904)</u>	<u>(1,866,261)</u>	<u>(1,922,249)</u>	<u>(1,977,976)</u>
<b>NET RESULT</b>	<u>(101,314)</u>	<u>(6,399)</u>	<u>(9,216)</u>	<u>(12,073)</u>	<u>(12,527)</u>	<u>(12,995)</u>	<u>(11,539)</u>
<b>Other comprehensive income</b>							
Changes on revaluation of non-current assets	2,239,000	-	-	-	-	-	-
<b>Total other comprehensive income</b>	<u>2,239,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL COMPREHENSIVE INCOME</b>	<u>2,137,686</u>	<u>(6,399)</u>	<u>(9,216)</u>	<u>(12,073)</u>	<u>(12,527)</u>	<u>(12,995)</u>	<u>(11,539)</u>

**SHIRE OF ESPERANCE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**14. TRUST FUNDS**

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

Detail	Balance 30 June 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
Contribution of Public Open Space	221,039	9,000	-	230,039
Other General Bonds	777,781	18,000	-	795,781
	998,820	27,000	0	1,025,820

**SHIRE OF ESPERANCE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**15. REVENUE AND EXPENDITURE**

**(a) Revenue and Expenditure Classification**

**REVENUES**

**RATES**

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

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

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

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

**SERVICE CHARGES**

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the Local Government (*Financial Management*) *Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**INTEREST REVENUE**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

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

**MATERIALS AND CONTRACTS**

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

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

**UTILITIES (GAS, ELECTRICITY, WATER)**

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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

**SHIRE OF ESPERANCE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**15. REVENUE AND EXPENDITURE**

**(b) Revenue Recognition**

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

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

**SHIRE OF ESPERANCE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**16. PROGRAM INFORMATION**

**Key Terms and Definitions - Reporting Programs**

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

**OBJECTIVE**

**ACTIVITIES**

**Governance**

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

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

**General purpose funding**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

**Law, order, public safety**

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

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

**Health**

To provide an operational framework for good community health.

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

**Education and welfare**

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

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

**Community amenities**

To provide services required by the community.

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

**Recreation and culture**

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

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

**Transport**

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

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

**Economic services**

To help promote the Shire and its economic well being.

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

**Other property and services**

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

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

**SHIRE OF ESPERANCE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**17. FEES AND CHARGES**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	9,000	8,668	10,000
General purpose funding	1,200	1,173	1,200
Law, order, public safety	71,100	73,548	68,725
Health	75,500	85,471	76,000
Education and welfare	665,518	473,854	473,669
Community amenities	6,110,500	5,674,997	5,590,450
Recreation and culture	2,602,249	2,486,650	2,267,930
Transport	1,978,926	1,871,812	1,707,319
Economic services	738,558	680,985	609,622
Other property and services	312,500	251,719	210,500
	<b>12,565,051</b>	<b>11,608,877</b>	<b>11,015,415</b>

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









# Management Budget

2025-2026

SHIRE OF ESPERANCE  
MANAGEMENT BUDGET 2025-26  
FOR THE YEAR ENDING 30 JUNE 2026

	Original Budget 2024-25	Current Budget 2024-25	Estimated Actuals 2024-25	Budget 2025-26
<b>OPERATING ACTIVITIES</b>				
Revenue from operating activities				
General rates	26,851,952	26,851,952	26,786,130	28,077,679
Grants and subsidies	7,286,054	6,171,447	10,712,205	9,511,787
Contributions and donations	2,250,650	2,818,266	1,344,609	2,266,307
Fees and charges	11,015,415	11,137,166	11,608,878	12,565,051
Interest revenue	1,719,500	1,753,500	2,493,302	1,801,500
Other revenue	984,091	2,511,842	2,603,664	2,058,999
Profit on asset disposals	120,940	120,940	73,057	199,233
	50,228,602	51,365,113	55,621,845	56,480,556
Expenditure from operating activities				
Employee costs	(23,271,943)	(23,168,063)	(22,642,749)	(25,013,978)
Materials and contracts	(17,242,935)	(18,786,441)	(15,592,220)	(19,556,127)
Utility charges	(1,434,221)	(1,402,421)	(1,410,574)	(1,476,201)
Depreciation	(23,403,044)	(23,413,044)	(23,259,038)	(23,684,722)
Finance costs	(71,182)	(71,182)	(84,503)	(79,993)
Insurance	(988,511)	(788,054)	(790,478)	(958,994)
Other expenditure	(786,355)	(754,230)	(768,322)	(865,739)
Loss on asset disposals	(51,039)	(51,039)	(467,580)	(75,216)
	(67,249,230)	(68,434,474)	(65,015,463)	(71,710,970)
<b>OPERATING TOTAL</b>	<b>(17,020,628)</b>	<b>(17,069,361)</b>	<b>(9,393,618)</b>	<b>(15,230,414)</b>
<b>NON-OPERATING ACTIVITIES</b>				
Inflows from non-operating activities				
Capital grants, subsidies and contributions	20,074,997	19,076,314	12,007,869	36,174,101
Reimbursements	-	-	-	-
Proceeds from Loans	2,434,907	2,434,907	-	2,734,907
Proceeds from disposal of assets	1,290,500	1,290,500	686,031	1,345,000
Proceeds from self supporting loans	404,456	404,456	404,455	107,724
	24,204,860	23,206,177	13,098,356	40,361,732
Outflows from non-operating activities				
Employee costs	(7,615,866)	(7,615,868)	(5,097,670)	(6,144,344)
Materials and contracts	(36,190,545)	(36,810,899)	(21,306,568)	(60,031,259)
Purchase of assets	(4,275,077)	(4,193,894)	(3,354,785)	(4,222,432)
Repayment of Loans	(461,775)	(461,775)	(461,774)	(167,663)
	(48,543,263)	(49,082,436)	(30,220,797)	(70,565,698)
<b>NON-OPERATING TOTAL</b>	<b>(24,338,403)</b>	<b>(25,876,259)</b>	<b>(17,122,441)</b>	<b>(30,203,966)</b>
<b>TOTAL MOVEMENT BEFORE ADJUSTMENTS</b>	<b>(41,359,031)</b>	<b>(42,945,620)</b>	<b>(26,516,059)</b>	<b>(45,434,380)</b>
<b>ADJUSTMENTS TO STATEMENT OF FINANCIAL ACTIVITY</b>				
Reserve Movements				
Movements to Reserve	(4,831,398)	(4,711,252)	(10,986,008)	(4,985,664)
Movements from Reserve	19,311,950	19,748,348	12,548,535	23,740,117
Non Cash Write Back				
Depreciation	23,403,044	23,413,044	23,259,038	23,684,722
Gain on Asset Disposal	(120,940)	(120,940)	(73,057)	(199,233)
Loss on Asset Disposal	51,039	51,039	467,580	75,216
Movement in Accruals	279,652	279,652	(124,805)	279,652
Surplus Brought Forward	3,221,226	4,219,909	4,219,909	2,795,133
<b>SURPLUS/(DEFICIT) AT END OF PERIOD</b>	<b>(44,458)</b>	<b>(65,820)</b>	<b>2,795,133</b>	<b>(44,437)</b>

**SHIRE OF ESPERANCE**  
**2025-26 Budget**

For the year ending 30 June 2026

Management Budget  
Schedules by Statutory Program

	ORIGINAL BUDGET 2024-25	CURRENT BUDGET 2024-25	ESTIMATED ACTUALS 2024- 25	BUDGET 2025-26
<b>03 - General Purpose Funding</b>				
<b>Other Revenue</b>				
<b>3115 - Other Revenue - Operating</b>				
115 - Grants, Subsidies & Contributions	1,210,394	956,841	5,261,988	3,901,153
120 - Interest Earnings	1,630,000	1,630,000	2,358,274	1,673,000
960 - Transfer from Unspent Grant Reserves	6,858,899	6,858,899	6,858,899	4,305,147
<b>3115 - Other Revenue - Operating Total</b>	<b>9,699,293</b>	<b>9,445,740</b>	<b>14,479,161</b>	<b>9,879,300</b>
<b>Rates</b>				
<b>3110 - Rates - Operating</b>				
100 - Rates & Charges	26,851,952	26,851,952	26,786,130	28,077,679
105 - Fees & Charges	1,200	1,200	1,173	1,200
115 - Grants, Subsidies & Contributions	-	-	6,900	-
120 - Interest Earnings	85,500	115,500	123,883	120,500
125 - Reimbursements	17,000	15,000	19,951	17,000
350 - Administration Expenses	(19,000)	(19,000)	(18,975)	(21,000)
365 - Legal & Debt Recovery Costs	(25,000)	(25,000)	(20,992)	(25,000)
415 - Rates Expenditure	(92,387)	(54,387)	(47,327)	(40,387)
955 - Transfer from Reserves	300	300	300	5,000
980 - Overhead Allocation	(423,021)	(341,392)	(331,104)	(351,774)
<b>3110 - Rates - Operating Total</b>	<b>26,396,544</b>	<b>26,544,173</b>	<b>26,519,939</b>	<b>27,783,218</b>
<b>03 - General Purpose Funding Total</b>	<b>36,095,837</b>	<b>35,989,913</b>	<b>40,999,100</b>	<b>37,662,518</b>

## SHIRE OF ESPERANCE

## 2025-26 Budget

For the year ending 30 June 2026

## Management Budget

## Schedules by Statutory Program

	ORIGINAL BUDGET 2024-25	CURRENT BUDGET 2024-25	ESTIMATED ACTUALS 2024- 25	BUDGET 2025-26
<b>04 - Governance</b>				
<b>Community Support</b>				
3700 - Community Support - Operating				
125 - Reimbursements	-	-	2	-
300 - Employee Costs	(166,214)	(165,214)	(177,217)	(172,922)
350 - Administration Expenses	(9,500)	(8,500)	(6,810)	(9,200)
455 - Programs and Events	-	-	(214)	-
940 - Non Cash Expense	(4,922)	(4,922)	(9,093)	(10,723)
980 - Overhead Allocation	144,307	142,909	154,666	149,635
<b>3700 - Community Support - Operating Total</b>	<b>(36,329)</b>	<b>(35,727)</b>	<b>(38,666)</b>	<b>(43,210)</b>
<b>Corporate &amp; Community Services</b>				
3100 - Corporate & Community Services - Operating				
115 - Grants, Subsidies & Contributions	4,000	4,000	4,599	-
125 - Reimbursements	200,000	200,000	195,600	200,000
130 - Non Cash Income	-	-	-	5,000
300 - Employee Costs	(272,536)	(266,581)	(275,548)	(276,307)
350 - Administration Expenses	(64,700)	(65,200)	(56,850)	(64,200)
360 - Professional Services	(60,000)	(59,000)	(18,635)	(50,000)
370 - Special Projects	-	(2,000)	(1,009)	-
460 - Building Operations	(161,848)	(160,228)	(140,916)	(124,746)
500 - Building Maintenance	(238,641)	(227,974)	(127,474)	(310,607)
550 - Grounds Maintenance	(51,890)	(51,890)	(50,350)	(53,990)
940 - Non Cash Expense	(276,905)	(276,905)	(272,225)	(276,896)
955 - Transfer from Reserves	110,000	110,000	-	157,000
980 - Overhead Allocation	680,531	704,334	647,952	670,580
<b>3100 - Corporate &amp; Community Services - Operating Total</b>	<b>(131,989)</b>	<b>(91,444)</b>	<b>(94,857)</b>	<b>(124,166)</b>
7100 - Corporate & Community Services - Capital				
190 - Proceeds on Sale of Assets	-	-	-	30,000
705 - Purchases	-	(25,818)	-	(100,818)
710 - Building Project	(180,000)	(80,000)	-	(104,000)
955 - Transfer from Reserves	180,000	90,667	-	90,667
<b>7100 - Corporate &amp; Community Services - Capital Total</b>	<b>-</b>	<b>(15,151)</b>	<b>-</b>	<b>(84,151)</b>
<b>Executive Services</b>				
3000 - Executive Services - Operating				
115 - Grants, Subsidies & Contributions	22,000	22,000	25,340	32,240
125 - Reimbursements	1,000	1,000	-	500
300 - Employee Costs	(530,992)	(529,642)	(556,627)	(566,536)
350 - Administration Expenses	(124,571)	(124,300)	(117,841)	(118,500)
360 - Professional Services	(25,000)	(15,000)	(13,454)	(25,000)
365 - Legal & Debt Recovery Costs	(25,000)	(25,000)	(23,291)	(25,000)
370 - Special Projects	(20,000)	(19,939)	(6,274)	(15,000)
940 - Non Cash Expense	(7,643)	(7,643)	(8,616)	(7,643)
980 - Overhead Allocation	601,568	591,999	593,897	599,162
<b>3000 - Executive Services - Operating Total</b>	<b>(108,638)</b>	<b>(106,525)</b>	<b>(106,866)</b>	<b>(125,777)</b>
<b>External Services</b>				
3050 - External Services				
115 - Grants, Subsidies & Contributions	40,000	40,000	40,000	-
125 - Reimbursements	-	-	120	-
300 - Employee Costs	(578,769)	(582,269)	(563,955)	(603,860)
350 - Administration Expenses	(31,550)	(31,050)	(27,337)	(31,350)
370 - Special Projects	(83,720)	(83,720)	(86,590)	-
940 - Non Cash Expense	(6,690)	(6,690)	(6,347)	(6,690)
980 - Overhead Allocation	604,333	650,454	631,227	629,062
<b>3050 - External Services Total</b>	<b>(56,396)</b>	<b>(13,275)</b>	<b>(12,882)</b>	<b>(12,838)</b>
<b>Financial Services</b>				
3120 - Financial Services - Operating				
105 - Fees & Charges	6,000	6,000	5,964	6,200
115 - Grants, Subsidies & Contributions	30,000	30,000	21,263	-
125 - Reimbursements	-	2,000	2,276	-
300 - Employee Costs	(1,064,057)	(1,064,057)	(1,074,112)	(1,084,156)
350 - Administration Expenses	(3,000)	(3,000)	(8,162)	(4,000)
360 - Professional Services	(106,000)	(106,000)	(99,572)	(97,000)
380 - Bank Charges	(86,000)	(92,800)	(79,234)	(89,000)
980 - Overhead Allocation	933,174	863,615	865,312	889,334
<b>3120 - Financial Services - Operating Total</b>	<b>(289,883)</b>	<b>(364,242)</b>	<b>(366,264)</b>	<b>(378,622)</b>

**SHIRE OF ESPERANCE**  
**2025-26 Budget**

For the year ending 30 June 2026

Management Budget  
Schedules by Statutory Program

	ORIGINAL BUDGET 2024-25	CURRENT BUDGET 2024-25	ESTIMATED ACTUALS 2024- 25	BUDGET 2025-26
<b>7120 - Financial Services - Capital</b>				
190 - Proceeds on Sale of Assets	-	-	6,215	-
<b>7120 - Financial Services - Capital Total</b>	-	-	<b>6,215</b>	-
<b>Governance &amp; Corporate Support</b>				
<b>3170 - Governance &amp; Corporate Support - Operating</b>				
105 - Fees & Charges	4,000	4,000	2,704	2,800
125 - Reimbursements	-	35,241	36,575	-
300 - Employee Costs	(398,200)	(299,247)	(453,522)	(482,596)
350 - Administration Expenses	(17,500)	(17,178)	(8,476)	(23,000)
370 - Special Projects	-	-	-	(55,000)
410 - Insurance	(329,232)	(314,479)	(314,434)	(345,514)
955 - Transfer from Reserves	200,000	100,047	100,047	200,000
980 - Overhead Allocation	540,932	491,616	537,154	640,010
<b>3170 - Governance &amp; Corporate Support - Operating Total</b>	-	-	<b>(99,953)</b>	<b>(63,300)</b>
<b>Human Services</b>				
<b>3160 - Human Services - Operating</b>				
115 - Grants, Subsidies & Contributions	24,000	64,000	36,588	44,341
125 - Reimbursements	2,000	4,500	4,561	2,000
300 - Employee Costs	(734,745)	(774,745)	(719,027)	(853,918)
320 - Occupational Health & Safety & Risk	(20,000)	(20,000)	(28,076)	(45,000)
325 - Recruitment	(50,000)	(58,000)	(41,189)	(75,000)
350 - Administration Expenses	(102,900)	(105,585)	(62,492)	(78,800)
360 - Professional Services	(25,000)	(35,000)	(30,402)	(25,000)
370 - Special Projects	(25,000)	(25,000)	(21,817)	-
940 - Non Cash Expense	(12,865)	(12,865)	(12,865)	(12,865)
980 - Overhead Allocation	697,987	764,136	694,305	802,193
<b>3160 - Human Services - Operating Total</b>	<b>(246,523)</b>	<b>(198,559)</b>	<b>(180,414)</b>	<b>(242,049)</b>
<b>Information Mgmt Services</b>				
<b>3150 - Information Management - Operating</b>				
115 - Grants, Subsidies & Contributions	-	-	4,989	18,720
300 - Employee Costs	(290,650)	(290,650)	(258,543)	(316,591)
350 - Administration Expenses	(24,500)	(24,500)	(21,808)	(24,500)
360 - Professional Services	(8,000)	(8,000)	-	(8,000)
980 - Overhead Allocation	286,293	286,294	243,957	292,691
<b>3150 - Information Management - Operating Total</b>	<b>(36,857)</b>	<b>(36,856)</b>	<b>(31,406)</b>	<b>(37,680)</b>
<b>IT Services</b>				
<b>3140 - Information Technology - Operating</b>				
125 - Reimbursements	-	-	28	-
300 - Employee Costs	(479,922)	(479,922)	(485,420)	(678,889)
350 - Administration Expenses	(5,100)	(5,100)	(4,987)	(4,500)
355 - Computer/IT Costs	(587,392)	(587,392)	(536,611)	(607,000)
360 - Professional Services	(82,853)	(82,853)	(43,493)	(40,560)
370 - Special Projects	(127,784)	(127,784)	(77,700)	(176,216)
385 - IT Purchases	(126,000)	(126,000)	(116,784)	(150,000)
955 - Transfer from Reserves	-	-	-	100,000
980 - Overhead Allocation	946,326	1,045,139	938,267	1,112,492
<b>3140 - Information Technology - Operating Total</b>	<b>(462,725)</b>	<b>(363,912)</b>	<b>(326,699)</b>	<b>(444,673)</b>
<b>7140 - Information Technology - Capital</b>				
150 - Capital Grants Received	110,938	110,938	59,115	51,823
705 - Purchases	(150,000)	(150,000)	(144,579)	(83,000)
715 - Infrastructure Project	(65,063)	(65,063)	(13,240)	(51,823)
<b>7140 - Information Technology - Capital Total</b>	<b>(104,125)</b>	<b>(104,125)</b>	<b>(98,704)</b>	<b>(83,000)</b>
<b>Marketing &amp; Communications</b>				
<b>3010 - Marketing &amp; Communications - Operating</b>				
300 - Employee Costs	(334,590)	(334,590)	(368,488)	(382,568)
350 - Administration Expenses	(9,500)	(9,500)	(10,886)	(9,400)
370 - Special Projects	-	-	-	(31,000)
375 - Media & Communications	(82,000)	(82,000)	(60,842)	(97,000)
940 - Non Cash Expense	-	-	(2,609)	(13,219)
980 - Overhead Allocation	366,281	379,646	394,556	466,160
<b>3010 - Marketing &amp; Communications - Operating Total</b>	<b>(59,809)</b>	<b>(46,444)</b>	<b>(48,268)</b>	<b>(67,027)</b>
<b>7010 - Marketing &amp; Communications - Capital</b>				
705 - Purchases	(45,000)	(45,000)	(40,131)	-
<b>7010 - Marketing &amp; Communications - Capital Total</b>	<b>(45,000)</b>	<b>(45,000)</b>	<b>(40,131)</b>	-



**SHIRE OF ESPERANCE**  
**2025-26 Budget**

*For the year ending 30 June 2026*

Management Budget  
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	ORIGINAL BUDGET 2024-25	CURRENT BUDGET 2024-25	ESTIMATED ACTUALS 2024- 25	BUDGET 2025-26
<b>Members of Council</b>				
<b>3020 - Members of Council - Operating</b>				
125 - Reimbursements	2,000	3,000	3,004	2,000
315 - Elected Member Training	(19,000)	(33,000)	(31,970)	(30,000)
330 - Elected Member Expenditure	(320,045)	(318,545)	(310,976)	(352,272)
335 - Election Expenses	-	-	-	(79,000)
340 - Civic Function & Receptions	(2,000)	(2,000)	(1,060)	(2,000)
370 - Special Projects	(50,000)	(25,000)	(14,938)	(30,000)
410 - Insurance	(1,495)	(1,480)	(1,480)	(1,628)
940 - Non Cash Expense	(6,019)	(6,019)	(6,019)	(6,019)
980 - Overhead Allocation	(743,579)	(752,584)	(737,433)	(786,812)
<b>3020 - Members of Council - Operating Total</b>	<b>(1,140,138)</b>	<b>(1,135,628)</b>	<b>(1,100,871)</b>	<b>(1,285,731)</b>
<b>04 - Governance Total</b>	<b>(2,718,412)</b>	<b>(2,556,888)</b>	<b>(2,539,767)</b>	<b>(2,992,224)</b>

## SHIRE OF ESPERANCE

## 2025-26 Budget

For the year ending 30 June 2026

Management Budget

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	ORIGINAL BUDGET 2024-25	CURRENT BUDGET 2024-25	ESTIMATED ACTUALS 2024- 25	BUDGET 2025-26
<b>05 - Law, Order &amp; Public Safety</b>				
<b>Community Emergency Services</b>				
<b>4070 - Community Emergency Services - Operating</b>				
115 - Grants, Subsidies & Contributions	130,000	130,000	137,711	135,000
300 - Employee Costs	(327,440)	(325,440)	(352,249)	(345,972)
350 - Administration Expenses	(22,000)	(20,550)	(24,280)	(46,000)
390 - Interest Paid	-	-	(2,441)	-
940 - Non Cash Expense	-	-	(7,743)	-
<b>4070 - Community Emergency Services - Operating Total</b>	<b>(219,440)</b>	<b>(215,990)</b>	<b>(249,003)</b>	<b>(256,972)</b>
<b>8070 - Community Emergency Services - Capital</b>				
705 - Purchases	-	-	-	(60,000)
<b>8070 - Community Emergency Services - Capital Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(60,000)</b>
<b>Emergency Management</b>				
<b>4090 - Emergency Management - Operating</b>				
115 - Grants, Subsidies & Contributions	689,000	689,000	164,900	658,952
125 - Reimbursements	-	4,732	45,557	5,000
350 - Administration Expenses	(43,500)	(41,200)	(44,165)	(47,500)
370 - Special Projects	(40,000)	(40,000)	(8,251)	(41,749)
480 - ELEM	(1,500)	(1,500)	-	(1,500)
481 - Fire Fighting Equipment	(5,000)	(1,000)	-	(5,000)
482 - Fire Fighting Expenses	(80,000)	(80,000)	(194,106)	(85,000)
530 - Fire Mitigation Works	(389,000)	(389,000)	(274,988)	(684,012)
940 - Non Cash Expense	-	-	-	(1,200)
980 - Overhead Allocation	(74,005)	(70,839)	(70,295)	(77,231)
<b>4090 - Emergency Management - Operating Total</b>	<b>55,995</b>	<b>70,193</b>	<b>(381,348)</b>	<b>(279,240)</b>
<b>8090 - Emergency Management - Capital</b>				
705 - Purchases	(320,000)	(320,000)	-	-
<b>8090 - Emergency Management - Capital Total</b>	<b>(320,000)</b>	<b>(320,000)</b>	<b>-</b>	<b>-</b>
<b>Fire Prevention - DFES</b>				
<b>4100 - Fire Prevention - DFES - Operating</b>				
125 - Reimbursements	340,979	336,690	376,794	411,578
350 - Administration Expenses	(190,000)	(190,000)	(187,165)	(190,000)
410 - Insurance	(56,572)	(52,283)	(52,283)	(57,517)
483 - Brigade Operation Expenses	(900)	(900)	(754)	(1,500)
484 - Brigade Fund	(60,191)	(60,191)	(154,393)	(60,191)
500 - Building Maintenance	(33,316)	(33,316)	(20,951)	(102,370)
940 - Non Cash Expense	(538,076)	(538,076)	(538,076)	(566,238)
980 - Overhead Allocation	(60,006)	(71,194)	(66,980)	(69,068)
<b>4100 - Fire Prevention - DFES - Operating Total</b>	<b>(598,082)</b>	<b>(609,270)</b>	<b>(643,806)</b>	<b>(635,306)</b>
<b>8100 - Fire Prevention - DFES - Capital</b>				
150 - Capital Grants Received	1,637,700	1,637,700	190,212	2,309,876
155 - Capital Contributions	707,298	707,298	-	-
710 - Building Project	(2,463,003)	(2,463,003)	(620,325)	(2,012,768)
715 - Infrastructure Project	(32,752)	(32,752)	-	(32,752)
<b>8100 - Fire Prevention - DFES - Capital Total</b>	<b>(150,757)</b>	<b>(150,757)</b>	<b>(430,113)</b>	<b>264,356</b>
<b>Other Law, Order &amp; Public Safety</b>				
<b>4050 - Other Law, Order &amp; Public Safety - Operating</b>				
420 - Operations	(1,606)	(1,600)	(1,510)	(1,610)
540 - Maintenance	(94,728)	(94,728)	(56,981)	(60,000)
940 - Non Cash Expense	(40,038)	(40,038)	(28,541)	(40,038)
980 - Overhead Allocation	(45,518)	(45,463)	(45,993)	(52,982)
<b>4050 - Other Law, Order &amp; Public Safety - Operating Total</b>	<b>(181,890)</b>	<b>(181,829)</b>	<b>(133,024)</b>	<b>(154,630)</b>
<b>Ranger Services</b>				
<b>4040 - Ranger Services - Operating</b>				
105 - Fees & Charges	68,725	63,500	73,548	71,100
115 - Grants, Subsidies & Contributions	2,307	2,307	1,414	893
125 - Reimbursements	15,000	5,000	1,715	5,000
300 - Employee Costs	(553,600)	(555,600)	(569,438)	(633,243)
350 - Administration Expenses	(58,400)	(63,000)	(54,185)	(65,300)
370 - Special Projects	(2,307)	(2,307)	(1,414)	(893)
459 - Animal Control	(10,700)	(11,450)	(14,358)	(11,200)
940 - Non Cash Expense	(3,618)	(3,618)	(14,787)	(14,633)
980 - Overhead Allocation	(164,381)	(174,064)	(163,679)	(179,077)
<b>4040 - Ranger Services - Operating Total</b>	<b>(706,974)</b>	<b>(739,232)</b>	<b>(741,183)</b>	<b>(827,353)</b>

**SHIRE OF ESPERANCE**  
**2025-26 Budget**

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	ORIGINAL BUDGET 2024-25	CURRENT BUDGET 2024-25	ESTIMATED ACTUALS 2024- 25	BUDGET 2025-26
<b>8040 - Ranger Services - Capital</b>				
190 - Proceeds on Sale of Assets	14,000	14,000	-	-
705 - Purchases	(48,000)	(48,000)	(60,424)	-
<b>8040 - Ranger Services - Capital Total</b>	<b>(34,000)</b>	<b>(34,000)</b>	<b>(60,424)</b>	<b>-</b>
<b>State Emergency Services</b>				
<b>4080 - State Emergency Service - Operating</b>				
115 - Grants, Subsidies & Contributions	28,000	33,875	33,875	30,500
350 - Administration Expenses	(3,000)	(3,000)	(1,738)	(3,000)
405 - Grants/Donations Paid	(25,000)	(30,875)	(32,137)	(27,500)
<b>4080 - State Emergency Service - Operating Total</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>05 - Law, Order &amp; Public Safety Total</b>	<b>(2,155,148)</b>	<b>(2,180,885)</b>	<b>(2,638,901)</b>	<b>(1,949,145)</b>



