



30 JULY 2026

Shire of Esperance

SPECIAL COUNCIL MEETING

4 AUGUST 2026

ATTACHMENTS EXCLUDED FROM AGENDA

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6.1 Adoption of 2026/2027 Annual Budget
Attachment A: 2026-27 Statutory Budget4



Statutory Budget 2026-2027

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 2027

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 2027**

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		\$	\$	\$
Rates	2(a)	29,748,290	27,959,570	28,077,679
Grants, subsidies and contributions		8,832,280	16,577,785	11,778,094
Fees and charges	16	12,924,260	12,818,688	12,565,051
Interest revenue	10(a)	1,456,104	2,204,026	1,801,500
Other revenue		952,746	2,074,880	2,058,999
		53,913,680	61,634,949	56,281,323
Expenses				
Employee costs		(25,823,357)	(24,279,977)	(25,013,978)
Materials and contracts		(17,938,483)	(15,062,907)	(19,777,450)
Utility charges		(1,508,121)	(1,470,501)	(1,476,201)
Depreciation	6	(23,437,764)	(24,136,604)	(23,684,722)
Finance costs	10(c)	(235,966)	(95,814)	(83,670)
Insurance		(1,083,021)	(915,080)	(958,994)
Other expenditure		(843,445)	(866,007)	(865,739)
		(70,870,157)	(66,826,890)	(71,860,754)
		(16,956,477)	(5,191,941)	(15,579,431)
Capital grants, subsidies and contributions		33,976,758	15,491,081	36,174,101
Profit on asset disposals	5	265,141	33,651	199,233
Loss on asset disposals	5	(110,271)	-	(75,216)
		34,131,628	15,524,732	36,298,118
Net result for the period		17,175,151	10,332,791	20,718,687
Total other comprehensive income for the period		-	-	-
Total comprehensive income for the period		17,175,151	10,332,791	20,718,687

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 2027**

		2026/27	2025/26	2025/26
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		\$	\$	\$
Rates		29,748,290	27,969,536	28,042,679
Grants, subsidies and contributions		8,832,280	13,518,610	11,903,094
Fees and charges		12,924,260	12,818,688	12,565,051
Interest revenue		1,456,104	2,204,026	1,801,500
Goods and services tax received		-	157,333	(50,000)
Other revenue		952,746	2,074,880	2,058,999
		53,913,680	58,743,073	56,321,323
Payments				
Employee costs		(25,543,705)	(23,408,955)	(24,759,326)
Materials and contracts		(17,938,483)	(14,816,102)	(19,810,990)
Utility charges		(1,508,121)	(1,470,501)	(1,476,201)
Finance costs		(235,966)	(84,755)	(82,170)
Insurance paid		(1,083,021)	(915,080)	(958,994)
Other expenditure		(843,445)	(866,007)	(865,739)
		(47,152,741)	(41,561,400)	(47,953,420)
Net cash provided by operating activities	4	6,760,939	17,181,673	8,367,903
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans	7	-	(300,000)	(300,000)
Payments for development of inventory - land held for resale	5(c)	(963,000)	(37,771)	(1,000,000)
Payments for purchase of property, plant & equipment	5(a)	(14,390,721)	(15,396,530)	(49,532,881)
Payments for construction of infrastructure	5(b)	(57,037,712)	(18,466,838)	(19,865,154)
Capital grants, subsidies and contributions		33,976,758	15,491,081	36,174,101
Proceeds from sale of inventory - land held for resale	5(c)	2,025,001	1,608,537	600,000
Proceeds from sale of property, plant and equipment	5(a)	1,031,000	294,833	745,000
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	122,928	95,696	407,724
Net cash (used in) investing activities		(35,235,746)	(16,710,992)	(32,771,210)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(252,143)	(155,635)	(167,663)
Payments for principal portion of lease liabilities	8	(44,982)	(43,013)	(43,056)
Proceeds from new borrowings	7(a)	9,850,000	2,734,907	2,734,907
Net cash provided by financing activities		9,552,875	2,536,259	2,524,188
Net increase (decrease) in cash held		(18,921,932)	3,006,940	(21,879,119)
Cash at beginning of year		50,280,606	47,273,666	47,273,666
Cash and cash equivalents at the end of the year	4	31,358,674	50,280,606	25,394,547

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 2027**

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2026/27 Budget \$	2025/26 Actual \$	2025/26 Budget \$
General rates	2(a)(i)	26,360,429	24,797,184	24,876,431
Rates excluding general rates	2(a)	3,387,861	3,162,386	3,201,248
Grants, subsidies and contributions		8,832,280	16,577,785	11,778,094
Fees and charges	16	12,924,260	12,818,688	12,565,051
Interest revenue	10(a)	1,456,104	2,204,026	1,801,500
Other revenue		952,746	2,074,880	2,058,999
Profit on asset disposals	5	265,141	33,651	199,233
		54,178,821	61,668,600	56,480,556

Expenditure from operating activities

Employee costs		(25,823,357)	(24,279,977)	(25,013,978)
Materials and contracts		(17,938,483)	(15,062,907)	(19,777,450)
Utility charges		(1,508,121)	(1,470,501)	(1,476,201)
Depreciation	6	(23,437,764)	(24,136,604)	(23,684,722)
Finance costs	10(c)	(235,966)	(95,814)	(83,670)
Insurance		(1,083,021)	(915,080)	(958,994)
Other expenditure		(843,445)	(866,007)	(865,739)
Loss on asset disposals	5	(110,271)	-	(75,216)
		(70,980,428)	(66,826,890)	(71,935,970)

Non cash amounts excluded from operating activities

	3(c)	23,562,538	24,285,379	24,108,413
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Amount attributable to operating activities

6,760,931 19,127,089 8,652,999

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		33,976,758	15,491,081	36,174,101
Proceeds from disposal of property, plant and equipment	5(a)	1,031,000	294,833	745,000
Proceeds from disposal of inventory - land held for resale	5(c)	2,025,001	1,608,537	600,000
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	122,928	95,696	407,724
		37,155,687	17,490,147	37,926,825

Outflows from investing activities

Payments for inventory - land held for resale	5(c)	(963,000)	(37,771)	(1,000,000)
Payments for property, plant and equipment	5(a)	(14,390,721)	(15,396,529)	(49,532,881)
Payments for construction of infrastructure	5(b)	(57,037,714)	(18,466,838)	(19,865,154)
Payments for financial assets at amortised cost - self supporting loans	7(a)	-	(300,000)	(300,000)
		(72,391,435)	(34,201,138)	(70,698,035)

Amount attributable to investing activities

(35,235,748) (16,710,991) (32,771,210)

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	9,850,000	2,734,907	2,734,907
Transfers from reserve accounts	9(a)	18,283,342	13,277,925	23,740,117
		28,133,342	16,012,832	26,475,024

Outflows from financing activities

Repayment of borrowings	7(a)	(252,143)	(155,635)	(167,663)
Payments for principal portion of lease liabilities	8	(44,982)	(43,013)	(43,056)
Transfers to reserve accounts	9(a)	(5,316,029)	(15,187,863)	(4,985,664)
		(5,613,154)	(15,386,511)	(5,196,383)

Amount attributable to financing activities

22,520,188 626,321 21,278,641

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

	3	5,852,150	2,809,731	2,795,133
Amount attributable to operating activities		6,760,931	19,127,089	8,652,999
Amount attributable to investing activities		(35,235,748)	(16,710,991)	(32,771,210)
Amount attributable to financing activities		22,520,188	626,321	21,278,641
Surplus/(deficit) remaining after the imposition of general rates	3	(102,479)	5,852,150	(44,437)

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

**SHIRE OF ESPERANCE
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET**

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CITY OF SOMEWHERE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

1 BASIS OF PREPARATION

The annual budget of the City of Somewhere which is a Class 1 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 City 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 City 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 5 to the annual budget.

2025/26 actual balances

Balances shown in this budget as 2025/26 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 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements
- 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
- AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity

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

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]

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

- AASB 18 Presentation and Disclosure in Financial Statements
- AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements – (Appendix D) [for not-for-profit and superannuation entities]

These accounting standards will materially change the presentation of the annual financial report and 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 affect the application of policies and reported amounts of assets and liabilities, income and expenses.

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

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

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 2027**

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
(i) General rates									
GRV - Residential	Gross rental valuation	0.104762	4,436	97,375,925	10,201,297	10,000	10,211,297	9,616,283	9,599,084
GRV - Commercial/Industrial	Gross rental valuation	0.104762	414	31,036,964	3,251,494	-	3,251,494	3,027,424	3,120,672
GRV - Vacant	Gross rental valuation	0.104762	76	1,959,756	205,308	-	205,308	194,352	193,687
UV - Rural	Unimproved valuation	0.002805	971	4,524,895,000	12,692,330	-	12,692,330	11,959,125	11,962,988
UV - Commercial/Industrial	Unimproved valuation	0.002805	-	-	-	-	-	-	-
UV - Mining	Unimproved valuation	0.002805	-	-	-	-	-	-	-
Total general rates			5,897	4,655,267,645	26,350,429	10,000	26,360,429	24,797,184	24,876,431
(ii) Minimum payment									
GRV - Residential	Gross rental valuation	1.585	989	12,425,061	1,567,565	-	1,567,565	1,451,629	1,457,625
GRV - Commercial/Industrial	Gross rental valuation	1.585	75	647,348	118,875	-	118,875	110,630	112,125
GRV - Vacant	Gross rental valuation	1.585	442	2,552,225	700,570	-	700,570	684,842	698,165
UV - Rural	Unimproved valuation	1.622	225	68,684,990	364,950	-	364,950	347,647	342,720
UV - Commercial/Industrial	Unimproved valuation	1.622	3	639,100	4,866	-	4,866	4,590	4,590
UV - Mining	Unimproved valuation	1.622	98	1,749,446	158,956	-	158,956	138,495	151,470
Total minimum payments			1,832	86,698,170	2,915,782	-	2,915,782	2,737,833	2,766,695
Total general rates and minimum payments			7,729	4,741,965,815	29,266,211	10,000	29,276,211	27,535,017	27,643,126
(iii) Ex-gratia rates									
CBH Storage Facilities			1		477,146		477,146	441,016	441,016
Discounts (Refer note 2(e))					29,743,357	10,000	29,753,357	27,976,033	28,084,142
Total rates					(15,067)		(15,067)	(16,463)	(16,463)
					29,728,290	10,000	29,738,290	27,959,570	28,067,679
Prepaid Rates					10,000		10,000	-	10,000
Total rates including prepaid					29,738,290	10,000	29,748,290	27,959,570	28,077,679
Instalment plan interest								82,072	
Late payment of rate or service charge interest								43,348	
								125,419	

The Shire did not raise specified area rates for the year ended 30th June 2027.

*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 2026/27 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 2027**

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	23/09/2026	-	0.0%	11.0%
Option two				
First instalment	23/09/2026	-	4.0%	11.0%
Second instalment	18/11/2026	-	4.0%	11.0%
Third instalment	13/01/2027	-	4.0%	11.0%
Fourth instalment	10/03/2027	-	4.0%	11.0%

**SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2026/27		2025/26		Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					Budget	\$	Actual	Budget		
Unserviced Development Area 3 Lots		Concession			14,256	\$	15,698	15,698	Lots have no roads or services available to them.	
Unserviced Israelite Bay Lot		Concession			811		765	765	Lot has no services available to it and it is very remote.	
					15,067		16,463	16,463		

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

		2026/27 Budget 30 June 2027	2025/26 Actual 30 June 2025	2025/26 Budget 30 June 2025
	Note	\$	\$	\$
Current assets				
Cash and cash equivalents	4	31,358,674	50,280,606	25,394,547
Financial assets		122,925	122,925	95,696
Receivables		2,785,136	2,785,136	1,418,603
Contract assets		169,983	2,155,397	196,131
Inventories		460,155	2,365,781	1,556,090
Other assets		2,505,912	520,498	121,648
		37,402,785	58,230,343	28,782,715
Less: current liabilities				
Trade and other payables		(4,113,205)	(4,113,205)	(2,603,680)
Contract liabilities		(3,607,819)	(3,607,819)	(3,171,014)
Lease liabilities	8	(44,982)	(44,983)	(29,078)
Long term borrowings	7	(252,143)	(252,143)	(205,635)
Employee provisions		(4,248,948)	(3,969,296)	(4,030,588)
		(12,267,097)	(11,987,446)	(10,039,995)
Net current assets		25,135,688	46,242,897	18,742,720
Less: Total adjustments to net current assets	3(b)	(25,238,167)	(40,390,747)	(18,787,157)
Net current assets used in the Statement of Financial Activity		(102,479)	5,852,150	(44,437)

(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	(27,519,982)	(40,487,295)	(19,822,904)
Less: Current assets not expected to be received at end of year				
- Current financial assets at amortised cost - self supporting loans		(122,928)	(122,925)	(107,724)
- Inventory - land held for resale		-	(1,905,626)	(1,088,540)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		252,143	252,143	205,635
- Current portion of lease liabilities		44,982	44,983	29,078
- Current portion of employee benefit provisions held in reserve		2,107,618	1,827,974	1,997,298
Total adjustments to net current assets		(25,238,167)	(40,390,747)	(18,787,157)

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*.

		2026/27 Budget 30 June 2027	2025/26 Actual 30 June 2025	2025/26 Budget 30 June 2025
	Note	\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	5	(265,141)	(33,651)	(199,233)
Add: Loss on asset disposals	5	110,271	-	75,216
Add: Depreciation	6	23,437,764	24,136,604	23,684,722
Movement in current employee provisions associated with restricted cash		279,644	96,350	279,652
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates		-	(26,734)	10,000
- Employee provisions		-	112,810	33,056
- Other provisions		-	-	225,000
- Lease Liabilities		-	-	-
Non cash amounts excluded from operating activities		23,562,538	24,285,379	24,108,413

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS (CONTINUED)

(d) 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 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.

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.

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.

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.

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.

**SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

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	2026/27 Budget	2025/26 Actual	2025/26 Budget
		\$	\$	\$
Cash at bank and on hand		(2,931,429)	15,990,503	14,394,547
Term deposits		34,290,103	34,290,103	11,000,000
Total cash and cash equivalents		31,358,674	50,280,606	25,394,547
Held as				
- Unrestricted cash and cash equivalents		3,838,692	9,793,311	5,571,643
- Restricted cash and cash equivalents		27,519,982	40,487,295	19,822,904
	3(a)	31,358,674	50,280,606	25,394,547
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		27,519,982	40,487,295	19,822,904
		27,519,982	40,487,295	19,822,904
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	27,519,982	40,487,295	19,822,904
		27,519,982	40,487,295	19,822,904
Reconciliation of net cash provided by operating activities to net result				
Net result		17,175,151	10,332,791	20,718,687
Depreciation	6	23,437,764	24,136,604	23,684,722
(Profit)/loss on sale of asset	5	(154,870)	(33,651)	(124,017)
(Increase)/decrease in receivables		-	(1,543,267)	(160,000)
(Increase)/decrease in inventories		-	(16,984)	(113,540)
(Increase)/decrease in other assets		-	(2,358,116)	-
Increase/(decrease) in payables		-	1,187,402	(168,500)
Increase/(decrease) in contract liabilities		-	636,805	200,000
Increase/(decrease) in other provision		-	-	225,000
Increase/(decrease) in employee provisions		279,652	331,170	279,652
Capital grants, subsidies and contributions		(33,976,758)	(15,491,081)	(36,174,101)
Net cash from operating activities		6,760,939	17,181,673	8,367,903

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 2027

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget					2025/26 Actual					2025/26 Budget				
	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss		Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss		Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	
(a) Property, Plant and Equipment															
Buildings - non-specialised	\$ 5,135,043	-	-	-	\$ -	\$ 11,564,807	-	-	-	\$ -	\$ 13,598,318	-	-	-	\$ -
Furniture and equipment	427,950	-	-	-	-	220,226	-	-	-	-	501,136	-	-	-	-
Plant and equipment	2,146,208	-	-	-	-	1,760,307	-	-	-	-	31,849,427	-	-	-	-
Motor Vehicles	920,000	206,000	6,694	(110,271)	-	264,721	4,808	-	-	-	470,000	182,500	58,386	(75,216)	-
Motor Vehicle Specialised	5,761,520	825,000	139,073	-	-	1,586,468	290,025	-	-	-	3,114,000	562,500	52,307	-	-
Total	14,390,721	1,031,000	145,767	(110,271)		15,396,530	294,833	-	-		49,532,881	745,000	110,693	(75,216)	
(b) Infrastructure															
Infrastructure - roads	21,848,822	-	-	-	-	14,968,060	-	-	-	-	17,634,563	-	-	-	-
Infrastructure - footpaths	1,999,925	-	-	-	-	36,766	-	-	-	-	1,336,575	-	-	-	-
Infrastructure - drainage	20,000	-	-	-	-	98,481	-	-	-	-	47,041	-	-	-	-
Other infrastructure - Airport	269,000	-	-	-	-	335,574	-	-	-	-	351,974	-	-	-	-
Infrastructure - other	32,899,965	-	-	-	-	3,027,957	-	-	-	-	495,001	-	-	-	-
Total	57,037,712	-	-	-		18,466,838	-	-	-		19,865,154	-	-	-	
(c) Inventory - Land held for resale															
Development costs	963,000	(1,905,627)	2,025,001	119,374	-	37,771	(1,574,886)	1,608,537	33,651	-	1,000,000	(511,460)	88,540	-	-
Total	963,000	(1,905,627)	2,025,001	119,374	-	37,771	(1,574,886)	1,608,537	33,651	-	1,000,000	(511,460)	88,540	-	-
Total	72,391,433	(3,082,394)	3,056,001	265,141	(110,271)	33,901,139	(1,869,719)	1,903,370	33,651	-	70,398,035	(1,367,153)	199,233	(75,216)	

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 2027**

6. DEPRECIATION

By Class

Buildings - non-specialised	2,192,766	2,147,974	2,419,820
Furniture and equipment	210,927	181,568	161,333
Plant and equipment	637,038	599,789	630,076
Motor Vehicles	637,755	420,654	670,398
Roadmaking Plant	1,661,781	1,346,024	1,665,396
Infrastructure - roads	16,683,664	16,683,664	15,429,645
Infrastructure - other	1,413,833	2,711,617	2,708,054
Right of use - plant and equipment		45,315	

By Program

Governance	361,718	313,777	334,055
Law, order, public safety	639,095	613,800	622,109
Health	5,778	5,778	5,778
Education and welfare	394,215	299,325	394,725
Community amenities	359,918	350,327	356,534
Recreation and culture	2,165,628	3,468,060	3,720,414
Transport	17,520,906	17,466,624	16,283,293
Economic services	41,185	38,695	40,344
Other property and services	1,949,321	1,580,218	1,927,470

2026/27 Budget	2025/26 Actual	2025/26 Budget
\$	\$	\$
2,192,766	2,147,974	2,419,820
210,927	181,568	161,333
637,038	599,789	630,076
637,755	420,654	670,398
1,661,781	1,346,024	1,665,396
16,683,664	16,683,664	15,429,645
1,413,833	2,711,617	2,708,054
	45,315	
23,437,764	24,136,604	23,684,722
361,718	313,777	334,055
639,095	613,800	622,109
5,778	5,778	5,778
394,215	299,325	394,725
359,918	350,327	356,534
2,165,628	3,468,060	3,720,414
17,520,906	17,466,624	16,283,293
41,185	38,695	40,344
1,949,321	1,580,218	1,927,470
23,437,764	24,136,604	23,684,722

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 - non-specialised	30 to 75 years
Furniture and equipment	5 to 20 years
Plant and equipment	3 to 15 years
Motor Vehicles	5 to 20 years
Roadmaking Plant	5 to 12 years
Infrastructure - roads	15 to 60 years
Infrastructure - other	10 to 70 years
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 2027**

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	2026/27			2026/27			2025/26			2025/26			2025/26			2025/26			2025/26		
				Budget Principal	Budget Interest	Budget Repayments	Actual Principal	Actual Interest	Actual Repayments	Budget New Loans	Budget Principal outstanding 30 June 2027	Budget Interest Repayments	Actual New Loans	Actual Principal outstanding 30 June 2025	Actual Interest Repayments	Budget New Loans	Budget Principal outstanding 30 June 2025	Budget Interest Repayments	Actual New Loans	Actual Principal outstanding 30 June 2025	Actual Interest Repayments	Budget New Loans	Budget Principal outstanding 30 June 2025	Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Shark Lake Industrial Park	296	WATC	4.52%	561,037	-	(62,679)	498,358	(19,203)	561,037	561,037	(55,697)	-	-	(59,939)	561,037	(55,697)	-	-	(55,697)	-	-	-		
	306	WATC	5.82%	2,434,907	-	(66,536)	2,368,371	(157,190)	2,434,907	2,434,907	-	-	-	2,434,907	-	-	-	-	-	-	-	-		
	NA	WATC	NA	0	9,850,000	-	9,850,000	(176,393)	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
				2,995,944	12,716,729	(129,215)	12,716,729	(176,393)	-	620,976	620,976	(55,697)	-	(59,939)	561,037	(55,697)	-	-	(55,697)	-	-	-		

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 2027

7. BORROWINGS

(b) New borrowings - 2026/27

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Myrup Waste Facility	WATC	Debenture	20	NA	9,850,000	-	9,850,000	-
					9,850,000	-	9,850,000	-

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
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	-	(5,058)	-
Total amount of credit unused	280,000	274,942	1,000,000
Loan facilities			
Loan facilities in use at balance date	14,193,301	4,295,444	4,121,641

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.

8. LEASE LIABILITIES

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2026	2026/27 Budget Lease New Leases	2026/27 Budget Lease Principal 1 July 2026	2026/27 Budget Lease outstanding Principal 30 June 2027	2026/27 Budget Lease Interest	2025/26 Actual Lease Principal 1 July 2025	2025/26 Actual Lease New Leases	2025/26 Actual Lease Principal 1 July 2025	2025/26 Actual Lease outstanding Principal 30 June 2025	2025/26 Budget Lease Principal 1 July 2025	2025/26 Budget Lease Interest	2025/26 Budget Lease outstanding Principal 30 June 2025
Motor vehicle	Fleetcare		4.58%	60 months	\$ 88,991	-	\$ (24,653)	\$ 64,338	\$ (3,492)	\$ 112,565	-	\$ (23,574)	\$ 88,991	\$ (23,617)	\$ -	\$ 88,002
Gym equipment	Maia Financial Pty Ltd		4.58%	60 months	\$ 51,093	-	\$ (20,329)	\$ 30,764	\$ (1,963)	\$ 70,532	-	\$ (19,439)	\$ 51,093	\$ (19,439)	\$ -	\$ 51,094
					\$ 140,084	0	\$ (44,982)	\$ 95,102	\$ (5,455)	\$ 183,097	0	\$ (43,013)	\$ 140,084	\$ (43,056)	\$ 0	\$ 139,096

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 2027**

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Entitlements Long Service Leave	1,730,110	27,813	-	1,757,923	1,592,203	137,907	-	1,730,110	1,592,202	52,526	-	1,644,728
(b) Land Purchase and Development	4,946,022	2,104,513	(2,647,150)	4,403,385	3,381,383	1,751,078	(186,439)	4,946,022	3,381,384	658,325	(3,093,528)	946,181
(c) Eastern Suburbs Water Pipeline	44,815	720	-	45,535	42,976	1,839	-	44,815	42,975	1,573	-	44,548
(d) Jetty	822,121	173,729	(30,000)	965,850	642,477	179,644	-	822,121	642,476	175,785	-	818,261
(e) Aerodrome	8,380,574	963,565	(886,648)	8,457,491	7,419,616	1,507,151	(546,193)	8,380,574	7,419,616	1,097,786	(858,460)	7,658,942
(f) Sanitation (Rubbish Removal)	8,606,407	1,330,392	(3,393,642)	6,543,157	12,276,670	2,399,360	(6,069,623)	8,606,407	12,276,671	1,847,200	(12,183,459)	1,940,412
(g) EHC Asset Replacement	566,107	9,101	(294,516)	280,692	608,819	25,644	(68,356)	566,107	608,819	20,253	(105,000)	524,072
(h) Esperance Home Care Fundraising	2,077,078	33,391	(25,121)	2,085,348	1,768,365	315,400	(6,687)	2,077,078	1,768,365	38,997	(8,810)	1,798,552
(i) Unspent Grants and Contributions	7,051,859	-	(7,051,859)	0	4,758,284	7,051,859	(4,758,284)	7,051,859	4,758,285	-	(4,758,284)	1
(j) Plant Replacement	949,056	15,257	(814,397)	149,916	173,174	892,437	(116,555)	949,056	173,174	610,469	(80,186)	703,457
(k) Building Maintenance	2,290,527	415,958	(2,539,153)	167,332	2,841,961	567,854	(1,119,288)	2,290,527	2,841,961	178,304	(2,255,035)	765,230
(l) Governance and Workers Compensation	167,599	82,694	(200,000)	50,293	329,242	88,357	(250,000)	167,599	329,242	92,121	(200,000)	221,363
(m) IT System and Process Development	89,848	58,244	-	148,092	132,750	57,098	(100,000)	89,848	132,750	59,241	(100,000)	91,991
(n) Esperance Home Care Annual Leave	307,421	4,942	-	312,363	274,015	33,406	-	307,421	274,015	12,800	-	286,815
(o) Esperance Home Care Long Service Leave	341,799	5,495	-	347,294	303,952	37,847	-	341,799	303,952	12,862	-	316,814
(p) Priority Projects	1,155,796	74,780	(100,856)	1,129,720	1,110,724	101,571	(56,499)	1,155,796	1,110,724	93,460	(97,355)	1,106,829
(q) Off Street Parking	637,930	10,255	-	648,185	611,746	26,184	-	637,930	611,746	22,391	-	634,137
(r) Community Infrastructure	322,226	5,180	(300,000)	27,406	309,000	13,226	-	322,226	309,000	11,571	-	320,571
	40,487,295	5,316,029	(18,283,342)	27,519,982	38,577,357	15,187,863	(13,277,925)	40,487,295	38,577,357	4,985,664	(23,740,117)	19,822,904

(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
Restricted by council		
(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 2027

10. OTHER INFORMATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments	1,317,504	2,059,843	1,673,000
Late payment of fees and charges *	13,000	18,764	10,500
Other interest revenue	125,600	125,419	118,000
	1,456,104	2,204,026	1,801,500
* 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	90,000	87,995	91,000
Other services	5,000	-	5,000
	95,000	87,995	96,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	230,511	88,389	76,289
Interest on lease liabilities (refer Note 8)	5,455	7,425	7,381
	235,966	95,814	83,670
(d) Write offs			
General rate	2,500	493	2,500
Fees and charges	-	14,558	-
	2,500	15,051	2,500
(e) Low Value lease expenses			
Light Vehicle	88,991	112,565	28,146
Gymnasium equipment	51,093	70,532	22,292
	140,084	183,097	50,438

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
President's			
President's allowance	45,630	44,087	44,087
Meeting attendance fees	26,675	25,773	25,773
Annual allowance for ICT expenses	1,760	1,684	1,700
Superannuation contribution payments	8,677	-	-
	82,742	71,544	71,560
Deputy President's			
Deputy President's allowance	11,408	11,022	11,022
Meeting attendance fees	22,085	21,115	21,338
Annual allowance for ICT expenses	1,760	1,684	1,700
Superannuation contribution payments	4,019	-	-
	39,272	33,821	34,060
Council member 1			
Meeting attendance fees	22,085	21,115	21,338
Annual allowance for ICT expenses	1,760	1,684	1,700
Superannuation contribution payments	2,650	-	-
	26,495	22,800	23,038
Council member 2			
Meeting attendance fees	22,085	21,115	21,338
Annual allowance for ICT expenses	1,760	1,684	1,700
Superannuation contribution payments	2,650	-	-
	26,495	22,800	23,038
Council member 3			
Meeting attendance fees	22,085	21,115	21,338
Annual allowance for ICT expenses	1,760	1,684	1,700
Superannuation contribution payments	2,650	-	-
	26,495	22,800	23,038
Council member 4			
Meeting attendance fees	22,085	21,115	21,338
Annual allowance for ICT expenses	1,760	1,684	1,700
Superannuation contribution payments	2,650	-	-
	26,495	22,800	23,038
Council member 5			
Meeting attendance fees	22,085	21,115	21,338
Annual allowance for ICT expenses	1,760	1,684	1,700
Superannuation contribution payments	2,650	-	-
	26,495	22,800	23,038
Council member 6			
Meeting attendance fees	22,085	21,115	21,338
Annual allowance for ICT expenses	1,760	1,684	1,700
Superannuation contribution payments	2,650	-	-
	26,495	22,800	23,038
Council member 7			
Meeting attendance fees	22,085	21,115	21,338
Annual allowance for ICT expenses	1,760	1,684	1,700
Superannuation contribution payments	2,650	-	-
	26,495	22,800	23,038
Total Council Member Remuneration	307,475	264,962	266,882
President's allowance	45,630	44,087	44,087
Deputy President's allowance	11,408	11,022	11,022
Meeting attendance fees	203,351	194,695	196,473
Annual allowance for ICT expenses	15,840	15,158	15,300
Superannuation contribution payments	31,246	-	-
	307,475	264,962	266,882

**SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

12. MAJOR LAND TRANSACTIONS

Flinders Residential Subdivision - Stage 4

(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	2026/27 Budget	2025/26 Actual	2025/26 Budget
		\$	\$	\$
Operating revenue				
Profit on disposal		119,374	33,651	88,540
Operating expenditure				
Advertising and promotions		(1,000)	-	(1,000)
Sundry supplies and expenses		(1,000)	(79)	(1,000)
Overhead allocation		(10,305)	(9,161)	(10,104)
Sale proceeds		2,025,001	1,608,537	600,000
Capital expenditure				
Infrastructure	5(d)	-	-	(1,000,000)
Transfer from Land Development Reserve		-	-	1,000,000
		2,132,070	1,632,947	676,436

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

(c) Expected future cash flows

	2026/27	2027/28	2028/29	2029/30	2030/31	Total
	\$	\$	\$	\$	\$	\$
Cash outflows						
Payments for land held for sale	(2,000)	-	-	-	-	(2,000)
	(2,000)	-	-	-	-	(2,000)
Cash Inflows						
Proceeds on sale of land held for sale	2,025,001	-	-	-	-	-
	2,025,001	-	-	-	-	-
Net cash flows	2,023,001	-	-	-	-	(2,000)

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

13. 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 2026	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2027
	\$	\$	\$	\$
Other General Bonds	1,206,176	18,000	-	1,224,176
	1,206,176	18,000	0	1,224,176

**SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

14. 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 2027

14. 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 2027

15. 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 2027**

16. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
By Program:			
Governance	11,200	16,996	13,000
General purpose funding	1,200	1,309	1,200
Law, order, public safety	76,600	157,667	71,100
Health	85,500	68,308	75,500
Education and welfare	533,132	534,668	665,518
Community amenities	6,367,791	6,282,993	6,110,500
Recreation and culture	2,758,139	2,680,954	2,598,249
Transport	1,996,226	2,115,662	1,978,926
Economic services	748,100	743,230	738,558
Other property and services	346,372	216,901	312,500
	12,924,260	12,818,688	12,565,051

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



Management Budget

2026-2027

Shire of Esperance 2026-27 Budget

For the year ending 30 June 2027

Management Budget
Schedules by Statutory Program

	ORIGINAL BUDGET 2025-26	CURRENT BUDGET 2025-26	ESTIMATED ACTUALS 2025-26	BUDGET 2026-27
03 - General Purpose Funding				
Other Revenue				
3115 - Other Revenue - Operating				
115 - Grants, Subsidies & Contributions	3,901,153	7,762,490	9,747,446	1,360,000
120 - Interest Earnings	1,673,000	1,673,000	2,059,843	1,317,504
960 - Transfer from Unspent Grant Reserves	4,305,147	4,305,147	4,305,147	6,290,103
3115 - Other Revenue - Operating Total	9,879,300	13,740,637	16,112,436	8,967,607
Rates				
3110 - Rates - Operating				
100 - Rates & Charges	28,077,679	27,997,641	27,959,569	29,748,290
105 - Fees & Charges	1,200	1,200	1,309	1,200
115 - Grants, Subsidies & Contributions	-	-	5,800	20,000
120 - Interest Earnings	120,500	127,500	132,357	130,600
125 - Reimbursements	17,000	17,000	15,925	17,000
350 - Administration Expenses	(21,000)	(18,000)	(18,038)	(21,500)
365 - Legal & Debt Recovery Costs	(25,000)	(20,000)	(17,005)	(25,000)
415 - Rates Expenditure	(40,387)	(45,387)	(46,105)	(44,950)
955 - Transfer from Reserves	5,000	5,000	5,000	5,800
980 - Overhead Allocation	(351,774)	(356,433)	(328,411)	(372,250)
3110 - Rates - Operating Total	27,783,218	27,708,521	27,710,402	29,459,190
03 - General Purpose Funding Total	37,662,518	41,449,158	43,822,838	38,426,797

Shire of Esperance
2026-27 Budget
For the year ending 30 June 2027

Management Budget
Schedules by Statutory Program

	ORIGINAL BUDGET 2025-26	CURRENT BUDGET 2025-26	ESTIMATED ACTUALS 2025-26	BUDGET 2026-27
04 - Governance				
Community Support				
3700 - Community Support - Operating				
130 - Non Cash Income	-	-	-	6,100
300 - Employee Costs	(172,922)	(174,673)	(160,467)	(187,818)
350 - Administration Expenses	(9,200)	(6,000)	(4,841)	(9,700)
940 - Non Cash Expense	(10,723)	(10,723)	(5,957)	(10,723)
980 - Overhead Allocation	149,635	153,117	137,012	161,713
3700 - Community Support - Operating Total	(43,210)	(38,279)	(34,253)	(40,428)
7700 - Community Support - Capital				
190 - Proceeds on Sale of Assets	-	-	-	22,500
7700 - Community Support - Capital Total	-	-	-	22,500
Corporate & Community Services				
3100 - Corporate & Community Services - Operating				
115 - Grants, Subsidies & Contributions	-	-	-	20,800
125 - Reimbursements	200,000	200,000	224,507	200,000
130 - Non Cash Income	5,000	5,000	-	-
300 - Employee Costs	(276,307)	(253,818)	(277,193)	(315,165)
350 - Administration Expenses	(64,200)	(57,200)	(55,458)	(72,250)
360 - Professional Services	(50,000)	(20,000)	(3,000)	(30,000)
370 - Special Projects	-	(10,000)	(700)	(27,000)
460 - Building Operations	(124,746)	(122,796)	(143,309)	(121,382)
500 - Building Maintenance	(310,607)	(279,640)	(100,897)	(261,207)
550 - Grounds Maintenance	(53,990)	(53,990)	(49,833)	(58,575)
940 - Non Cash Expense	(276,896)	(297,827)	(285,387)	(306,228)
955 - Transfer from Reserves	157,000	157,000	-	170,500
980 - Overhead Allocation	670,580	666,633	602,983	698,052
3100 - Corporate & Community Services - Operating Total	(124,166)	(66,638)	(88,286)	(102,455)
3780 - Community Development				
105 - Fees & Charges	4,000	-	-	-
115 - Grants, Subsidies & Contributions	76,000	-	-	-
116 - Project Grants, Subsidies & Contribution	-	103,635	83,636	43,635
125 - Reimbursements	2,500	3,818	4,190	2,500
126 - Project Reimbursements	-	8,000	7,853	-
135 - Show Income	-	10,727	9,092	10,500
300 - Employee Costs	(407,613)	(422,044)	(428,381)	(407,313)
350 - Administration Expenses	(8,200)	(5,700)	(4,673)	(6,500)
370 - Special Projects	(114,946)	(139,946)	(40,310)	(79,636)
405 - Grants/Donations Paid	(510,630)	(510,630)	(488,751)	(455,020)
455 - Programs and Events	(283,544)	(286,343)	(310,211)	(280,090)
957 - Project Reserve Transfer from	-	45,096	45,096	16,136
960 - Transfer from Unspent Grant Reserves	45,096	-	-	-
980 - Overhead Allocation	(194,263)	(199,024)	(180,540)	(207,065)
3780 - Community Development Total	(1,391,600)	(1,392,411)	(1,302,997)	(1,362,853)
7100 - Corporate & Community Services - Capital				
159 - Project Capital Grants & Contributions	-	131,625	10,455	121,170
190 - Proceeds on Sale of Assets	30,000	30,000	-	30,000
704 - Project Capital Purchases	-	(263,250)	(10,455)	(252,795)
705 - Purchases	(100,818)	(91,709)	(16,709)	-
710 - Building Project	(104,000)	(24,000)	-	(24,000)
955 - Transfer from Reserves	90,667	10,667	16,709	-
957 - Project Reserve Transfer from	-	131,625	-	200,625
712 - Plant Allocation - Capital	-	-	-	(75,000)
7100 - Corporate & Community Services - Capital Total	(84,151)	(75,042)	1	-
7780 - Community Development - Capital				
190 - Proceeds on Sale of Assets	-	-	-	12,500
957 - Project Reserve Transfer from	-	-	-	62,500
712 - Plant Allocation - Capital	-	-	-	(75,000)
7780 - Community Development - Capital Total	-	-	-	-
Executive Services				
3000 - Executive Services - Operating				
115 - Grants, Subsidies & Contributions	32,240	14,791	14,791	-
125 - Reimbursements	500	500	845	500
300 - Employee Costs	(566,536)	(544,533)	(576,074)	(549,002)
350 - Administration Expenses	(118,500)	(117,698)	(95,408)	(126,300)
360 - Professional Services	(25,000)	(26,750)	(33,087)	(25,000)
365 - Legal & Debt Recovery Costs	(25,000)	(25,000)	(16,397)	(25,000)
370 - Special Projects	(15,000)	(15,000)	-	(15,000)
940 - Non Cash Expense	(7,643)	(7,643)	-	(7,643)
980 - Overhead Allocation	599,162	611,330	597,767	620,747
3000 - Executive Services - Operating Total	(125,777)	(110,003)	(107,563)	(126,698)

Shire of Esperance 2026-27 Budget

For the year ending 30 June 2027

Management Budget Schedules by Statutory Program

	ORIGINAL BUDGET 2025-226	CURRENT BUDGET 2025-26	ESTIMATED ACTUALS 2025-26	BUDGET 2026-27
External Services				
3050 - External Services				
115 - Grants, Subsidies & Contributions	-	-	1,817	-
125 - Reimbursements	-	-	2,550	-
300 - Employee Costs	(603,860)	(623,480)	(630,123)	(631,613)
350 - Administration Expenses	(31,350)	(32,510)	(24,994)	(33,500)
940 - Non Cash Expense	(6,690)	(6,690)	-	(6,690)
980 - Overhead Allocation	629,062	649,426	637,735	657,877
3050 - External Services Total	(12,838)	(13,254)	(13,015)	(13,926)
Financial Services				
3120 - Financial Services - Operating				
105 - Fees & Charges	6,200	5,234	5,234	6,200
300 - Employee Costs	(1,084,156)	(1,078,745)	(1,025,606)	(1,143,920)
350 - Administration Expenses	(4,000)	(3,600)	(2,120)	(4,000)
360 - Professional Services	(97,000)	(89,000)	(88,000)	(96,000)
380 - Bank Charges	(89,000)	(89,000)	(52,238)	(61,000)
980 - Overhead Allocation	889,334	880,991	817,641	913,470
3120 - Financial Services - Operating Total	(378,622)	(374,120)	(345,087)	(385,250)
Governance & Corporate Support				
3170 - Governance & Corporate Support - Operating				
105 - Fees & Charges	2,800	2,800	2,668	5,000
125 - Reimbursements	-	-	9	-
300 - Employee Costs	(482,596)	(528,331)	(623,775)	(519,253)
350 - Administration Expenses	(23,000)	(22,132)	(25,561)	(18,250)
370 - Special Projects	(55,000)	(55,000)	(39,165)	-
410 - Insurance	(345,514)	(345,734)	(346,482)	(414,788)
955 - Transfer from Reserves	200,000	250,000	250,000	200,000
980 - Overhead Allocation	640,010	698,397	782,307	747,041
3170 - Governance & Corporate Support - Operating Total	(63,300)	-	0	(250)
Human Services				
3160 - Human Services - Operating				
115 - Grants, Subsidies & Contributions	44,341	35,471	35,437	15,600
125 - Reimbursements	2,000	30,000	44,803	2,000
300 - Employee Costs	(853,918)	(875,531)	(880,900)	(818,362)
320 - Workplace Health & Safety	(45,000)	(35,000)	(37,454)	(30,000)
325 - Recruitment	(75,000)	(75,000)	(59,660)	(60,000)
350 - Administration Expenses	(78,800)	(57,900)	(58,552)	(67,600)
360 - Professional Services	(25,000)	(18,000)	(1,000)	(10,000)
940 - Non Cash Expense	(12,865)	(11,196)	(11,196)	(11,196)
980 - Overhead Allocation	802,193	810,255	762,589	770,459
3160 - Human Services - Operating Total	(242,049)	(196,901)	(205,933)	(209,099)
Information Mgmt Services				
3150 - Information Management - Operating				
115 - Grants, Subsidies & Contributions	18,720	4,474	4,474	-
125 - Reimbursements	-	3,917	3,917	-
300 - Employee Costs	(316,591)	(302,667)	(308,273)	(323,254)
350 - Administration Expenses	(24,500)	(29,500)	(31,038)	(34,250)
360 - Professional Services	(8,000)	(8,000)	(8,000)	(8,000)
980 - Overhead Allocation	292,691	300,498	306,969	333,537
3150 - Information Management - Operating Total	(37,680)	(31,278)	(31,951)	(31,967)
IT Services				
3140 - Information Technology - Operating				
115 - Grants, Subsidies & Contributions	-	8,800	5,114	20,800
125 - Reimbursements	-	-	23	-
300 - Employee Costs	(678,889)	(651,083)	(667,683)	(700,832)
350 - Administration Expenses	(4,500)	(4,500)	(3,240)	(3,400)
355 - Computer/IT Costs	(607,000)	(595,000)	(378,726)	(733,000)
360 - Professional Services	(40,560)	(40,560)	(18,260)	(30,000)
370 - Special Projects	(176,216)	(188,824)	(49,524)	(151,800)
385 - IT Purchases	(150,000)	(150,000)	(145,570)	(150,000)
955 - Transfer from Reserves	100,000	100,000	100,000	-
980 - Overhead Allocation	1,112,492	1,341,372	1,021,013	1,425,378
3140 - Information Technology - Operating Total	(444,673)	(179,795)	(136,854)	(322,854)
7140 - Information Technology - Capital				
150 - Capital Grants Received	51,823	-	-	-
159 - Project Capital Grants & Contributions	-	51,823	51,823	-
705 - Purchases	(83,000)	(83,000)	(10,189)	(167,000)
715 - Infrastructure Project	(51,823)	(51,823)	-	(51,823)
957 - Project Reserve Transfer from	-	-	-	51,823
7140 - Information Technology - Capital Total	(83,000)	(83,000)	41,634	(167,000)

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	ORIGINAL BUDGET 2025-26	CURRENT BUDGET 2025-26	ESTIMATED ACTUALS 2025-26	BUDGET 2026-27
Marketing & Communications				
3010 - Marketing & Communications - Operating				
125 - Reimbursements	-	5,287	5,287	-
300 - Employee Costs	(382,568)	(372,078)	(347,229)	(395,931)
350 - Administration Expenses	(9,400)	(7,400)	(3,986)	(8,400)
370 - Special Projects	(31,000)	(31,000)	(30,549)	-
375 - Media & Communications	(97,000)	(77,287)	(62,212)	(87,000)
940 - Non Cash Expense	(13,219)	(13,219)	(5,219)	(13,219)
980 - Overhead Allocation	466,160	441,666	401,998	449,554
3010 - Marketing & Communications - Operating Total	(67,027)	(54,031)	(41,909)	(54,996)
Members of Council				
3020 - Members of Council - Operating				
125 - Reimbursements	2,000	2,000	4,894	2,500
315 - Elected Member Training	(30,000)	(30,000)	(38,316)	(30,000)
330 - Elected Member Expenditure	(352,272)	(353,805)	(368,955)	(385,475)
335 - Election Expenses	(79,000)	(75,427)	(52,912)	-
340 - Civic Function & Receptions	(2,000)	(2,000)	-	(2,000)
370 - Special Projects	(30,000)	(20,000)	(36,101)	(30,000)
410 - Insurance	(1,628)	(1,505)	(1,505)	(1,820)
940 - Non Cash Expense	(6,019)	(6,019)	(6,019)	(6,019)
980 - Overhead Allocation	(786,812)	(787,815)	(742,803)	(810,537)
3020 - Members of Council - Operating Total	(1,285,731)	(1,274,571)	(1,241,717)	(1,263,351)
04 - Governance Total	(4,383,824)	(3,889,323)	(3,507,931)	(4,058,627)