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	ORIGINAL BUDGET 2024-25	CURRENT BUDGET 2024-25	ESTIMATED ACTUALS 2024- 25	BUDGET 2025-26
<b>07 - Health</b>				
<b>Environmental Health Services</b>				
<b>4200 - Environmental Health Services - Operating</b>				
105 - Fees & Charges	76,000	82,000	85,471	75,500
115 - Grants, Subsidies & Contributions	11,000	11,000	10,965	11,000
125 - Reimbursements	-	26,500	26,511	-
130 - Non Cash Income	-	-	818	-
300 - Employee Costs	(395,606)	(395,606)	(390,615)	(436,573)
350 - Administration Expenses	(31,400)	(31,850)	(21,217)	(32,200)
360 - Professional Services	(15,000)	(15,000)	(9,628)	(15,000)
370 - Special Projects	(2,500)	(2,500)	(1,781)	(1,500)
940 - Non Cash Expense	(4,000)	(4,000)	(10,429)	(5,778)
980 - Overhead Allocation	(101,099)	(106,529)	(100,424)	(109,911)
<b>4200 - Environmental Health Services - Operating Total</b>	<b>(462,605)</b>	<b>(435,985)</b>	<b>(410,327)</b>	<b>(514,462)</b>
<b>8200 - Environmental Health Services - Capital</b>				
190 - Proceeds on Sale of Assets	15,000	15,000	16,818	-
705 - Purchases	(45,000)	(45,000)	(44,434)	-
<b>8200 - Environmental Health Services - Capital Total</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>(27,615)</b>	<b>-</b>
<b>07 - Health Total</b>	<b>(492,605)</b>	<b>(465,985)</b>	<b>(437,942)</b>	<b>(514,462)</b>

**SHIRE OF ESPERANCE**  
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	ORIGINAL BUDGET 2024-25	CURRENT BUDGET 2024-25	ESTIMATED ACTUALS 2024- 25	BUDGET 2025-26
<b>08 - Education &amp; Welfare</b>				
<b>Home Care</b>				
<b>3810 - Home Care - Operating</b>				
115 - Grants, Subsidies & Contributions	522,765	341,568	6,632	98,742
125 - Reimbursements	46,807	15,412	36,602	16,028
130 - Non Cash Income	2,062	2,062	-	-
140 - Home Care Program Income	5,899,102	5,132,592	5,326,291	5,709,355
300 - Employee Costs	(4,027,716)	(4,027,966)	(3,342,805)	(3,720,601)
350 - Administration Expenses	(1,009,707)	(571,955)	(357,848)	(1,207,045)
380 - Bank Charges	(619)	(619)	(731)	(696)
400 - Volunteer Support	(3,094)	(3,094)	(156)	(3,000)
425 - Home Care Program Expenses	(5,459,336)	(4,609,160)	(4,513,905)	(4,891,187)
460 - Building Operations	(40,319)	(39,794)	(32,352)	(41,015)
500 - Building Maintenance	(94,268)	(94,268)	(45,980)	(95,624)
550 - Grounds Maintenance	(1,031)	(1,031)	(3,836)	(1,072)
940 - Non Cash Expense	(245,480)	(245,480)	(375,938)	(230,304)
955 - Transfer from Reserves	-	-	123,126	8,810
980 - Overhead Allocation	4,127,305	3,818,204	3,631,044	4,127,305
<b>3810 - Home Care - Operating Total</b>	<b>(283,529)</b>	<b>(283,529)</b>	<b>450,144</b>	<b>(230,304)</b>
<b>7810 - Home Care - Capital</b>				
150 - Capital Grants Received	100,000	100,000	100,000	-
190 - Proceeds on Sale of Assets	60,000	60,000	9,091	-
705 - Purchases	(85,000)	(85,000)	(46,430)	(50,000)
710 - Building Project	-	-	(73,766)	(55,000)
955 - Transfer from Reserves	65,111	65,111	11,105	105,000
<b>7810 - Home Care - Capital Total</b>	<b>140,111</b>	<b>140,111</b>	<b>(0)</b>	<b>-</b>
<b>Senior Citizens Centre</b>				
<b>3840 - Senior Citizens Centre - Operating</b>				
105 - Fees & Charges	100	100	100	100
350 - Administration Expenses	-	-	(823)	-
460 - Building Operations	(5,829)	(5,478)	(5,478)	(6,026)
500 - Building Maintenance	(29,053)	(29,053)	(25,260)	(53,520)
550 - Grounds Maintenance	(6,800)	(6,800)	(2,733)	(7,025)
940 - Non Cash Expense	(49,400)	(49,400)	(49,400)	(49,400)
955 - Transfer from Reserves	4,000	4,000	-	4,000
980 - Overhead Allocation	(15,871)	(19,180)	(17,682)	(18,309)
<b>3840 - Senior Citizens Centre - Operating Total</b>	<b>(102,853)</b>	<b>(105,811)</b>	<b>(101,276)</b>	<b>(130,180)</b>
<b>7840 - Senior Citizens Centre - Capital</b>				
710 - Building Project	-	-	-	(14,000)
<b>7840 - Senior Citizens Centre - Capital Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14,000)</b>
<b>Seniors, Youth &amp; Children</b>				
<b>3860 - Seniors, Youth &amp; Children - Operating</b>				
105 - Fees & Charges	300	300	300	300
115 - Grants, Subsidies & Contributions	-	49,800	11,233	38,567
125 - Reimbursements	1,500	7,800	5,915	1,500
370 - Special Projects	(16,470)	(76,128)	(25,112)	(49,016)
460 - Building Operations	(6,344)	(6,221)	(4,599)	(5,985)
500 - Building Maintenance	(26,820)	(41,820)	(42,831)	(47,587)
550 - Grounds Maintenance	(1,200)	(1,200)	-	(1,246)
940 - Non Cash Expense	(115,021)	(115,021)	(115,021)	(115,021)
955 - Transfer from Reserves	33,670	42,528	13,879	9,449
980 - Overhead Allocation	(15,859)	(17,987)	(16,294)	(18,450)
<b>3860 - Seniors, Youth &amp; Children - Operating Total</b>	<b>(146,244)</b>	<b>(157,949)</b>	<b>(172,531)</b>	<b>(187,489)</b>
<b>7860 - Seniors, Youth &amp; Children - Capital</b>				
705 - Purchases	-	(6,300)	(6,290)	-
<b>7860 - Seniors, Youth &amp; Children - Capital Total</b>	<b>-</b>	<b>(6,300)</b>	<b>(6,290)</b>	<b>-</b>
<b>Volunteer Resource Centre</b>				
<b>3850 - Volunteer Resource Centre - Operating</b>				
105 - Fees & Charges	750	750	590	750
115 - Grants, Subsidies & Contributions	116,511	134,011	127,665	130,000
125 - Reimbursements	-	2,207	2,207	-
300 - Employee Costs	(102,950)	(122,662)	(96,663)	(99,281)
350 - Administration Expenses	(7,886)	(8,736)	(11,597)	(11,800)
370 - Special Projects	-	-	(17,944)	(5,000)
455 - Programs and Events	(13,025)	(13,025)	(3,986)	(14,669)
<b>3850 - Volunteer Resource Centre - Operating Total</b>	<b>(6,600)</b>	<b>(7,455)</b>	<b>273</b>	<b>-</b>
<b>08 - Education &amp; Welfare Total</b>	<b>(399,115)</b>	<b>(420,933)</b>	<b>170,320</b>	<b>(561,973)</b>

**SHIRE OF ESPERANCE****2025-26 Budget**

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## Management Budget

## Schedules by Statutory Program

	ORIGINAL BUDGET 2024-25	CURRENT BUDGET 2024-25	ESTIMATED ACTUALS 2024- 25	BUDGET 2025-26
<b>10 - Community Amenities</b>				
<b>Building, Planning &amp; Land Projects</b>				
4000 - Building, Planning & Land Projects - Operating				
940 - Non Cash Expense	-	-	(0)	-
4000 - Building, Planning & Land Projects - Operating Total	-	-	(0)	-
<b>Cemeteries</b>				
3530 - Cemeteries - Operating				
105 - Fees & Charges	158,600	158,600	129,573	158,600
350 - Administration Expenses	(500)	(500)	-	(500)
420 - Operations	(5,224)	(5,201)	(5,141)	(5,428)
460 - Building Operations	(340)	(320)	(320)	(352)
500 - Building Maintenance	(3,701)	(3,701)	(2,174)	(3,701)
525 - Burial & Grounds Expenses	(95,000)	(100,000)	(90,613)	(103,195)
550 - Grounds Maintenance	(142,070)	(142,070)	(137,081)	(147,660)
940 - Non Cash Expense	(68,394)	(68,394)	(68,394)	(68,394)
980 - Overhead Allocation	(38,036)	(37,963)	(36,032)	(40,426)
3530 - Cemeteries - Operating Total	(194,665)	(199,549)	(210,181)	(211,056)
7530 - Cemeteries - Capital				
715 - Infrastructure Project	-	-	(1,479)	(10,000)
7530 - Cemeteries - Capital Total	-	-	(1,479)	(10,000)
<b>Environmental Services</b>				
4060 - Environmental Services - Operating				
115 - Grants, Subsidies & Contributions	16,000	654,893	198,944	446,720
300 - Employee Costs	(267,802)	(265,802)	(221,375)	(231,746)
350 - Administration Expenses	(17,800)	(15,800)	(11,845)	(17,500)
370 - Special Projects	(7,522)	(646,415)	(198,623)	(454,242)
940 - Non Cash Expense	(4,091)	(4,091)	(29,135)	(2,700)
980 - Overhead Allocation	(73,031)	(74,292)	(67,684)	(76,336)
4060 - Environmental Services - Operating Total	(354,246)	(351,507)	(329,718)	(335,804)
<b>Planning Services</b>				
4010 - Planning Services - Operating				
105 - Fees & Charges	265,850	268,000	276,207	271,850
115 - Grants, Subsidies & Contributions	16,000	16,000	16,629	17,160
125 - Reimbursements	-	-	7,720	-
300 - Employee Costs	(327,518)	(334,018)	(316,705)	(329,585)
350 - Administration Expenses	(18,750)	(17,765)	(8,447)	(18,750)
360 - Professional Services	(15,000)	(15,000)	(7,720)	(15,000)
370 - Special Projects	(540,181)	(540,181)	(15,326)	(524,855)
940 - Non Cash Expense	(12,506)	(12,506)	(6,793)	(7,274)
955 - Transfer from Reserves	540,181	540,181	15,326	524,855
980 - Overhead Allocation	(388,587)	(288,212)	(274,359)	(291,314)
4010 - Planning Services - Operating Total	(480,511)	(383,501)	(313,469)	(372,913)
<b>Public Toilets &amp; BBQ's</b>				
3520 - Public Toilets & BBQ's - Operating				
125 - Reimbursements	-	10,000	8,330	-
460 - Building Operations	(349,198)	(348,948)	(392,952)	(361,038)
500 - Building Maintenance	(286,352)	(296,352)	(243,148)	(401,887)
550 - Grounds Maintenance	-	-	(1,626)	(2,000)
940 - Non Cash Expense	(57,082)	(57,082)	(111,082)	(57,082)
955 - Transfer from Reserves	84,030	84,030	-	115,200
980 - Overhead Allocation	(23,565)	(27,183)	(26,011)	(27,352)
3520 - Public Toilets & BBQ's - Operating Total	(632,167)	(635,535)	(766,488)	(734,159)
7520 - Public Toilets & BBQ's - Capital				
150 - Capital Grants Received	150,000	150,000	150,000	-
705 - Purchases	-	-	-	(26,950)
7520 - Public Toilets & BBQ's - Capital Total	150,000	150,000	150,000	(26,950)

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	ORIGINAL BUDGET 2024-25	CURRENT BUDGET 2024-25	ESTIMATED ACTUALS 2024- 25	BUDGET 2025-26
<b>Waste Management</b>				
<b>3420 - Waste Management - Operating</b>				
105 - Fees & Charges	4,546,000	4,546,000	4,648,577	4,783,050
110 - Levy	620,000	620,000	620,640	897,000
115 - Grants, Subsidies & Contributions	94,335	99,335	5,920	94,335
120 - Interest Earnings	4,000	8,000	11,145	8,000
125 - Reimbursements	200	3,100	3,202	2,000
130 - Non Cash Income	-	-	-	46,406
300 - Employee Costs	(1,128,033)	(1,128,033)	(1,141,926)	(1,275,316)
350 - Administration Expenses	(249,300)	(202,500)	(197,432)	(225,000)
370 - Special Projects	(919,779)	(919,779)	(142,873)	(1,147,100)
420 - Operations	(125,188)	(129,858)	(203,558)	(190,194)
450 - Refuse	(662,000)	(687,000)	(738,574)	(779,960)
451 - Recycling	(496,900)	(545,100)	(514,592)	(598,100)
452 - Other Sanitation	(86,358)	(86,358)	(62,452)	(88,968)
500 - Building Maintenance	(50,847)	(50,847)	(55,510)	(82,903)
540 - Maintenance	(712,250)	(653,730)	(475,346)	(605,750)
940 - Non Cash Expense	(203,463)	(203,463)	(211,873)	(221,084)
955 - Transfer from Reserves	620,444	620,444	-	809,265
980 - Overhead Allocation	(233,021)	(217,993)	(207,610)	(223,367)
<b>3420 - Waste Management - Operating Total</b>	<b>1,017,840</b>	<b>1,072,218</b>	<b>1,337,738</b>	<b>1,202,314</b>
<b>7420 - Waste Management - Capital</b>				
190 - Proceeds on Sale of Assets	150,000	150,000	-	115,000
705 - Purchases	(187,000)	(187,000)	(151,642)	(1,541,000)
710 - Building Project	-	-	(1,514,312)	(215,000)
715 - Infrastructure Project	(4,465,135)	(4,523,655)	(590,795)	(12,073,194)
955 - Transfer from Reserves	4,502,135	4,502,135	2,256,749	11,214,194
<b>7420 - Waste Management - Capital Total</b>	<b>-</b>	<b>(58,520)</b>	<b>-</b>	<b>(2,500,000)</b>
<b>10 - Community Amenities Total</b>	<b>(493,749)</b>	<b>(406,394)</b>	<b>(133,597)</b>	<b>(2,988,568)</b>

**SHIRE OF ESPERANCE****2025-26 Budget**

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## Management Budget

## Schedules by Statutory Program

	ORIGINAL BUDGET 2024-25	CURRENT BUDGET 2024-25	ESTIMATED ACTUALS 2024- 25	BUDGET 2025-26
<b>11 - Recreation &amp; Culture</b>				
<b>Bay of Isles Leisure Centre</b>				
<b>3730 - BOILC - Admin - Operating</b>				
105 - Fees & Charges	250,000	209,000	224,964	268,000
125 - Reimbursements	1,000	1,000	16	1,000
300 - Employee Costs	(613,877)	(782,377)	(712,984)	(638,110)
350 - Administration Expenses	(119,700)	(116,600)	(116,955)	(123,800)
360 - Professional Services	(10,000)	(10,000)	(8,825)	(10,000)
370 - Special Projects	(41,075)	(41,075)	(34,783)	-
460 - Building Operations	(543,173)	(485,764)	(434,345)	(453,426)
470 - Kiosk	(77,500)	(52,500)	(62,931)	(72,500)
471 - Pro Shop	(16,000)	(16,000)	(15,007)	(18,000)
477 - Creche	(144,900)	(74,250)	(74,618)	(146,608)
478 - Reception	(202,100)	(103,250)	(149,500)	(268,420)
500 - Building Maintenance	(343,669)	(343,669)	(282,979)	(320,081)
550 - Grounds Maintenance	(8,950)	(8,950)	(5,900)	(9,150)
940 - Non Cash Expense	(336,524)	(336,524)	(357,751)	(337,782)
955 - Transfer from Reserves	60,464	60,464	-	53,456
980 - Overhead Allocation	(384,690)	(399,530)	(384,464)	(413,892)
<b>3730 - BOILC - Admin - Operating Total</b>	<b>(2,530,694)</b>	<b>(2,500,025)</b>	<b>(2,416,060)</b>	<b>(2,489,313)</b>
<b>3740 - BOILC - Pool - Operating</b>				
105 - Fees & Charges	665,000	550,000	677,889	765,000
472 - Pool Operations	(349,900)	(385,600)	(406,088)	(423,390)
473 - Swim School	(206,200)	(206,200)	(179,837)	(196,250)
479 - Lifeguards	(91,400)	(46,700)	(50,327)	(98,181)
<b>3740 - BOILC - Pool - Operating Total</b>	<b>17,500</b>	<b>(88,500)</b>	<b>41,638</b>	<b>47,179</b>
<b>3750 - BOILC - Dry - Operating</b>				
105 - Fees & Charges	307,000	307,000	340,074	345,000
125 - Reimbursements	-	-	713	-
390 - Interest Paid	-	-	(3,704)	-
474 - Dry Operations	(239,300)	(239,300)	(180,817)	(240,417)
<b>3750 - BOILC - Dry - Operating Total</b>	<b>67,700</b>	<b>67,700</b>	<b>156,266</b>	<b>104,583</b>
<b>7730 - BOILC - Admin - Capital</b>				
150 - Capital Grants Received	275,000	275,000	228,615	46,385
705 - Purchases	-	(89,610)	-	(111,710)
710 - Building Project	(361,385)	(927,273)	(678,937)	(382,385)
955 - Transfer from Reserves	315,000	970,498	630,887	339,610
<b>7730 - BOILC - Admin - Capital Total</b>	<b>228,615</b>	<b>228,615</b>	<b>180,565</b>	<b>(108,100)</b>
<b>7740 - BOILC - Pool - Capital</b>				
705 - Purchases	(311,077)	(61,077)	(62,605)	(6,357)
955 - Transfer from Reserves	250,000	-	-	-
<b>7740 - BOILC - Pool - Capital Total</b>	<b>(61,077)</b>	<b>(61,077)</b>	<b>(62,605)</b>	<b>(6,357)</b>
<b>Civic Centre</b>				
<b>3910 - Civic Centre - Operating</b>				
105 - Fees & Charges	97,000	97,000	107,986	97,000
115 - Grants, Subsidies & Contributions	118,000	132,000	131,183	133,840
125 - Reimbursements	2,500	2,500	4	2,500
130 - Non Cash Income	-	-	-	500
135 - Show Income	120,000	120,000	143,331	120,000
300 - Employee Costs	(286,200)	(286,200)	(334,643)	(304,155)
350 - Administration Expenses	(37,850)	(51,850)	(73,287)	(47,050)
380 - Bank Charges	(600)	(600)	(600)	(600)
460 - Building Operations	(93,407)	(79,641)	(92,484)	(85,649)
465 - Show Expenses	(160,000)	(160,000)	(207,573)	(160,000)
470 - Kiosk	(15,000)	(15,000)	(11,649)	(15,000)
500 - Building Maintenance	(232,381)	(232,381)	(186,342)	(148,686)
550 - Grounds Maintenance	(60,000)	(60,000)	(62,486)	(62,400)
940 - Non Cash Expense	(284,398)	(284,398)	(267,110)	(281,403)
955 - Transfer from Reserves	129,662	129,662	-	52,500
980 - Overhead Allocation	(84,871)	(92,458)	(87,537)	(98,034)
<b>3910 - Civic Centre - Operating Total</b>	<b>(787,545)</b>	<b>(781,366)</b>	<b>(941,209)</b>	<b>(796,637)</b>

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	ORIGINAL BUDGET 2024-25	CURRENT BUDGET 2024-25	ESTIMATED ACTUALS 2024- 25	BUDGET 2025-26
<b>7910 - Civic Centre - Capital</b>				
150 - Capital Grants Received	150,866	150,866	17,948	1,132,918
190 - Proceeds on Sale of Assets	15,000	15,000	-	12,500
705 - Purchases	(110,000)	(110,000)	(91,122)	(125,000)
710 - Building Project	(249,606)	(249,606)	(17,082)	(1,512,524)
955 - Transfer from Reserves	-	-	-	349,606
<b>7910 - Civic Centre - Capital Total</b>	<b>(193,740)</b>	<b>(193,740)</b>	<b>(90,255)</b>	<b>(142,500)</b>
<b>Coastal Infrastructure</b>				
<b>3220 - Coastal Infrastructure - Operating</b>				
105 - Fees & Charges	45,260	50,260	57,224	57,600
115 - Grants, Subsidies & Contributions	200,000	200,000	100,000	-
125 - Reimbursements	14,000	7,000	-	7,000
350 - Administration Expenses	-	(2,000)	(1,632)	(2,000)
370 - Special Projects	(81,730)	(81,730)	(1,759)	(60,000)
420 - Operations	(53,370)	(51,318)	(48,730)	(53,731)
500 - Building Maintenance	-	-	-	(1,500)
540 - Maintenance	(861,042)	(996,042)	(1,131,598)	(916,530)
940 - Non Cash Expense	(694,251)	(694,251)	(692,632)	(694,251)
980 - Overhead Allocation	(73,984)	(82,681)	(80,056)	(85,727)
<b>3220 - Coastal Infrastructure - Operating Total</b>	<b>(1,505,117)</b>	<b>(1,650,762)</b>	<b>(1,799,183)</b>	<b>(1,749,139)</b>
<b>7220 - Coastal Infrastructure- Capital</b>				
150 - Capital Grants Received	1,985,004	1,985,004	694,000	1,327,250
715 - Infrastructure Project	(2,554,692)	(2,554,692)	(639,441)	(1,892,827)
<b>7220 - Coastal Infrastructure- Capital Total</b>	<b>(569,688)</b>	<b>(569,688)</b>	<b>54,560</b>	<b>(565,577)</b>
<b>Culture</b>				
<b>3720 - Culture - Operating</b>				
125 - Reimbursements	-	32,905	32,905	-
350 - Administration Expenses	(200)	(200)	-	(200)
460 - Building Operations	(4,794)	(4,505)	(4,505)	(4,956)
500 - Building Maintenance	(68,674)	(101,579)	(76,811)	(63,340)
550 - Grounds Maintenance	-	-	(2,823)	-
940 - Non Cash Expense	(82,003)	(82,003)	(82,004)	(82,003)
955 - Transfer from Reserves	16,834	16,834	-	32,500
980 - Overhead Allocation	(16,834)	(19,649)	(18,067)	(19,229)
<b>3720 - Culture - Operating Total</b>	<b>(155,671)</b>	<b>(158,197)</b>	<b>(151,306)</b>	<b>(137,228)</b>
<b>7720 - Culture - Capital</b>				
150 - Capital Grants Received	-	-	-	14,903,000
715 - Infrastructure Project	-	-	-	(15,903,000)
955 - Transfer from Reserves	-	-	-	1,000,000
<b>7720 - Culture - Capital Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Esperance Museum</b>				
<b>3870 - Esperance Museum - Operating</b>				
105 - Fees & Charges	49,000	49,000	53,135	32,500
300 - Employee Costs	(106,100)	(115,100)	(130,690)	(170,570)
350 - Administration Expenses	(20,600)	(22,450)	(20,786)	(54,900)
370 - Special Projects	(30,000)	(30,000)	(6,000)	(24,000)
455 - Programs and Events	(15,000)	(4,500)	(3,589)	(4,500)
460 - Building Operations	(88,980)	(77,248)	(52,234)	(57,379)
500 - Building Maintenance	(213,617)	(213,617)	(70,933)	(205,777)
940 - Non Cash Expense	(97,286)	(97,286)	(97,286)	(97,286)
955 - Transfer from Reserves	73,640	73,640	-	131,300
980 - Overhead Allocation	(82,833)	(91,903)	(86,845)	(96,906)
<b>3870 - Esperance Museum - Operating Total</b>	<b>(531,776)</b>	<b>(529,464)</b>	<b>(415,228)</b>	<b>(547,518)</b>
<b>7870 - Esperance Museum - Capital</b>				
710 - Building Project	-	-	-	(222,000)
<b>7870 - Esperance Museum - Capital Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(222,000)</b>

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<b>Esperance Period Village</b>				
<b>3790 - Esperance Period Village - Operating</b>				
105 - Fees & Charges	116,720	121,000	125,212	122,199
125 - Reimbursements	11,000	11,000	13,862	11,000
460 - Building Operations	(42,229)	(41,962)	(48,432)	(55,982)
500 - Building Maintenance	(79,281)	(64,281)	(40,017)	(68,881)
550 - Grounds Maintenance	-	-	(394)	-
940 - Non Cash Expense	(49,904)	(49,904)	(49,904)	(49,904)
955 - Transfer from Reserves	10,197	10,197	-	9,000
980 - Overhead Allocation	(113,991)	(107,141)	(112,555)	(130,319)
<b>3790 - Esperance Period Village - Operating Total</b>	<b>(147,488)</b>	<b>(121,091)</b>	<b>(112,228)</b>	<b>(162,887)</b>
<b>7790 - Esperance Period Village - Capital</b>				
710 - Building Project	(18,000)	(18,000)	-	(18,000)
955 - Transfer from Reserves	18,000	18,000	-	18,000
<b>7790 - Esperance Period Village - Capital Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Library</b>				
<b>3710 - Library - Operating</b>				
105 - Fees & Charges	14,700	14,700	15,309	14,200
115 - Grants, Subsidies & Contributions	-	3,071	3,071	9,800
125 - Reimbursements	100	1,000	1,344	1,000
300 - Employee Costs	(434,300)	(434,300)	(463,169)	(446,360)
350 - Administration Expenses	(159,753)	(123,463)	(79,158)	(104,170)
370 - Special Projects	(6,367)	(6,367)	(6,016)	(9,000)
460 - Building Operations	(59,743)	(59,177)	(46,366)	(45,387)
500 - Building Maintenance	(71,449)	(71,449)	(39,093)	(106,731)
550 - Grounds Maintenance	(14,400)	(14,400)	(11,269)	(16,975)
940 - Non Cash Expense	(74,082)	(74,082)	(75,802)	(74,082)
955 - Transfer from Reserves	-	-	-	2,500
980 - Overhead Allocation	(165,237)	(173,895)	(165,832)	(181,851)
<b>3710 - Library - Operating Total</b>	<b>(970,531)</b>	<b>(938,362)</b>	<b>(866,980)</b>	<b>(957,056)</b>
<b>7710 - Library - Capital</b>				
705 - Purchases	-	(39,761)	(53,310)	(19,911)
<b>7710 - Library - Capital Total</b>	<b>-</b>	<b>(39,761)</b>	<b>(53,310)</b>	<b>(19,911)</b>
<b>Parks</b>				
<b>3210 - Parks - Operating</b>				
105 - Fees & Charges	1,250	1,250	645	1,250
115 - Grants, Subsidies & Contributions	-	-	-	40,000
125 - Reimbursements	2,000	7,500	9,321	2,000
350 - Administration Expenses	(10,000)	(4,000)	(84)	(10,000)
370 - Special Projects	-	-	-	(40,000)
420 - Operations	(140,054)	(140,717)	(183,444)	(183,357)
460 - Building Operations	(3,733)	(3,614)	(2,112)	(3,801)
500 - Building Maintenance	(5,435)	(5,435)	(1,357)	(5,235)
540 - Maintenance	(1,678,170)	(1,678,170)	(1,781,784)	(1,766,219)
940 - Non Cash Expense	(1,447,706)	(1,447,706)	(1,442,331)	(1,444,206)
980 - Overhead Allocation	(44,086)	(46,928)	(45,295)	(50,030)
<b>3210 - Parks - Operating Total</b>	<b>(3,325,934)</b>	<b>(3,317,820)</b>	<b>(3,446,439)</b>	<b>(3,459,598)</b>
<b>7210 - Parks - Capital</b>				
150 - Capital Grants Received	620,000	620,000	532,346	307,283
190 - Proceeds on Sale of Assets	28,500	28,500	-	-
705 - Purchases	(95,000)	(95,000)	(39,990)	-
715 - Infrastructure Project	(399,714)	(399,714)	(208,229)	(651,886)
<b>7210 - Parks - Capital Total</b>	<b>153,786</b>	<b>153,786</b>	<b>284,128</b>	<b>(344,603)</b>
<b>Public Halls</b>				
<b>3290 - Public Halls - Operating</b>				
125 - Reimbursements	11,000	14,000	14,554	14,000
460 - Building Operations	(32,613)	(32,341)	(32,753)	(36,029)
500 - Building Maintenance	(293,678)	(398,678)	(204,102)	(306,063)
940 - Non Cash Expense	(250,507)	(250,507)	(328,441)	(250,507)
955 - Transfer from Reserves	79,277	79,277	-	137,500
980 - Overhead Allocation	(64,144)	(61,095)	(62,048)	(69,743)
<b>3290 - Public Halls - Operating Total</b>	<b>(550,665)</b>	<b>(649,344)</b>	<b>(612,790)</b>	<b>(510,842)</b>
<b>7290 - Public Halls - Capital</b>				
710 - Building Project	-	-	-	(120,000)
<b>7290 - Public Halls - Capital Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(120,000)</b>

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	ORIGINAL BUDGET 2024-25	CURRENT BUDGET 2024-25	ESTIMATED ACTUALS 2024- 25	BUDGET 2025-26
<b>Self Supporting Loans</b>				
<b>4900 - Self Supporting Loans - Operating</b>				
125 - Reimbursements	40,050	40,050	49,300	47,477
390 - Interest Paid	(40,050)	(40,050)	(49,103)	(47,477)
<b>4900 - Self Supporting Loans - Operating Total</b>	<b>-</b>	<b>-</b>	<b>197</b>	<b>-</b>
<b>8900 - Self Supporting Loans - Capital</b>				
195 - Borrowings	-	-	-	300,000
196 - Loan Repayments	404,456	404,456	404,455	107,724
790 - Principal Repayments	(404,456)	(404,456)	(404,455)	(107,724)
791 - Loans Issued	-	-	-	(300,000)
<b>8900 - Self Supporting Loans - Capital Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sport and Recreation Management</b>				
<b>3260 - Sport and Recreation Management - Operating</b>				
105 - Fees & Charges	1,500	1,500	1,400	1,500
125 - Reimbursements	1,000	1,000	56	1,000
460 - Building Operations	(1,300)	(1,300)	(1,253)	(1,800)
500 - Building Maintenance	(3,500)	(3,500)	(1,230)	(4,500)
980 - Overhead Allocation	(10,002)	(14,191)	(13,532)	(14,503)
<b>3260 - Sport and Recreation Management - Operating Total</b>	<b>(12,302)</b>	<b>(16,491)</b>	<b>(14,559)</b>	<b>(18,303)</b>
<b>Sporting Complexes</b>				
<b>3240 - Sporting Complexes - Operating</b>				
105 - Fees & Charges	140,000	105,000	152,097	145,000
115 - Grants, Subsidies & Contributions	150,000	150,000	150,000	-
125 - Reimbursements	4,500	1,397,500	1,288,629	4,500
300 - Employee Costs	(117,300)	(116,000)	(109,039)	(128,215)
350 - Administration Expenses	(6,000)	(8,500)	(8,960)	(15,000)
370 - Special Projects	(99,970)	(99,970)	(100,000)	-
460 - Building Operations	(295,335)	(268,145)	(223,445)	(246,186)
500 - Building Maintenance	(141,440)	(1,421,440)	(1,616,343)	(78,027)
940 - Non Cash Expense	(408,990)	(408,990)	(408,990)	(408,990)
955 - Transfer from Reserves	52,327	52,327	-	1,000
980 - Overhead Allocation	(56,698)	(56,750)	(56,101)	(63,378)
<b>3240 - Sporting Complexes - Operating Total</b>	<b>(778,906)</b>	<b>(674,968)</b>	<b>(932,150)</b>	<b>(789,296)</b>
<b>3241 - Overflow Camping - Operating</b>				
105 - Fees & Charges	280,000	280,000	374,545	400,000
125 - Reimbursements	-	20,000	16,333	-
300 - Employee Costs	(81,100)	(101,100)	(126,456)	(125,753)
350 - Administration Expenses	-	-	(705)	(217,500)
370 - Special Projects	(120,000)	(120,000)	(244,926)	-
380 - Bank Charges	-	(2,500)	(3,308)	(3,500)
<b>3241 - Overflow Camping - Operating Total</b>	<b>78,900</b>	<b>76,400</b>	<b>15,483</b>	<b>53,247</b>
<b>7240 - Sporting Complexes - Capital</b>				
150 - Capital Grants Received	2,934,368	2,934,368	277,228	3,091,508
195 - Borrowings	2,434,907	2,434,907	-	2,434,907
705 - Purchases	-	-	-	(10,000)
710 - Building Project	(3,493,369)	(3,493,369)	(277,228)	(6,819,641)
715 - Infrastructure Project	(3,091,004)	(3,091,004)	-	-
955 - Transfer from Reserves	656,097	656,097	-	656,097
960 - Transfer from Unspent Grant Reserves	250,000	250,000	250,000	250,000
<b>7240 - Sporting Complexes - Capital Total</b>	<b>(309,001)</b>	<b>(309,001)</b>	<b>250,000</b>	<b>(397,129)</b>
<b>Sporting Grounds</b>				
<b>3230 - Sporting Grounds - Operating</b>				
105 - Fees & Charges	51,500	51,500	54,469	57,000
115 - Grants, Subsidies & Contributions	50,000	50,000	50,000	-
125 - Reimbursements	27,000	27,000	34,092	1,025,000
370 - Special Projects	-	-	-	(1,290,000)
420 - Operations	(74,009)	(96,960)	(111,732)	(112,437)
460 - Building Operations	(16,229)	(14,383)	(13,280)	(16,511)
540 - Maintenance	(492,890)	(540,090)	(544,415)	(560,377)
980 - Overhead Allocation	(44,251)	(46,023)	(46,460)	(49,546)
<b>3230 - Sporting Grounds - Operating Total</b>	<b>(498,879)</b>	<b>(568,956)</b>	<b>(577,327)</b>	<b>(946,871)</b>
<b>7230 - Sporting Grounds - Capital</b>				
715 - Infrastructure Project	(279,500)	(279,500)	(217,904)	(257,091)
955 - Transfer from Reserves	22,500	22,500	-	22,500
<b>7230 - Sporting Grounds - Capital Total</b>	<b>(257,000)</b>	<b>(257,000)</b>	<b>(217,904)</b>	<b>(234,591)</b>



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<b>Television &amp; Radio</b>				
3270 - Television & Radio - Operating				
420 - Operations	(13,354)	(13,336)	(9,404)	(13,364)
540 - Maintenance	(5,968)	(9,000)	(8,498)	(7,500)
980 - Overhead Allocation	(3,004)	(5,026)	(4,969)	(5,125)
3270 - Television & Radio - Operating Total	(22,326)	(27,362)	(22,871)	(25,989)
7270 - Television & Radio - Capital				
705 - Purchases	(160,000)	(160,000)	-	(160,000)
955 - Transfer from Reserves	160,000	160,000	-	160,000
7270 - Television & Radio - Capital Total	-	-	-	-
<b>Water Supply</b>				
3250 - Water Supply - Operating				
105 - Fees & Charges	129,000	155,000	165,651	172,000
420 - Operations	(18,695)	(18,617)	(16,901)	(18,739)
540 - Maintenance	(226,700)	(226,700)	(162,665)	(240,356)
980 - Overhead Allocation	(19,702)	(23,094)	(21,671)	(22,952)
3250 - Water Supply - Operating Total	(136,097)	(113,411)	(35,586)	(110,047)
7250 - Water Supply - Capital				
715 - Infrastructure Project	(153,000)	(153,000)	-	(153,000)
7250 - Water Supply - Capital Total	(153,000)	(153,000)	-	(153,000)
<b>11 - Recreation &amp; Culture Total</b>	<b>(12,950,936)</b>	<b>(13,192,885)</b>	<b>(11,785,154)</b>	<b>(14,809,483)</b>

## SHIRE OF ESPERANCE

## 2025-26 Budget

For the year ending 30 June 2026

## Management Budget

## Schedules by Statutory Program

	ORIGINAL BUDGET 2024-25	CURRENT BUDGET 2024-25	ESTIMATED ACTUALS 2024- 25	BUDGET 2025-26
<b>12 - Transport</b>				
<b>Esperance Airport</b>				
<b>3510 - Esperance Airport - Operating</b>				
105 - Fees & Charges	1,442,319	1,452,619	1,563,212	1,678,926
115 - Grants, Subsidies & Contributions	16,756	16,756	-	8,756
125 - Reimbursements	5,000	8,000	9,760	9,000
300 - Employee Costs	(489,836)	(489,836)	(433,018)	(367,170)
350 - Administration Expenses	(58,200)	(65,435)	(163,161)	(43,400)
370 - Special Projects	(120,000)	(120,000)	(66,851)	(55,720)
420 - Operations	(206,284)	(200,255)	(170,868)	(186,070)
575 - Airside Maintenance	(98,756)	(98,756)	(12,586)	(98,756)
576 - Landside Building Maintenance	(303,066)	(303,066)	(151,462)	(258,923)
577 - Landside Grounds Maintenance	(34,000)	(39,500)	(23,861)	(34,225)
940 - Non Cash Expense	(520,542)	(520,542)	(529,201)	(532,542)
955 - Transfer from Reserves	597,797	597,797	165,000	490,486
980 - Overhead Allocation	(135,920)	(118,424)	(113,347)	(126,275)
<b>3510 - Esperance Airport - Operating Total</b>	<b>95,268</b>	<b>119,358</b>	<b>73,618</b>	<b>484,087</b>
<b>7510 - Esperance Airport - Capital</b>				
705 - Purchases	-	(7,328)	(7,328)	(6,000)
775 - Airside Projects	(356,959)	(356,959)	(328,473)	(78,486)
776 - Landside Projects	(104,488)	(208,488)	-	(273,488)
955 - Transfer from Reserves	461,447	572,775	335,801	357,974
<b>7510 - Esperance Airport - Capital Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Licensing Department</b>				
<b>3880 - Licensing Department - Operating</b>				
105 - Fees & Charges	265,000	265,000	318,532	300,000
125 - Reimbursements	1,000	1,000	1,370	1,000
300 - Employee Costs	(267,900)	(267,900)	(254,258)	(279,664)
350 - Administration Expenses	(5,830)	(5,830)	(5,830)	(6,230)
980 - Overhead Allocation	(108,531)	(152,092)	(146,110)	(160,552)
<b>3880 - Licensing Department - Operating Total</b>	<b>(116,261)</b>	<b>(159,822)</b>	<b>(86,295)</b>	<b>(145,446)</b>
<b>Road Making Plant</b>				
<b>3540 - Road Making Plant - Operating</b>				
125 - Reimbursements	250	250	522	250
130 - Non Cash Income	30,338	30,338	63,597	52,307
350 - Administration Expenses	(89,000)	(89,000)	(48,071)	(44,000)
940 - Non Cash Expense	(250,654)	(250,654)	(276,810)	(338,996)
<b>3540 - Road Making Plant - Operating Total</b>	<b>(309,066)</b>	<b>(309,066)</b>	<b>(260,763)</b>	<b>(330,439)</b>
<b>7540 - Road Making Plant - Capital</b>				
190 - Proceeds on Sale of Assets	408,000	408,000	388,726	562,500
705 - Purchases	(2,879,000)	(2,879,000)	(2,606,502)	(1,981,686)
955 - Transfer from Reserves	-	-	490,350	80,186
<b>7540 - Road Making Plant - Capital Total</b>	<b>(2,471,000)</b>	<b>(2,471,000)</b>	<b>(1,727,425)</b>	<b>(1,339,000)</b>
<b>Roads &amp; Streets</b>				
<b>3930 - Road &amp; Street - Operating</b>				
115 - Grants, Subsidies & Contributions	8,000	-	7,350	8,000
125 - Reimbursements	205,100	205,100	208,008	2,000
370 - Special Projects	(204,668)	(204,668)	(67,991)	-
485 - Roadwise	(3,000)	(3,000)	(265)	(3,000)
486 - Community Assistance	(19,000)	(19,000)	(13,057)	(20,000)
555 - Town Roads	(755,990)	(755,990)	(1,121,464)	(797,230)
556 - Rural Roads	(4,037,000)	(4,037,000)	(4,124,478)	(4,279,295)
557 - Crossovers	(10,000)	(6,000)	(3,801)	(10,000)
558 - Drainage	(160,900)	(160,900)	(89,885)	(149,000)
559 - Car Parks	(26,000)	(26,000)	(24,141)	(27,000)
560 - Street Trees	(293,900)	(293,900)	(480,784)	(314,713)
561 - Footpaths	(126,000)	(126,000)	(138,201)	(134,365)
562 - Street Lights	(450,000)	(442,000)	(450,010)	(474,000)
563 - Gravel Pits	(64,000)	(64,000)	(51,996)	(68,000)
564 - Landscaping	(71,200)	(71,200)	(62,429)	(73,200)
567 - Town Road Verges	(310,000)	(340,000)	(485,160)	(356,350)
940 - Non Cash Expense	(15,429,645)	(15,429,645)	(15,429,645)	(15,429,645)
<b>3930 - Road &amp; Street - Operating Total</b>	<b>(21,748,203)</b>	<b>(21,774,203)</b>	<b>(22,327,947)</b>	<b>(22,125,798)</b>

**SHIRE OF ESPERANCE**  
**2025-26 Budget**

For the year ending 30 June 2026

Management Budget  
Schedules by Statutory Program

	ORIGINAL BUDGET 2024-25	CURRENT BUDGET 2024-25	ESTIMATED ACTUALS 2024- 25	BUDGET 2025-26
<b>7930 - Road &amp; Street - Capital</b>				
150 - Capital Grants Received	3,277,587	906,228	-	-
151 - Roads to Recovery	-	2,371,359	2,194,794	3,095,099
152 - BlackSpot	2,874,141	1,875,458	1,757,138	1,846,801
153 - Main Roads	3,980,983	3,980,983	4,535,361	4,931,383
154 - Main Roads - Direct	1,146,112	1,146,112	1,146,112	1,130,775
755 - Town Roads - BlackSpot	(1,833,097)	(1,833,097)	(618,122)	(2,061,466)
757 - Town Roads - MainRoads	(760,003)	(760,003)	(765,054)	(741,000)
758 - Town Roads - Municipal Allocation	(2,102,380)	(2,102,380)	(996,564)	(1,450,095)
760 - Rural Roads - BlackSpot	(125,199)	(125,199)	(1,088,389)	(236,450)
761 - Rural Roads - Roads to Recovery	(3,526,415)	(3,391,415)	(2,467,045)	(3,696,245)
762 - Rural Roads - MainRoads	(4,813,435)	(4,813,435)	(6,485,899)	(5,335,665)
763 - Rural Roads - Municipal Allocation	(6,858,441)	(6,858,441)	(6,544,418)	(4,113,642)
766 - Drainage	(554,407)	(554,407)	(59,526)	(47,041)
767 - Car Park	(652,188)	(652,188)	(536,625)	(495,001)
769 - Footpaths	(1,458,654)	(1,458,654)	(328,358)	(1,336,575)
<b>7930 - Road &amp; Street - Capital Total</b>	<b>(11,405,396)</b>	<b>(12,269,079)</b>	<b>(10,256,594)</b>	<b>(8,509,122)</b>
<b>Rural Depots &amp; Housing</b>				
<b>3570 - Rural Depots &amp; Housing - Operating</b>				
125 - Reimbursements	2,000	2,000	8,438	2,000
350 - Administration Expenses	(12,000)	(12,000)	(19,286)	(12,000)
460 - Building Operations	(27,261)	(26,912)	(23,931)	(26,468)
500 - Building Maintenance	(70,317)	(70,317)	(60,426)	(73,028)
550 - Grounds Maintenance	(2,000)	(2,000)	(2,285)	(2,000)
940 - Non Cash Expense	(57,326)	(57,326)	(57,326)	(57,326)
<b>3570 - Rural Depots &amp; Housing - Operating Total</b>	<b>(166,904)</b>	<b>(166,555)</b>	<b>(154,815)</b>	<b>(168,822)</b>
<b>7570 - Rural Depots &amp; Housing - Capital</b>				
710 - Building Project	-	-	-	(35,000)
<b>7570 - Rural Depots &amp; Housing - Capital Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(35,000)</b>
<b>12 - Transport Total</b>	<b>(36,121,562)</b>	<b>(37,030,367)</b>	<b>(34,740,222)</b>	<b>(32,169,540)</b>

**SHIRE OF ESPERANCE**  
**2025-26 Budget**

For the year ending 30 June 2026

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Schedules by Statutory Program

	ORIGINAL BUDGET 2024-25	CURRENT BUDGET 2024-25	ESTIMATED ACTUALS 2024- 25	BUDGET 2025-26
<b>13 - Economic Services</b>				
<b>Building Services</b>				
4020 - Building Services - Operating				
105 - Fees & Charges	91,622	142,946	157,909	145,558
115 - Grants, Subsidies & Contributions	28,000	28,000	30,756	28,000
125 - Reimbursements	-	-	1,599	-
300 - Employee Costs	(425,694)	(439,194)	(413,576)	(519,926)
350 - Administration Expenses	(29,130)	(23,030)	(15,071)	(23,550)
360 - Professional Services	(5,000)	(4,000)	-	-
940 - Non Cash Expense	-	(10,000)	(10,746)	(11,701)
980 - Overhead Allocation	(150,795)	(286,388)	(272,419)	(289,630)
4020 - Building Services - Operating Total	(490,997)	(591,666)	(521,548)	(671,249)
<b>Caravan Park</b>				
4210 - Shire Caravan Park - Operating				
105 - Fees & Charges	290,000	290,000	318,071	400,000
980 - Overhead Allocation	(12,532)	(13,017)	(12,874)	(13,316)
4210 - Shire Caravan Park - Operating Total	277,468	276,983	305,198	386,684
<b>Economic Development</b>				
4170 - Economic Development - Operating				
115 - Grants, Subsidies & Contributions	-	5,000	5,000	-
300 - Employee Costs	(94,896)	(94,896)	(92,782)	(107,140)
350 - Administration Expenses	(10,000)	(9,300)	(4,223)	(9,300)
370 - Special Projects	(27,500)	(32,500)	(25,000)	(7,500)
940 - Non Cash Expense	(4,335)	(4,335)	(4,335)	(4,335)
955 - Transfer from Reserves	27,500	27,500	20,000	7,500
980 - Overhead Allocation	(222,989)	(235,301)	(229,410)	(238,369)
4170 - Economic Development - Operating Total	(332,220)	(343,832)	(330,750)	(359,144)
<b>Esperance Visitor Centre</b>				
3920 - Esperance Visitor Centre - Operating				
105 - Fees & Charges	228,000	218,000	204,941	193,000
300 - Employee Costs	(350,800)	(348,550)	(353,233)	(342,342)
350 - Administration Expenses	(32,950)	(32,950)	(30,498)	(35,350)
370 - Special Projects	-	-	-	(50,000)
460 - Building Operations	(17,155)	(17,116)	(13,115)	(19,576)
469 - Resale	(112,000)	(106,000)	(126,563)	(106,000)
500 - Building Maintenance	(25,915)	(25,915)	(6,427)	(38,900)
940 - Non Cash Expense	(4,857)	(4,857)	(4,857)	(4,857)
955 - Transfer from Reserves	7,915	7,915	-	66,900
980 - Overhead Allocation	(123,079)	(132,899)	(128,654)	(140,478)
3920 - Esperance Visitor Centre - Operating Total	(430,841)	(442,372)	(458,405)	(477,603)
7920 - Esperance Visitor Centre - Capital				
710 - Building Project	-	-	-	(10,000)
7920 - Esperance Visitor Centre - Capital Total	-	-	-	(10,000)
<b>Rural Services</b>				
3350 - Rural Services - Operating				
115 - Grants, Subsidies & Contributions	198,158	299,554	230,500	319,554
125 - Reimbursements	-	-	-	300,000
350 - Administration Expenses	(99,554)	(99,554)	-	(99,554)
420 - Operations	(500)	(500)	(288)	(500)
435 - Wild Dog Control	(120,186)	(221,582)	(99,041)	(383,041)
545 - Water Supply Maintenance	(18,000)	(18,000)	(47,028)	(321,000)
960 - Transfer from Unspent Grant Reserves	11,582	11,582	11,582	153,041
980 - Overhead Allocation	(26,065)	(36,317)	(35,414)	(37,095)
3350 - Rural Services - Operating Total	(54,565)	(64,817)	60,311	(68,595)
7350 - Rural Services - Capital				
150 - Capital Grants Received	125,000	125,000	75,000	-
155 - Capital Contributions	-	-	50,000	-
7350 - Rural Services - Capital Total	125,000	125,000	125,000	-
<b>Shire Building Management</b>				
4030 - Shire Building Management - Operating				
125 - Reimbursements	-	-	539	-
130 - Non Cash Income	-	-	-	6,480
300 - Employee Costs	(83,538)	(83,538)	(119,452)	(112,035)
350 - Administration Expenses	(15,200)	(13,210)	(14,716)	(15,200)
985 - Overhead Recovered	98,738	96,748	98,146	120,755
4030 - Shire Building Management - Operating Total	-	-	(35,484)	-

**SHIRE OF ESPERANCE**  
**2025-26 Budget**

*For the year ending 30 June 2026*

Management Budget  
Schedules by Statutory Program

	ORIGINAL BUDGET 2024-25	CURRENT BUDGET 2024-25	ESTIMATED ACTUALS 2024- 25	BUDGET 2025-26
<b>8030 - Shire Building Management - Capital</b>				
190 - Proceeds on Sale of Assets	-	-	-	25,000
705 - Purchases	-	-	-	(65,000)
<b>8030 - Shire Building Management - Capital Total</b>	-	-	-	<b>(40,000)</b>
<b>Tourism &amp; Area Promotion</b>				
<b>3900 - Tourism &amp; Area Promotion - Operating</b>				
105 - Fees & Charges	-	-	64	-
125 - Reimbursements	13,000	13,000	9,930	13,000
350 - Administration Expenses	-	-	(1,295)	-
370 - Special Projects	(171,000)	(171,252)	(143,800)	(161,000)
376 - Marketing	(70,000)	(70,000)	(65,271)	(64,260)
420 - Operations	(2,900)	(2,900)	(2,904)	(2,900)
460 - Building Operations	(9,391)	(8,374)	(7,646)	(8,401)
500 - Building Maintenance	(24,649)	(24,649)	(2,056)	(26,034)
540 - Maintenance	(115,900)	(115,900)	(131,873)	(130,299)
940 - Non Cash Expense	(19,451)	(19,451)	(19,118)	(19,451)
955 - Transfer from Reserves	29,765	29,765	10,000	31,250
980 - Overhead Allocation	(84,613)	(86,786)	(87,179)	(96,432)
<b>3900 - Tourism &amp; Area Promotion - Operating Total</b>	<b>(455,139)</b>	<b>(456,547)</b>	<b>(441,148)</b>	<b>(464,527)</b>
<b>13 - Economic Services Total</b>	<b>(1,361,294)</b>	<b>(1,497,251)</b>	<b>(1,296,827)</b>	<b>(1,704,434)</b>

**SHIRE OF ESPERANCE**  
**2025-26 Budget**

For the year ending 30 June 2026

Management Budget  
Schedules by Statutory Program

	ORIGINAL BUDGET 2024-25	CURRENT BUDGET 2024-25	ESTIMATED ACTUALS 2024- 25	BUDGET 2025-26
<b>14 - Other Property &amp; Services</b>				
<b>Asset Management</b>				
<b>3200 - Asset Management - Operating</b>				
115 - Grants, Subsidies & Contributions	-	-	10,924	-
125 - Reimbursements	3,000	3,000	4,874	4,000
300 - Employee Costs	(1,523,986)	(1,523,986)	(1,525,691)	(923,995)
350 - Administration Expenses	(211,500)	(224,300)	(270,889)	(239,300)
940 - Non Cash Expense	(111,090)	(111,090)	(107,904)	(126,775)
980 - Overhead Allocation	(406,602)	(428,642)	(405,996)	(400,069)
<b>3200 - Asset Management - Operating Total</b>	<b>(2,250,178)</b>	<b>(2,285,018)</b>	<b>(2,294,680)</b>	<b>(1,686,139)</b>
<b>Asset Management Planning</b>				
<b>3470 - Asset Planning &amp; Development - Operating</b>				
115 - Grants, Subsidies & Contributions	-	-	3,386	30,160
125 - Reimbursements	-	-	1,115	-
300 - Employee Costs	(488,369)	(488,369)	(469,732)	(898,298)
350 - Administration Expenses	(24,000)	(18,751)	(23,549)	(26,500)
360 - Professional Services	(20,000)	(20,000)	-	(20,000)
940 - Non Cash Expense	-	-	-	(6,117)
980 - Overhead Allocation	(140,827)	(144,874)	(141,094)	(180,488)
<b>3470 - Asset Planning &amp; Development - Operating Total</b>	<b>(673,196)</b>	<b>(671,994)</b>	<b>(629,874)</b>	<b>(1,101,243)</b>
<b>Depot, Store &amp; Office</b>				
<b>3580 - Depot, Store &amp; Office - Operating</b>				
105 - Fees & Charges	1,500	1,500	182	1,500
300 - Employee Costs	(291,285)	(291,285)	(324,356)	(323,149)
350 - Administration Expenses	(50,200)	(52,600)	(46,845)	(52,600)
460 - Building Operations	(90,543)	(89,877)	(90,143)	(94,748)
487 - Stock Purchased	(2,000)	(2,000)	(3,313)	(4,000)
500 - Building Maintenance	(261,916)	(252,432)	(213,958)	(165,193)
550 - Grounds Maintenance	(126,000)	(126,000)	(145,324)	(136,000)
940 - Non Cash Expense	(93,680)	(93,680)	(88,321)	(91,600)
955 - Transfer from Reserves	171,948	45,000	-	57,500
<b>3580 - Depot, Store &amp; Office - Operating Total</b>	<b>(742,176)</b>	<b>(861,374)</b>	<b>(912,078)</b>	<b>(808,290)</b>
<b>7580 - Depot, Store &amp; Office - Capital</b>				
705 - Purchases	-	-	-	(35,000)
710 - Building Project	-	(226,948)	(234,781)	(78,000)
955 - Transfer from Reserves	-	226,948	100,000	-
<b>7580 - Depot, Store &amp; Office - Capital Total</b>	<b>-</b>	<b>-</b>	<b>(134,781)</b>	<b>(113,000)</b>
<b>Flinders Development</b>				
<b>4180 - Flinders Development - Operating</b>				
130 - Non Cash Income	88,540	88,540	8,642	88,540
350 - Administration Expenses	(7,000)	(7,000)	(114)	(2,000)
360 - Professional Services	(59,470)	(59,470)	-	(59,470)
955 - Transfer from Reserves	59,470	59,470	-	59,470
980 - Overhead Allocation	(5,775)	(9,912)	(9,798)	(10,104)
<b>4180 - Flinders Development - Operating Total</b>	<b>75,765</b>	<b>71,628</b>	<b>(1,270)</b>	<b>76,436</b>
<b>8180 - Flinders Development - Capital</b>				
190 - Proceeds on Sale of Assets	600,000	600,000	265,181	600,000
715 - Infrastructure Project	(1,000,000)	(1,000,000)	(28,980)	(1,000,000)
955 - Transfer from Reserves	1,000,000	1,000,000	28,980	1,000,000
<b>8180 - Flinders Development - Capital Total</b>	<b>600,000</b>	<b>600,000</b>	<b>265,181</b>	<b>600,000</b>
<b>Industrial Park Development</b>				
<b>4190 - Shark Lake Industrial Park Development - Operating</b>				
115 - Grants, Subsidies & Contributions	10,000	10,000	10,000	10,000
350 - Administration Expenses	(2,000)	(2,000)	-	(2,000)
390 - Interest Paid	(27,428)	(27,428)	(31,695)	(28,812)
540 - Maintenance	(5,000)	(5,000)	-	(5,000)
980 - Overhead Allocation	(9,853)	(11,395)	(11,673)	(12,929)
<b>4190 - Shark Lake Industrial Park Development - Operating Total</b>	<b>(34,281)</b>	<b>(35,823)</b>	<b>(33,368)</b>	<b>(38,741)</b>
<b>8190 - Shark Lake Industrial Park Development - Capital</b>				
715 - Infrastructure Project	(230,000)	(230,000)	-	-
790 - Principal Repayments	(57,319)	(57,319)	(57,319)	(59,939)
955 - Transfer from Reserves	230,000	230,000	-	-
<b>8190 - Shark Lake Industrial Park Development - Capital Total</b>	<b>(57,319)</b>	<b>(57,319)</b>	<b>(57,319)</b>	<b>(59,939)</b>