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	ORIGINAL BUDGET 2025-226	CURRENT BUDGET 2025-26	ESTIMATED ACTUALS 2025-26	BUDGET 2026-27
05 - Law, Order & Public Safety				
Community Emergency Services				
4070 - Community Emergency Services - Operating				
115 - Grants, Subsidies & Contributions	135,000	135,000	136,526	150,000
300 - Employee Costs	(345,972)	(360,959)	(369,379)	(385,094)
350 - Administration Expenses	(46,000)	(46,000)	(43,473)	(73,777)
940 - Non Cash Expense	-	-	(25,475)	-
4070 - Community Emergency Services - Operating Total	(256,972)	(271,959)	(301,801)	(308,871)
8070 - Community Emergency Services - Capital				
190 - Proceeds on Sale of Assets	-	-	4,809	-
705 - Purchases	(60,000)	(60,000)	(56,455)	-
8070 - Community Emergency Services - Capital Total	(60,000)	(60,000)	(51,647)	-
Emergency Management				
4090 - Emergency Management - Operating				
115 - Grants, Subsidies & Contributions	658,952	-	-	-
116 - Project Grants, Subsidies & Contribution	-	381,969	274,001	382,968
125 - Reimbursements	5,000	5,000	4,652	5,000
350 - Administration Expenses	(47,500)	(47,500)	(37,144)	(44,000)
370 - Special Projects	(41,749)	(41,749)	(2,553)	(47,378)
480 - ELEMCO	(1,500)	(1,500)	(41)	(1,500)
481 - Fire Fighting Equipment	(5,000)	(5,000)	-	(2,500)
482 - Fire Fighting Expenses	(85,000)	(85,000)	(55,955)	(85,000)
530 - Fire Mitigation Works	(684,012)	(422,969)	(215,048)	(442,968)
940 - Non Cash Expense	(1,200)	(1,200)	-	(1,200)
980 - Overhead Allocation	(77,231)	(77,858)	(73,730)	(80,304)
4090 - Emergency Management - Operating Total	(279,240)	(295,807)	(105,818)	(316,882)
Fire Prevention - DFES				
4100 - Fire Prevention - DFES - Operating				
125 - Reimbursements	411,578	553,174	553,174	521,066
350 - Administration Expenses	(190,000)	(220,000)	(232,764)	(230,000)
410 - Insurance	(57,517)	(55,206)	(55,206)	(64,744)
483 - Brigade Operation Expenses	(1,500)	(1,500)	(914)	(1,800)
484 - Brigade Fund	(60,191)	(174,098)	(258,533)	(155,034)
500 - Building Maintenance	(102,370)	(102,370)	(27,381)	(69,488)
940 - Non Cash Expense	(566,238)	(583,015)	(554,378)	(583,015)
980 - Overhead Allocation	(69,068)	(73,819)	(63,387)	(76,908)
4100 - Fire Prevention - DFES - Operating Total	(635,306)	(656,834)	(639,391)	(659,923)
8100 - Fire Prevention - DFES - Capital				
150 - Capital Grants Received	2,309,876	2,454,331	711,035	1,593,771
155 - Capital Contributions	-	-	22,919	-
159 - Project Capital Grants & Contributions	-	26,000	0	26,000
704 - Project Capital Purchases	-	(52,000)	-	(52,000)
705 - Purchases	-	(151,195)	(6,740)	-
710 - Building Project	(2,012,768)	(2,012,768)	(470,842)	(1,557,188)
715 - Infrastructure Project	(32,752)	(32,752)	(17,236)	(15,516)
957 - Project Reserve Transfer from	-	26,000	-	26,000
8100 - Fire Prevention - DFES - Capital Total	264,356	257,616	239,136	21,067
Other Law, Order & Public Safety				
4050 - Other Law, Order & Public Safety - Operating				
420 - Operations	(1,610)	(1,602)	(1,331)	(1,618)
540 - POS Maintenance	(60,000)	(60,000)	(71,717)	(90,000)
940 - Non Cash Expense	(40,038)	(41,843)	(33,243)	(41,843)
980 - Overhead Allocation	(52,982)	(56,107)	(58,887)	(59,801)
4050 - Other Law, Order & Public Safety - Operating Total	(154,630)	(159,552)	(165,178)	(193,262)
8050 - Other Law, Order & Public Safety - Capital				
159 - Project Capital Grants & Contributions	-	-	-	40,686
715 - Infrastructure Project	-	-	-	(40,686)
8050 - Other Law, Order & Public Safety - Capital Total	-	-	-	-

Shire of Esperance
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Management Budget
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	ORIGINAL BUDGET 2025-26	CURRENT BUDGET 2025-26	ESTIMATED ACTUALS 2025-26	BUDGET 2026-27
Ranger Services				
4040 - Ranger Services - Operating				
105 - Fees & Charges	71,100	106,550	157,667	76,600
115 - Grants, Subsidies & Contributions	893	-	-	-
116 - Project Grants, Subsidies & Contribution	-	20,893	10,523	10,370
125 - Reimbursements	5,000	5,000	10,787	5,000
300 - Employee Costs	(633,243)	(629,774)	(610,241)	(630,436)
350 - Administration Expenses	(65,300)	(71,000)	(59,717)	(63,100)
370 - Special Projects	(893)	(20,893)	(10,506)	(10,370)
380 - Bank Charges	-	(560)	(603)	(600)
459 - Animal Control	(11,200)	(16,200)	(11,960)	(13,700)
940 - Non Cash Expense	(14,633)	(13,037)	(703)	(16,037)
980 - Overhead Allocation	(179,077)	(187,939)	(173,604)	(194,393)
4040 - Ranger Services - Operating Total	(827,353)	(806,960)	(688,357)	(836,666)
8040 - Ranger Services - Capital				
190 - Proceeds on Sale of Assets	-	-	-	15,000
705 - Purchases	-	-	-	(65,000)
8040 - Ranger Services - Capital Total	-	-	-	(50,000)
State Emergency Services				
4080 - State Emergency Service - Operating				
115 - Grants, Subsidies & Contributions	30,500	30,500	33,926	40,000
350 - Administration Expenses	(3,000)	(5,117)	(5,898)	(4,000)
405 - Grants/Donations Paid	(27,500)	(25,383)	(28,327)	(36,000)
4080 - State Emergency Service - Operating Total	-	-	(299)	-
8080 - State Emergency Service - Capital				
150 - Capital Grants Received	-	43,300	44,556	-
190 - Proceeds on Sale of Assets	-	10,000	-	-
705 - Purchases	-	(43,300)	(44,556)	-
8080 - State Emergency Service - Capital Total	-	10,000	-	-
05 - Law, Order & Public Safety Total	(1,949,145)	(1,983,496)	(1,713,355)	(2,344,537)

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Management Budget
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	ORIGINAL BUDGET 2025-226	CURRENT BUDGET 2025-26	ESTIMATED ACTUALS 2025-26	BUDGET 2026-27
07 - Health				
Environmental Health Services				
4200 - Environmental Health Services - Operating				
105 - Fees & Charges	75,500	75,500	68,308	85,500
115 - Grants, Subsidies & Contributions	11,000	11,000	609	3,000
125 - Reimbursements	-	1,030	1,745	-
300 - Employee Costs	(436,573)	(416,271)	(363,462)	(405,928)
325 - Recruitment	-	(32,976)	(21,904)	(20,000)
350 - Administration Expenses	(32,200)	(30,200)	(24,129)	(32,800)
360 - Professional Services	(15,000)	(15,000)	(7,113)	(15,000)
370 - Special Projects	(1,500)	(2,000)	(2,172)	(13,500)
940 - Non Cash Expense	(5,778)	(5,778)	(5,778)	(5,778)
980 - Overhead Allocation	(109,911)	(114,966)	(107,724)	(119,153)
4200 - Environmental Health Services - Operating Total	(514,462)	(529,661)	(461,620)	(523,659)
07 - Health Total	(514,462)	(529,661)	(461,620)	(523,659)

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	ORIGINAL BUDGET 2025-226	CURRENT BUDGET 2025-26	ESTIMATED ACTUALS 2025-26	BUDGET 2026-27
08 - Education & Welfare				
Home Care				
3810 - Home Care - Operating				
115 - Grants, Subsidies & Contributions	98,742	92,830	90,230	16,000
125 - Reimbursements	16,028	14,224	38,523	16,100
140 - Home Care Program Income	5,709,355	5,192,822	4,871,357	6,023,915
300 - Employee Costs	(3,720,601)	(3,710,499)	(3,615,780)	(3,881,456)
350 - Administration Expenses	(1,207,045)	(895,071)	(413,258)	(134,607)
380 - Bank Charges	(696)	(696)	(978)	(1,000)
400 - Volunteer Support	(3,000)	(200)	(37)	(4,500)
425 - Home Care Program Expenses	(4,891,187)	(4,690,969)	(4,746,545)	(6,378,222)
460 - Building Operations	(41,015)	(38,860)	(31,261)	(39,878)
500 - Building Maintenance	(95,624)	(98,624)	(45,858)	(69,790)
550 - Grounds Maintenance	(1,072)	(1,072)	(2,968)	-
940 - Non Cash Expense	(230,304)	(176,853)	(135,414)	(230,304)
955 - Transfer from Reserves	8,810	8,810	6,687	25,121
980 - Overhead Allocation	4,127,305	4,127,305	4,088,658	4,428,317
3810 - Home Care - Operating Total	(230,304)	(176,853)	103,357	(230,304)
7810 - Home Care - Capital				
159 - Project Capital Grants & Contributions	-	82,517	3,205	79,312
704 - Project Capital Purchases	-	(165,033)	(3,205)	(161,828)
705 - Purchases	(50,000)	(50,000)	(31,351)	(20,000)
710 - Building Project	(55,000)	(130,000)	(39,125)	(130,000)
711 - BM Capital Work In Progress	-	-	-	(62,000)
955 - Transfer from Reserves	105,000	50,000	29,231	20,000
957 - Project Reserve Transfer from	-	212,516	39,125	274,516
7810 - Home Care - Capital Total	-	-	(2,120)	-
Senior Citizens Centre				
3840 - Senior Citizens Centre - Operating				
105 - Fees & Charges	100	100	100	100
125 - Reimbursements	-	-	3,200	-
460 - Building Operations	(6,026)	(5,604)	(5,604)	(6,878)
500 - Building Maintenance	(53,520)	(22,553)	(28,405)	(30,505)
550 - Grounds Maintenance	(7,025)	(7,025)	(8,668)	(7,348)
940 - Non Cash Expense	(49,400)	(48,214)	(48,214)	(48,214)
955 - Transfer from Reserves	4,000	-	-	-
980 - Overhead Allocation	(18,309)	(20,364)	(16,290)	(21,460)
3840 - Senior Citizens Centre - Operating Total	(130,180)	(99,660)	(103,881)	(114,305)
7840 - Senior Citizens Centre - Capital				
159 - Project Capital Grants & Contributions	-	28,433	5,218	23,215
704 - Project Capital Purchases	-	(56,866)	(5,218)	(51,648)
710 - Building Project	(14,000)	(14,000)	(15,159)	-
711 - BM Capital Work In Progress	-	-	-	(10,000)
957 - Project Reserve Transfer from	-	28,433	-	28,433
7840 - Senior Citizens Centre - Capital Total	(14,000)	(14,000)	(15,159)	(10,000)
Seniors, Youth & Children				
3860 - Seniors, Youth & Children - Operating				
105 - Fees & Charges	300	300	300	300
115 - Grants, Subsidies & Contributions	38,567	38,567	37,174	1,393
125 - Reimbursements	1,500	-	-	1,500
127 - Building Ops & Maint Reimbursement	-	3,070	3,660	-
370 - Special Projects	(49,016)	(49,016)	(37,174)	(1,393)
460 - Building Operations	(5,985)	(7,535)	(6,618)	(2,825)
500 - Building Maintenance	(47,587)	(16,620)	(5,045)	(14,186)
550 - Grounds Maintenance	(1,246)	(1,246)	-	(1,246)
940 - Non Cash Expense	(115,021)	(115,697)	(115,697)	(115,697)
955 - Transfer from Reserves	9,449	-	-	7,000
957 - Project Reserve Transfer from	-	9,449	-	-
980 - Overhead Allocation	(18,450)	(18,590)	(17,886)	(19,950)
3860 - Seniors, Youth & Children - Operating Total	(187,489)	(157,318)	(141,287)	(145,104)
Volunteer Resource Centre				
3850 - Volunteer Resource Centre - Operating				
105 - Fees & Charges	750	750	1,114	500
115 - Grants, Subsidies & Contributions	130,000	130,000	130,787	130,000
125 - Reimbursements	-	1,996	2,821	-
300 - Employee Costs	(99,281)	(99,555)	(95,292)	(103,579)
350 - Administration Expenses	(11,800)	(26,691)	(27,032)	(20,421)
370 - Special Projects	(5,000)	-	-	-
455 - Programs and Events	(14,669)	(6,500)	(5,631)	(6,500)
3850 - Volunteer Resource Centre - Operating Total	-	-	6,766	-
08 - Education & Welfare Total	(561,973)	(447,831)	(152,324)	(499,713)

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10 - Community Amenities				
Cemeteries				
3530 - Cemeteries - Operating				
105 - Fees & Charges	158,600	177,800	222,236	177,800
350 - Administration Expenses	(500)	(500)	(138)	(750)
420 - Operations	(5,428)	(5,399)	(5,124)	(5,844)
460 - Building Operations	(352)	(327)	(327)	(95)
500 - Building Maintenance	(3,701)	(3,701)	(2,514)	-
525 - Burial & Grounds Expenses	(103,195)	(115,195)	(118,413)	(121,045)
550 - Grounds Maintenance	(147,660)	(147,660)	(139,974)	(154,363)
940 - Non Cash Expense	(68,394)	(69,136)	(69,136)	(69,136)
980 - Overhead Allocation	(40,426)	(41,973)	(39,512)	(44,576)
3530 - Cemeteries - Operating Total	(211,056)	(206,091)	(152,902)	(218,009)
7530 - Cemeteries - Capital				
159 - Project Capital Grants & Contributions	-	20,266	(0)	20,266
704 - Project Capital Purchases	-	(40,533)	-	(40,533)
715 - Infrastructure Project	(10,000)	(10,000)	-	(10,000)
957 - Project Reserve Transfer from	-	20,267	-	20,267
7530 - Cemeteries - Capital Total	(10,000)	(10,000)	(0)	(10,000)
Environmental Services				
4060 - Environmental Services - Operating				
115 - Grants, Subsidies & Contributions	446,720	446,720	354,703	196,237
300 - Employee Costs	(231,746)	(232,069)	(230,468)	(257,931)
350 - Administration Expenses	(17,500)	(8,000)	(7,511)	(14,000)
370 - Special Projects	(454,242)	(454,242)	(354,703)	(92,017)
940 - Non Cash Expense	(2,700)	(2,206)	(2,206)	(2,206)
980 - Overhead Allocation	(76,336)	(80,347)	(72,641)	(84,023)
4060 - Environmental Services - Operating Total	(335,804)	(330,144)	(312,826)	(253,940)
Planning Services				
4010 - Planning Services - Operating				
105 - Fees & Charges	271,850	329,500	299,948	281,000
115 - Grants, Subsidies & Contributions	17,160	17,160	4,526	-
125 - Reimbursements	-	-	1,880	-
300 - Employee Costs	(329,585)	(311,711)	(225,612)	(341,410)
325 - Recruitment	-	(10,130)	(10,130)	(8,500)
350 - Administration Expenses	(18,750)	(24,950)	(16,043)	(21,650)
360 - Professional Services	(15,000)	(80,000)	(246,815)	(15,000)
370 - Special Projects	(524,855)	(524,855)	(6,499)	(583,356)
940 - Non Cash Expense	(7,274)	(6,874)	(6,274)	(6,874)
955 - Transfer from Reserves	524,855	-	-	-
957 - Project Reserve Transfer from	-	524,855	6,499	553,356
980 - Overhead Allocation	(291,314)	(301,919)	(284,985)	(310,532)
4010 - Planning Services - Operating Total	(372,913)	(388,924)	(483,506)	(452,966)
Public Toilets & BBQ's				
3520 - Public Toilets & BBQ's - Operating				
126 - Project Reimbursements	-	-	5,097	-
460 - Building Operations	(361,038)	(364,108)	(451,460)	(378,816)
500 - Building Maintenance	(401,887)	(339,953)	(244,133)	(373,954)
550 - Grounds Maintenance	(2,000)	-	(8,463)	-
940 - Non Cash Expense	(57,082)	(53,841)	(53,841)	(53,841)
955 - Transfer from Reserves	115,200	115,200	-	133,700
980 - Overhead Allocation	(27,352)	(29,333)	(25,617)	(30,802)
3520 - Public Toilets & BBQ's - Operating Total	(734,159)	(672,035)	(778,417)	(703,713)
7520 - Public Toilets & BBQ's - Capital				
705 - Purchases	(26,950)	(26,950)	(28,046)	-
711 - BM Capital Work In Progress	-	-	-	(40,000)
7520 - Public Toilets & BBQ's - Capital Total	(26,950)	(26,950)	(28,046)	(40,000)