**SHIRE OF ESPERANCE****2025-26 Budget**

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## Management Budget

## Schedules by Statutory Program

	ORIGINAL BUDGET 2024-25	CURRENT BUDGET 2024-25	ESTIMATED ACTUALS 2024- 25	BUDGET 2025-26
<b>Other Properties &amp; Services</b>				
<b>3490 - Other Properties &amp; Services - Operating</b>				
105 - Fees & Charges	67,000	63,000	71,031	169,000
125 - Reimbursements	-	-	4,461	-
350 - Administration Expenses	(3,000)	(3,000)	(2,080)	(3,000)
460 - Building Operations	(19,847)	(19,171)	(20,176)	(20,076)
500 - Building Maintenance	(15,204)	(115,204)	(108,232)	(36,976)
550 - Grounds Maintenance	(1,900)	(1,900)	(552)	(1,900)
940 - Non Cash Expense	(27,339)	(27,339)	(32,612)	(27,339)
980 - Overhead Allocation	(50,468)	(50,243)	(51,145)	(58,574)
<b>3490 - Other Properties &amp; Services - Operating Total</b>	<b>(50,758)</b>	<b>(153,857)</b>	<b>(139,306)</b>	<b>21,135</b>
<b>7490 - Other Properties &amp; Services - Capital</b>				
150 - Capital Grants Received	-	-	-	2,000,000
710 - Building Project	(100,000)	-	-	(2,000,000)
715 - Infrastructure Project	(1,364,522)	(1,364,522)	(1,069,267)	(526,558)
955 - Transfer from Reserves	1,364,522	1,364,522	1,069,267	526,558
<b>7490 - Other Properties &amp; Services - Capital Total</b>	<b>(100,000)</b>	<b>-</b>	<b>(0)</b>	<b>-</b>
<b>Outside Works</b>				
<b>3590 - Outside Works - Operating</b>				
115 - Grants, Subsidies & Contributions	-	-	5,054	21,840
125 - Reimbursements	85,000	115,000	187,286	85,000
300 - Employee Costs	(2,604,867)	(2,613,467)	(2,875,211)	(2,726,298)
350 - Administration Expenses	(462,000)	(581,000)	(574,471)	(521,000)
980 - Overhead Allocation	(390,612)	(384,964)	(356,322)	(397,464)
985 - Overhead Recovered	6,364,833	6,610,823	7,133,962	6,511,343
<b>3590 - Outside Works - Operating Total</b>	<b>2,992,354</b>	<b>3,146,392</b>	<b>3,520,298</b>	<b>2,973,421</b>
<b>Plant &amp; Vehicle Operations</b>				
<b>3550 - Plant &amp; Vehicles - Operating</b>				
105 - Fees & Charges	2,000	2,000	-	2,000
115 - Grants, Subsidies & Contributions	240,000	240,000	158,474	240,000
125 - Reimbursements	2,000	11,406	35,489	10,000
300 - Employee Costs	(539,341)	(539,341)	(454,720)	(683,892)
350 - Administration Expenses	(52,800)	(52,600)	(64,792)	(42,600)
395 - Vehicle Costs	(3,191,500)	(2,760,906)	(2,886,650)	(2,943,980)
410 - Insurance	(275,000)	(110,614)	(113,079)	(215,000)
940 - Non Cash Expense	(36,785)	(36,785)	(32,413)	(37,118)
980 - Overhead Allocation	734,046	790,447	768,306	744,713
985 - Overhead Recovered	3,117,380	2,456,393	2,660,760	2,925,877
<b>3550 - Plant &amp; Vehicles - Operating Total</b>	<b>-</b>	<b>-</b>	<b>71,375</b>	<b>-</b>
<b>Plant Depreciation</b>				
<b>3560 - Plant Depreciation - Operating</b>				
940 - Non Cash Expense	(1,516,515)	(1,516,515)	(1,446,090)	(1,638,521)
985 - Overhead Recovered	1,516,515	1,516,515	1,200,241	1,638,521
<b>3560 - Plant Depreciation - Operating Total</b>	<b>-</b>	<b>-</b>	<b>(245,849)</b>	<b>-</b>
<b>Private Works</b>				
<b>3600 - Private Works - Operating</b>				
146 - Private Works Income Work Orders	140,000	140,000	180,507	140,000
490 - Private Works Expenses	(100,000)	(100,000)	(150,668)	(100,000)
<b>3600 - Private Works - Operating Total</b>	<b>40,000</b>	<b>40,000</b>	<b>29,839</b>	<b>40,000</b>
<b>Project Management</b>				
<b>3460 - Projects &amp; Buildings - Operating</b>				
300 - Employee Costs	-	-	-	(476,142)
350 - Administration Expenses	-	-	-	(16,500)
980 - Overhead Allocation	-	-	-	13,650
<b>3460 - Projects &amp; Buildings - Operating Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(478,992)</b>
<b>14 - Other Property &amp; Services Total</b>	<b>(199,789)</b>	<b>(207,365)</b>	<b>(561,833)</b>	<b>(575,352)</b>

**SHIRE OF ESPERANCE**  
**2025-26 Budget**

*For the year ending 30 June 2026*

Management Budget  
 Schedules by Statutory Program

	ORIGINAL BUDGET 2024-25	CURRENT BUDGET 2024-25	ESTIMATED ACTUALS 2024- 25	BUDGET 2025-26
<b>15 - Funds Transfer</b>				
<b>Funds Transfer</b>				
8700 - Funds Transfer - Capital				
956 - Transfer to Reserves	(4,831,398)	(4,711,252)	(10,986,008)	(4,985,664)
8700 - Funds Transfer - Capital Total	(4,831,398)	(4,711,252)	(10,986,008)	(4,985,664)
<b>15 - Funds Transfer Total</b>	<b>(4,831,398)</b>	<b>(4,711,252)</b>	<b>(10,986,008)</b>	<b>(4,985,664)</b>



**SHIRE OF ESPERANCE**  
**2025-26 Budget**

*For the year ending 30 June 2026*

Management Budget  
 Schedules by Statutory Program

	ORIGINAL BUDGET 2024-25	CURRENT BUDGET 2024-25	ESTIMATED ACTUALS 2024- 25	BUDGET 2025-26
<b>Corporate &amp; Community Services</b>				
<b>Community Development &amp; Events</b>				
<b>3780 - Community Development</b>				
105 - Fees & Charges	-	-	-	4,000
115 - Grants, Subsidies & Contributions	59,500	59,500	75,432	76,000
125 - Reimbursements	2,500	2,500	7,177	2,500
300 - Employee Costs	(353,036)	(359,036)	(386,762)	(407,613)
350 - Administration Expenses	(10,700)	(7,200)	(7,853)	(8,200)
370 - Special Projects	(115,949)	(100,798)	(10,852)	(114,946)
405 - Grants/Donations Paid	(418,423)	(418,423)	(315,512)	(510,630)
455 - Programs and Events	(288,715)	(274,715)	(244,297)	(283,544)
960 - Transfer from Unspent Grant Reserves	57,236	57,236	57,236	45,096
980 - Overhead Allocation	(182,721)	(187,596)	(177,270)	(194,263)
<b>3780 - Community Development Total</b>	<b>(1,250,308)</b>	<b>(1,228,532)</b>	<b>(1,002,701)</b>	<b>(1,391,600)</b>
<b>Corporate &amp; Community Services Total</b>	<b>(1,250,308)</b>	<b>(1,228,532)</b>	<b>(1,002,701)</b>	<b>(1,391,600)</b>

**Shire of Esperance  
2025-26 Budget**  
*For the year ending 30 June 2026*

**Management Budget  
Movements in Cash Reserves**

Reserve Name	Actual Opening Balance 01 July 2025	Transfers In			Transfers Out			Total	Closing Balance 30 June 2026	2025-26 Budget Net Change \$
		Interest	Allocation	Total	Operating	Carryovers	Capital			
Land Purchase & Development Reserve	3,371,384	93,735	600,000	693,735	-	(2,005,028)	(1,088,500)	(3,093,528)	971,591	(2,399,793)
Eastern Suburbs Water Pipeline Reserve	42,975	1,195	-	1,195	-	-	-	-	44,170	1,195
Jetty Reserve	642,476	17,863	152,145	170,008	-	-	-	-	812,484	170,008
Aerodrome Reserve	7,419,616	206,289	850,629	1,056,918	(176,000)	(561,460)	(121,000)	(858,460)	7,618,074	198,458
Off Street Parking (CBD) Reserve	611,746	17,008	-	17,008	-	-	-	-	628,754	17,008
Sanitation Reserve	12,276,671	341,331	1,528,960	1,870,291	(120,000)	(3,272,459)	(8,791,000)	(12,183,459)	1,963,503	(10,313,168)
Esperance Homecare Fundraising Reserve	1,768,365	49,166	-	49,166	-	(8,810)	-	(8,810)	1,808,721	40,356
Plant Replacement Reserve	173,174	4,815	582,400	587,215	-	(80,186)	-	(80,186)	680,203	507,029
Building Maintenance & Renewal Reserve	2,841,961	79,016	142,854	221,870	-	(2,005,035)	(250,000)	(2,255,035)	808,796	(2,033,165)
Employee Entitlements - Long Service Leave Reserve	1,592,202	44,268	-	44,268	-	-	-	-	1,636,470	44,268
Governance & Workers Compensation Reserve	329,242	9,154	80,000	89,154	(200,000)	-	-	(200,000)	218,396	(110,846)
EHC Asset Replacement Reserve	608,819	16,927	-	16,927	-	-	(105,000)	(105,000)	520,746	(88,073)
IT System & Process Development Reserve	132,750	3,691	54,338	58,029	(100,000)	-	-	(100,000)	90,779	(41,971)
Esperance Homecare Annual Leave Reserve	274,015	7,618	-	7,618	-	-	-	-	281,633	7,618
Esperance Homecare Long Service Leave Reserve	303,952	8,451	-	8,451	-	-	-	-	312,403	8,451
Priority Projects Reserve	1,110,724	30,882	54,338	85,220	(50,000)	(47,355)	-	(97,355)	1,098,589	(12,135)
Community Infrastructure	309,000	8,591	-	8,591	-	-	-	-	317,591	8,591
Unspent Grants Reserve	4,758,285	-	-	-	-	(4,758,285)	-	(4,758,285)	-	(4,758,285)
	38,567,357	940,000	4,045,663	4,985,664	(646,000)	(12,738,618)	(10,355,500)	(23,740,118)	19,812,903	(18,754,454)

**UNSPENT GRANTS & CONTRIBUTION 2024-25**

DESCRIPTION	Opening Balance 01/07/2024 \$	Recognised as Revenue \$	Expensed \$	Closing Balance 30/06/2025 \$
<b>GENERAL REVENUE</b>				
Grant - FAGS 2025-26	6,858,899	5,261,988	7,815,740	4,305,147
<b>AIRPORT</b>				
Grant - DoT - Airport Lighting	8,756	-	-	8,756
<b>COMMUNITY GRANTS</b>				
Grant - National Australia Day Council - Australia Day	-	10,000	10,000	-
Grant - Southern Ports - Edge of the Bay	-	4,545	4,545	-
Grant - Horizon Power - Edge of the Bay	-	5,000	5,000	-
Grant - Southern Ports - Winter Wonderland	-	4,545	4,545	-
Grant - Horizon Power - Winter Wonderland	-	25,000	25,000	-
Grant - Every Club Grant	32,449	20,000	26,003	26,446
<b>CULTURE, LIBRARY &amp; HALLS</b>				
Grant - Lotterywest Audience Development	3,287	-	3,287	-
Grant - Lotterywest Civic Centre - Shows	9,000	112,000	102,350	18,650
Grant - DLGSCI - Covid Supplement - Civic Centre	12,500	-	12,500	-
<b>ECONOMIC DEVELOPMENT</b>				
Contribution - Wild Dog Control	11,582	240,500	99,041	153,041
Goldfields Esperance Development Commission - Key Worker Accommodation Study	-	5,000	5,000	-
<b>ENVIRONMENT, DEVELOPMENT &amp; HEALTH</b>				
Lotterywest Grant - Goldfields Esperance Urban Greening Program	-	165,193	165,193	-
State NRM Community Stewardship Grant - Esperance Reserves Revegetation Remediation and Protection	-	37,584	26,980	10,604
<b>GOVERNANCE &amp; COUNCIL</b>				
Contribution - Rates Prize Draw	300	6,900	2,200	5,000
Grant - DPIRD - Workplace Health and Safety Traineeship	-	40,000	11,259	28,741
Grant - DPIRD - Tourism Accommodation Needs Analysis	40,000	-	40,000	-
<b>LAW, ORDER &amp; EMERGENCY SERVICES</b>				
Grant - DFES - Southern Mallee/Grass Patch BFB Facility	245,181	-	1,945	243,236
Grant - DFES - Pioneer Tanks Condy, Mt Bea, Casc, S/Gums	24,252	-	-	24,252
Grant - DFES - Condungup Fire Brigade Shed	188,267	-	188,267	-
Grant - DPIRD - Free animal desexing program	2,307	-	1,414	893
Grant - DFES - Mitigation Activity Fund Grant Program	-	164,900	164,900	-
<b>PARKS &amp; COASTAL INFRASTRUCTURE</b>				
Grant - CERMP - Sand Back Passing project	1,562,506	-	445,101	1,117,405
Grant - Department of Transport - Sand Renourishment	-	100,000	100,000	-
<b>ROADS &amp; TRANSPORT</b>				
Grants - Roads to Recovery	-	2,194,794	2,194,794	-
Main Roads WA - Blackspot Funding	-	2,755,821	2,755,821	-
Main Roads WA Infrastructure Funding	-	3,559,650	3,559,650	-
Main Roads Direct Funding	-	1,146,112	1,146,112	-
Grant - DoT - Bicycle Network Harbour Rd Shared Path	-	100,500	-	100,500
<b>SENIORS &amp; YOUTH</b>				
Volunteering WA - Volunteer Management Activity Funding	-	50,000	50,000	-
Department of Communities - Volunteer Resource Funding	-	77,665	77,665	-
Grant - Department of Communities - Regional Child Care Workers Grant	-	49,800	11,233	38,567
Grant - Department of Health - Transition System Support Funding for Support at Home	-	10,000	1,000	9,000
Grant - CHSP Carers	442,933	2,011,397	2,378,335	75,995
Grant - Disability Support for Older Australians	-	112,600	112,600	-
Grant - Homecare 4	-	854,281	854,281	-
Grant - Homecare 2	-	238,386	238,386	-
Grant - HACC U65s - Operating	3,951	5,691	6,212	3,430
<b>SPORTS &amp; RECREATION</b>				
Grant - BHP - Bushfire Donation Scaddan Community	250,000	-	-	250,000
Graham Mackenzie Stadium Structural Works	-	1,173,748	277,228	896,520
<b>WASTE MANAGEMENT</b>				
Grant - DWER - GoFOGO	94,335	-	-	94,335
Grant - WALGA - Bin Tagging Program	-	4,545	4,545	-
Ewaste Regional Transportation Support	-	1,375	1,375	-
<b>LRCI</b>				
Grant - LRCI - Rd 3 - Pet Cemetery	-	37,500	1,706	35,794
Grant - LRCI - Rd 3 - BOILC Plant Room and Heating Upgrades	-	275,000	228,615	46,385
Grant - LRCI - Rd 3 - Dog Park Wildcherry	-	150,000	150,000	-
Grant - LRCI - Rd 3 - Mountain Bike Piggery	-	150,000	98,140	51,860
Grant - LRCI - Rd 3 - Youth Precinct boat ramp toilet	-	150,000	150,000	-
Grant - LRCI - Rd 3 - Home Care Building Improvements	-	100,000	100,000	-
Grant - LRCI - Rd 3 - Civic Centre disabled toilet	-	150,000	17,082	132,918
Grant - LRCI - Rd 3 - CCTV Stage 3	-	110,938	59,115	51,823
<b>Total Unspent Grants</b>	<b>9,790,505</b>			<b>7,729,299</b>
<b>Contract Liabilities</b>	<b>2,612,488</b>			<b>2,971,014</b>
<b>Unspent Grants</b>	<b>7,178,017</b>			<b>4,758,285</b>

**CARRYOVERS 2024-25**

Description	Reserves \$	Unspent Grants & Contributions* \$	Expected Revenue \$	Expenditure \$	Net \$
<b>AIRPORT</b>					
Airport Runway Upgrade - Business Case	55,720	-	-	55,720	-
Airport Runway Upgrade Design	28,486	-	-	28,486	-
CCTV & GA Lighting - Airport	104,488	-	-	104,488	-
Airport Lighting - Funded by DOT	2,500	8,756	-	11,256	-
Airport Asphalt	50,000	-	-	50,000	-
Airport Carpark	104,000	-	-	104,000	-
Airport Improvements	4,700	-	-	4,700	-
<b>ASSET &amp; PROJECT MANAGEMENT</b>					
Flinders Redesign	59,470	-	-	59,470	-
Flinders Development Stage 3	1,000,000	-	-	1,000,000	-
Ocean Street Development	438,058	-	-	438,058	-
<b>COMMUNITY GRANTS</b>					
Club Development	-	26,446	-	26,446	-
Civic Centre Events	-	18,650	-	18,650	-
Community Grants Program	-	-	-	72,257	72,257
Annual Youth Events	-	-	-	2,849	2,849
<b>CULTURE, LIBRARY &amp; HALLS</b>					
Museum Interpretation Plan Outcomes	-	-	-	4,000	4,000
Museum Cultural Interpretation Advisory	-	-	-	20,000	20,000
RFID Self Loan Station & External Locker	-	-	-	19,911	19,911
Museum Village - Water to 3 lots	18,000	-	-	18,000	-
<b>ECONOMIC DEVELOPMENT</b>					
Worker Accommodation Study	7,500	-	-	7,500	-
Rural Services - Wild Dog Control	-	153,041	-	153,041	-
Rural Services - Water Security	-	-	99,554	99,554	-
<b>ENVIRONMENT, DEVELOPMENT &amp; HEALTH</b>					
James Street Precinct Cultural Area Masterplan	524,855	-	-	524,855	-
Building Services Training and Development	-	-	-	9,030	9,030
Building Maintenance Program	1,009,672	-	-	1,009,672	-
Dempster Head Tower	160,000	-	-	160,000	-
<b>GOVERNANCE &amp; COUNCIL</b>					
CM Upgrade & Training	-	-	-	10,560	10,560
Authority Procure to Pay	-	-	-	9,932	9,932
Website Update	-	-	-	15,284	15,284
Rates Prize Draw Contribution	-	5,000	-	-	5,000
WHS Software	-	-	-	15,000	15,000
WHS Traineeship	-	28,741	-	28,741	-
Chambers Lighting	10,667	-	-	25,818	15,151
Admin Building Disabled Toilet	80,000	-	-	80,000	-
<b>LAW, ORDER &amp; EMERGENCY SERVICES</b>					
Pet Sterilisation Program	-	893	-	893	-
Coastal Safety Campaign	-	-	-	2,339	2,339
Condungup Fire Brigade Shed - New	-	-	455,633	51,312	404,321
Grass Patch Fire Brigade Shed	-	243,236	251,665	531,571	36,670
Quarry Road Fire Brigade Shed - One Bay Extension Water Tank	-	-	250,000	270,000	20,000
Cascade Bushfire Shed	-	-	930,000	989,795	59,795
Pioneer Water Tanks - Salmon Gums, Condungup, Mt Beaumont, Cascade, including ground works	-	24,252	-	32,752	8,500
Mitigation Activity Fund Program	-	-	108,952	108,952	-
Strategic Firebreaks	-	-	-	5,060	5,060
Rural House Numbering	-	-	-	29,410	29,410
<b>PARKS &amp; COASTAL INFRASTRUCTURE</b>					

Description	Reserves \$	Unspent Grants & Contributions* \$	Expected Revenue \$	Expenditure \$	Net \$
Coastal Management Plan Review	-	-	-	20,000	20,000
Lake Monjigup Management Plan Review	-	-	-	7,522	7,522
Public Open Space Implementation	-	-	-	11,015	11,015
Lalor Park Playground Upgrade	-	-	-	110,773	110,773
Twilight Beach Upgrade	-	-	-	17,829	17,829
Tjaltjraak Boodja Park - Coastal Works	-	-	3,625	3,625	-
Sand Back Pass Pipe Line	-	-	-	250,447	250,447
Sand Back Pass Pipe Line - CERMP funded	-	1,117,405	206,220	1,323,625	-
Artificial Reef Infrastructure	-	-	-	219,301	219,301
ESWS Bores	-	-	-	153,000	153,000
Bore Construction	-	-	-	24,735	24,735
Coastal Crown Land Access Agreement	-	-	-	40,000	40,000
GSG Irrigation - Bores	-	-	-	34,520	34,520
Gibson Oval Tanks	-	-	-	4,576	4,576
Adventureland Park - Citizen of the Year Plaques	-	-	-	1,914	1,914
Lions Park Fence	-	-	-	18,827	18,827
Goldfields Esperance Urban Greening Program	-	-	408,203	408,203	-
Esperance Reserves Revegetation Remediation and Protection	-	10,604	27,913	38,517	-
<b>ROADS &amp; TRANSPORT</b>					
Balance of Roads Program	-	100,500	1,536,991	3,219,192	1,581,701
<b>SENIORS &amp; YOUTH</b>					
Home Care Carry Forwards	-	88,425	-	88,425	-
Home Care Furniture	8,810	-	-	8,810	-
Regional Child Care Workers Grant	-	38,567	-	39,567	1,000
Black Street Fire Hydrant	9,449	-	-	9,449	-
<b>SPORTS &amp; RECREATION</b>					
BOILC Air Handling Unit Replacement	89,610	-	-	89,610	-
BOILC Plant and Equipment Upgrade	250,000	-	-	250,000	-
Graham Mackenzie Stadium - Structural Works	656,097	896,520	4,629,895	6,182,512	-
GSG Masterplan Improvements	22,500	-	-	22,500	-
Scaddan Country Club Extension	-	250,000	-	587,129	337,129
<b>TOURISM</b>					
Tourism & Area Promotion	-	-	-	4,260	4,260
<b>WASTE MANAGEMENT</b>					
Lot 12 Kirwan Road - Site Rehabilitation	217,765	-	-	217,765	-
New Waste Management Site and Transfer Stations	2,423,194	-	-	2,423,194	-
FOGO Project	-	94,335	-	94,335	-
Construction Waste Crushing	225,000	-	-	225,000	-
Closure Plan and Class 1 Landfill	200,000	-	-	200,000	-
Update Work Practices for New Station	40,000	-	-	40,000	-
<b>LRCI FUNDS</b>					
Rd 3 - Pet Cemetery	-	35,794	-	45,951	10,157
Rd 3 - Mountain Bike Piggery XC and Jumps Line Stage 1	-	51,860	-	51,860	-
Rd 3 - BOILC Plant Room and Heating Upgrade	-	46,385	-	46,385	-
Rd 3 - Civic Centre Upgrade - Disability Access and Toilets	99,606	132,918	-	232,524	-
Rd 3 - CCTV Stage 3 and Additional Town Centre	-	51,823	-	51,823	-
<b>FLEET PURCHASES</b>					
Mobile Fuel Pumps update to FOB capability - (Depot Fuel Trailers)	15,000	-	-	15,000	-
Depot Fuel and Ad Blue System	20,000	-	-	20,000	-
Ward Depot Fuel Monitoring System - Grass Patch and Cascades	30,000	-	-	30,000	-
Tandem Axle Rubbish Bins - Coastal Service (4.5 & 3.0 M)	14,000	-	2,000	16,000	-
Battery operated power tools, storage and re-charge system	1,186	-	-	1,186	-
<b>Total Carryovers</b>	<b>7,980,333</b>	<b>3,424,151</b>	<b>8,910,651</b>	<b>23,110,268</b>	<b>2,795,133</b>

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

**ROADS PROGRAM CARRYOVER 2024-25 DETAIL**

Road	Carryover	Income
Fisheries Rd/Goldfields Rd - Intersection Upgrade	266,912	222,191
Pink Lake Rd	961,229	633,652
Lease Rd - Fuel Depot Access - Planning & Construction	427,151	319,600
Black Street - Pedestrian Refuge Island	29,236	
Heritage Trail - Town Improvements	25,000	
Mungan Street - Slow Points	25,000	
Town Entry Statements - Town Improvements	30,001	
Henke Road - Before Howick Road to after Howick Road - Construction New	218,829	176,565
Quarry Road - Fisheries Road to Yallambee Road - Reconstruction	400,416	
Speddingup Road West - Coolgardie Esperance Hwy to Hillermans Road - Construction	28,801	69,983
Sump Pump Control	23,152	
Pump Line - Wild Cherry Avenue to Phyllis Street	23,889	
Observatory Beach Carpark - Sealing	25,001	
Harbour Road - New Shared Path	664,575	15,000
Castletown Quays - Footpath Realignment	50,000	
Museum Village - Footpath Lighting Improvements	20,000	
Condungup Bore and Tank	-	100,000
	<b>3,219,192</b>	<b>1,536,991</b>

**BUILDING MAINTENANCE CARRYOVERS 2024-25 DETAIL**

Building	Description	Carryover	Reserve Transfer In
Animal Management Facility	Installation of barriers	2,500	
Bay of Isles Leisure Centre	Sound proofing, ventilation works, exit signs, speaker and PA connections	42,500	
Bay of Isles Leisure Centre - Plant Room	Electrical works	10,956	
Cannery Arts Centre Gallery	Guttering, roof flashings and window repairs	11,500	
Cannery Arts Centre Innerspace	Asbestos works, patching and painting walls	21,000	
Civic & Culture Centre	Lighting, painting, stage works, airconditioner works, storeroom enclosure	52,500	
Community Centre Cascade	Tiling and regrouting, replace exit doors, oiling of timber doors	6,500	
Community Centre Condungup	Verandah works, drainage works, recladding of gable ends of sports hall	61,000	
Community Hall Beaumont	Replace flashing and timbers, external lighting to carpark	6,000	
Community Hall Grass Patch	Septic upgrade and lighting upgrade	64,000	
Depot Esperance Administration Building	Roof access system and CCTV upgrade	50,000	
Depot Esperance Workshop	Flooring replacement works	5,000	
Library	Drinking tap and vinyl matting	2,500	
Museum Maritime/Goods Shed	CCTV upgrade and repositioning, alarm upgrade, replace timber poles in exhibition area	131,300	
Noel White Centre	Relocation of light switch	1,000	
Old Headmasters House	Gutter repairs and insulation	8,000	
Old Police Sergeants Quarters	Flag pole restoration works	1,000	
Senior Citizens Centre	Painting	4,000	
Shire Administration Office/Chambers	Generator set, airconditioner works, furnishings, flooring replacements to entry, lighting works	157,000	
Toilet Block Condungup	Install tap, decommission old drains	6,000	
Toilet Block Castletown Quays	Relocate septic warning alarm	1,500	
Toilet Block GSG Soccer	Septic tank works	1,500	
Toilet Block RSL	Replace skylights and doors	4,500	
Toilet Block Salmon Gums C/Park Ablutions	Replace windows, resheet walls, painting, leach drain upgrade	21,250	
Toilet Block Scaddan Pioneer Park	Install skylights	2,500	
Toilet Block Grass Patch Ablutions	Septic upgrade	61,000	
Toilet Block Twilight Beach	Replace unsafe showers, benches and shade shelter	25,000	
Toilet Block Table Island	Door replacement, rust proof treatments	4,000	
Toilet Block Munglinup	Rust treatment and repairs, external painting	8,000	
Toilet Block Quagi	Rust repairs	1,200	
Visitors Centre	Airconditioner works, patch and painting, CCTV upgrade	16,900	
Wylie Bay Recycling Facility	Airconditioner works	6,500	6,500
Airport House	Perimeter fencing	10,000	10,000
Airport Terminal	Switchboard and generator set, swipe card system upgrade, patch and painting	201,566	201,566
		<b>1,009,672</b>	<b>218,066</b>

## OPERATING BIDS

ID	DESCRIPTION	REVENUE \$	EXPENSE \$	NET COST \$	RECURRING?	COMMENTS
OP1	EVENTS - Winter Wonderland	-	20,000	20,000	Ongoing \$20k	Continual growth of this event after success in the first few years. This is additional to the \$40k already committed to this event during 2024/2025 budget bid process.
OP2	EVENTS - Youth Events	-	20,000	20,000	Ongoing	To provide youth focussed events to the community.
OP3	MARKETING & COMMUNICATIONS - Project Engagement & Communications Strategy	-	10,000	10,000	Fixed term	Engage external consultants to review and update the Shire of Esperance's Engagement and Communications Strategy.
OP4	RANGER SERVICES - Ranger Assistants - Illegal Camping and Parking	-	20,000	20,000	Ongoing	Increase Ranger patrols - Summer tourism season.
OP5	GOVERNANCE - Governance & Corporate Support Assistant	-	63,300	63,300	Ongoing	Additional FTE to support Governance and Corporate Support functions.
OP6	VISITOR CENTRE - Visit Esperance Website Redevelopment	50,000	50,000	-	Ongoing \$25k for next two years	Development of a new website for the Esperance Visitor Centre (Visit Esperance), to be funded via the Priority Projects reserve.
OP7	INFORMATION SYSTEMS - Procure to Pay Stage 2		41,000	41,000	Ongoing \$2k	Implement Procure to Pay stage 2 to provide efficiencies and strengthen internal controls.
OP8	INFORMATION SYSTEMS - Business Systems Analyst	-	78,600	78,600	Ongoing	Additional FTE to support Information Systems services and business improvements across organisation.
OP9	INFORMATION SYSTEMS - Business Systems Review and Upgrade		90,000	90,000	Ongoing	Organisational business systems review and upgrades.
OP10	INFORMATION SYSTEMS - GIS Officer	100,000	100,000	-	Potentially	Additional FTE to support GIS operations.
OP11	TOURISM - New Events Attraction Funding	-	10,000	10,000	Ongoing	Seeding of events to support positive community and tourism outcomes.
OP12	WORKSHOP - Increase in FTE	112,520	112,520	-	Ongoing	Additional FTE to support Workshop operations. Offset from reduction in contractor expenses.
OP13	SPORTS GROUNDS - Hockey Turf Community Grant	-	300,000	300,000	Fixed term	Council pre-approved commitment of \$300,000 for Esperance Hockey Assoc - O0924-034, funded via Community Infrastructure allocation 2025/2026.
OP14	SPORTS GROUNDS - Hockey Turf Civil Works	990,000	990,000	-	Fixed term	Civil works at cost for Esperance Hockey Assoc. turf project.
OP15	PROJECT MANAGEMENT - Project Administration Officer	85,000	85,000	-	Fixed term - 3 years	Additional FTE to support the delivery of current and upcoming major projects. The role is proposed to be a fixed term contract for 3 years to be largely funded via capital project budgets.
TOTAL OPERATING BIDS		1,337,520	1,990,420	652,900		

## PLANT & EQUIPMENT

ID	DESCRIPTION	REVENUE \$	EXPENSE \$	NET COST \$	COMMENTS
PE1	BOILC - Replacement Pool Cleaner	-	6,357	6,357	Replacement pool cleaner for Leisure Centre.
PE2	BOILC - Replacement Deep Fryer	-	7,100	7,100	Replacement deep fryer for Leisure Centre Kiosk.
PE3	MUSEUM - Furniture	-	30,000	30,000	New display cabinets for the Museum.
TOTAL CAPITAL BIDS - FURNITURE & EQUIPMENT		-	43,457	43,457	



## LAND & BUILDINGS

ID	DESCRIPTION	REVENUE \$	EXPENSE \$	NET COST \$	COMMENTS
BUILD1	EMERGENCY MANAGEMENT - Grass Patch Fire Shed	155,090	170,090	15,000	Council pre-approved commitment of \$15,000 for the Design and Construction of Grass Patch Fire Shed - O0125-014.
BUILD2	ECONOMIC DEVELOPMENT - Workers Accommodation	2,000,000	2,000,000	-	First year of Workers Accommodation Project to be funded by grants. Overall project \$9.2 million.
BUILD3	WASTE MANAGEMENT - Kirwan Rd Rehabilitation	120,000	120,000	-	Continuation of rehabilitation works at Lot 12 Kirwan Road.
BUILD4	WASTE MANAGEMENT - Myrup Waste Transfer Facility	7,150,000	9,650,000	2,500,000	Council pre-approved Myrup Waste Management Facility Project - O0225-024. \$22.1 million allocated over the next two financial years for a total project of \$26.1 million. \$2.5 million to be contributed from the Infrastructure allocation for 2025/2026.
BUILD5	WASTE MANAGEMENT - FOGO	200,000	200,000	-	Planning preparation, design and engagement works for FOGO project.
BUILD6	CULTURE - James Street Precinct Project Stage 1a	15,903,000	15,903,000	-	James Street Precinct Project Stage 1a - Federal grant funding approved of \$14,903,000, \$1M to be funded from Land Development Reserve.
BUILD7	CIVIC CENTRE - Building Upgrades	1,250,000	1,250,000	-	Upgrades to Civic Centre Building including flooring, seating, storage and stage improvements.
<b>TOTAL CAPITAL BIDS - LAND &amp; BUILDINGS</b>		<b>26,778,090</b>	<b>29,293,090</b>	<b>2,515,000</b>	

## LIGHT VEHICLES

ID	DESCRIPTION	DEPARTMENT	REVENUE \$	EXPENSE \$	NET COST \$	COMMENTS
LV1	LV621 2016 Nissan Navara S/C T/T DSL Auto 4x4	Parks and Reserves	12,500	75,000	62,500	Replacement light truck
LV2	LV716 2021 Isuzu Dmax Dual Cab Utility 4x4	Outdoor Works - Traffic	17,500	65,000	47,500	Replacement
LV3	LV715 2021 Isuzu Dmax Dual Cab Utility 4x4	Outdoor Works - Traffic	17,500	65,000	47,500	Replacement
LV4	LV657 2018 Toyota Prado Wagon GXL SUV Dsl Auto 4X4	Corporate Community Services	30,000	75,000	45,000	Replacement
LV5	LV681 2020 Toyota Hilux SR D/C T/T DSL Auto 4x4 Dsl	Building Maintenance	25,000	65,000	40,000	Replacement
LV6	LV682 2020 Toyota Hilux SR D/C T/T DSL Auto 4x4	Parks and Reserves	25,000	65,000	40,000	Replacement
LV7	LV675 2019 Toyota Hilux D/C T/T Auto 4wd Diesel Fire Unit	SOE / DFES	-	60,000	60,000	New Vehicle - Replace with outright purchase of shire vehicle at end of lease
TOTAL CAPITAL BIDS - LIGHT VEHICLES			127,500	470,000	342,500	

### SUNDRY PLANT & WORKS EQUIPMENT

ID	DESCRIPTION	DEPARTMENT	REVENUE \$	EXPENSE \$	NET COST \$	COMMENTS
SPE1	General Plant and Equipment Account > \$5000	Outdoor Works / Depot		40,000	40,000	Replacement General Equipment Account for under items \$5000
SPE2	Fertilizer Spreader Attachment - 3 point Linkage for Tractor	Parks and Reserves	500	4,000	3,500	Replacement - Attachment Tractor
SPE3	Camera System for Vehicles	Outdoor Works		10,000	10,000	New Equipment - OHS & Safety Accessories
SPE4	3" Water Pump and Motor - Trailer Mounted	Rural Construction		20,000	20,000	Replacement - Trailer mounted units beyond repair
SPE5	Drone Multi Spectral Camera and D-RTK3 MF Station & Survey Pole	Rural Maintenance		12,000	12,000	New Equipment - Attachments
SPE6	Single Drum Vibe Roller - Walk Behind	Town Construction		15,000	15,000	New Equipment - Smaller Access Roller
SPE7	Rear VMS Boards for Traffic Control Vehicles	Traffic Control - Outdoor Works		22,000	22,000	New Equipment - Traffic Control
SPE8	2015 Gason 6 Foot PTO Slasher	Rural Maintenance		15,000	15,000	Replacement - 7ft 3 Point Linkage PTO HD Mulcher Deck - Slasher Tractor
SPE9	1000 -1200 Lt Water Tank Trailers with Hose and Petrol Pumps	Outdoor Works		25,000	25,000	Replacements - Past useful condition water tank trailers
SPE10	Electric Pallet Jacks	Esperance Indoor Sports Stadium		5,000	5,000	New Equipment - Efficient and safe moving of grand stands
SPE11	Trailers	Outdoor Works		12,500	12,500	Replacements - Past useful condition trailer replacements
SPE12	Backeaze for Trailer and Trucks	Outdoor Works		10,000	10,000	New Equipment - Efficient and safe moving of heavier items onto current vehicles
SPE13	1000lt Portable Weed Spray - Ute mounted	Airport	1,000	1,000	-	New Equipment - Portable Weed Spray
TOTAL CAPITAL BIDS - SUNDRY PLANT & EQUIPMENT			1,500	191,500	190,000	

### MAJOR PLANT & WORKS EQUIPMENT

ID	DESCRIPTION	DEPARTMENT	REVENUE \$	EXPENSE \$	NET COST \$	COMMENTS
MPE1	Grader G49 2018 Caterpillar 12M	Rural Construction	125,000	480,000	355,000	Replacement
MPE2	Backhoe L73 CASE 695ST Backhoe	Rural Construction	30,000	250,000	220,000	Replacement
MPE3	Loader - Fixed Bucket L67 JCB 457	Rural Construction	175,000	400,000	225,000	Replacement
MPE4	Prime Mover T125 2018 Volvo FMX 13 Prime Mover	Rural Construction	150,000	350,000	200,000	Replacement - T125 transfer to Myrup Waste Facility
MPE5	Mini Digger - Stand On - 4 in 1 Bucket	Town Construction	-	48,000	48,000	New Equipment - Lighter footprint than a Skid Steer
MPE6	Forklift FL4	Workshop	20,000	35,000	15,000	Replacement - Internal Transfer FL5 to Workshop
MPE7	Prime Mover T125 FMX Volvo	Waste Facility	150,000	150,000	-	Transfer from Rural Construction to Waste - T125
MPE8	Loader 20 Ton L67 JCB 457	Waste Facility	175,000	175,000	-	Transfer from Rural Construction to Waste
MPE9	Forklift FL5	Waste Facility	60,000	60,000	-	Replacement - FL5 Transfer to Workshop
MPE10	Front End Loaders 20 Ton with Quick Hitch Buckets and waste handling specification	Waste Facility	800,000	800,000	-	New Equipment - New equipment for Myrup operations
MPE11	Wheeled Excavator and attachments for Waste specification	Waste Facility	350,000	350,000	-	New Equipment - New equipment for Myrup operations
TOTAL CAPITAL BIDS - MAJOR PLANT & EQUIPMENT			2,035,000	3,098,000	1,063,000	

## BUILDING MAINTENANCE - GENERAL

WORK ORDER	ASSET DESCRIPTION	DESCRIPTION OF PLANNED MAINTENANCE	PLANNED CAPITAL	PLANNED MAINTENANCE	REACTIVE MAINTENANCE	PREVENTATIVE & STATUTORY MAINTENANCE	TOTAL MAINTENANCE COST PER ASSET
3653	Animal Management Facility	Reactive maintenance			3,500		
		Preventative maintenance				5,136	23,636
		CCTV camera install	15,000				
1749	BBQ's Maintenance	Reactive maintenance			8,400		
		Preventative maintenance				960	36,310
		Replacement of 2 x BBQ's	26,950				
1776	Bay of Isles Leisure Centre	Reactive maintenance			35,000		
		Preventative maintenance				36,758	
		Tinting to pool windows		5,000			
		Repairs to windows along lagoon pool		10,000			
		Repairs to H&F office window		1,500			
		Bench install to wall outside spin room		2,000			
		Replace shade sail to creche		6,000			
		Repairs to wall cladding between sauna and spa & sand sauna		12,000			
		Rust repairs to disabled change rooms		6,000			
		Roof access system upgrade	10,000				
		Replace roof sheets on pergola over BBQs		2,000			
		CCTV carpark and sports hall (front & Back) & Creche	15,000				
		Replacement to water lines in wet side bathrooms including ceiling replacement	50,000				
		Replace main water line		6,000			
		Replace back wall eaves		5,000			
		Painting to outside wall of lap pool		5,000			
		Replace lights outside changerooms		3,500			
		Minor tile repairs to walkways in pool side		5,000			
		Removal of pergola outside gym area		4,000			
		Replacement of eave sheets on north side		2,000			
		Repairs to box gutters on dry side		5,000			
		Install storage box to wall near hydropool		3,000			
3016	Bay of Isles Leisure Centre - Plant Room	Reactive maintenance			22,000		
		Preventative maintenance				74,900	106,900
		Replace lighting	10,000				
3539	Cannery Arts Centre Gallery	Reactive maintenance			9,500		
		Preventative maintenance				4,088	
		Replacement of flashings on southern wall		2,500			
		Painting to internal window frames of large glass windows		3,000			
		Relaminate benchtop to toilet vanity		3,000			
		Replacement of guttering - southern side		5,000			
3540	Cannery Arts Centre Pottery Room	Preventative maintenance				475	475
3541	Cannery Arts Centre Music Room	Preventative maintenance				500	500
3542	Cannery Arts Centre Innerspace	Preventative maintenance				742	742

3543	Cannery Arts Lookout & Stairs	Reactive maintenance			1,500		2,035
		Preventative maintenance				535	
1859	Cascade House 1	Reactive maintenance			2,500		4,798
		Preventative maintenance				2,298	
1861	Cascade House 2	Reactive maintenance			2,500		7,453
		Preventative maintenance				2,953	
		Repairs to downpipes		2,000			
1679	Cemetery Caretakers House	Reactive maintenance			2,400		3,701
		Preventative maintenance				1,301	
1773	Civic & Culture Centre	Reactive maintenance			18,000		95,219
		Preventative maintenance				16,719	
		Painting eaves		10,000			
		Gutter replacements		8,000			
		Install hot water system for staff kitchen		3,000			
		Stainless steel corners for entry to auditorium		5,000			
		Concept design works - green room	30,000				
		Install stainless steel edging to auditorium entry way		1,000			
		Block out blinds to reception room		3,500			
1753	Community Centre Cascade	Reactive maintenance			6,200		32,694
		Preventative maintenance				4,494	
		Painting to floor of outdoor area under veranda		3,500			
		Replace lattice on veranda near tennis courts		2,500			
		Painting to external front lattice and eaves		2,000			
		Touch up to painting in function area - walls and cornice		3,000			
		Flyscreen replacement to 4 x windows		3,000			
		Repairs to storage room wall		3,500			
		Varnish to timber around bar and servery		2,000			
1767	Community Centre Condungup	Cage for gas bottles at rear of hall		2,500			98,166
		Reactive maintenance			6,200		
		Preventative maintenance				3,966	
		Replace and paint exit door to storeroom		3,000			
		Repaint fascia boards on southern side		4,000			
		Replace door closers		2,000			
		Acoustic panel for ceiling		4,000			
		Drainage works to rear section of courts		10,000			
		Replacement of groundsman's shed	65,000				
1751	Community Hall Beaumont	Reactive maintenance			4,000		25,821
		Preventative maintenance				3,821	
		Replacement of flashings to eastern end		4,000			
		Replacement of flyscreens		2,000			
		Raise oven to bench height to reduce damage to bench top		1,500			
		Replacement of toilets Male & Female		4,000			
		Gas bottle cage		2,500			
		External lighting		4,000			
1755	Community Hall Dalyup	Reactive maintenance			4,000		
		Preventative maintenance				2,896	
		Replace external sensor lights x 4		4,000			

		Gas bottle cage		2,500			13,396
1757	Community Hall Grass Patch	Reactive maintenance			4,000		50,554
		Preventative maintenance				3,054	
		Power connection underground from dome to building and switchboard upgrade	30,000				
		Internal painting to hall & function area		7,000			
		Replacement of servery door to bar		3,500			
		Lighting upgrade to main hall area		3,000			
3886	Community Hall Salmon Gums - New	Reactive maintenance			4,000		18,580
		Preventative maintenance				3,580	
		Repairs to flyscreens		1,500			
		Patch and paint wall above servery in function area		2,000			
		Painting to facias		3,500			
		Painting to rear door		1,000			
1759	Salmon Gums Roads Building	Fencing repair to tennis court		3,000			18,385
		Reactive maintenance			1,500		
		Preventative maintenance				1,885	
1877	Community Sports House (EDRA)	Electrical connection, switchboard upgrade, internal re-wire	15,000				4,500
		Reactive maintenance			1,500	500	
		Preventative maintenance					
1847	Condongup House 2	Remove water damaged shelving & carpets & treat mould		2,500			11,290
		Reactive maintenance			2,500		
		Preventative maintenance				1,790	
		Replacement of toilet		2,000			
1849	Condongup House 3	Water softener		5,000			9,290
		Reactive maintenance			2,500		
		Preventative maintenance				1,790	
1857	Depot Cascade	Water softener		5,000			36,680
		Reactive maintenance			950		
		Preventative maintenance				730	
		Fencing to depot	25,000				
1845	Depot Condongup	Floor repairs to lean to at rear shed		10,000			12,160
		Reactive maintenance			1,200		
		Preventative maintenance				960	
1863	Depot Esperance Administration Building	Install of water tank	10,000				86,966
		Reactive maintenance			15,500		
		Preventative maintenance				23,966	
		Install speaker to admin office		3,500			
		Install buzzer from reception to stores		1,000			
		Exhaust fan upgrade to bathrooms		6,000		0	
		Replace emergency showers x 2		5,000			
		CCTV Stage 2 works - store & yard	20,000				
		Vehicle remotes - light vehicle gates	10,000				
4751	Traffic Management Shed	Non-slip mats to staff entry doors		2,000			500
		Charging station (bench, cage & power) to traffic management shed		8,000			
		Replace existing chemical shed	40,000				
NEW	Chemical Sheds x2 (BID)						

1865	Depot Esperance Gardeners Shed				500	
1866	Depot Esperance Machinery Shed				500	
4752	Emulsion/Events Shared Shed				500	
1868	Depot Esperance Fertiliser Shed				500	
1869	Depot Esperance Chemical Shed				500	
1870	Depot Esperance Cement Shed	Replacement of gutters to old BFB shed (material/cement shed)		5,000	500	
1871	Depot Esperance Small Plant				500	
1873	Depot Esperance Vehicle Shed				500	
1873	Depot Esperance Builders Shed (Horizon Power Shed Small)				500	
1873	Depot Esperance Horizon Power Shed - Big				500	58,500
1874	Depot Esperance Workshop	Reactive maintenance		1,600		
		Preventative maintenance			1,391	
		Mezza lift		6,600		
		Sliding door into workshop to stop staff entry into work zone		5,000		
		Enclose mezzanine to roof height to assist with dust control		4,000		
		Improvements to existing pit - covers, hand railing, lighting, stairs	20,000			
		Relocate waste oil station to south end of shed		2,000		
		Relocate bay 1 hoist		3,000		
1851	Depot Grass Patch	paint workshop floor		8,000		51,591
		Reactive maintenance		1,200		
		Preventative maintenance			975	
1851	Depot Grass Patch	Overflow drainage to water tank	2,000			4,175
		Reactive maintenance		10,000		
		Preventative maintenance			36,985	
3624	Esperance Indoor Sports Stadium	Install fixings for sponsorship signage		3,000		
		CCTV to storeroom		5,000		
		Enclose hot water system	50,000			104,985
		Reactive maintenance		2,500		
1671	Esperance Kindergarten Black Street	Preventative maintenance			1,020	
		Internal painting	7,000			
		Install of emergency exit signage	3,000			13,520
		Reactive maintenance		2,500		
1853	Grass Patch House 1	Preventative maintenance			1,591	
		Water softener	5,000			
		Redirect water from overflow of tank	2,000			11,091
		Reactive maintenance		2,500		
1855	Grass Patch House 2	Preventative maintenance			1,591	
		Water softener	5,000			
		Gutter repairs	2,000			11,091
		Reactive maintenance		2,500		
1783	Graham Mackenzie Stadium					-
1675	Hicks St Hostel	Reactive maintenance		2,500		
		Preventative maintenance			600	3,100
		Reactive maintenance		20,000		



1807	Library	Preventative maintenance			14,264	73,264
		Power & network connection for external lockable storage area		2,500		
		Fob entry to rear door		4,000		
		Jetty timber stools to front entry		2,500		
		Repair to leaking roof tiles		20,000		
		Localised structural inspection undertaken during roof repairs		10,000		
1840	Museum Maritime/Goods Shed	Reactive maintenance			25,000	296,477
		Preventative maintenance			11,477	
		Continue LED lighting upgrade works	10,000			
		Removal of dis-used pipework/cablings		3,000		
		Oil external timbers		2,000		
		Structural engineering report	35,000			
		Detailed timber inspection report	37,000			
		Replace column bases to all remaining columns	100,000			
		Inspect and tighten all structural fixings		15,000		
		Replace roof sheeting where required		5,000		
		Gutter repairs where required		6,000		
		repair and repoint mortar in stone retaining walls		7,000		
		Assess and strengthen timber retaining wall	40,000			
1787	Noel White Centre	Reactive maintenance			6,500	30,042
		Preventative maintenance			5,542	
		Replace 2 x gas stoves in camp kitchen	10,000			
		Acoustic panel for ceiling in function room		3,000		
		Concrete/seal to entry of camp kitchen and toilets		5,000		
1818	Old Chemist Shop	Reactive maintenance			1,177	2,157
		Preventative maintenance			980	
1812	Old Court House	Reactive maintenance			1,177	2,157
		Preventative maintenance			980	
1816	Old Doctors Surgery	Reactive maintenance			1,177	2,207
		Preventative maintenance			1,030	
1826	Old Headmasters House	Reactive maintenance			1,177	8,207
		Preventative maintenance			1,030	
		Painting of walls in rear room		1,500		
		Repair and paint rear door to building		1,500		
		Storeroom roof retekking		1,000		
		Replace flooring in storeroom		2,000		
1814	Old Hospital	Reactive maintenance			1,177	5,257
		Preventative maintenance			1,080	
		Painting to ramp and stairs		3,000		
1828	Old Matrons Quarters	Reactive maintenance			1,177	2,207
		Preventative maintenance			1,030	
1820	Old Methodist Church	Reactive maintenance			1,177	6,757
		Preventative maintenance			1,080	
		Replace non-slip coating to steps		1,000		
		Replacement of AC unit		3,500		
1830	Old Police Sergeants Quarters	Reactive maintenance			1,177	2,257
		Preventative maintenance			1,080	

1838	Old Railways/Ticketing Office	Reactive maintenance			1,177		3,757
		Preventative maintenance				1,080	
		Repairs to front fascia board		1,500			
1824	Old Salmon Gums School	Reactive maintenance			1,177		6,707
		Preventative maintenance				1,030	
		Replace HWS		3,000			
		Patching to pathway under roof area		1,500			
1822	Old Sinclair House	Reactive maintenance			1,177		3,157
		Preventative maintenance				980	
		Reseal rear door		1,000			
1669	Senior Citizens Centre	Reactive maintenance			6,500		32,553
		Preventative maintenance				3,053	
		Repairs to gutters as required		5,000			
		Repairs to fascia as required		4,000			
		Replacement of windows on north side	14,000				
1666	Shire Administration Office/Chambers	Reactive maintenance			35,000		121,640
		Preventative maintenance				29,140	
		Re-render bottom sills of chambers reception room windows		3,500			
		Repaint auto doors on reception entry foyer		2,000			
		Replace old signage with new logos		1,500			
		Install of instant hot water urn to chambers kitchen		3,000			
		Continue LED lighting upgrade works in admin building		6,000			
		Upgrade exhaust fans to admin bathrooms		7,500			
		In floor power install to meeting rooms and chambers		9,000			
		Alterations to Rates office		10,000			
		Sewer line repairs	15,000				
1779	Sound Shell Museum Park	Reactive maintenance			4,500		5,235
		Preventative maintenance				735	
4263	Staff housing - Foy St.	Reactive maintenance			2,500		5,068
		Preventative maintenance				2,568	
4277	Staff housing - Unit 4, 14 Treasure Rd	Reactive maintenance			2,500		6,568
		Preventative maintenance				2,568	
		Re-grout to shower		1,500			
4380	Staff housing - Unit 2, 14 Treasure Rd	Reactive maintenance			2,500		5,068
		Preventative maintenance				2,568	
4730	Staff housing - Unit 1, Voile Lane	Reactive maintenance			2,500		5,068
		Preventative maintenance				2,568	
4732	Staff housing - Unit 2, Voile Lane	Reactive maintenance			2,500		5,068
		Preventative maintenance				2,568	
4734	Staff housing - Unit 3, Voile Lane	Reactive maintenance			2,500		5,068
		Preventative maintenance				2,568	
4736	Staff housing - Unit 4, Voile Lane	Reactive maintenance			2,500		5,068
		Preventative maintenance				2,568	
1723	Toilet Block Alexander Bay	Reactive maintenance			1,200		4,200
		Preventative maintenance				3,000	
1691	Toilet Block All Coastal	Reactive maintenance			3,000		6,000
		Preventative maintenance				3,000	

1747	Toilet Block Condingup	Reactive maintenance			1,500		
		Preventative maintenance				1,070	2,570
1709	Toilet Block Duke Of Orleans	Reactive maintenance			1,200		
		Preventative maintenance				1,070	2,270
1693	Toilet Block Castletown Quays	Reactive maintenance			3,500		
		Preventative maintenance				1,900	5,400
1729	Toilet Block Dempster (Bus Stop)	Reactive maintenance			1,600		
		Preventative maintenance				1,022	
		Paint male toilet door & frame		2,000			
		Repairs to cracked tiles		1,500			6,122
1703	Toilet Block Cemetery	Reactive maintenance			1,000		
		Preventative maintenance				870	1,870
1697	Toilet Block James Street	Reactive maintenance			6,500		
		Preventative maintenance				8,772	
		Cleaning & oiling to timber on shelters		1,500			
		Install risers and new tank lids to septic		5,000			21,772
1695	Toilet Block Tanker Jetty	Reactive maintenance			6,500		
		Preventative maintenance				4,538	11,038
1699	Toilet Block Taylor Street	Reactive maintenance			4,500		
		Preventative maintenance				5,331	
		Rust to metal doors, frames & seat brackets		4,000			13,831
1701	Toilet Block Emily Street	Reactive maintenance			3,200		
		Preventative maintenance				4,069	7,269
1739	Toilet Block GSG Soccer	Reactive maintenance			1,400		
		Preventative maintenance				2,052	
		Septic works		5,000			8,452
1737	Toilet Block GSG Oval	Reactive maintenance			2,000		
		Preventative maintenance				2,052	4,052
1681	Toilet Block Gibson	Reactive maintenance			800		
		Preventative maintenance				785	1,585
1834	Toilet Block Kemp Street	Reactive maintenance			4,000		
		Preventative maintenance				4,184	
		Pressure cleaning to roof		2,000			
		Replace whirly bird		1,500			11,684
1836	Toilet Block Museum Village Staff	Reactive maintenance			800	1,070	
		Preventative maintenance					
		Replace whirly bird		1,500			3,370
1733	Toilet Block Lions Park	Reactive maintenance			1,300		
		Preventative maintenance				585	
		Paint internal of toilets		2,000			3,885
1721	Toilet Block Observatory Beach - New	Reactive maintenance			800		
		Preventative maintenance				1,200	2,000
1731	Toilet Block RSL	Reactive maintenance			6,500		
		Preventative maintenance				4,436	10,936
1685	Toilet Block Salmon Gums	Reactive maintenance			2,500		
		Preventative maintenance				2,510	
		Electrical connection to new power source		5,000			

		Painting to rear doors		2,000			12,010
1879	Toilet Block Salmon Gums C/Park Ablutions	Reactive maintenance			3,500		
		Preventative maintenance				1,284	4,784
1743	Toilet Block Scaddan Pioneer Park	Reactive maintenance			2,500		
		Preventative maintenance				577	
		Upgrade to 12V Solar for lighting install		2,500			5,577
1683	Toilet Block Grass Patch Ablutions	Reactive maintenance			1,500		
		Preventative maintenance				730	2,230
1727	Toilet Block Twilight Beach	Reactive maintenance			4,200		
		Preventative maintenance				3,930	
		Painting to lockable gates		3,000			11,130
1711	Toilet Block Table Island	Reactive maintenance			850		
		Preventative maintenance				730	
		Paint fascia and door		3,000			4,580
1717	Toilet Block Munglinup	Reactive maintenance			2,000		
		Preventative maintenance				4,600	
		Sheet replacements due to rust		2,000			
		Rust treatment to tubes		4,000			12,600
1713	Toilet Block Quagi	Reactive maintenance			2,000		
		Preventative maintenance				4,600	
		Rust treatment rear beams		2,000			8,600
1707	Toilet Block Little Wharton	Reactive maintenance			850		
		Preventative maintenance				730	
		Rectify plumbing issues with holding tank		4,000			5,580
1705	Toilet Block Wharton Beach	Reactive maintenance			850		
		Preventative maintenance				2,300	
		Oil timbers		3,000			
		Replace door closers		2,000			8,150
1689	Toilet Block West Beach	Reactive maintenance			4,000		
		Preventative maintenance				7,349	
		Oil front timber work		2,000			
		Rust proof & paint roof joist & truss		6,500			19,849
4402	Toilet Block Skate Park	Reactive maintenance			4,500		
		Preventative maintenance				6,985	11,485
4728	Beach Wheelchair storage shed	Reactive maintenance			1,000		
		Preventative maintenance				500	1,500
1843	Visitors Centre	Reactive maintenance			5,000		
		Preventative maintenance				6,000	
		Repairs to decking - North side, roadside railing and stairs		5,000			
		Auto door upgrade	10,000				
		Replacement of sign		1,500			
		Deep clean to internal beams		2,500			
		Replace flooring to kitchen		2,000			32,000
	Asbestos Audit			25,000			25,000
			712,950	602,100	396,647	437,848	2,149,544