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	ORIGINAL BUDGET 2025-26	CURRENT BUDGET 2025-26	ESTIMATED ACTUALS 2025-26	BUDGET 2026-27
Waste Management				
3420 - Waste Management - Operating				
105 - Fees & Charges	4,783,050	4,800,983	4,875,193	5,011,991
110 - Levy	897,000	886,305	885,615	897,000
115 - Grants, Subsidies & Contributions	94,335	-	-	-
116 - Project Grants, Subsidies & Contribution	-	94,335	94,335	-
120 - Interest Earnings	8,000	8,000	11,826	8,000
125 - Reimbursements	2,000	2,000	-	2,000
130 - Non Cash Income	46,406	46,406	-	594
300 - Employee Costs	(1,275,316)	(1,273,149)	(1,107,603)	(1,431,173)
350 - Administration Expenses	(225,000)	(223,300)	(230,370)	(225,000)
370 - Special Projects	(1,147,100)	(1,147,100)	(501,710)	(1,044,623)
397 - Landfill Provisions	-	-	(8,190)	-
420 - Operations	(190,194)	(189,797)	(208,176)	(221,773)
450 - Refuse	(779,960)	(779,960)	(766,824)	(815,980)
451 - Recycling	(598,100)	(598,100)	(536,358)	(598,100)
452 - Other Sanitation	(88,968)	(88,968)	(70,461)	(93,061)
500 - Building Maintenance	(82,903)	(82,903)	(34,589)	(57,356)
540 - POS Maintenance	(605,750)	(605,750)	(616,892)	(800,250)
940 - Non Cash Expense	(221,084)	(237,843)	(218,870)	(232,861)
955 - Transfer from Reserves	809,265	6,500	-	44,253
957 - Project Reserve Transfer from	-	827,765	394,507	594,623
980 - Overhead Allocation	(223,367)	(233,288)	(216,672)	(237,576)
3420 - Waste Management - Operating Total	1,202,314	1,212,136	1,744,760	800,708
7420 - Waste Management - Capital				
150 - Capital Grants Received	-	-	-	230,820
159 - Project Capital Grants & Contributions	-	78,066	(0)	170,631
190 - Proceeds on Sale of Assets	115,000	115,000	-	80,000
197 - Project Borrowings	-	-	-	9,850,000
704 - Project Capital Purchases	-	(156,132)	-	(248,697)
705 - Purchases	(1,541,000)	(6,193,568)	(1,868,886)	(602,520)
710 - Building Project	(215,000)	(6,485,626)	(4,350,580)	-
711 - BM Capital Work In Progress	-	-	-	(15,000)
715 - Infrastructure Project	(12,073,194)	-	(123,865)	(13,142,782)
955 - Transfer from Reserves	11,214,194	6,078,568	1,868,886	326,700
957 - Project Reserve Transfer from	-	4,063,692	3,806,230	2,268,066
712 - Plant Allocation - Capital	-	-	-	(860,000)
7420 - Waste Management - Capital Total	(2,500,000)	(2,500,000)	(668,214)	(1,942,782)
10 - Community Amenities Total	(2,988,568)	(2,922,008)	(679,152)	(2,820,702)

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	ORIGINAL BUDGET 2025-26	CURRENT BUDGET 2025-26	ESTIMATED ACTUALS 2025-26	BUDGET 2026-27
11 - Recreation & Culture				
Bay of Isles Leisure Centre				
3730 - BOILC - Admin - Operating				
105 - Fees & Charges	268,000	277,200	256,413	257,000
125 - Reimbursements	1,000	1,000	-	1,000
300 - Employee Costs	(638,110)	(639,111)	(538,265)	(603,619)
350 - Administration Expenses	(123,800)	(116,250)	(103,264)	(125,600)
360 - Professional Services	(10,000)	(2,500)	(2,278)	(10,000)
380 - Bank Charges	-	(5,500)	(7,763)	(8,400)
460 - Building Operations	(453,426)	(470,526)	(508,275)	(446,997)
470 - Kiosk	(72,500)	(72,500)	(72,382)	(72,000)
471 - Pro Shop	(18,000)	(18,000)	(10,298)	(18,000)
477 - Creche	(146,608)	(146,827)	(160,204)	(156,807)
478 - Reception	(268,420)	(268,828)	(311,443)	(322,008)
500 - Building Maintenance	(320,081)	(289,114)	(206,390)	(292,863)
550 - Grounds Maintenance	(9,150)	(9,150)	(17,354)	(9,571)
940 - Non Cash Expense	(337,782)	(329,698)	(345,314)	(329,698)
955 - Transfer from Reserves	53,456	53,456	-	50,500
980 - Overhead Allocation	(413,892)	(438,591)	(390,533)	(451,286)
3730 - BOILC - Admin - Operating Total	(2,489,313)	(2,474,939)	(2,417,350)	(2,538,349)
3740 - BOILC - Pool - Operating				
105 - Fees & Charges	765,000	785,000	800,450	810,000
125 - Reimbursements	-	-	24,774	-
472 - Pool Operations	(423,390)	(426,314)	(473,663)	(465,054)
473 - Swim School	(196,250)	(196,537)	(221,597)	(212,346)
479 - Lifeguards	(98,181)	(98,330)	(94,264)	(121,477)
3740 - BOILC - Pool - Operating Total	47,179	63,819	35,700	11,123
3750 - BOILC - Dry - Operating				
105 - Fees & Charges	345,000	365,000	374,405	365,000
390 - Interest Paid	-	-	(2,853)	(1,963)
474 - Dry Operations	(240,417)	(235,715)	(222,469)	(234,512)
3750 - BOILC - Dry - Operating Total	104,583	129,285	149,083	128,525
7730 - BOILC - Admin - Capital				
150 - Capital Grants Received	46,385	-	-	-
159 - Project Capital Grants & Contributions	-	275,066	57,330	217,736
704 - Project Capital Purchases	-	(457,362)	(10,945)	(446,417)
705 - Purchases	(111,710)	(250,100)	(122,933)	-
710 - Building Project	(382,385)	(334,435)	(292,310)	(6,000)
711 - BM Capital Work In Progress	-	-	-	(504,167)
955 - Transfer from Reserves	339,610	228,000	115,833	-
957 - Project Reserve Transfer from	-	430,731	202,050	356,848
7730 - BOILC - Admin - Capital Total	(108,100)	(108,100)	(50,975)	(382,000)
7740 - BOILC - Pool - Capital				
705 - Purchases	(6,357)	(6,234)	(6,234)	-
7740 - BOILC - Pool - Capital Total	(6,357)	(6,234)	(6,234)	-
Civic Centre				
3910 - Civic Centre - Operating				
105 - Fees & Charges	97,000	120,000	122,482	141,000
115 - Grants, Subsidies & Contributions	133,840	133,840	131,078	145,800
125 - Reimbursements	2,500	44,823	45,285	2,500
130 - Non Cash Income	500	500	-	-
135 - Show Income	120,000	120,000	139,366	120,000
300 - Employee Costs	(304,155)	(310,905)	(297,714)	(368,846)
350 - Administration Expenses	(47,050)	(43,550)	(31,800)	(46,550)
380 - Bank Charges	(600)	(900)	(1,061)	(1,200)
460 - Building Operations	(85,649)	(83,523)	(92,611)	(94,874)
465 - Show Expenses	(160,000)	(160,000)	(207,816)	(160,000)
470 - Kiosk	(15,000)	(15,000)	(19,455)	(20,000)
500 - Building Maintenance	(148,686)	(193,219)	(189,249)	(147,383)
550 - Grounds Maintenance	(62,400)	(62,400)	(43,574)	(65,270)
940 - Non Cash Expense	(281,403)	(270,053)	(254,719)	(270,053)
955 - Transfer from Reserves	52,500	52,500	-	30,000
980 - Overhead Allocation	(98,034)	(103,290)	(92,307)	(106,888)
3910 - Civic Centre - Operating Total	(796,637)	(771,177)	(792,095)	(841,764)

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	ORIGINAL BUDGET 2025-226	CURRENT BUDGET 2025-26	ESTIMATED ACTUALS 2025-26	BUDGET 2026-27
7910 - Civic Centre - Capital				
150 - Capital Grants Received	1,132,918	-	-	-
159 - Project Capital Grants & Contributions	-	1,132,918	132,918	1,000,000
190 - Proceeds on Sale of Assets	12,500	-	-	-
705 - Purchases	(125,000)	(95,828)	(88,815)	(50,000)
710 - Building Project	(1,512,524)	(1,512,524)	(13,800)	(1,482,524)
711 - BM Capital Work In Progress	-	-	-	(30,000)
955 - Transfer from Reserves	349,606	-	-	-
957 - Project Reserve Transfer from	-	349,606	-	512,524
7910 - Civic Centre - Capital Total	(142,500)	(125,828)	30,303	(50,000)
Coastal Infrastructure				
3220 - Coastal Infrastructure - Operating				
105 - Fees & Charges	57,600	52,000	62,959	60,294
116 - Project Grants, Subsidies & Contribution	-	10,000	-	10,000
125 - Reimbursements	7,000	-	-	-
350 - Administration Expenses	(2,000)	(1,000)	-	(2,090)
370 - Special Projects	(60,000)	(70,000)	-	(70,000)
420 - Operations	(53,731)	(51,302)	(50,252)	(54,972)
500 - Building Maintenance	(1,500)	(1,500)	-	(1,571)
540 - POS Maintenance	(916,530)	(966,530)	(1,039,267)	(1,036,844)
940 - Non Cash Expense	(694,251)	(681,057)	(679,035)	(681,057)
955 - Transfer from Reserves	-	-	-	30,000
980 - Overhead Allocation	(85,727)	(90,185)	(81,577)	(94,655)
3220 - Coastal Infrastructure - Operating Total	(1,749,139)	(1,799,574)	(1,787,173)	(1,840,895)
7220 - Coastal Infrastructure- Capital				
150 - Capital Grants Received	1,327,250	-	3,625	-
159 - Project Capital Grants & Contributions	-	1,777,250	1,117,405	260,102
715 - Infrastructure Project	(1,892,827)	(2,687,424)	(860,276)	(1,395,875)
957 - Project Reserve Transfer from	-	300,000	-	300,000
7220 - Coastal Infrastructure- Capital Total	(565,577)	(610,174)	260,754	(835,773)
Culture				
3720 - Culture - Operating				
350 - Administration Expenses	(200)	(200)	-	(200)
460 - Building Operations	(4,956)	(4,609)	(4,609)	(5,414)
500 - Building Maintenance	(63,340)	(63,340)	(31,107)	(70,163)
940 - Non Cash Expense	(82,003)	(74,513)	(74,513)	(74,513)
955 - Transfer from Reserves	32,500	-	-	25,000
980 - Overhead Allocation	(19,229)	(20,279)	(17,642)	(21,447)
3720 - Culture - Operating Total	(137,228)	(130,441)	(127,872)	(146,737)
7720 - Culture - Capital				
150 - Capital Grants Received	14,903,000	-	-	-
159 - Project Capital Grants & Contributions	-	14,903,000	1,049,725	13,853,275
715 - Infrastructure Project	(15,903,000)	(15,903,000)	(1,049,725)	(17,353,275)
955 - Transfer from Reserves	1,000,000	-	-	-
957 - Project Reserve Transfer from	-	1,000,000	-	1,000,000
7720 - Culture - Capital Total	-	-	0	(2,500,000)
Esperance Museum				
3870 - Esperance Museum - Operating				
105 - Fees & Charges	32,500	40,500	52,808	30,500
115 - Grants, Subsidies & Contributions	-	40,000	40,000	-
300 - Employee Costs	(170,570)	(169,925)	(164,744)	(197,713)
350 - Administration Expenses	(54,900)	(54,214)	(52,306)	(30,750)
370 - Special Projects	(24,000)	(64,000)	(9,000)	(60,000)
380 - Bank Charges	-	(920)	(932)	(1,000)
455 - Programs and Events	(4,500)	(3,836)	(3,140)	(5,500)
460 - Building Operations	(57,379)	(56,497)	(57,921)	(61,438)
500 - Building Maintenance	(205,777)	(205,777)	(46,091)	(182,551)
940 - Non Cash Expense	(97,286)	(78,556)	(78,056)	(78,556)
955 - Transfer from Reserves	131,300	131,300	-	143,500
957 - Project Reserve Transfer from	-	-	-	40,000
980 - Overhead Allocation	(96,906)	(104,934)	(87,517)	(110,246)
3870 - Esperance Museum - Operating Total	(547,518)	(526,859)	(406,898)	(513,754)
7870 - Esperance Museum - Capital				
710 - Building Project	(222,000)	(222,000)	(87,583)	(212,000)
711 - BM Capital Work In Progress	-	-	-	(50,000)
957 - Project Reserve Transfer from	-	-	-	212,000
7870 - Esperance Museum - Capital Total	(222,000)	(222,000)	(87,583)	(50,000)