### BUILDING MAINTENANCE - BUSINESS UNITS

WORK ORDER	ASSET DESCRIPTION	DESCRIPTION OF PLANNED MAINTENANCE	PLANNED CAPITAL	PLANNED MAINTENANCE	REACTIVE MAINTENANCE	PREVENTATIVE & STATUTORY MAINTENANCE	TOTAL MAINTENANCE COST PER ASSET
2049	WYLIE BAY RECYCLING FACILITY	Install venting to office walls to assist with rodent control		2,000	10,500	7,853	51,353
		Painting to office		3,000			
		Replace entry gate and wing walls to improve security	15,000				
		Replace 12V solar lighting on shed to improve CCTV footage		4,000			
		Air con install to training room	6,000				
		Reduce height of CCTV camera to enable in-house cleaning		3,000			
2050	WYLIE BAY TIP SHED				5,350		5,350
3654	WYLIE BAY FIXED PLANT				10,000	10,700	20,700
2023	AIRPORT HOUSE	Rendering to kitchen island bench		2,000	3,500	2,553	69,053
		Replace internal fencing with colour bond	20,000				
		Insulation to ceiling	10,000				
		Perimeter fence to separate from air space	25,000				
		Air con to living room	6,000				
2022	AIRPORT AMBULANCE TRANSFER				803	1,284	2,087
2021	AIRPORT TERMINAL	Patch and paint to terminal walls		3,000	5,500	11,217	35,717
		Install Sensor taps and push button taps to bathrooms		6,000			
		Auto door upgrade	10,000				
1677	HOMECARE DAY CARE CENTRE	Install audible fire alarm integrated with alarm system		8,000	15,000	16,157	162,157
		Install fencing & gate to rear south side - drop off	15,000				
		Re-fence carpark compound	40,000				
		Install CCTV to rear gate and compound	20,000				
		Connect new water meter to new main line		5,000			
		Repairs to grease trap and paving		3,000			
		Assistance alarm in toilets on day centre side		5,000			
		Painting to gable ends and fascias		5,000			
		Replacement of Combi oven	30,000				
4726	HOME CARE GARDENERS SHED	Install shelving to rear corner of shed		3,000	1,500	-	7,500
		Install whirly birds to shed		3,000			
3771	CASCADE BUSH FIRE BRIGADE SHED				500	1,780	2,280
3772	GIBSON BUSH FIRE BRIGADE SHED	Replace pole to meter box		3,000	500	3,020	19,520
		Install sensor lights to 3 sides of shed to increase security		4,000			
		Painting to ceiling in meeting room		2,000			
		Install 3 x whirly birds		3,000			
		Replacement of polycarbonate roof sheets to front half of shed		2,000			
		Install power points (8) for charging station		2,000			
3773	PINK LAKE BUSH FIRE BRIGADE SHED				500	2,608	3,108
3774	QUARRY ROAD BUSH FIRE BRIGADE SHED	Install of sink to ambulant toilet		5,000	500	2,548	8,048

WORK ORDER	ASSET DESCRIPTION	DESCRIPTION OF PLANNED MAINTENANCE	PLANNED CAPITAL	PLANNED MAINTENANCE	REACTIVE MAINTENANCE	PREVENTATIVE & STATUTORY MAINTENANCE	TOTAL MAINTENANCE COST PER ASSET
3775	SALMON GUMS BUSH FIRE SHED	Repairs to water tank fittings to enable tank access		2,500	500	1,752	7,752
		Replacement of polycarbonate roof sheets and install safety		3,000			
3776	SCADDAN BUSH FIRE BRIGADE SHED	Install Sensor lights to entry		2,500	500	1,826	4,826
3777	SIX MILE HILL BUSH FIRE BRIGADE SHED				500	2,148	2,648
3778	SOUTHERN MALLEE BUSH FIRE BRIGADE SHED				500	1,100	1,600
3779	CONDINGUP BUSH FIRE BRIGADE SHED				500	1,932	2,432
3780	COOMALBIDGUP BUSH FIRE BRIGADE SHED				500	4,305	4,805
3781	DALYUP BUSH FIRE BRIGADE SHED	Install storage shelving for PPC		2,000	500	1,735	4,235
3782	HOWICK BUSH FIRE BRIGADE SHED	Install sensor light to entry door		2,500	500	1,885	4,885
3783	MT BEAUMONT BUSH FIRE BRIGADE SHED	Repair damage to rear wall		4,000	500	1,798	9,298
		Rectify issues with roller door jamming		1,500			
		Install signage to shed		1,500			
3784	MT MERIVALE BUSH FIRE BRIGADE SHED	Install 2 x whirly birds		2,000	500	2,328	9,828
		Replacement of water pump		2,000			
		Replacement of polycarbonate roof sheets and install safety		3,000			
3785	NERIDUP BUSH FIRE BRIGADE SHED	Replace toilet door		1,500	500	1,755	16,255
		Repairs to plastering in toilet building		5,000			
		Install sensor light to entry door		2,500			
		Replace Tek screws to shed		5,000			
3778	GRASS PATCH BUSH FIRE BRIGADE SHED					850	850
TOTAL MAINTENANCE - BUILDINGS - BUSINESS UNITS			197,000	116,500	59,653	83,134	456,287

## INFRASTRUCTURE

ID	DESCRIPTION	REVENUE \$	EXPENSE \$	NET COST \$	COMMENTS
<b>ROADS CAPITAL WORKS PROGRAM</b>					
<b>MUNICIPAL ALLOCATION</b>					
	ORDINARY MUNICIPAL ALLOCATION - TOWN	-	500,000	500,000	
	ORDINARY MUNICIPAL ALLOCATION - RURAL	-	3,700,304	3,700,304	
	MRWA DIRECT GRANT - RURAL ROADS			-	
<b>BLACKSPOT FUNDING</b>					
	FEDERAL BLACK SPOT PROJECTS	833,325	833,325	-	The Esplanade
	STATE BLACK SPOT PROJECTS	157,633	236,450	78,817	Oldfields x Rawlinson, Springdale Doyle Stage 1
<b>MRWA FUNDING</b>					
	MRWA RRG PROJECT EXPENDITURE	2,626,057	3,949,000	1,322,943	Merivale x 3, Howick, Pink Lake & Norseman
	COMMODITY ROUTE FUNDING	1,399,243	2,098,864	699,621	Fuss, Gibson Daylup, Boydell & Speddingup West
	DIRECT GRANT	1,130,775	1,130,775	-	
<b>ROADS TO RECOVERY (R2R)</b>					
	ROADS TO RECOVERY - RURAL	2,334,827	2,334,827	-	
	ROADS TO RECOVERY - URBAN	583,707	583,707	-	
<b>OTHER ROAD WORKS</b>					
	STREET DRAINAGE	-	300,000	300,000	
	WA BIKE NETWORK	301,000	602,000	301,000	Pink Lake Rd Stage 1
<b>OTHER CAPITAL WORKS</b>					
	PLAYGROUND REPLACEMENT	219,629	411,546	191,917	From Trust POS Contribution
	PUBLIC OPEN SPACE (POS)	-	265,225	265,225	
	COMMUNITY INFRASTRUCTURE	-	18,270	18,270	
	AIRPORT RUNWAY ASPHALT PATCHING	50,000	50,000	-	Funded from Aerodrome Reserve
	WATER SECURITY AND SUPPLY	300,000	300,000	-	Funded from DWER
<b>TOTAL INFRASTRUCTURE PROGRAM</b>		<b>9,936,196</b>	<b>17,314,293</b>	<b>7,378,097</b>	





# Schedule of Fees & Charges 2025-2026



## Pricing Principles

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



### Pricing Principles and Bases Used by Council

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

### Application of Pricing Principles to Good and Services

Service	Principle	Basis of Cost
<b>Ranger Services</b>		
Animal Controls	Shared Benefit	Partial
Animal Registration	Regulatory	Regulatory
Impoundage Fees	Private Benefit	Full Cost Recovery
Fire Hazard Reduction	Shared Benefit	Partial
Pet Cemetery	Shared Benefit	Partial
<b>Environmental Health</b>		
Lodging Houses	Shared Benefit	Partial
Food Premises	Shared Benefit	Partial
Caravan Parks & Camping Grounds License	Regulatory	Regulatory
Health Local Law	Shared Benefit	Partial
Offensive Trade Fees	Regulatory	Regulatory
Application for Approval to Construct or Establish Premises	Shared Benefit	Partial
Liquor Licensing	Shared Benefit	Partial
Onsite Effluent Disposal	Regulatory	Regulatory
Public Health Department	Regulatory	Regulatory
Noise	Shared Benefit	Partial
Water Sampling	Shared Benefit	Partial
Administration Fees	Shared Benefit	Partial
<b>Home &amp; Community Care</b>		
CHSP/H&CC	Shared Benefit	Partial
Package Fees	Shared Benefit	Partial
<b>Waste Management</b>		
Rubbish Charges	Shared Benefit	Partial
Waste & Recycling Collection	Shared Benefit	Partial
Gate Fees	Shared Benefit	Partial
Truck Wash Down Bay	Shared Benefit	Partial
Sullage Water Disposal Fees	Shared Benefit	Partial
<b>Town Planning</b>		
Development Applications & Related	Regulatory	Regulatory
Licenses	Regulatory	Regulatory
Amendments	Regulatory	Regulatory
Advertising	Private Benefit	Full Cost Recovery
Rezoning Applications	Regulatory	Regulatory
Road Closures & Dedications	Private Benefit	Full Cost Recovery
Subdivision Applications	Regulatory	Regulatory
Zoning Certificate	Regulatory	Regulatory
Inspections	Regulatory	Regulatory
Cash in Lieu Car Park Construction	Private Benefit	Full Cost Recovery

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

#### GST Disclaimer

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

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

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

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

## Shire of Esperance Schedule of Fees & Charges 2025-2026

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#### Ranger Services

- Animal Registrations & Controls
- Pet Cemetery
- Impoundage Fees
- Fire Hazard Reduction

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- Food Premises
- Caravan Parks & Camping Grounds
- Health Local Laws
- Construct or Establish Premises
- Liquor Licensing & Gaming
- Onsite Effluent Disposal
- Public Health Department
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- Water Sampling
- Administration Fees

#### Home & Community Care

- Commonwealth Home Support Program/Home & Community Care
- Home Care Package Fees (Level 1-4)/Support at Home (Categories 1-8)

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- Wylie Bay Waste Facility
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- Camping Fees & Accommodation
- General Enquiries
- Photocopying & Printing
- Property Agreement Administration
- Contract Work
- Gate Permit Fees
- Hire of Equipment

### Schedule of Fees and Charges 2025-26 - Ranger Services

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
<b>Animal Registrations &amp; Controls</b>				
Microchipping Fee	No	Yes	\$25.00	\$25.50
<b>Dog Impounding Charges</b>				
- Dog Poundage Fee each	No	No	\$144.00	\$149.00
- Dog Poundage Fee (Registered & Microchipped) each	No	No	\$72.00	\$74.50
- Cost of sustenance additional /day	No	No	\$10.00	\$10.30
- Storm Dog Poundage Fee (Return of fully compliant dog after storm or fireworks)	No	No	Nil	Nil
Final Demand Letter	Yes	No	\$26.10	Fees applicable as per the Fines, Penalties and Infringement Notices Regulations 1994
Enforcement Certification	Yes	No	\$22.20	Fees applicable as per the Fines, Penalties and Infringement Notices Regulations 1994
Fines Enforcement Registry Lodgement Fee	Yes	No	\$83.50	Fees applicable as per the Fines, Penalties and Infringement Notices Regulations 1994
<b>Dog Registration Fees</b>				
<i>These fees are prescribed by Dog Regulations 2013 and therefore may be subject to change</i>				
<b>1 year period:</b>				
Pet				
- Sterilised (Pensioners half price)	Yes	No	\$20.00	\$20.00
- Unsterilised (Pensioners half price)	Yes	No	\$50.00	\$50.00
- Dangerous - dog or bitch (annual registration only)	Yes	No	\$50.00	\$50.00
Work dog (25% of set fee)				
- Sterilised	Yes	No	\$5.00	\$5.00
- Unsterilised	Yes	No	\$12.50	\$12.50
<b>Note: Half price concession applies from 31 May to 31 Oct for the first time, 1 year registrations only (cats and dogs).</b>				
<b>3 year period:</b>				
Pet				
- Sterilised (Pensioners half price)	Yes	No	\$42.50	\$42.50
- Unsterilised (Pensioners half price)	Yes	No	\$120.00	\$120.00
Work dog (25% of set fee)				
- Sterilised	Yes	No	\$10.60	\$10.60
- Unsterilised	Yes	No	\$30.00	\$30.00
<b>Life:</b>				
Pet				
- Sterilised (Pensioners half price)	Yes	No	\$100.00	\$100.00
- Unsterilised (Pensioners half price)	Yes	No	\$250.00	\$250.00
Work dog (25% of set fee)				
- Sterilised	Yes	No	\$25.00	\$25.00
- Unsterilised	Yes	No	\$62.50	\$62.50
Dog Rehoming/Surrender Fee	No	Yes	\$80.00	\$83.00
Registration of a dog kept in an approved kennel establishment (per establishment)	Yes	No	\$200.00	\$200.00
<b>Exemption for more than Two Animals (Dog or Cat) per townsite premises:</b>				
Application Fee	No	No	\$62.00	\$64.00
<b>Cat Impounding Charges</b>				
Cat Poundage Fee each	No	No	\$144.00	\$149.00
Cat Poundage Fee (Registered & Microchipped) each	No	No	\$72.00	\$74.50
Cost of sustenance additional day	No	No	\$10.00	\$10.30
Cat Rehoming/Surrender Fee	No	Yes	\$80.00	\$83.00
Bond for hire of cat trap (refundable)	No	No	\$50.00	\$50.00

### Schedule of Fees and Charges 2025-26 - Ranger Services

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
<b>Cat Registration Fees</b>				
<i>These fees are prescribed by Cat Regulations 2012 and therefore may be subject to change</i>				
1 year period - sterilised (Pensioners half price)	Yes	No	\$20.00	\$20.00
3 year period - sterilised (Pensioners half price)	Yes	No	\$42.50	\$42.50
Lifetime registration period - sterilised (Pensioners half price)	Yes	No	\$100.00	\$100.00
Application for grant or renewal of approval to breed cats (male or female per cat)	Yes	No	\$100.00	\$100.00
<b>Note:</b> Half price concession applies from 31 May to 31 Oct for the first time, 1 year registrations only (cats and dogs).				
<b>Pet Cemetery</b>				
Pet burial site	No	Yes	\$100.00	\$103.00
<b>Impoundage Fees</b>				
Vehicle Impounding Fees:				
- Base charge (exclusive of cost recovery component charged per transaction)	No	No	\$125.00	\$125.00
Sign Impounding Fees:				
- Charge for return of signs	No	No	\$120.00	\$125.00
Shopping Trolley Impounding Fees:				
- Charged for return of trolleys (per trolley)	No	No	\$120.00	\$125.00
Impounding Fees				
- Administration charges for return of item other than a vehicle, sign, or shopping trolley	No	No	-	\$125.00
<b>Fire Hazard Reduction</b>				
Application for Variation to a Firebreak	No	No	-	\$40.00
Contractor costs - Fire Prevention/Firebreaks	No	Yes	-	Full Cost Recovery
Fire Prevention/Firebreaks - Property Entry by Officer or Contractor - Works Administration Fee	No	No	-	\$300.00
<b>Inspection Fees</b>				
Ranger or Fire Control Officer Inspection Fee	No	No	-	\$100.00

## Schedule of Fees and Charges 2025-26 - Environmental Health

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
<b>Lodging Houses</b>				
Application Fee	No	No	\$310.00	\$310.00
Registration Fee (Annual)	No	No	\$270.00	\$270.00
Transfer of Lodging House Licence	No	No	\$62.00	\$62.00
<b>Food Premises</b>				
Notification Fee	Yes	No	\$75.00	\$75.00
Registration Fee	Yes	No	\$228.00	\$250.00
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	\$114.00	\$117.00
- 3 - Medium	No	No	\$263.00	\$270.00
- 4 - High	No	No	\$423.00	\$435.00
Change of Food Business Detail	No	Yes	-	\$75.00
Temporary Food Permit - Not for Profit community groups	Yes	No	Nil	Nil
<b>Caravan Parks and Camping Grounds Licence Fees</b>				
<b>Note:</b> Fees set under Caravan Park and Camping Grounds Regulations 1997 and may be subject to change				
Minimum Fee ( Application for grant or renewal licence fee only charged if greater than the final total of site type charges, listed below)	Yes	No	\$200.00	\$200.00
Annual Licence Fee calculated by the number of:				
- Long Stay Sites - per site	Yes	No	\$6.00	\$6.00
- Short stay and sites in transit	Yes	No	\$6.00	\$6.00
- Camp Site	Yes	No	\$3.00	\$3.00
- Overflow site	Yes	No	\$1.50	\$1.50
<b>Other Fees</b>				
- Penalty for renewal after expiry	Yes	No	\$20.00	\$20.00
- Transfer of Licence	Yes	No	\$100.00	\$100.00
- Temporary Licence Fee - pro rata as per licence fees above. Minimum Temporary Fee	Yes	No	\$100.00	\$100.00
Application construct park homes, annexe or other buildings	No	No	\$150.00	\$150.00
Temporary accommodation application fee for up to 30 days	No	No	\$150.00	\$150.00
Temporary accommodation for greater than 30 days to a maximum of 24 months	No	No	\$600.00	\$600.00
Renewal fee - Temporary accommodation	No	No	\$300.00	\$300.00
<b>Health Local Laws</b>				
Keeping of Bees	No	Yes	\$100.00	\$100.00
<b>Application for Approval to Construct or Establish Premises (includes assessment and administration fee)</b>				
Beauty therapy	No	No	\$103.00	\$180.00
Skin piercing establishments	No	No	\$103.00	\$180.00
<b>Liquor Licensing</b>				
Liquor Licensing (Section 39 Inspection Certificate) - no inspection	No	No	\$225.00	\$225.00
Liquor Licensing (Section 39 Inspection Certificate) - inspections required	No	No	\$500.00	\$500.00
<b>Gaming</b>				
Gaming Act S55(3) Certification (1 year or one off event)	Yes	No	\$25.00	\$25.00
Gaming Act S55(3) Certification (5 year)	Yes	No	\$105.00	\$105.00
<b>Onsite Effluent Disposal</b>				
<b>Note:</b> Fees are prescribed under the Health (Treatment and Sewage and Disposal of Liquid Waste) Regulation 1974 and may be subject to change				
Local Government Application Fee	Yes	No	\$118.00	\$118.00
Insurance of "Permit to Use an Apparatus"	Yes	No	\$118.00	\$118.00
<b>Public Health Department under r.4A</b>				
Local Government Report fee	Yes	No	\$125.00	\$125.00
<sup>1</sup> Fees are prescribed under the Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974 and may be subject to change				

## Schedule of Fees and Charges 2025-26 - Environmental Health

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
<b>Noise</b>				
Noise Management Plan application for approval	No	No	\$140.00	\$144.00
Regulation 18 non-complying event noise exemption	Yes	No	\$600.00	\$600.00
Noise Monitoring - sound level meter - (per day)	No	Yes	\$412.00	\$424.00
<b>Water Sampling</b>				
Water sampling fee (within Esperance townsite) (per sample)	No	Yes	\$50.00	\$50.00
Water sampling fee (outside Esperance townsite) (per sample)	No	Yes	\$65.00	\$65.00
Water re-sampling due to non-compliance (per sample)	No	Yes	\$100.00	\$100.00
Public Building Application Fee - Low Risk	Yes	No	\$217.75	\$225.00
Public Building Application Fee - Medium Risk	Yes	No	\$435.50	\$450.00
Public Building Application Fee - High Risk	Yes	No	\$871.00	\$900.00
Temporary Public Building	Yes	No	Nil	Nil
Temporary Public Building not for profit	Yes	No	Nil	Nil
<b>Administration Fees</b>				
Copy of approval certificates per 30 minutes (minimum charge \$80)	No	No	\$82.50	\$83.00
Change of ownership of Health approval	No	No	\$72.00	\$75.00
<b>Inspection Fees</b>				
- Re-inspection due to incomplete or unsatisfactory work	No	No	\$103.00	\$106.00
- Property inspection on request	No	No	\$103.00	\$106.00
- 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	\$103.00	\$106.00



## Schedule of Fees and Charges 2025-26 - Home Care

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
<i>Note: Fees effective from 1 September 2025</i>				
<b>Commonwealth Home Support Program / Home &amp; Community Care</b>				
Domestic Assistance Services - per hour	No	No	\$11.50	\$12.00
Personal Care - per hour	No	No	\$11.50	\$12.00
Nursing Care - per hour	No	No	\$8.00	\$12.00
Home Garden & Maintenance Services - per hour	No	No	\$16.00	\$16.60
Social Support (In Home) - per hour	No	No	\$5.50	\$12.00
Social Support (Community Access) - per hour	No	No	\$11.50	\$16.60
Day Centre Activities	No	No	\$5.00 - \$18.00	\$6.00 - \$19.00
Transport Community - per hour	No	No	\$4.00	\$16.60
Non Cancellation Fee (all CHSP services)	No	No	\$9.00	Service Cost
Meals on Wheels - per meal	No	No	\$13.50	\$14.00
Self-Funded retirees fees (DA, Personal Care, In Home Social Support) - per hour	No	No	\$23.50	\$24.40
Self-Funded retirees fees (Transport, Gardening, Social Support - Community Access) - per hour	No	No	-	\$33.20
<b>Weekend CHSP Services (these are not supported by CHSP with weekend rates)</b>				
Saturday Medication Service - per service	No	No	-	\$10.00
Sunday Medication Service - per service	No	No	-	\$13.00
Public Holiday Medication Service - per service	No	No	-	\$20.00
Saturday Personal Care Service - per hour	No	No	-	\$20.00
Sunday Personal Care Service - per hour	No	No	-	\$25.00
Public Holiday Personal Care Service - per hour	No	No	-	\$30.00
Self funded Retirees Saturday Medication Service - per service	No	No	-	\$15.00
Self funded Retirees Sunday Medication Service - per service	No	No	-	\$20.00
Self funded Retirees Public Holiday Medication Service - per service	No	No	-	\$26.00
Self funded Retirees Saturday Personal Care Service - per hour	No	No	-	\$40.00
Self funded Retirees Sunday Personal Care Service - per hour	No	No	-	\$50.00
Self funded Retirees Public Holiday Personal Care Service - per hour	No	No	-	\$60.00
Veterans Home Care Fees			As per DVA contract	As per DVA contract
<b>Home Care Package Fees (Level 1-4)/Support at Home (Categories 1-8)</b>				
Meals on Wheels (food only)	No	No	\$6.50	\$6.80
Centre Meals (food only)	No	No	\$5.50	\$5.80
Contracted Services (NDIS, brokered or private)			As per the applicable NDIS rate	As per the applicable contracted rate

## Schedule of Fees and Charges 2025-26 - Waste Management

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
<b>Waste Collection - Domestic</b>				
<i>Pensioner discount 25% on all Domestic Waste Services</i>				
Domestic Waste Collection Service Charge - per service:				
- 140 litre bin - Limit of 1	No	No	\$200.00	\$210.00
- 140 litre bin - For the second and subsequent bins	No	No	\$412.00	\$433.00
- 240 litre bin - Limit of 1	No	No	\$296.00	\$311.00
- 240 litre bin - For the second and subsequent bins	No	No	\$640.00	\$672.00
- 360 litre bin (Only where Recycling not available)	No	No	\$412.00	\$433.00
Strata Units or Aged Accommodation sharing a bulk bin (min 15):				
- Waste	No	No	\$170.00	\$178.50
- Recycle	No	No	\$118.00	\$124.00
0-1 m3 household rubbish for pass holders (Town & Country)	No	No	4 free vouchers	4 free vouchers
Additional Unscheduled Bin Collection: as below				
<b>Waste Collection - Commercial</b>				
Commercial Waste Collection Service Charge - per service:				
- 140 litre bin - Limit of 2	No	No	\$200.00	\$210.00
- 140 litre bin - For the third and subsequent bins	No	No	\$412.00	\$433.00
- 240 litre bin - Limit of 2	No	No	\$296.00	\$311.00
- 240 litre bin - For the third and subsequent bins	No	No	\$640.00	\$672.00
Additional Unscheduled Bin Collection: as below				
<b>Recycling Collection - Domestic</b>				
<i>Pensioner discount 25% on all Domestic Recycling Services</i>				
Domestic Recycling Collection Service Charge per service:				
- 140 litre bin	No	No	\$152.00	\$160.00
- 240 litre bin	No	No	\$195.00	\$205.00
- 360 litre bin	No	No	\$202.00	\$212.00
Additional Unscheduled Bin Collection: as below				
<b>Recycling Collection - Commercial</b>				
Commercial Recycling Collection Service Charge				
Per Fortnightly Service				
- 240 litre bin	No	No	\$196.00	\$206.00
- 360 litre bin	No	No	\$260.00	\$273.00
- 1.5m3 bin	No	No	\$1,310.00	\$1,375.00
- 3m3 bin	No	No	\$2,000.00	\$2,100.00
- 4.5m3 bin	No	No	\$2,670.00	\$2,804.00
Per Weekly Service				
- 240 litre bin	No	No	\$364.00	\$382.00
- 360 litre bin	No	No	\$491.00	\$516.00
- 1.5m3 bin	No	No	\$1,969.00	\$2,067.00
- 3m3 bin	No	No	\$3,371.00	\$3,540.00
- 4.5m3 bin	No	No	\$4,715.00	\$4,950.00
<b>Additional Unscheduled Bin Collection</b>				
- 140 litre bin	No	No	\$36.00	\$38.00
- 240 litre bin	No	No	\$36.00	\$38.00
- 360 litre bin	No	No	\$36.00	\$38.00
- 1.5 - 4.5m3 bin	No	No	\$88.00	\$92.00

## Schedule of Fees and Charges 2025-26 - Waste Management

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
<b>Wylie Bay Waste Facility</b>				
Residential refuse for non-pass holders per m3	No	Yes	\$56.00	\$59.00
Industrial/Commercial Waste Deliveries on week days per m3	No	Yes	\$56.00	\$60.00
Industrial/Commercial Waste Deliveries on weekends per m3	No	Yes	\$74.00	\$78.00
Commercial qty Asbestos Disposal per m3	No	Yes	\$120.00	\$160.00
Domestic qty Asbestos Disposal domestic per sheet by arrangement	No	Yes	\$36.00	\$37.00
Clinical Waste (per m3)	No	Yes	\$247.00	\$254.00
Clinical Waste / Sharps Container (per litre)	No	Yes		\$15.00
Tyre Disposal:				
- Car/Motorbike	No	Yes	\$13.00	\$13.00
- Light Truck & 4WD	No	Yes	\$14.00	\$14.00
- Heavy Truck & Trailer	No	Yes	\$37.00	\$37.00
- Rims extra	No	Yes	\$10.00	\$10.00
Waste oil free for residents <40 litres	No	Yes	Nil	Nil
Household Hazardous Waste (e.g. oil) per litre/kg	No	Yes	\$6.70	\$7.00
Oil Filters (each)	No	Yes	\$12.40	\$10.00
Waste Deliveries out of hours (Special Waste) per hour	No	Yes	\$124.00	\$128.00
Unscheduled Special Waste deliveries & associated works per hour	No	Yes	-	\$128.00
Gas Bottles:				
- Small (per bottle) up to 9kg	No	Yes	\$17.50	\$10.00
- Large (per bottle) over 9kg	No	Yes	\$26.00	\$20.00
- Degassing fee	No	Yes	\$21.00	\$21.75
Quarantine/Biosecurity Waste:				
- per m3 or part thereof	No	Yes	\$412.00	\$425.00
- per m3 - weekend	No	Yes	\$515.00	\$535.00
Animal Disposal Site Fees:				
- Veterinary / other authorised businesses permit to dispose of dead animals - Annual	No	Yes	\$655.00	\$685.00
- Animal Carcass disposal - Domestic	No	Yes	\$31.00	\$32.50
- Animal Carcass disposal - Agriculture / Industry / large	No	Yes	\$82.50	\$86.00
E-Waste (e.g.: PC, TV, DVD/ VCR) Domestic per m3	No	Yes	Nil	Nil
E-Waste (e.g.: PC, TV, DVD/ VCR) Commercial per m3	No	Yes	-	\$120.00
Fluoro globes	No	Yes	\$0.50	Nil
Mixed globes - per globe (when more than 10) out of scope or commercial	No	Yes	\$0.70	\$0.70
Household Batteries (more than 1kg) per kg	No	Yes	\$2.10	\$2.10
Mattress for recycling	No	Yes	\$17.50	\$18.00
Clean Green Waste Domestic per m3	No	Yes	Nil	Nil
Clean Green Waste Commercial (Not Requiring Mulching e.g.: lawn clippings) per m3	No	Yes	-	Nil
Clean Green Waste Commercial (Requiring Mulching) per m3	No	Yes	-	\$15.00
Green Waste large stumps per m3 larger, than 500 mm x 500 mm	No	Yes	\$55.00	\$57.00
Clean Fill (more than 200 m3) per m3	No	Yes	\$6.70	\$7.00
Greater than 20% recyclables to Tip Face per m3	No	Yes	\$108.00	\$112.00
Clean Construction & Demolition Waste per m3	No	Yes	\$23.00	\$25.00
Unsorted Construction & Demolition Waste per m3	No	Yes	\$45.00	\$55.00
Recycling:				
- Unsorted per m3	No	Yes	\$27.00	\$28.00
- Sorted per m3	No	No	Nil	Nil
Short Term Bin Hire:				
- per 240L or 360L bin (free for Community Events, max term 8 weeks) per week	No	Yes	\$19.00	\$19.00
- per 1.5m3 bin	No	Yes	\$63.00	\$65.00
- per 3.0m3 bin	No	Yes	\$63.00	\$65.00
- per 4.5m3 bin	No	Yes	\$88.00	\$90.00
Bin Swap - more than 1 per annum	No	No	\$35.00	\$36.00
Tip Shop	No	Yes	-	At management discretion, minimum gold coin
<b>Truck Wash Down Bay</b>				
Fee for use of truck wash down bay - per minute	No	Yes	\$1.30	\$1.30
AVDATA key	No	Yes	\$58.00	\$58.00
Truck wash and Liquid Waste Clean-up Charge (per hour/per person)	No	Yes	\$206.00	\$212.00
<b>Sullage Water Disposal Fees - As per licence</b>				
Fees charged per 1000 litres	No	No	\$88.00	\$90.00

## Schedule of Fees and Charges 2025-26 - Town Planning

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
<b>Development Applications</b>				
<b>Determination of application where the development has not commenced or been carried out and estimated cost of development is:</b>				
- Not more than \$50,000	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
- More than \$50,000 but not more than \$500,000				
- More than \$500,000 but not more than \$2.5 million				
- More than 2.5 million but not more than 5 million				
- More than \$5 million but not more than \$21.5 million				
- More than \$21.5 million				
Determination of application where the development has commenced or been carried out	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee
Determination of application where the development has commenced or been carried out where the non-compliance is confirmed to be undertaken by a previous owner.	Yes	No	Application fee as if development had not commenced	Application fee as if development had not commenced
<b>Change of Use Development Applications</b>				
Determination of application where the development has not commenced or been carried out	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
Determination of application where the development has commenced or been carried out	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee
<b>Non-Conforming Use Development Applications</b>				
Determination of application where the development has not commenced or been carried out	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
Determination of application where the development has commenced or been carried out	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee
<b>Home Based Business Development Applications</b>				
Determination of new application where has not commenced operating	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
Determination of new application where has commenced operating	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee
Determination of renewal application where application is made before approval has expired or within one (1) month of expiry	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
Determination of renewal application where application is made one (1) month after the approval has expired	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee

## Schedule of Fees and Charges 2025-26 - Town Planning

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
Extractive Industries Development Applications				
Determination of application where an extractive industry has not commenced or been carried out	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
Determination of application where an extractive industry has commenced or been carried out	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee
Extractive Industries Licence (Local Laws)				
Issuance of Local Law Licence	Yes	No	\$105.00	\$105.00
Extractive Industries Security Bonds				
Sand, Limes and, Gravel, Gypsum (per ha of excavation)	No	No	\$15,000.00	\$15,000.00
Limestone, Hard Rock, Granite (per ha of excavation)	No	No	\$25,000.00	\$25,000.00
Miscellaneous Development Applications Where Estimated Cost of Development Criteria is Not Relevant (e.g. Bed & Breakfast; Cottage Industry; Family Day Care; Earthworks; Modifications to Building Envelope)				
Determination of application where the development has not commenced or been carried out	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
Determination of application where the development has commenced or been carried out	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee
Determination of renewal application where application is made before approval has expired or within one (1) month of expiry	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
Determination of renewal application where application is made one (1) month after the approval has expired	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee
Advertising of Development Applications as Per Local Planning Scheme Provisions	No	No	\$250.00	\$250.00
Amendment to Town Planning Approval (reflects work involved)				
- Minor Amendment	No	No	\$170.00	\$175.00
- Major Amendment	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
Preliminary Consideration of Development Plans	No	Yes	\$500.00	\$500.00
Cancel development approval				
Determining an application to amend or cancel development approval	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
A Development Assessment Panel application where the estimated cost of the development is:				
- Not less than \$3 million and less than \$7 million	Yes	No	Fee Stipulated in Schedule 1 - Planning and Development (Development Assessment Panels) Regulations 2011	Fee Stipulated in Schedule 1 - Planning and Development (Development Assessment Panels) Regulations 2011
- Not less than \$7 million and less than \$10 million				
- Not less than \$10 million and less than \$12.5 million				
- Not less than \$12.5 million and less than \$15 million				
- Not less than \$15 million and less than \$17.5 million				
- Not less than \$17.5 million and less than \$20 million				
- 20 million or more				
- An application under r. 17				
Note 1: In addition to any fees payable to the Local Government				
Note 2: Must remit fee to Department within 30 days of receipt of DAP application				

## Schedule of Fees and Charges 2025-26 - Town Planning

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
<b>Request for Extension of Time to Planning Approval</b>				
- Basic Fee for Assessment (reflects work)	No	No	\$185.00	\$190.00
<b>Rezoning Applications</b>				
- Initial (non-refundable)	No	No	\$800.00	\$800.00
- Basic Amendment (as per regulations, reflects work) Refund unexpended fees	No	No	\$4,000.00	\$4,250.00
- Standard Amendment (as per regulations, reflects work) Refund unexpended fees	No	No	\$8,000.00	\$8,500.00
- Complex Amendment (as per regulations, reflects work) Refund unexpended fees	No	No	\$11,000.00	\$11,500.00
<b>Proposed Structure Plans &amp; Detailed Area Plans</b>				
- Initial (non-refundable)	No	No	\$750.00	\$750.00
- Minor (as per regulations, reflects work) Refund unexpended fees	No	No	\$5,500.00	\$6,000.00
- Major (as per regulations, reflects work) Refund unexpended fees	No	No	\$9,500.00	\$10,000.00
<b>Local Planning Strategy Amendments</b>				
Processing Fee (reflects work) Refund unexpended fees	No	No	\$7,000.00	\$8,000.00
<b>Road Closure Applications</b>	No	No	\$600.00	\$600.00
<b>Road Dedication Applications (Outside of Subdivision)</b>	No	No	\$600.00	\$600.00
<b>Liquor Licensing - Section 40</b>	No	No	\$100.00	\$105.00
<b>Subdivision Clearances (incl Strata's)</b>				
- Not more than 5 lots	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
- More than 5 lots but not more than 195 lots				
- More than 195 lots				
<b>Performance Bond for Second Hand Transportable Dwellings (per dwelling min.)</b>	No	No	\$15,000.00	\$15,000.00
<b>Zoning Certificate (including settlement advice)</b>	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
<b>Town Planning Enquiry (written response)</b>				
Health, Building & Town Planning Requested Inspections outside of normal Council operations	No	Yes	\$190.00 per hour plus mileage allowance of \$1.20/km	\$190.00 per hour plus mileage allowance of \$1.20/km
<b>Cash in Lieu Car Park Construction Costs (per bay)</b>	No	No	\$3,500.00	\$7,900.00

## Schedule of Fees and Charges 2025-26 - Venue Hire

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
<b>CIVIC CENTRE</b>				
<b>Auditorium Including Main Foyer</b>				
Concert & Stage Plays - Includes standard lighting/sound				
- Full Day (8 hour maximum)	No	Yes	\$2,080.00	\$2,152.00
- Half Day	No	Yes	\$1,580.00	\$1,635.00
Conventions, Meetings, Quiz Nights etc - Includes standard lighting/sound.				
- Full Day (8 hour maximum)	No	Yes	\$1,255.00	\$1,298.00
- Half Day	No	Yes	\$895.00	\$925.00
Stage Rehearsals				
- Full lighting (per hour)	No	Yes	\$190.00	\$250.00
- Work lights (per hour)	No	Yes	\$95.00	\$98.00
<b>Reception Room including Kitchen and Reception Bar</b>				
Weddings/Dinners/Parties/Concerts (8 hour maximum)				
- Whole room, one booking (per day)	No	Yes	\$680.00	\$700.00
Meeting, Seminars, Worship groups etc.				
- Full Day	No	Yes	\$350.00	\$380.00
- Half Day	No	Yes	\$250.00	\$280.00
Cleaning fee (where extra cleaning is required due to the condition of the hired space)	No	Yes	-	\$250.00
<b>Main Foyer</b>				
- Full Day (8 hour maximum)	No	Yes	\$340.00	\$280.00
- Half Day	No	Yes	\$250.00	\$190.00
Removal of signed frames and/or all furniture	No	Yes	-	\$500.00
<b>Commercial Kitchen</b>				
Commercial Kitchen Hire - Commercial Catering				
- Full Day (8 hour maximum)	No	Yes	\$190.00	\$280.00
- Half Day	No	Yes	-	\$140.00
Commercial Kitchen Hire - Non-Commercial Catering				
- Full Day (8 hour maximum)	No	Yes	\$90.00	\$120.00
- Half Day	No	Yes	-	\$60.00
<b>Discounts Available on Combined Auditorium &amp; Reception Room Fees</b>				
Whole Complex	No	Yes	10%	10%
Not For Profit Organisations and Funerals	No	Yes	20%	20%
<b>Surcharges</b>				
Weekends & Public Holidays	No	Yes	10%	10%
<b>Event Support - Labour (per person)</b>				
Weekday per hour	No	Yes	\$75.00	\$65.00
Saturday per hour	No	Yes	\$75.00	\$75.00
Sunday per hour	No	Yes	\$75.00	\$90.00
Set up/Pack down per hour (Reception Room/Foyer/External events)	No	Yes	\$53.00	\$53.00
<b>Security Call Out</b>				
Call out fee	No	Yes	-	\$150.00
<b>Commission on Ticket and Merchandise Sales</b>				
Booking fee per ticket sale	No	Yes	\$4.95	\$3.95
20% discount on Booking fee for Not For Profit groups				
Commission on merchandise sales	No	Yes	10%	10%
<b>Bonds</b>				
Venue hire bond	No	No	\$500.00	\$550.00
Liquor bond on sporting clubs and private functions	No	No	\$1,300.00	\$1,300.00
External hire equipment bond	No	No	-	\$200.00
<b>Hire of Equipment and Services - Internal (with room booking)</b>				
Piano Hire - Yamaha G2 Baby Grand	No	Yes	\$200.00	\$250.00
Piano Hire - Yamaha Upright Piano	No	Yes	-	\$100.00
Haze Machine Per Day (8hr maximum)	No	Yes	-	\$50.00
PA system - Reception Room function Per Day (8 hr maximum)	No	Yes	\$185.00	\$190.00
Small Projector Per Day (per event)	No	Yes	\$37.00	\$50.00
Reception Room Mounted TV (per event)	No	Yes	-	\$30.00
Large Panasonic Projector & Fastfold Screen (per day)	No	Yes	-	\$400.00
Hand Held Mic Per Day (8 hr maximum)	No	Yes	-	\$50.00
Lectern, Whiteboard, etc (per day, per item)	No	Yes	\$19.00	\$20.00
JBL Eon Column Speaker (Rechargeable)	No	Yes	-	\$200.00
JBL Partybox Club120 Speaker & Microphones	No	Yes	-	\$50.00
Rostra (Megadeck stage pieces) per section	No	Yes	-	\$20.00
Tea/Coffee Service (per person)	No	Yes	-	\$3.00
<b>Hire of Equipment and Services - External Hirers</b>				
All items available at management discretion				

## Schedule of Fees and Charges 2025-26 - Venue Hire

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
PA system - 2 x speakers, small mixing desk, 1 x microphone & stand (8 hr maximum)	No	Yes	\$185.00	\$240.00
Haze Machine Per Day (8hr maximum)	No	Yes	-	\$60.00
Small Projector Per Day (per event)	No	Yes	\$37.00	\$50.00
Hand Held Mic Per Day (8 hr maximum)	No	Yes	-	\$50.00
Lectern, Whiteboard, etc (per day, per item)	No	Yes	\$19.00	\$20.00
JBL Eon Column Speaker (Rechargeable)	No	Yes	-	\$200.00
JBL Partybox Club120 Speaker & Microphones (per event)	No	Yes	-	\$60.00
Trestle Tables (per event)	No	Yes	-	\$10.00
Chairs (per event)	No	Yes	-	\$2.50
Rostra (Megadeck stage pieces) per section	No	Yes	-	\$50.00
** All external hires requiring delivery, set up & pack down	No	Yes	-	\$100.00
Late return fee (per item - management discretion)	No	Yes	\$25.00	\$25.00
Advertising Poster Distribution (per poster)	No	Yes	\$3.50	\$3.50
Flyer distribution	No	Yes	\$460.00	\$460.00
<b>Seniors Christmas Dinner Event</b>				
Tickets (each)	No	Yes	\$25.00	\$25.00
<b>Ticket Structure (each)</b>				
Promotor (External Hire)	No	Yes	-	As per agreed contract
<b>Buy In Shows (In House)</b>				
VIP	No	Yes	-	\$0 - \$80.00
Standard	No	Yes	-	\$0 - \$70.00
Concession	No	Yes	-	\$0 - \$60.00
Student	No	Yes	-	\$0 - \$60.00
Child (2-16)	No	Yes	-	\$0 - \$50.00
Companion card	No	Yes	-	Nil
<b>Bar and Kiosk</b>				
Snacks (per unit)	No	Yes	-	\$1.00 - \$10.00
Drinks - Non Alcoholic - per unit	No	Yes	-	\$2.00 - \$10.00
Drinks - Alcoholic - per unit	No	Yes	-	\$3.00 - \$18.00
<b>SOUND SHELL (permits may be required)</b>				
Hire fee more than 3 hours	No	Yes	\$185.00	\$200.00
Hire fee less than 3 hours	No	Yes	\$110.00	\$115.00
Hire for a free community event	No	No	Nil	Nil
Multiple days of the same event/by same organisation	No	Yes	5 for the price of 3	5 for the price of 3
Bond	No	No	\$100.00	\$150.00



## Schedule of Fees and Charges 2025-26 - Cemeteries

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
<b>Cemetery - Burial Fees</b>				
Grant of Right of Burial (Grave Plot)	No	No	\$1,710.00	\$1,770.00
Ordinary Interment (Burial)	No	Yes	\$1,950.00	\$2,020.00
Child/Perinatal (includes plaque)*	No	Yes	\$710.00	\$730.00
Interment of stillborn and Perinatal child (Lawn Section)*	No	Yes	\$210.00	\$220.00
Interment of stillborn and Perinatal child (Antenatal Section includes plinth)*	No	Yes	\$470.00	\$490.00
<b>Monument Fees</b>				
New Monument Permit Fee	No	No	\$210.00	\$220.00
Renovation/Alteration Monument Permit Fee	No	No	\$60.00	\$65.00
Placement of plaque only	No	Yes	\$135.00	\$140.00
<b>Monumental Mason / Funeral Director Fees</b>				
Annual Monumental Mason Licence	No	No	\$330.00	\$340.00
Single Monumental Work Licence	No	No	\$60.00	\$65.00
Undertakers Annual Licence Fee	No	No	\$330.00	\$340.00
<b>Placement of Ashes Fees</b>				
Placement in Burial area	No	Yes	\$220.00	\$230.00
Placement in Niche Wall or Rose Garden*	No	Yes	\$580.00	\$600.00
Second Placement in Niche Wall or Rose Garden - if done at a separate time	No	Yes	\$145.00	\$150.00
Scattering to the winds within the Cemetery	No	Yes	\$65.00	\$65.00
<b>Miscellaneous Fees</b>				
Additional fee for late arrival at Cemetery	No	Yes	\$330.00	\$340.00
Oblong or oversized caskets	No	Yes	\$330.00	\$340.00
Weekend or Public Holiday - Additional Fee	No	Yes	\$1,060.00	\$1,100.00
Copy of Grant of Right of Burial	No	No	\$180.00	\$190.00
Administration Fee	No	Yes	\$85.00	\$90.00
Single Funeral Permit	No	No	\$740.00	\$770.00
Removal and Replacement of Ledger	No	Yes	\$490.00	\$510.00
<b>Exhumation Fees</b>				
Re-opening of grave	No	Yes	\$2,400.00	\$2,480.00
Re-interment in new grave	No	Yes	\$1,310.00	\$1,360.00
*Includes Grant of Right of Burial (25 year term)				

## Schedule of Fees and Charges 2025-26 - Sporting Grounds &amp; Complexes

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
<b>Sporting Association Ground Fees</b>				
Charge per 'Unit'	No	Yes	\$565.00	\$580.00
Esperance Agricultural Show	No	Yes	\$2,400.00	\$2,500.00
<b>Casual Ground Hire Charges</b>				
Non Commercial/Not for Profit (inc schools) morning/afternoon or evening session (booking within school hours charged as 1 session)				
- Old Hockey Oval	No	Yes	\$72.00	\$74.00
- Little Lords/10,000m2 of Multi-Sports/Overflow Camping-Circus	No	Yes	\$110.00	\$113.00
- Ovals (Ports, Esp, Newtown, Gibson)/20,000m2 of Multi-Sports	No	Yes	\$165.00	\$170.00
- Whole of Multi-Sports (40,000m2)	No	Yes	\$250.00	\$258.00
Non Commercial/Not for Profit (inc schools) 2 or more sessions				
- Old Hockey Oval	No	Yes	\$110.00	\$113.00
- Little Lords/10,000m2 of Multi-Sports/Overflow Camping-Circus	No	Yes	\$165.00	\$170.00
- Ovals (Ports, Esp, Newtown, Gibson)/20,000m2 of Multi-Sports	No	Yes	\$250.00	\$257.00
- Whole of Multi-Sports (40,000m2)	No	Yes	\$375.00	\$385.00
Commercial Rate - morning/afternoon or evening session				
- Old Hockey Oval	No	Yes	\$300.00	\$310.00
- Little Lords/10,000m2 of Multi-Sports/Overflow Camping-Circus	No	Yes	\$445.00	\$460.00
- Ovals (Ports, Esp, Newtown, Gibson)/20,000m2 of Multi-Sports	No	Yes	\$670.00	\$690.00
- Whole of Multi-Sports (40,000m2)	No	Yes	\$1,010.00	\$1,040.00
Commercial Rate 2 or more sessions				
- Old Hockey Oval	No	Yes	\$450.00	\$465.00
- Little Lords/10,000m2 of Multi-Sports/Overflow Camping-Circus	No	Yes	\$670.00	\$690.00
- Ovals (Ports, Esp, Newtown, Gibson)/20,000m2 of Multi-Sports	No	Yes	\$1,010.00	\$1,040.00
- Whole of Multi-Sports (40,000m2)	No	Yes	\$1,520.00	\$1,570.00
Equestrian Club	No	Yes	+20% Loading on above rates	+20% Loading on above rates
Oval Lighting Fees	No	Yes	Cost Recovery + \$2.50/hr commission	Cost Recovery + \$2.50/hr commission
<b>Ground Hire Bonds</b>				
Ground hire bond	No	No	\$500.00	\$500.00
Liquor bond	No	No	\$1,500.00	\$1,500.00
<b>Overflow Camping</b>				
Unpowered Site per night (2 people)	No	Yes	\$40.00	\$40.00
Extra person per site	No	Yes	\$10.00	\$10.00
Overflow closed self contained extra large vehicle parking per night (maximum 7 nights)	No	Yes	\$25.00	\$25.00
<b>GSG - Greater Sports Ground</b>				
<b>Note: Fees effective from 1 September 2024</b>				
<b>Stadium Court Hire</b>				
- Booked Court Hire (per hour)	No	Yes	\$35.00	\$35.00
- Casual Court Hire (per hour)	No	Yes	\$20.00	\$20.00
- Event Hire Half Stadium (per day)	No	Yes	\$400.00	\$400.00
- Event Hire Full Stadium (per day)	No	Yes	\$640.00	\$640.00
- Programmed casual entry per person (maximum 2 hours)	No	Yes	\$5.00	\$5.00
<b>Bonds</b>				
- Security Bond	No	Yes	\$500.00	\$500.00
- Security Bond - Alcohol Permitted	No	Yes	\$2,000.00	\$2,000.00
<b>Kitchen and Kiosk</b>				
- Kitchen and Kiosk Hire (per day)	No	Yes	\$100.00	\$100.00
- Hire 1 month for sporting clubs only	No	Yes	\$100.00	\$100.00
<b>Advertising</b>				
- Promotional Package 1	No	Yes	\$250.00	\$250.00
- Promotional Package 2	No	Yes	\$500.00	\$500.00
- Promotional Package 3	No	Yes	\$1,000.00	\$1,000.00
- Annual Court Naming (per court)	No	Yes	\$1,500.00	\$1,500.00
<b>Additional Charges</b>				
- Staff labour- per person (per hour)	No	Yes	\$70.00	\$70.00
- Staff labour- per person (per hour) - out of hours	No	Yes	\$100.00	\$100.00
- Key/Fob replacement	No	Yes	\$56.00	\$56.00
- Cleaning fee (per hour)	No	Yes	\$120.00	\$120.00
- Set up/pack down (per hour)	No	Yes	\$75.00	\$75.00
- Laying of carpet squares - Full stadium	No	Yes	-	\$1,500.00
- Laying of carpet squares - Half stadium	No	Yes	-	\$800.00
- Pack up of carpet squares - Full stadium	No	Yes	-	\$1,000.00
- Pack up of carpet squares - Half stadium	No	Yes	-	\$600.00
<b>EIS - Esperance Indoor Stadium</b>				
Grandstand set up and removal fee	No	Yes	\$250.00	\$260.00
Grandstand extra day left set up	No	Yes	\$120.00	\$125.00
Classes at EIS charged at BOILC Fees	No	No		

## Schedule of Fees and Charges 2025-26 - Sporting Grounds &amp; Complexes

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
<b>Noel White Centre</b>				
<b>Note: Fees effective from 1 September 2024</b>				
Meeting Room Commercial (per hour)	No	Yes	\$45.00	\$45.00
Meeting Room Community (per hour)	No	Yes	\$25.00	\$25.00
Meeting Room Clubs (Club sports administration)	No	Yes	Nil	Nil
Meeting Room Commercial (per day at management discretion)	No	Yes	\$185.00	\$185.00
Meeting Room Community (per day at management discretion)	No	Yes	\$92.00	\$92.00
Function Room Hire Commercial (per hour)	No	Yes	\$82.00	\$82.00
Function Room Hire Community (per hour)	No	Yes	\$42.00	\$42.00
Function Room Commercial (per day at management discretion)	No	Yes	\$645.00	\$645.00
Function Room Hire Community (per day at management discretion)	No	Yes	\$325.00	\$325.00
Office Hire per hour	No	Yes	-	\$20.00
Office Hire per day	No	Yes	\$100.00	\$100.00
Office Hire 12 months	No	Yes	\$300.00	\$300.00
Storage Hire 12 months	No	Yes	\$150.00	\$150.00
<b>Programs</b>				
<b>Note: Fees effective from 1 September 2024</b>				
<b>School Holiday Programs</b>				
School holiday program - per day	No	Yes	\$50.00	\$50.00
Companion card holders carer for above programs	No	No	Nil	Nil

## Schedule of Fees and Charges 2025-26 - Bay of Isles Leisure Centre

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
<i>Note: Fees effective from 1 September 2025</i>				
<b>Bay of Isles Leisure Centre</b>				
Last Hour 50% discount - applies to gym and pool entries only for the last hour operation	No	Yes	50% Discount	50% Discount
Admission 10 yrs+ (excluding centre programs)	No	Yes	\$1.00	\$1.00
Companion card holders carer	No	No	Nil	Nil
Front foyer Commercial advertising fee (yearly September charge out)	No	Yes	\$150.00	\$150.00
Administration fee	No	Yes	\$25.00	\$25.00
Meeting Room Hire (per hour), excluding entrance fee	No	Yes	\$25.00	\$25.00
Kiosk and Pro Shop retail items - Discounts and specials at management discretion	No	Yes	-	Average minimum mark up of 70% across all stock
<b>Aquatic</b>				
Adult	No	Yes	\$8.00	\$8.00
Under 5 supervisor 1:1 ratio Watch Around Water	No	No	Nil	Nil
Child under 12 years	No	Yes	\$4.50	\$4.50
Concession (Student, Health Care, Senior and Concession Card Holders)	No	Yes	\$5.50	\$5.50
Family pass (2 adults + 2 children)	No	Yes	\$21.50	\$21.50
Lane hire Commercial (per hr), plus entry fee	No	Yes	\$17.50	\$17.50
Lane hire Community (per hr), plus entry fee	No	Yes	\$6.70	\$6.70
Interm/Vacswim swimming lessons lane hire	No	No	Nil	Nil
Rehabilitation pool hire Commercial (per hr), plus entry fee	No	Yes	\$26.00	\$26.00
Rehabilitation pool hire Community (per hr), plus entry fee	No	Yes	\$13.00	\$13.00
Swimming carnival hire - Lap pool 8 lanes including all entry *10:30am-2:30pm	No	Yes	\$1,370.00	\$1,370.00
Exclusive pool hire outside operating hours (per hr), excluding entrance fee	No	Yes	\$200.00	\$200.00
Additional lifeguard (per hr)	No	Yes	\$75.00	\$75.00
Aquatic Run (group hire per hr)	No	Yes	\$85.00	\$85.00
Aquatic run individual fee	No	Yes	\$3.00	\$3.00
<b>Party Bookings</b>				
Birthday Party Booking Fee - catered or uncatered. (To be paid to confirm booking, non refundable)	No	Yes	-	\$25.00
Catered birthday parties (per person) - incl food, drink, table reservation with decorations and pool entry.	No	Yes	25% disc child entries	\$20.00 per child
Uncatered birthday party (per person) - incl table reservation with decorations	No	Yes	-	As per Aquatic entry fees
<b>Crèche</b>				
Child (per visit, maximum 3 hrs)	No	Yes	\$7.80	\$8.00
<b>Health And Fitness</b>				
Adult	No	Yes	\$17.50	\$18.00
Concession (Student, Health Care, Senior and Concession Card Holders)	No	Yes	\$13.50	\$14.00
Child Under 12	No	Yes	\$7.00	\$7.00
Inclusion Class	No	Yes	\$13.00	\$13.00
Gym appraisal or program (excluding entry fees)	No	Yes	\$72.00	\$73.50
Personal training (1 hour) all members / casuals plus entry fees	No	Yes	\$56.00	\$57.50
Private Group Fitness Class (minimum 8 participants)	No	Yes	-	As per Health & Fitness entry fees
<b>Swim School - Entry Included</b>				
Swim lesson (half hour)	No	No	\$17.00	\$17.50
Swim lesson 1 to 1 (half hour)	No	No	\$50.00	\$51.50
Swim lesson 1 to 2 (half hour)	No	No	\$35.00	\$36.00
Mini Squad	No	Yes	\$17.00	\$17.00
Squad	No	Yes	\$19.00	\$19.00
Junior Lifeguard Club	No	No	\$19.00	\$19.00
Bronze Medallion - full course	No	No	\$200.00	\$200.00
Bronze Medallion - requalification	No	No	\$100.00	\$100.00
Resuscitation - full course	No	No	\$100.00	\$100.00
Resuscitation - requalification	No	No	\$100.00	\$100.00
Heartbeat Club/no certificate CPR Groups	No	No	\$35.00	\$35.00
<b>Week Passes</b>				
Week pass Aquatic	No	Yes	\$26.00	\$26.50
Week pass Complete Fitness (excluding creche)	No	Yes	\$60.00	\$62.00