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Esperance Period Village				
3790 - Esperance Period Village - Operating				
105 - Fees & Charges	122,199	120,000	122,231	123,995
125 - Reimbursements	11,000	-	152	11,000
127 - Building Ops & Maint Reimbursement	-	11,094	17,692	17,547
460 - Building Operations	(55,982)	(56,269)	(60,716)	(51,574)
500 - Building Maintenance	(68,881)	(68,881)	(42,072)	(71,492)
940 - Non Cash Expense	(49,904)	(35,010)	(35,010)	(35,010)
955 - Transfer from Reserves	9,000	9,000	-	17,500
980 - Overhead Allocation	(130,319)	(140,016)	(150,470)	(148,968)
3790 - Esperance Period Village - Operating Total	(162,887)	(160,082)	(148,193)	(137,002)
7790 - Esperance Period Village - Capital				
710 - Building Project	(18,000)	(18,000)	-	-
955 - Transfer from Reserves	18,000	-	-	-
957 - Project Reserve Transfer from	-	18,000	-	-
7790 - Esperance Period Village - Capital Total	-	-	-	-
Library				
3710 - Library - Operating				
105 - Fees & Charges	14,200	14,700	15,747	16,300
115 - Grants, Subsidies & Contributions	9,800	19,600	8,550	20,200
116 - Project Grants, Subsidies & Contribution	-	12,000	9,000	3,000
125 - Reimbursements	1,000	1,500	1,500	1,500
300 - Employee Costs	(446,360)	(486,389)	(487,386)	(481,193)
350 - Administration Expenses	(104,170)	(96,670)	(73,176)	(98,150)
370 - Special Projects	(9,000)	(12,000)	(9,639)	(53,000)
380 - Bank Charges	-	(650)	(720)	(750)
460 - Building Operations	(45,387)	(44,705)	(53,939)	(46,919)
500 - Building Maintenance	(106,731)	(75,764)	(53,084)	(352,977)
550 - Grounds Maintenance	(16,975)	(16,975)	(10,882)	(17,756)
940 - Non Cash Expense	(74,082)	(81,176)	(81,176)	(76,065)
955 - Transfer from Reserves	2,500	2,500	-	320,000
980 - Overhead Allocation	(181,851)	(196,122)	(170,084)	(203,573)
3710 - Library - Operating Total	(957,056)	(960,151)	(905,290)	(969,383)
7710 - Library - Capital				
705 - Purchases	(19,911)	(19,881)	(19,881)	-
7710 - Library - Capital Total	(19,911)	(19,881)	(19,881)	-
Parks				
3210 - Parks - Operating				
105 - Fees & Charges	1,250	1,250	554	1,250
115 - Grants, Subsidies & Contributions	40,000	-	-	-
125 - Reimbursements	2,000	2,000	-	2,000
127 - Building Ops & Maint Reimbursement	-	26,480	-	-
350 - Administration Expenses	(10,000)	(12,000)	(9,585)	(14,460)
370 - Special Projects	(40,000)	-	-	-
420 - Operations	(183,357)	(195,604)	(173,057)	(188,486)
460 - Building Operations	(3,801)	(3,857)	(2,178)	(4,583)
500 - Building Maintenance	(5,235)	(5,235)	(905)	(5,479)
540 - POS Maintenance	(1,766,219)	(1,792,699)	(1,652,030)	(1,904,585)
940 - Non Cash Expense	(1,444,206)	(1,447,508)	(1,447,068)	(147,508)
980 - Overhead Allocation	(50,030)	(52,657)	(50,396)	(54,586)
3210 - Parks - Operating Total	(3,459,598)	(3,479,830)	(3,334,665)	(2,316,437)
7210 - Parks - Capital				
150 - Capital Grants Received	307,283	219,629	228,757	-
159 - Project Capital Grants & Contributions	-	127,654	87,654	40,000
190 - Proceeds on Sale of Assets	-	12,500	-	-
705 - Purchases	-	(81,454)	(6,454)	-
715 - Infrastructure Project	(651,886)	(744,901)	(671,262)	(457,844)
957 - Project Reserve Transfer from	-	-	-	35,082
7210 - Parks - Capital Total	(344,603)	(466,572)	(361,304)	(382,762)
Public Halls				
3290 - Public Halls - Operating				
125 - Reimbursements	14,000	-	4,038	-
127 - Building Ops & Maint Reimbursement	-	15,074	15,240	28,871
460 - Building Operations	(36,029)	(33,537)	(40,364)	(40,629)
500 - Building Maintenance	(306,063)	(275,096)	(102,097)	(233,155)
940 - Non Cash Expense	(250,507)	(223,280)	(223,280)	(223,280)
955 - Transfer from Reserves	137,500	137,500	-	138,500
980 - Overhead Allocation	(69,743)	(74,409)	(74,371)	(78,774)
3290 - Public Halls - Operating Total	(510,842)	(453,748)	(420,833)	(408,467)

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7290 - Public Halls - Capital				
710 - Building Project	(120,000)	(105,224)	(30,224)	(65,000)
711 - BM Capital Work In Progress	-	-	-	(10,000)
957 - Project Reserve Transfer from	-	-	-	75,000
7290 - Public Halls - Capital Total	(120,000)	(105,224)	(30,224)	-
Self Supporting Loans				
4900 - Self Supporting Loans - Operating				
125 - Reimbursements	47,477	47,477	39,841	54,118
390 - Interest Paid	(47,477)	(47,477)	(32,692)	(54,118)
4900 - Self Supporting Loans - Operating Total	-	-	7,149	-
8900 - Self Supporting Loans - Capital				
195 - Borrowings	300,000	300,000	300,000	-
196 - Loan Repayments	107,724	107,724	95,696	122,928
790 - Principal Repayments	(107,724)	(107,724)	(95,696)	(122,928)
791 - Loans Issued	(300,000)	(300,000)	(300,000)	-
8900 - Self Supporting Loans - Capital Total	-	-	-	-
Sport and Recreation Management				
3260 - Sport and Recreation Management - Operating				
105 - Fees & Charges	1,500	1,500	1,641	1,500
125 - Reimbursements	1,000	-	-	1,000
127 - Building Ops & Maint Reimbursement	-	1,000	24	1,600
460 - Building Operations	(1,800)	(1,800)	(1,720)	(1,600)
500 - Building Maintenance	(4,500)	(4,500)	(658)	(2,094)
980 - Overhead Allocation	(14,503)	(14,484)	(13,534)	(15,159)
3260 - Sport and Recreation Management - Operating Total	(18,303)	(18,284)	(14,247)	(14,753)
Sporting Complexes				
3240 - Sporting Complexes - Operating				
105 - Fees & Charges	145,000	153,000	160,564	185,000
125 - Reimbursements	4,500	-	-	4,500
127 - Building Ops & Maint Reimbursement	-	4,500	4,110	-
300 - Employee Costs	(128,215)	(127,972)	(102,334)	(132,178)
350 - Administration Expenses	(15,000)	(14,500)	(19,476)	(12,000)
390 - Interest Paid	-	-	(26,784)	(157,190)
460 - Building Operations	(246,186)	(243,549)	(244,512)	(266,352)
500 - Building Maintenance	(78,027)	(75,027)	(104,222)	(128,108)
940 - Non Cash Expense	(408,990)	(249,888)	(249,888)	(249,888)
955 - Transfer from Reserves	1,000	1,000	-	10,000
980 - Overhead Allocation	(63,378)	(67,471)	(66,250)	(70,990)
3240 - Sporting Complexes - Operating Total	(789,296)	(619,907)	(648,792)	(817,206)
3241 - Overflow Camping - Operating				
105 - Fees & Charges	400,000	420,000	421,810	400,000
125 - Reimbursements	-	-	16,371	-
300 - Employee Costs	(125,753)	(85,299)	(116,071)	(115,464)
350 - Administration Expenses	(217,500)	(160,000)	(131,976)	(160,000)
370 - Special Projects	-	(15,000)	(11,918)	-
380 - Bank Charges	(3,500)	(3,500)	(2,211)	(3,500)
3241 - Overflow Camping - Operating Total	53,247	156,201	176,005	121,036
7240 - Sporting Complexes - Capital				
150 - Capital Grants Received	3,091,508	3,128,983	3,128,983	-
195 - Borrowings	2,434,907	-	-	-
197 - Project Borrowings	-	2,434,907	2,434,907	-
704 - Project Capital Purchases	-	-	-	(24,950)
705 - Purchases	(10,000)	(10,000)	-	-
710 - Building Project	(6,819,641)	(6,819,641)	(6,126,700)	(729,664)
711 - BM Capital Work In Progress	-	-	-	(28,000)
790 - Principal Repayments	-	-	-	(66,536)
955 - Transfer from Reserves	656,097	-	-	-
957 - Project Reserve Transfer from	-	906,097	906,097	250,000
960 - Transfer from Unspent Grant Reserves	250,000	-	-	-
7240 - Sporting Complexes - Capital Total	(397,129)	(359,654)	343,287	(599,150)
Sporting Grounds				
3230 - Sporting Grounds - Operating				
105 - Fees & Charges	57,000	57,000	42,186	57,000
125 - Reimbursements	1,025,000	990,000	722,926	167,086
127 - Building Ops & Maint Reimbursement	-	19,923	25,202	21,500
370 - Special Projects	(1,290,000)	(1,290,000)	(872,914)	(317,086)
420 - Operations	(112,437)	(112,128)	(94,684)	(101,251)
460 - Building Operations	(16,511)	(16,336)	(12,290)	(12,500)
540 - POS Maintenance	(560,377)	(560,377)	(575,652)	(607,885)
980 - Overhead Allocation	(49,546)	(51,340)	(50,195)	(53,930)
3230 - Sporting Grounds - Operating Total	(946,871)	(963,258)	(815,422)	(847,066)

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	ORIGINAL BUDGET 2025-226	CURRENT BUDGET 2025-26	ESTIMATED ACTUALS 2025-26	BUDGET 2026-27
7230 - Sporting Grounds - Capital				
715 - Infrastructure Project	(257,091)	(257,091)	(282,906)	(432,164)
955 - Transfer from Reserves	22,500	-	-	-
957 - Project Reserve Transfer from	-	22,500	-	22,500
7230 - Sporting Grounds - Capital Total	(234,591)	(234,591)	(282,906)	(409,664)
Television & Radio				
3270 - Television & Radio - Operating				
420 - Operations	(13,364)	(13,343)	(8,308)	(10,086)
540 - POS Maintenance	(7,500)	(7,500)	(5,429)	(7,500)
980 - Overhead Allocation	(5,125)	(5,086)	(4,649)	(5,225)
3270 - Television & Radio - Operating Total	(25,989)	(25,929)	(18,386)	(22,811)
7270 - Television & Radio - Capital				
705 - Purchases	(160,000)	(160,000)	-	(160,000)
955 - Transfer from Reserves	160,000	-	-	-
957 - Project Reserve Transfer from	-	160,000	-	160,000
7270 - Television & Radio - Capital Total	-	-	-	-
Water Supply				
3250 - Water Supply - Operating				
105 - Fees & Charges	172,000	172,000	107,337	178,800
420 - Operations	(18,739)	(18,645)	(12,194)	(14,636)
540 - POS Maintenance	(240,356)	(240,356)	(204,606)	(251,413)
980 - Overhead Allocation	(22,952)	(23,993)	(21,082)	(25,245)
3250 - Water Supply - Operating Total	(110,047)	(110,994)	(130,544)	(112,494)
7250 - Water Supply - Capital				
715 - Infrastructure Project	(153,000)	-	(39)	-
7250 - Water Supply - Capital Total	(153,000)	-	(39)	-
11 - Recreation & Culture Total	(14,809,483)	(14,404,126)	(11,804,627)	(16,475,783)

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Management Budget
Schedules by Statutory Program

	ORIGINAL BUDGET 2025-226	CURRENT BUDGET 2025-26	ESTIMATED ACTUALS 2025-26	BUDGET 2026-27
12 - Transport				
Esperance Airport				
3510 - Esperance Airport - Operating				
105 - Fees & Charges	1,678,926	1,678,300	1,784,942	1,696,226
115 - Grants, Subsidies & Contributions	8,756	404,388	404,388	-
125 - Reimbursements	9,000	5,871	6,087	9,000
127 - Building Ops & Maint Reimbursement	-	9,000	6,534	9,000
300 - Employee Costs	(367,170)	(397,231)	(418,798)	(375,952)
350 - Administration Expenses	(43,400)	(43,064)	(35,069)	(42,300)
370 - Special Projects	(55,720)	(55,720)	(40,209)	(65,511)
420 - Operations	(186,070)	(191,789)	(195,924)	(202,763)
575 - Airside Maintenance	(98,756)	(99,756)	(46,367)	(37,500)
576 - Landside Building Maintenance	(258,923)	(248,923)	(107,967)	(234,991)
577 - Landside Grounds Maintenance	(34,225)	(34,225)	(91,763)	(34,225)
940 - Non Cash Expense	(532,542)	(532,873)	(525,968)	(532,144)
955 - Transfer from Reserves	490,486	424,766	166,020	347,566
957 - Project Reserve Transfer from	-	55,720	40,209	65,511
980 - Overhead Allocation	(126,275)	(134,809)	(122,954)	(140,222)
3510 - Esperance Airport - Operating Total	484,087	839,655	823,160	461,695
7510 - Esperance Airport - Capital				
159 - Project Capital Grants & Contributions	-	169,571	(0)	169,571
190 - Proceeds on Sale of Assets	-	-	-	1,000
704 - Project Capital Purchases	-	(339,142)	-	(339,142)
705 - Purchases	(6,000)	(6,000)	-	(26,000)
775 - Airside Projects	(78,486)	(118,486)	(97,784)	(200,000)
776 - Landside Projects	(273,488)	(283,488)	(237,790)	(69,000)
955 - Transfer from Reserves	357,974	6,000	-	25,000
957 - Project Reserve Transfer from	-	571,545	329,964	438,571
7510 - Esperance Airport - Capital Total	-	-	(5,611)	-
Licensing Department				
3880 - Licensing Department - Operating				
105 - Fees & Charges	300,000	300,000	330,720	300,000
125 - Reimbursements	1,000	2,000	1,959	1,000
300 - Employee Costs	(279,664)	(289,447)	(289,095)	(294,548)
350 - Administration Expenses	(6,230)	(23,430)	(26,807)	(24,830)
980 - Overhead Allocation	(160,552)	(160,899)	(144,212)	(166,067)
3880 - Licensing Department - Operating Total	(145,446)	(171,776)	(127,435)	(184,445)
Road Making Plant				
3540 - Road Making Plant - Operating				
125 - Reimbursements	250	600	578	250
130 - Non Cash Income	52,307	52,307	-	139,073
350 - Administration Expenses	(44,000)	(44,000)	(27,436)	(42,500)
940 - Non Cash Expense	(338,996)	(322,318)	(193,723)	(343,886)
3540 - Road Making Plant - Operating Total	(330,439)	(313,411)	(220,582)	(247,063)
7540 - Road Making Plant - Capital				
190 - Proceeds on Sale of Assets	562,500	562,500	290,025	825,000
705 - Purchases	(1,981,686)	(1,981,686)	(1,447,376)	(4,385,000)
955 - Transfer from Reserves	80,186	80,186	116,555	229,488
957 - Project Reserve Transfer from	-	-	-	437,409
712 - Plant Allocation - Capital	-	-	-	(632,409)
7540 - Road Making Plant - Capital Total	(1,339,000)	(1,339,000)	(1,040,796)	(3,525,512)
Roads & Streets				
3930 - Road & Street - Operating				
115 - Grants, Subsidies & Contributions	8,000	8,000	7,784	-
125 - Reimbursements	2,000	2,000	152	2,000
485 - Roadwise	(3,000)	-	-	-
486 - Community Assistance	(20,000)	(20,000)	(12,689)	(20,000)
555 - Town Roads	(797,230)	(995,530)	(1,059,661)	(878,230)
556 - Rural Roads	(4,279,295)	(4,729,295)	(4,483,342)	(4,663,212)
557 - Crossovers	(10,000)	(5,000)	(1,965)	(10,000)
558 - Drainage	(149,000)	(149,000)	(106,863)	(155,000)
559 - Car Parks	(27,000)	(27,000)	(4,590)	(27,000)
560 - Street Trees	(314,713)	(314,713)	(438,675)	(329,190)
561 - Footpaths	(134,365)	(134,365)	(92,342)	(140,546)
562 - Street Lights	(474,000)	(464,000)	(450,605)	(519,000)
563 - Gravel Pits	(68,000)	(68,000)	(35,218)	(71,127)
564 - Landscaping	(73,200)	(73,200)	(19,822)	(73,715)
567 - Town Road Verges	(356,350)	(356,350)	(322,901)	(372,742)
940 - Non Cash Expense	(15,429,645)	(16,683,664)	(16,683,664)	(16,683,664)
3930 - Road & Street - Operating Total	(22,125,798)	(24,010,117)	(23,704,401)	(23,941,426)