## Schedule of Fees and Charges 2025-26 - Bay of Isles Leisure Centre

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
<b>Memberships</b>				
<b>12 month prepaid membership</b>				
Adult				
- Aquatic	No	Yes	\$675.00	\$675.00
- Gym & Group Fitness	No	Yes	\$986.00	\$986.00
- Complete Fitness	No	Yes	\$1,245.00	\$1,245.00
Concession (Student, Health Care, Senior and Concession Card Holders)				
- Aquatic	No	Yes	\$506.00	\$506.00
- Gym & Group Fitness	No	Yes	\$740.00	\$740.00
- Complete Fitness	No	Yes	\$934.00	\$934.00
Senior (70 Plus)				
- Aquatic	No	Yes	\$320.00	\$320.00
- Gym & Group Fitness	No	Yes	\$465.00	\$465.00
- Complete Fitness	No	Yes	\$590.00	\$590.00
Child (under 12 years)				
- Aquatic	No	Yes	\$405.00	\$405.00
Family 2 Adults & 2 Children (under 12 years)				
- Aquatic	No	Yes	\$1,410.00	\$1,410.00
- Complete Fitness	No	Yes	\$2,515.00	\$2,515.00
- Additional child (under 12 years)	No	Yes	\$205.00	\$205.00
Kidsport Regional Pool Pass Child (under 12 years) Aquatic Membership – 2024-25 summer season	No	Yes	\$200.00	\$200.00
Kidsport Regional Pool Pass Concession (Student, between 12 – 18 years) Aquatic Membership – 2024-25 summer season	No	Yes	\$250.00	\$250.00
<b>Ongoing Memberships (fortnightly direct debit, minimum sign up 6 weeks)</b>				
Direct debit default fee	No	Yes	At Cost	At Cost
Adult				
- Aquatic	No	Yes	\$28.05	\$28.05
- Gym & Group Fitness	No	Yes	\$40.00	\$40.00
- Complete Fitness	No	Yes	\$50.00	\$50.00
Concessions (Student, Health Care, Senior and Concession Card Holders)				
- Aquatic	No	Yes	\$21.65	\$21.65
- Gym & Group Fitness	No	Yes	\$30.50	\$30.50
- Complete Fitness	No	Yes	\$38.05	\$38.05
Senior 70 Plus				
- Aquatic	No	Yes	\$13.40	\$13.40
- Gym & Group Fitness			\$19.60	\$19.60
- Complete Fitness	No	Yes	\$24.80	\$24.80
Child (under 12 years)				
- Aquatic	No	Yes	\$17.75	\$17.75
Family 2 Adults & 2 Children (under 12 years)				
- Aquatic	No	Yes	\$56.30	\$56.30
- Complete Fitness	No	Yes	\$99.00	\$99.00
- Additional child (under 12 years)	No	Yes	\$10.30	\$10.30
<b>12 Week Insurance and Workers Compensation Memberships (rehabilitation)</b>				
Complete Fitness	No	Yes	\$360.00	\$360.00
<b>Membership Administration</b>				
Corporate Memberships/Emergency Services Volunteer discount - As per Bay of Isles Leisure Centre work practice	No	Yes	15% discount off ADULT pre-paid membership	15% discount off ADULT pre-paid membership
Fly In, Fly Out memberships - As per Bay of Isles Leisure Centre work practice	No	Yes	50% discount off Adult Direct Debit Membership	50% discount off Adult Direct Debit Membership
Membership 12 month bonus	No	Yes	Pre paid Members who renew their membership (prior to expiry) receive 1 additional month.	Pre paid Members who renew their membership (prior to expiry) receive 1 additional month.
<b>Programs, Promotions and Discounts</b>				
Leisure Centre specific programs (excluding memberships/week passes)	No	Yes	\$12.00	\$12.00
Companion card holders carer for above programs	No	No	Nil	Nil
Promotional events H&F free entry - includes creche - (limited to 4 times a year)	No	No		
Gold Coin/Free Entry Days - includes creche - (maximum 4 per year)	No	No		
New service/changed service free promotional event (management discretion)	No	No		
Promotional members - Bring a Friend for Free (management discretion)	No	No		
Promotional discounting	No	Yes	7 day trial promotion week pass	7 day trial promotion week pass
Member free hot drink	No	Yes	1 free hot drink per member on Sundays	1 free hot drink per member on Sundays
Staff excluded from spectator fee for school programs internal/external (e.g. interm swimming)				

## Schedule of Fees and Charges 2025-26 - Cultural Facilities

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
<b>Library</b>				
Overdue items (per item/week)	No	No	Nil	Nil
Lost/Damaged item	No	No	\$15.00	Full replacement/repair cost
Public Internet Access				
- Quarter hour	No	Yes	Nil	Nil
- Half hour	No	Yes	Nil	Nil
- One hour	No	Yes	Nil	Nil
Temporary Visitor Bond 1 (TV1)	No	No	\$30.00	\$30.00
Temporary Visitor Bond 2 (TV2)	No	No	\$65.00	\$65.00
Photocopying & Printing (for private personal use only)				
Black and White				
- A4 single side B&W	No	Yes	\$0.30	\$0.30
- A4 double side B&W	No	Yes	\$0.50	\$0.50
- A3 single side B&W	No	Yes	\$0.60	\$0.60
- A3 double side B&W	No	Yes	\$1.00	\$1.00
Colour				
- A4 single side Colour	No	Yes	\$2.00	\$1.00
- A4 double side Colour	No	Yes	\$3.50	\$1.50
- A3 single side Colour	No	Yes	\$6.00	\$2.00
- A3 double side Colour	No	Yes	\$8.00	\$3.50
Scanning per page	No	Yes	Nil	Nil
<b>Esperance Museum</b>				
Adults	No	Yes	\$10.00	\$10.00
Children	No	Yes	\$5.00	\$5.00
Pensioners/Seniors	No	Yes	\$8.00	\$8.00
Group of 10 or more per person	No	Yes	\$8.00	\$8.00
Family - 2 adults and 2 children	No	Yes	\$25.00	\$25.00
School Groups (per person)	No	Yes	-	\$2.00
Gold Coin/Free Entry Days (maximum 6 per year)	No	Yes		
Research Fee			First 30 min Free	First 30 min Free
- Personal/Community (per hour)	No	Yes	\$30.00	\$30.00
- Commercial (per hour)	No	Yes	\$60.00	\$60.00
Digital Item Supply				
- Personal/Community	No	Yes	\$20.00	\$20.00
- Commercial	No	Yes	\$60.00	\$60.00
- All express requests (additional charge)	No	Yes	\$30.00	\$30.00
<b>Esperance Visitor Centre</b>				
Display per brochure for local businesses (excluding Bookeasy clients)	No	Yes	\$120.00	\$125.00
Display of brochure - Business outside Esperance Shire - Annual Fee	No	Yes	\$185.00	\$190.00
Digital Advertising Signage in Visitor Centre (per 15 second slot, per year)	No	Yes	\$300.00	\$300.00
Change/update to digital content (per change)	No	Yes	\$50.00	\$50.00
Booking commissions (other than Gold)	No	Yes	14%	14%
Booking commissions (Gold)	No	Yes	10%	10%
Staff assistance with Bookeasy/website (per hour)	No	Yes	\$60.00	\$60.00
Consignment rate on souvenirs	No	Yes	20%	20%
Souvenirs	No	Yes	-	RRP or Average minimum mark up of 70% across all stock
<b>Esperance Volunteer Resource Centre</b>				
<b>Note: Non-profits and community groups are exempt from the below hire and damage/replacement fees and receive the service free of charge.</b>				
<b>All hire fees are charged per day</b>				
<b>Items available at management discretion</b>				
Laptop	No	Yes	-	\$60.00
Projector	No	Yes	-	\$60.00
Projector Screen (Large)	No	Yes	-	\$60.00
Projector Screen (Small)	No	Yes	-	\$30.00
PA Speaker with Microphone	No	Yes	-	\$60.00
Portable Bluetooth Speaker	No	Yes	-	\$20.00
Festoon Lights	No	Yes	-	\$15.00
Fairy Lights	No	Yes	-	\$5.00
Velcro Pin-Up Board	No	Yes	-	\$60.00
A-Frame Chalkboards	No	Yes	-	\$10.00
Small Blackboards	No	Yes	-	\$10.00
Trestle Table	No	Yes	-	\$10.00
3x3m Marquee	No	Yes	-	\$60.00
Marquee Walls (x3)	No	Yes	-	\$15.00
Marquee Base Pod (x4)	No	Yes	-	\$15.00
Moving Trolley	No	Yes	-	\$20.00

### Schedule of Fees and Charges 2025-26 - Cultural Facilities

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
Plastic Green Chairs	No	Yes	-	\$5.00
Hot Water Urn	No	Yes	-	\$20.00
Glass Drink Dispensers	No	Yes	-	\$15.00
Tub of Mugs	No	Yes	-	\$10.00
Large Tub of Tea Cups and Saucers	No	Yes	-	\$10.00
Small Tub of Tea Cups and Saucers	No	Yes	-	\$5.00
Serving Platter or Bowl	No	Yes	-	\$5.00
Food Storage Box	No	Yes	-	\$5.00
Water Jugs (x2)	No	Yes	-	\$5.00
Tub of Volunteer Aprons	No	Yes	-	\$20.00
Flexi round tub	No	Yes	-	\$5.00
Beach Clean Up Buckets (x25)	No	Yes	-	\$10.00
Beach Clean Up Hoops (x3)	No	Yes	-	\$5.00
EVRC Bucket Hats (x12)	No	Yes	-	\$10.00
Cash Box	No	Yes	-	\$5.00
Damage or Replacement fees (% of the replacement cost for the item up to full cost recovery, dependant on the level of damage)	No	Yes	-	% replacement cost

## Schedule of Fees and Charges 2025-26 - Airport

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
<b>Airport</b>				
RPT and Charter Passenger Terminal Usage Fee (passengers under 2 years exempt)	No	Yes	\$30.50	\$32.00
RPT Passenger Terminal Usage Fee	No	Yes	-	As per contract
<b>Landing Fees (collected by Avdata on Council's behalf)</b>				
- Aircraft 0 - 2000kg flat rate	No	Yes	\$16.50	\$17.00
- Aircraft 2001 - 15000kg per 1000 kg or part thereof	No	Yes	\$16.50	\$17.00
- Aircraft >15000kg per 1000kg or part thereof	No	Yes	\$45.00	\$47.00
- Annual fee for private aircraft less than 2000kg - per year per aircraft (Optional)	No	Yes	\$161.00	\$167.00
- Annual fee for private aircraft greater than 2000kg - per year per aircraft (Optional)	No	Yes	\$16.50 per 1,000kg x 11	\$17.00 per 1,000kg x 11
- Annual fee for commercial aircraft less than 4000kg - per year per aircraft (Optional)	No	Yes	\$1,625.00	\$1,682.00
<b>Landing Fee Concessions</b>				
Aircraft <30000kg MTOW paying passenger service fee exempt				
Aircraft used for charity and fund raising related service (upon prior request & CEO approval)	No	No	Nil	Nil
Royal Flying Doctor Service	No	No	Nil	Nil
Aircraft Parking Fee - per week or part thereof (3 days or less free) excluding RPT	No	Yes	\$73.50	\$76.00
<b>Terminal</b>				
Hire of Meeting Room (excluding Shire of Esperance and Airport Contractors)				
- half day or part thereof	No	Yes	\$77.00	\$80.00
- full day or part thereof	No	Yes	\$154.00	\$159.00
Advertising Signage in terminal per m2	No	Yes	\$295.00	\$305.00
Lockable Key Storage Boxes (per year)	No	Yes	\$60.00	\$62.00
Baggage Conveyor Digital Advertising Screen Signage (per 15 second slot, per year)	No	Yes	\$1,900.00	\$1,999.00
Baggage Conveyor Digital Advertising Screen Signage (per 15 second slot, per month)	No	Yes	-	\$199.00
Baggage Conveyor Digital Advertising Screen Signage (per 15 second slot, per week)	No	Yes	-	\$99.00
Change/update to digital content (per change)	No	Yes	\$55.00	\$57.00
<b>Security</b>				
Security Swipe Card	No	Yes	\$74.00	\$77.00
Replacement Security Swipe Card	No	Yes	\$74.00	\$77.00
<b>Reporting Officer (RFDS Exempt)</b>				
Reporting Officer Callout (up to two hours)	No	Yes	\$145.00	\$200.00
Reporting Officer Callout (per 3rd and subsequent hours or part thereof)	No	Yes	\$100.00	\$100.00



## Schedule of Fees and Charges 2025-26 - Building Control

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
Applications for building permits, demolition permits				
Certified application for a building permit - s.16(1):				
(a) for building work for a Class 1 or Class 10 building or incidental structure	Yes	No	Fees applicable as per Building Act 2011 and associated legislation	Fees applicable as per Building Act 2011 and associated legislation
(b) for building work for a Class 2 to Class 9 building or incidental structure	Yes	No		
Uncertified application for a building permit - s.16(l)	Yes	No		
Application for a demolition permit - s.16(l):				
(a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure	Yes	No		
(b) for demolition work in respect of a Class 2 to Class 9 building	Yes	No		
Application to extend the time during which a building or demolition permit has effect s.32(3)(f)	Yes	No		
Application for occupancy permits, building approval certificates				
Application for an occupancy permit for a completed building - s.46	Yes	No	Fees applicable as per Building Act 2011 and associated legislation	Fees applicable as per Building Act 2011 and associated legislation
Application for a temporary occupancy permit for an incomplete building - s.47	Yes	No		
Application for modification of an occupancy permit for additional use of a building on a temporary basis - s.48	Yes	No		
Application for a replacement occupancy permit for permanent change of the building's use, classification - s.49	Yes	No		
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision - s.50(1) & (2)	Yes	No		
Application for an occupancy permit for a building in respect of which unauthorised work has been done - s.51(2)	Yes	No		
Application for a building approval certificate for a building in respect of which unauthorised work has been done - s.51(3)	Yes	No		
Application to replace an occupancy permit for an existing building - s.52(1)	Yes	No		
Application for a building approval certificate for an existing building where unauthorised work has not been done - s.52(2)	Yes	No		
Application to extend the time during which an occupancy permit or building approval certificate has effect - s.65(3)(a)	Yes	No		
Other applications				
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	Yes	No	Fees applicable as per Building Act 2011 and associated legislation	Fees applicable as per Building Act 2011 and associated legislation
All Building Applications (Mandatory)				
Building Services Levy				
Building Permit - \$45,000 or Less	Yes	No	Fees applicable as per Building Act 2011 and associated legislation	Fees applicable as per Building Act 2011 and associated legislation
Building Permit - Over \$45,000	Yes	No		
Demolition Permit - \$45,000 or Less	Yes	No		
Demolition Permit - Over \$45,000	Yes	No		
Occupancy Permit for approved building work - \$45,000 or Less	Yes	No		
Occupancy Permit for approved building work - Over \$45,000	Yes	No		
Building Approval certificate for approved building work - \$45,000 or Less	Yes	No		
Building Approval certificate for approved building work - Over \$45,000	Yes	No		
Occupancy Permit for Unauthorised Building Work - \$45,000 or Less	Yes	No		
Occupancy Permit for Unauthorised Building Work - Over \$45,000	Yes	No		
Building Approval Certificate for Unauthorised Building Work - \$45,000 or Less	Yes	No		
Building Approval Certificate for Unauthorised Building Work - Over \$45,000	Yes	No		
Building Construction Industry Training Fund Levy				
BCITF Levy (for work greater than \$20,000)	Yes	No	Fees applicable as per Building Act 2011 and associated legislation	Fees applicable as per Building Act 2011 and associated legislation
BCITF Accounting Collection fee (Set by BCITF)	Yes	No		
Building Services Levy Administration Fee	Yes	No		
Fees set at Council's discretion				
New pool barrier inspection - including initial inspection & re-inspections - r.53A(2)	Yes	No	\$312.00	\$312.00
Inspection of pool barriers - r.53A(3)	Yes	No	\$78.00	\$78.00
Re-Inspection of pool enclosure	No	Yes	\$103.00	\$103.00
Pool Barrier Inspection Fee & Report - At request of Owner/Applicant	No	Yes	\$180.00	\$185.00
Application for approval of battery powered smoke alarms - r.61(3)(b)	Yes	No	\$179.00	\$179.00
Request for Certificate of Design Compliance Class 1 New Dwellings, Major Additions/Alterations	No	Yes	0.15% of construction value including GST but not less than \$550	0.15% of construction value including GST but not less than \$565
Request for Certificate of Design Compliance Class 1 Dwelling, Additions/Alterations (Minor Works Only)	No	Yes	0.15% of construction value including GST but not less than \$200	0.15% of construction value including GST but not less than \$200

## Schedule of Fees and Charges 2025-26 - Building Control

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
Request for Certificate of Design Compliance Class 10 Building Only	No	Yes	0.15% of construction value including GST but not less than \$200	0.15% of construction value including GST but not less than \$200
Request for Certificate of Design Compliance Class 2-9	No	Yes	0.25% of construction value including GST but not less than \$550	0.25% of construction value including GST but not less than \$565
Request to amend a Building Permit - Minor (Where new Certificate of Design Compliance and Building Permit is not required)	No	No	\$74.00	\$75.00
Request to provide a Certificate of Construction Compliance	No	Yes	\$620 min including GST, Additional inspections @ \$175	\$640 min including GST, Additional inspections @ \$185
Request to provide a Certificate of Building Compliance	No	Yes	\$620 min including GST, Additional inspections @ \$175	\$640 min including GST, Additional inspections @ \$185
Building/Planning/Health Records - Copies of Building Permits/Approvals, Planning Approvals, Effluent Disposal System Approvals	No	No	\$65.00	\$70.00
Building Inspection Fee	No	Yes	\$180.00	\$185.00
Written advice from Building Surveyor	No	Yes	\$180.00	\$185.00

## Schedule of Fees and Charges 2025-26 - Local Laws

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
<b>Fencing Local Laws</b>				
Application for a licence where no fees are applicable under the Planning and Development Act 2005 and/or Building Act 2011	No	No	\$112.00	\$116.00
<b>Private Property Local Law</b>				
Application for a permit where no fees are applicable under the Planning and Development Act 2005 and/or Building Act 2011	No	No	\$112.00	\$115.00
<b>Local Government Property Local Law</b>				
<b>Event approvals</b>				
Event application fee	No	No	\$68.00	\$70.00
<b>Event Fees</b>				
<p><b>Major impact event</b> - A large scale, complex occurrence which entails significant use of physical space and resources. Typically requires extensive planning and coordination and may entail multiple or significant road closures, large scale temporary camping arrangements or considerable consumption of alcohol. Due to their scale and potential public health and safety impacts, major impact events often necessitate the involvement of additional external support resources such as Environmental Health Officers (EHOs), building surveyors, and contractors to assist with event processing, infrastructure servicing, compliance monitoring, and risk management.</p> <p><b>High impact event</b> - 1000 to 5000 plus people. Exclusive use of event area. Most complex use and largest impact of space. Commercial, large scale presence. Multiple aspects requiring assessment. e.g. Esperance Ag Show &amp; Edge of the Bay.</p> <p><b>Medium impact event</b> - 500 to 1000 people. Exclusive use of event area. Moderate use and moderate impact of space. Commercial / moderate scale presence. Requires multiple assessments. e.g. Carols by Candlelight, Mother's Day Classic Fun Run</p> <p><b>Low impact event</b> - 50 to 500 people. Moderate use &amp; impact on space. Low impact on other groups.</p> <p><b>Social gathering</b> - 30 to 50 people. Non-exclusive use of site. e.g. small wedding.</p> <p><b>No fee</b> - Minimal impact on space.</p> <p>The Shire determines the class of the activity based on factors, including but not limited to, the following:</p> <ul style="list-style-type: none"> <li>Number of participants / individuals / spectators involved in the activity</li> <li>Use of roads and car parking</li> <li>Approvals required by other agencies</li> <li>Structures</li> <li>Environmental impact</li> <li>Required management plans</li> <li>Charity/Not for profit</li> </ul>				
Major impact event (as per Contract Works fees listed under Administration and Miscellaneous)	No	No	-	At Cost
High impact event (per day)*	No	No	\$215.00	\$220.00
Medium impact event (per day)	No	No	\$167.00	\$172.00
Low impact event (per permit)*	No	No	\$126.00	\$130.00
Social gathering (per permit)*	No	No	\$58.00	\$60.00
No Fee - Minimal impact on space.*	No	No	Nil	Nil
*CEO discretion for events based around National/Community Celebrations	No	No	Nil	Nil
<b>Activities in Thoroughfares and Trading in Thoroughfares and Public Places Local Law</b>				
Miscellaneous fees for Activities in Thoroughfares and Trading in Thoroughfares and Public Places Local Law, where no other fees are applicable.				
<b>Trading Class</b>				
<p>Class 1 - Most complex use of space/the largest impact on the space. Commercial presence minimising opportunities for use of space with other user groups. To be charged per location. e.g. Beam.</p> <p>Class 2 - Moderate use of space / moderate impact on space. Commercial presence which easily allows for access and use of space with other user groups.</p> <p>Class 3 - Minimal use of space / minimal impact on space. Small scale commercial use of space with low impact on other user groups.</p>				
<b>Hire of Use - Shire Parks, Reserves, Beaches or Foreshore related activities.</b>				
<p>The Shire determines the class of the activity based on factors including but not limited to the following:</p> <ul style="list-style-type: none"> <li>Number of participants / individuals involved in the activity</li> <li>Required parking bays</li> <li>Signage</li> <li>Structures</li> <li>Environmental impact</li> <li>Proposed usage</li> </ul>				
<b>Commercial Activity – Class 1</b>				
Per occasion	No	No	\$73.20	\$75.00
Up to 1 month	No	No	\$114.00	\$118.00
1-2 months	No	No	\$150.00	\$155.00
6 months	No	No	\$619.00	\$640.00
12 months	No	No	\$1,238.00	\$1,277.00
<b>Commercial Activity - Class 2</b>				

## Schedule of Fees and Charges 2025-26 - Local Laws

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
Per occasion	No	No	\$59.00	\$61.00
Up to 1 month	No	No	\$90.00	\$93.00
1-2 months	No	No	\$120.00	\$124.00
6 months	No	No	\$363.00	\$375.00
12 months	No	No	\$721.00	\$745.00
<b>Commercial Activity – Class 3</b>				
Per occasion	No	No	\$59.00	\$61.00
Up to 1 month	No	No	\$73.00	\$75.00
1-2 months	No	No	\$90.00	\$93.00
6 months	No	No	\$275.00	\$284.00
12 months	No	No	\$553.00	\$570.00
<b>Trader Fees</b>				
Trading Permit application	No	No	\$75.00	\$77.00
Designated parking space (per site/per year)	No	No	\$250.00	\$260.00
Mobile Trader and Food Business - Annual Fee	No	No	\$1,431.00	\$1,478.00
Mobile Trader and Food Business - Monthly Fee	No	No	\$120.00	\$125.00
Mobile Trader and Food Business - Minimum Fee (per occasion)	No	No	\$60.00	\$62.00
Mobile Trader - Community Health Service (daily/per occasion)	No	No	\$60.00	\$62.00
Key Bond	No	No	\$55.00	\$57.00
Stallholder / trader - Annual Fee	No	No	\$760.00	\$785.00
Stallholder / trader - Monthly Fee	No	No	\$100.00	\$105.00
Stallholder / trader - Daily Fee	No	No	\$70.00	\$72.00
Stallholder / trader - Community Group / Charity Organisation*	No	No	\$15.00	\$15.50
Street Entertainers / Buskers - Monthly Fee	No	No	Nil	Nil
Trader Power Usage - Half-Day Fee	No	No	\$15.00	\$15.50
Trader Power Usage - Full-Day Fee	No	No	\$25.00	\$26.00
Permit to Erect Signs / Advertising - Annual Fee	No	No	\$70.00	\$72.00
Application for an Alfresco Dining permit	No	No	\$125.00	\$130.00
*charitable organisation means an institution, association, club, society or body whether incorporated or not, the objects of which are of a charitable, benevolent, religious, cultural, educational, recreational, sporting other like nature and from which any member does not receive any pecuniary profit except where the member is an employee or the profit is an honorarium				

## Schedule of Fees and Charges 2025-26 - Administration and Miscellaneous

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
<b>Water Charges</b>				
Eastern Suburbs Water Charges - consumption fee per kilolitre	No	No	\$0.89	\$0.92
Southern Suburbs Water Charges - consumption fee per kilolitre	No	No	\$0.89	\$0.92
<b>Wild Flower Picking Rights</b>				
Annual fee payable by persons authorised to pick wildflowers. Maximum 10 permits per year.	No	No	\$175.00	\$180.00
<b>Street Advertising Signs</b>				
Identilife Street Signs				
Per annum fee rental	No	Yes	\$1,420.00	\$1,470.00
<b>Private Works</b>				
Subject to availability of Shire resources	No	Yes	At Cost + 40%	At Cost + 40%
Private works for non profit community groups	No	Yes	At Cost	At Cost
<b>Drainage Headworks</b>				
Determined on site specific basis case by case	No	Yes	At Cost + 10%	At Cost + 10%
<b>Proceeds Sale of Books</b>				
"Esperance Yesterday & Today"	No	Yes	\$5.00	\$5.00
<b>Camping Fees</b>				
All Council Managed Coastal Reserves - campsite fee per night per family	No	Yes	\$15.00	\$20.00
<b>Accommodation</b>				
Short term rate - 4 Hicks Street	No	Yes	\$600.00	\$600.00
Shire owned houses	No	Yes	Median of market rate	Median of market rate
Bond	No	No	4 x weekly rate	4 x weekly rate
<b>General Enquiry</b>				
Rates, Order & Requisition Fee	No	No	\$190.00	\$196.00
Freedom of Information (FOI) Application	Yes	No	\$30.00	\$30.00
Staff time dealing with FOI application (per hour)	Yes	Yes	\$30.00	\$30.00
Re-issue Rate Notice/Waste Vouchers	No	Yes	\$15.00	\$15.00
Re-Issue Waste Voucher (Pensioner)	No	Yes	Nil	Nil
<b>Plan Printing</b>				
<i>For private personal use only</i>				
Plan Printer				
- A2	No	Yes	\$20.00	\$21.00
- A1	No	Yes	\$30.00	\$31.00
- A0	No	Yes	\$45.00	\$46.50
- Scanning, per hour (plan printer only)	No	Yes	\$60.00	\$62.00
Photocopying & Printing				
Black and White				
- A4 single side B&W	No	Yes	\$0.30	\$0.30
- A4 double side B&W	No	Yes	\$0.50	\$0.50
- A3 single side B&W	No	Yes	\$0.60	\$0.60
- A3 double side B&W	No	Yes	\$1.00	\$1.00
Colour				
- A4 single side Colour	No	Yes	\$2.00	\$1.00
- A4 double side Colour	No	Yes	\$3.50	\$1.50
- A3 single side Colour	No	Yes	\$6.00	\$2.00
- A3 double side Colour	No	Yes	\$8.00	\$3.50
<b>Property Agreement Administration</b>				
Agreement Preparation Fee - Excluding legal fees which incur an additional charge:				
- Not For Profit	No	Yes	\$155.00	\$160.00
- Commercial	No	Yes	\$635.00	\$650.00
Other Agreement Fees - Excluding legal fees which incur an additional charge:				
- Deed of Sub-Licence	No	Yes	\$245.00	\$250.00
- Variation	No	Yes	\$245.00	\$250.00
- Extension	No	Yes	\$245.00	\$250.00
- Surrender	No	Yes	\$245.00	\$250.00
- Assignment	No	Yes	\$245.00	\$250.00
Advertising costs for Lease/Licenses/Agreements	No	Yes	\$185.00	\$190.00
<b>Contract Work (Rangers and Professional Staff)</b>				
Contract work - Non Local Government - per hour	No	Yes	\$225.00	\$230.00
Contract work - Other Local Government - per hour	No	Yes	\$125.00	\$130.00
Travelling expenses additional - per km	No	Yes	\$1.20	\$1.20

### Schedule of Fees and Charges 2025-26 - Administration and Miscellaneous

Fees & Charges Details	Statutory Fee	GST	2024-25	2025-26
<b>Gate Permit Fees</b>				
Gate Permit Fees	No	No	\$100.00	\$100.00
<b>Hire of Equipment</b>				
<i>Subject to availability and the hire providing all consumables</i>				
Accessible Toilet Trailer - Free community event - per day	No	Yes	Nil	Nil
Accessible Toilet Trailer - Not for profit community event - per day	No	Yes	\$50.00	\$50.00
Accessible Toilet Trailer - All other - per day	No	Yes	\$200.00	\$200.00
Ablution Trailer - Free community event - per day	No	Yes	\$100.00	\$100.00
Ablution Trailer - Not for profit - per day	No	Yes	\$250.00	\$250.00
BBQ Trailer - Free community event - per day	No	Yes	Nil	Nil
BBQ Trailer - Not for profit community event - per day	No	Yes	\$50.00	\$50.00
BBQ Trailer - All other - per day	No	Yes	\$200.00	\$200.00
Cleaning fee - If equipment is not cleaned on return - per item	No	Yes	\$250.00	\$250.00