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	ORIGINAL BUDGET 2025-226	CURRENT BUDGET 2025-26	ESTIMATED ACTUALS 2025-26	BUDGET 2026-27
7930 - Road & Street - Capital				
150 - Capital Grants Received	-	400,000	-	3,904,480
151 - Roads to Recovery	3,095,099	3,095,099	3,095,099	3,465,761
152 - BlackSpot	1,846,801	1,852,201	234,522	2,704,062
153 - Main Roads	4,931,383	5,431,383	4,371,260	4,656,155
154 - Main Roads - Direct	1,130,775	1,130,775	1,130,775	1,221,786
755 - Town Roads - BlackSpot	(2,061,466)	(2,313,299)	(588,680)	(2,393,755)
756 - Town Roads - Roads to Recovery	-	(350,000)	(489,191)	-
757 - Town Roads - MainRoads	(741,000)	(741,000)	(841,928)	(778,800)
758 - Town Roads - Municipal Allocation	(1,450,095)	(1,273,651)	(670,949)	(1,006,129)
760 - Rural Roads - BlackSpot	(236,450)	(236,450)	(6,931)	(956,468)
761 - Rural Roads - Roads to Recovery	(3,696,245)	(3,346,245)	(2,905,791)	(4,068,196)
762 - Rural Roads - MainRoads	(5,335,665)	(6,085,665)	(5,806,868)	(5,289,174)
763 - Rural Roads - Municipal Allocation	(4,113,642)	(3,906,642)	(3,515,922)	(7,116,300)
766 - Drainage	(47,041)	(47,041)	(98,481)	(20,000)
767 - Car Park	(495,001)	(255,001)	(141,801)	(240,000)
769 - Footpaths	(1,336,575)	(1,336,575)	(36,766)	(1,999,925)
7930 - Road & Street - Capital Total	(8,509,122)	(7,982,111)	(6,271,651)	(7,916,503)
Rural Depots & Housing				
3570 - Rural Depots & Housing - Operating				
125 - Reimbursements	2,000	-	-	-
127 - Building Ops & Maint Reimbursement	-	2,000	416	-
350 - Administration Expenses	(12,000)	(12,000)	(12,746)	(12,000)
460 - Building Operations	(26,468)	(26,047)	(20,880)	(5,152)
500 - Building Maintenance	(73,028)	(73,028)	(22,573)	(17,303)
550 - Grounds Maintenance	(2,000)	(4,000)	(3,133)	(2,000)
940 - Non Cash Expense	(57,326)	(63,268)	(63,268)	(57,996)
3570 - Rural Depots & Housing - Operating Total	(168,822)	(176,343)	(122,183)	(94,451)
7570 - Rural Depots & Housing - Capital				
159 - Project Capital Grants & Contributions	-	98,816	(2)	98,816
704 - Project Capital Purchases	-	(197,634)	-	(197,634)
710 - Building Project	(35,000)	(35,000)	-	-
957 - Project Reserve Transfer from	-	98,818	-	98,818
7570 - Rural Depots & Housing - Capital Total	(35,000)	(35,000)	(2)	-
12 - Transport Total	(32,169,540)	(33,188,103)	(30,669,501)	(35,447,705)

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	ORIGINAL BUDGET 2025-226	CURRENT BUDGET 2025-26	ESTIMATED ACTUALS 2025-26	BUDGET 2026-27
13 - Economic Services				
Building Services				
4020 - Building Services - Operating				
105 - Fees & Charges	145,558	147,722	137,432	138,100
115 - Grants, Subsidies & Contributions	28,000	29,270	33,157	32,240
300 - Employee Costs	(519,926)	(525,317)	(507,403)	(496,442)
350 - Administration Expenses	(23,550)	(21,080)	(14,396)	(34,650)
360 - Professional Services	-	-	-	(3,000)
940 - Non Cash Expense	(11,701)	(11,701)	(9,457)	(11,701)
980 - Overhead Allocation	(289,630)	(300,203)	(283,682)	(309,127)
4020 - Building Services - Operating Total	(671,249)	(681,309)	(644,349)	(684,580)
Caravan Park				
4210 - Shire Caravan Park - Operating				
105 - Fees & Charges	400,000	400,000	410,172	420,000
980 - Overhead Allocation	(13,316)	(13,274)	(12,174)	(13,719)
4210 - Shire Caravan Park - Operating Total	386,684	386,726	397,998	406,281
Economic Development				
4170 - Economic Development - Operating				
116 - Project Grants, Subsidies & Contribution	-	5,000	5,000	-
300 - Employee Costs	(107,140)	(105,408)	(90,174)	(108,824)
350 - Administration Expenses	(9,300)	(8,000)	(6,165)	(9,400)
360 - Professional Services	-	-	-	(30,000)
370 - Special Projects	(7,500)	(32,500)	(16,695)	(30,000)
940 - Non Cash Expense	(4,335)	(6,003)	(6,003)	(6,003)
955 - Transfer from Reserves	7,500	-	-	30,000
962 - Transfer from Reserves - Work Order	-	7,500	7,000	-
980 - Overhead Allocation	(238,369)	(243,766)	(234,645)	(248,302)
4170 - Economic Development - Operating Total	(359,144)	(383,177)	(341,683)	(402,529)
Esperance Visitor Centre				
3920 - Esperance Visitor Centre - Operating				
105 - Fees & Charges	193,000	195,000	195,535	190,000
300 - Employee Costs	(342,342)	(349,652)	(384,223)	(358,470)
350 - Administration Expenses	(35,350)	(34,600)	(29,467)	(36,250)
370 - Special Projects	(50,000)	(50,000)	(50,000)	(25,000)
380 - Bank Charges	-	(3,600)	(5,327)	(5,500)
460 - Building Operations	(19,576)	(16,337)	(13,516)	(16,543)
469 - Resale	(106,000)	(104,000)	(98,994)	(103,500)
500 - Building Maintenance	(38,900)	(38,900)	(20,091)	(40,530)
940 - Non Cash Expense	(4,857)	(3,333)	(3,333)	(3,333)
955 - Transfer from Reserves	66,900	16,900	-	23,000
957 - Project Reserve Transfer from	-	50,000	50,000	25,000
980 - Overhead Allocation	(140,478)	(148,901)	(130,474)	(155,334)
3920 - Esperance Visitor Centre - Operating Total	(477,603)	(487,423)	(489,891)	(506,460)
7920 - Esperance Visitor Centre - Capital				
710 - Building Project	(10,000)	(10,000)	-	(10,000)
957 - Project Reserve Transfer from	-	-	-	10,000
7920 - Esperance Visitor Centre - Capital Total	(10,000)	(10,000)	-	-
Rural Services				
3350 - Rural Services - Operating				
115 - Grants, Subsidies & Contributions	319,554	319,554	110,077	99,554
125 - Reimbursements	300,000	300,000	200,000	-
350 - Administration Expenses	(99,554)	(99,554)	-	(99,554)
420 - Operations	(500)	(500)	(296)	(500)
435 - Wild Dog Control	(383,041)	(383,041)	(132,727)	(140,391)
545 - Water Supply Maintenance	(321,000)	(321,000)	(127,517)	(25,000)
960 - Transfer from Unspent Grant Reserves	153,041	153,041	153,041	130,391
980 - Overhead Allocation	(37,095)	(36,943)	(34,095)	(38,290)
3350 - Rural Services - Operating Total	(68,595)	(68,443)	168,484	(73,790)
7350 - Rural Services - Capital				
715 - Infrastructure Project	-	-	(371)	-
7350 - Rural Services - Capital Total	-	-	(371)	-
Shire Building Management				
4030 - Shire Building Management - Operating				
125 - Reimbursements	-	-	643	-
130 - Non Cash Income	6,480	6,480	-	-
300 - Employee Costs	(112,035)	(102,641)	(123,993)	(98,570)
350 - Administration Expenses	(15,200)	(15,200)	(23,893)	(27,400)
985 - Overhead Recovered	120,755	111,361	119,993	126,517
4030 - Shire Building Management - Operating Total	-	-	(27,251)	547

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	ORIGINAL BUDGET 2025-226	CURRENT BUDGET 2025-26	ESTIMATED ACTUALS 2025-26	BUDGET 2026-27
8030 - Shire Building Management - Capital				
190 - Proceeds on Sale of Assets	25,000	25,000	-	25,000
705 - Purchases	(65,000)	(65,000)	(3,709)	-
957 - Project Reserve Transfer from	-	-	-	40,000
712 - Plant Allocation - Capital	-	-	-	(65,000)
8030 - Shire Building Management - Capital Total	(40,000)	(40,000)	(3,709)	-
Tourism & Area Promotion				
3900 - Tourism & Area Promotion - Operating				
105 - Fees & Charges	-	-	91	-
125 - Reimbursements	13,000	-	-	13,000
127 - Building Ops & Maint Reimbursement	-	13,000	5,691	-
370 - Special Projects	(161,000)	(161,000)	(169,702)	(165,000)
376 - Marketing	(64,260)	(64,260)	(54,290)	(60,000)
420 - Operations	(2,900)	(2,900)	(4,104)	(3,200)
460 - Building Operations	(8,401)	(8,380)	(7,174)	(7,502)
500 - Building Maintenance	(26,034)	(26,034)	(1,435)	-
540 - POS Maintenance	(130,299)	(130,299)	(89,315)	(130,768)
940 - Non Cash Expense	(19,451)	(20,148)	(19,901)	(20,148)
955 - Transfer from Reserves	31,250	31,250	10,000	10,000
980 - Overhead Allocation	(96,432)	(94,711)	(88,643)	(96,808)
3900 - Tourism & Area Promotion - Operating Total	(464,527)	(463,482)	(418,780)	(460,426)
13 - Economic Services Total	(1,704,434)	(1,747,108)	(1,359,552)	(1,720,957)

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	ORIGINAL BUDGET 2025-226	CURRENT BUDGET 2025-26	ESTIMATED ACTUALS 2025-26	BUDGET 2026-27
14 - Other Property & Services				
Asset Management				
3200 - Asset Management - Operating				
115 - Grants, Subsidies & Contributions	-	16,120	13,537	33,800
125 - Reimbursements	4,000	5,000	4,453	4,000
300 - Employee Costs	(923,995)	(929,132)	(670,641)	(853,003)
325 - Recruitment	-	(31,750)	(31,750)	-
350 - Administration Expenses	(239,300)	(235,300)	(163,866)	(259,300)
940 - Non Cash Expense	(126,775)	(108,972)	(87,473)	(108,972)
980 - Overhead Allocation	(400,069)	(410,224)	(365,223)	(426,095)
3200 - Asset Management - Operating Total	(1,686,139)	(1,694,258)	(1,300,963)	(1,609,570)
Asset Management Planning				
3470 - Asset Planning & Development - Operating				
115 - Grants, Subsidies & Contributions	30,160	43	43	-
125 - Reimbursements	-	13,750	14,500	-
300 - Employee Costs	(898,298)	(869,396)	(942,295)	(1,012,130)
350 - Administration Expenses	(26,500)	(23,500)	(28,912)	(51,300)
360 - Professional Services	(20,000)	(20,000)	-	(10,000)
940 - Non Cash Expense	(6,117)	(6,117)	-	(11,604)
980 - Overhead Allocation	(180,488)	(150,991)	(132,262)	(156,685)
3470 - Asset Planning & Development - Operating Total	(1,101,243)	(1,056,211)	(1,088,925)	(1,241,719)
7470 - Asset Planning & Development - Capital				
190 - Proceeds on Sale of Assets	-	-	-	20,000
705 - Purchases	-	-	-	(95,000)
7470 - Asset Planning & Development - Capital Total	-	-	-	(75,000)
Depot, Store & Office				
3580 - Depot, Store & Office - Operating				
105 - Fees & Charges	1,500	1,500	82	1,500
300 - Employee Costs	(323,149)	(323,677)	(325,625)	(339,061)
350 - Administration Expenses	(52,600)	(52,600)	(43,782)	(64,100)
460 - Building Operations	(94,748)	(93,946)	(100,060)	(98,240)
487 - Stock Purchased	(4,000)	(4,000)	(6,012)	(8,000)
500 - Building Maintenance	(165,193)	(165,608)	(174,347)	(118,566)
550 - Grounds Maintenance	(136,000)	(136,000)	(124,432)	(149,500)
940 - Non Cash Expense	(91,600)	(115,929)	(93,198)	(115,929)
955 - Transfer from Reserves	57,500	57,500	-	24,000
3580 - Depot, Store & Office - Operating Total	(808,290)	(832,760)	(867,375)	(867,896)
7580 - Depot, Store & Office - Capital				
159 - Project Capital Grants & Contributions	-	82,962	3,819	79,143
704 - Project Capital Purchases	-	(165,924)	(3,819)	(162,105)
705 - Purchases	(35,000)	(35,000)	(21,897)	-
710 - Building Project	(78,000)	(204,381)	(138,484)	(70,000)
711 - BM Capital Work In Progress	-	-	-	(91,500)
957 - Project Reserve Transfer from	-	209,343	128,599	167,962
7580 - Depot, Store & Office - Capital Total	(113,000)	(113,000)	(31,781)	(76,500)
Flinders Development				
4180 - Flinders Development - Operating				
125 - Reimbursements	-	1,133	1,133	-
130 - Non Cash Income	88,540	88,540	33,651	119,374
350 - Administration Expenses	(2,000)	(2,000)	(79)	(2,000)
360 - Professional Services	(59,470)	(59,470)	(25,078)	(59,470)
370 - Special Projects	-	(20,000)	(4,500)	(25,500)
955 - Transfer from Reserves	59,470	59,470	66,509	71,748
962 - Transfer from Reserves - Work Order	-	20,000	4,500	25,500
980 - Overhead Allocation	(10,104)	(10,025)	(9,161)	(10,305)
4180 - Flinders Development - Operating Total	76,436	77,648	66,974	119,347
8180 - Flinders Development - Capital				
190 - Proceeds on Sale of Assets	600,000	600,000	1,608,537	2,025,001
715 - Infrastructure Project	(1,000,000)	(1,000,000)	(37,771)	(963,000)
955 - Transfer from Reserves	1,000,000	-	-	-
957 - Project Reserve Transfer from	-	1,000,000	-	963,000
8180 - Flinders Development - Capital Total	600,000	600,000	1,570,766	2,025,001

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	ORIGINAL BUDGET 2025-226	CURRENT BUDGET 2025-26	ESTIMATED ACTUALS 2025-26	BUDGET 2026-27
Industrial Park Development				
4190 - Shark Lake Industrial Park Development - Operating				
105 - Fees & Charges	-	5,952	6,475	6,138
115 - Grants, Subsidies & Contributions	10,000	10,000	10,000	10,000
350 - Administration Expenses	(2,000)	(2,000)	-	(2,000)
390 - Interest Paid	(28,812)	(28,812)	(28,912)	(19,203)
540 - POS Maintenance	(5,000)	(5,000)	-	(5,000)
955 - Transfer from Reserves	-	-	26,215	24,223
980 - Overhead Allocation	(12,929)	(13,500)	(13,741)	(14,215)
4190 - Shark Lake Industrial Park Development - Operating	(38,741)	(33,360)	37	(57)
8190 - Shark Lake Industrial Park Development - Capital				
790 - Principal Repayments	(59,939)	(59,939)	(59,939)	(62,679)
955 - Transfer from Reserves	-	-	59,939	62,679
8190 - Shark Lake Industrial Park Development - Capital Total	(59,939)	(59,939)	0	-
Other Properties & Services				
3490 - Other Properties & Services - Operating				
105 - Fees & Charges	169,000	151,060	112,226	10,054
125 - Reimbursements	-	-	5,556	3,000
127 - Building Ops & Maint Reimbursement	-	15,189	15,465	17,068
350 - Administration Expenses	(3,000)	(3,000)	(6,694)	(3,000)
460 - Building Operations	(20,076)	(24,542)	(31,870)	(17,068)
500 - Building Maintenance	(36,976)	(56,243)	(50,515)	-
550 - Grounds Maintenance	(1,900)	(7,900)	(2,349)	-
940 - Non Cash Expense	(27,339)	(64,712)	(64,705)	(64,712)
980 - Overhead Allocation	(58,574)	(62,249)	(64,895)	(65,314)
3490 - Other Properties & Services - Operating Total	21,135	(52,397)	(87,780)	(119,972)
3491 - Shire Owned Accomodation				
105 - Fees & Charges	-	-	-	186,680
460 - Building Operations	-	-	-	(37,683)
500 - Building Maintenance	-	-	-	(101,297)
550 - Grounds Maintenance	-	-	-	(1,900)
955 - Transfer from Reserves	-	-	-	15,000
3491 - Shire Owned Accomodation Total	-	-	-	60,800
7490 - Other Properties & Services - Capital				
150 - Capital Grants Received	2,000,000	2,000,000	-	-
705 - Purchases	-	-	(11,396)	-
710 - Building Project	(2,000,000)	(2,000,000)	-	-
715 - Infrastructure Project	(526,558)	(526,558)	(22,276)	-
955 - Transfer from Reserves	526,558	-	-	-
957 - Project Reserve Transfer from	-	526,558	22,276	-
7490 - Other Properties & Services - Capital Total	-	-	(11,396)	-
7491 - Shire Owned Accomodation				
711 - BM Capital Work In Progress	-	-	-	(8,000)
7491 - Shire Owned Accomodation Total	-	-	-	(8,000)
Outside Works				
3590 - Outside Works - Operating				
115 - Grants, Subsidies & Contributions	21,840	-	-	-
125 - Reimbursements	85,000	85,000	97,465	85,000
300 - Employee Costs	(2,726,298)	(2,712,007)	(2,652,031)	(2,711,958)
350 - Administration Expenses	(521,000)	(526,000)	(548,260)	(590,000)
980 - Overhead Allocation	(397,464)	(412,852)	(382,246)	(408,199)
985 - Overhead Recovered	6,511,343	6,677,482	6,399,368	7,309,342
3590 - Outside Works - Operating Total	2,973,421	3,111,623	2,914,296	3,684,185
7590 - Outside Works - Capital				
705 - Purchases	-	(6,454)	(6,454)	-
7590 - Outside Works - Capital Total	-	(6,454)	(6,454)	-
Plant & Vehicle Operations				
3550 - Plant & Vehicles - Operating				
105 - Fees & Charges	2,000	2,000	227	2,000
115 - Grants, Subsidies & Contributions	240,000	240,000	212,565	262,880
125 - Reimbursements	10,000	10,000	22,940	10,000
300 - Employee Costs	(683,892)	(684,458)	(500,713)	(706,772)
350 - Administration Expenses	(42,600)	(49,600)	(60,203)	(74,600)
390 - Interest Paid	-	-	(4,572)	(3,492)
395 - Vehicle Costs	(2,943,980)	(2,870,454)	(2,702,436)	(3,571,533)
410 - Insurance	(215,000)	(193,589)	(193,490)	(235,940)
940 - Non Cash Expense	(37,118)	(18,685)	(12,568)	(18,685)
980 - Overhead Allocation	744,713	716,211	796,678	833,047
985 - Overhead Recovered	2,925,877	2,848,575	2,430,299	3,527,050
3550 - Plant & Vehicles - Operating Total	-	-	(11,272)	23,955

Shire of Esperance 2026-27 Budget

For the year ending 30 June 2027

Management Budget Schedules by Statutory Program

	ORIGINAL BUDGET 2025-26	CURRENT BUDGET 2025-26	ESTIMATED ACTUALS 2025-26	BUDGET 2026-27
Plant Depreciation				
3560 - Plant Depreciation - Operating				
940 - Non Cash Expense	(1,638,521)	(1,584,906)	(1,322,274)	(1,634,906)
985 - Overhead Recovered	1,638,521	1,584,906	1,260,069	1,634,906
3560 - Plant Depreciation - Operating Total	-	-	(62,205)	-
Private Works				
3600 - Private Works - Operating				
146 - Private Works Income Work Orders	140,000	140,000	97,891	140,000
490 - Private Works Expenses	(100,000)	(100,000)	(88,848)	(100,000)
3600 - Private Works - Operating Total	40,000	40,000	9,043	40,000
Project Management				
3460 - Projects & Buildings - Operating				
115 - Grants, Subsidies & Contributions	-	22,360	22,360	22,360
300 - Employee Costs	(476,142)	(499,048)	(506,368)	(551,411)
350 - Administration Expenses	(16,500)	(11,000)	(9,807)	(10,600)
980 - Overhead Allocation	13,650	(96,917)	(86,011)	(106,191)
3460 - Projects & Buildings - Operating Total	(478,992)	(584,605)	(579,827)	(645,842)
14 - Other Property & Services Total	(575,352)	(603,713)	513,138	1,308,732

Shire of Esperance
Shire of Esperance
2026-27 Budget
For the year ending 30 June 2027

Management Budget
Movements in Cash Reserves

Reserve Name	Actual Opening Balance 01 July 2026	Transfers In			Transfers Out			Total	Closing Balance 30 June 2027	2026-27 Budget Net Change \$
		Interest	Allocation	Total	Operating	Carryovers	Capital			
Land Purchase & Development Reserve	4,946,022	79,512	2,025,001	2,104,513	(76,501)	(2,537,970)	(62,679)	(2,677,150)	4,373,385	(572,637)
Eastern Suburbs Water Pipeline Reserve	44,815	720	-	720	-	-	-	-	45,535	720
Jetty Reserve	822,121	13,216	160,513	173,729	-	-	(30,000)	(30,000)	965,850	143,729
Aerodrome Reserve	8,380,574	134,726	828,839	963,565	(225,000)	(422,648)	(239,000)	(886,648)	8,457,491	76,917
Off Street Parking (CBD) Reserve	637,930	10,255	-	10,255	-	-	-	-	648,185	10,255
Sanitation Reserve	8,606,407	138,356	1,192,036	1,330,392	(64,253)	(1,637,689)	(1,691,700)	(3,393,642)	6,543,157	(2,063,250)
Esperance Homocare Fundraising Reserve	2,077,078	33,391	-	33,391	-	(25,121)	-	(25,121)	2,085,348	8,270
Plant Replacement Reserve	949,056	15,257	-	15,257	-	(584,909)	(229,488)	(814,397)	149,916	(799,140)
Building Maintenance & Renewal Reserve	2,290,527	36,822	379,136	415,958	(320,000)	(2,219,153)	-	(2,539,153)	167,332	(2,123,195)
Employee Entitlements - Long Service Leave Reserve	1,730,110	27,813	-	27,813	-	-	-	-	1,757,923	27,813
Governance & Workers Compensation Reserve	167,599	2,694	80,000	82,694	(200,000)	-	-	(200,000)	50,293	(117,306)
EHC Asset Replacement Reserve	566,107	9,101	-	9,101	-	(232,516)	(62,000)	(294,516)	280,692	(285,415)
IT System & Process Development Reserve	89,848	1,444	56,800	58,244	-	-	-	-	148,092	58,244
Esperance Homocare Annual Leave Reserve	307,421	4,942	-	4,942	-	-	-	-	312,363	4,942
Esperance Homocare Long Service Leave Reserve	341,799	5,495	-	5,495	-	-	-	-	347,294	5,495
Priority Projects Reserve	1,155,796	18,580	56,200	74,780	(60,000)	(40,856)	-	(100,856)	1,129,720	(26,076)
Community Infrastructure	322,226	5,180	-	5,180	-	(300,000)	-	(300,000)	27,406	(294,820)
Unspent Grants Reserve	7,051,859	-	-	-	(7,051,859)	-	-	(7,051,859)	-	(7,051,859)
	40,487,295	537,504	4,778,525	5,316,029	(7,997,613)	(8,000,862)	(2,314,867)	(18,313,342)	27,489,982	(12,997,313)

UNSPENT GRANTS & CONTRIBUTION 2025-26

DESCRIPTION	Opening Balance 01/07/2025 \$	Recognised as Revenue \$	Expensed \$	Closing Balance 30/06/2026 \$
GENERAL REVENUE				
Financial Assistance Grant 2025-26	4,305,147	9,747,446	7,762,490	6,290,103
AIRPORT				
Grant - DoT - Airport Lighting	8,756	-	8,756	-
RRASP Grant	-	395,632	395,632	-
COMMUNITY & EVENTS				
Grant - National Australia Day Council - Australia Day	-	10,000	10,000	-
Grant - Southern Ports - Edge of the Bay 2025	-	4,545	4,545	-
Grant - Horizon Power - Edge of the Bay 2025	-	5,000	5,000	-
Grant - Southern Ports - Winter Wonderland 2026	-	4,545	4,545	-
Grant - Horizon Power - Winter Wonderland 2026	-	25,000	25,000	-
Grant - Southern Ports - Neon Showdown 2026	-	4,545	4,545	-
Grant - Every Club Grant	26,446	-	10,310	16,136
CULTURE, LIBRARY & HALLS				
Grant - Lotterywest Civic Centre - Shows	18,650	112,000	130,650	-
Contribution - Civic Centre disabled toilet	232,524	-	-	232,524
Building Digital Skills Grant - Good Things Foundation	-	3,000	-	3,000
Museum Anniversary Project	-	40,000	-	40,000
ECONOMIC DEVELOPMENT				
Contribution - Wild Dog Control	153,041	110,077	132,727	130,391
Goldfields Esperance Development Commission - Key Worker Accommodation Study	-	5,000	5,000	-
James Street Stage 1A	-	2,235,450	1,049,725	1,185,725
DEVELOPMENT SERVICES & HEALTH				
Community Energy Upgrades - DISR	-	568,163	33,640	534,523
GOVERNANCE & COUNCIL				
Contribution - Rates Prize Draw	5,000	5,800	5,000	5,800
Grant - DPIRD - Workplace Health and Safety Traineeship	28,741	-	28,741	-
LAW, ORDER & EMERGENCY SERVICES				
Grant - DFES - Southern Mallee/Grass Patch BFB Facility	243,236	-	243,236	-
Grant - DFES - Pioneer Tanks Condy, Mt Bea, Casc, S/Gums	24,252	-	17,236	7,016
Grant - DFES - Condungup Fire Brigade Shed	-	450,563	450,563	-
Grant - DFES - Six Mile Hill BFB Pioneer Tank	-	17,236	17,236	-
Grant - DFES - Brigade General Assets	-	5,683	5,683	-
Grant - DPIRD - Free animal desexing program	893	-	893	-
Grant - DPIRD - Animal Welfare Grant Program	-	10,000	9,630	370
Grant - DFES - SES Capital Funding	-	44,556	44,556	-
Grant - DFES - Mitigation Activity Fund Grant Program 2025 - 2028	-	282,453	174,485	107,968
Grant - DFES - SES Operating Funding	-	33,926	33,926	-
Grant - DFES - Brigade Operating Grant	-	408,719	408,719	-
Contribution - CCTV Stage 3 and Additional Town Centre	51,823	-	-	51,823
PARKS & COASTAL INFRASTRUCTURE				
Grant - CERMP - Sand Back Passing project	1,117,405	-	1,117,405	-
Recreational Fishing Initiatives Fund - DPIRD - Esperance Jetty & Duke Boat Ramp	-	2,500	-	2,500
Grant - Dept of Planning, Lands and Heritage - Coastwest Project 202306 Protecting Tjaltjraak Boodja Park	-	3,625	3,625	-
Lotterywest Grant - Goldfields Esperance Urban Greening Program	-	342,293	342,293	-
State NRM Community Stewardship Grant - Esperance Reserves Revegetation Remediation and Protection	10,604	15,384	12,410	13,578
Contribution - Pet Cemetery	35,794	-	712	35,082
ROADS & TRANSPORT				
Grants - Roads to Recovery	-	2,063,971	2,063,971	-
Main Roads WA - Blackspot Funding	-	618,574	618,574	-
Main Roads WA Infrastructure Funding	-	4,590,315	4,590,315	-
Main Roads Direct Funding	-	1,130,775	1,130,775	-
Grant - DOT - Bicycle Network Harbour Rd Shared Path	100,500	-	8,000	92,500
Lease Road - Fuel Depot Access - Planning & Construction	-	79,900	79,900	-
Springdale Road - Doyle Road Int - Road Safety - Stage 1 PN 30004415	-	30,000	1,208	28,792
Oldfield Road - Rawlinson Road Int - Road Safety PN 30004414	-	33,053	5,723	27,330
Gibson Dalyup Road - Hockey Rd to Ivy Lamour Dr - Reconstruction PN 30003821	-	139,959	22,324	117,635
The Esplanade - Norseman Rd to Emily St - Safety Improvements PN 30004294	-	333,330	-	333,330
The Esplanade - Norseman Rd to Emily St - Safety Improvements PN 30004294	-	301,000	2,184	298,816
SENIORS & YOUTH				
Volunteering WA - Volunteer Management Activity Funding	-	50,000	50,000	-
Department of Communities - Volunteer Resource Funding	-	80,787	80,787	-
Grant - Department of Communities - Regional Child Care Workers Grant	38,567	-	37,174	1,393
Grant - Department of Health - Transition System Support Funding for Support at Home	9,000	-	9,000	-
Grant - CHSP Carers	75,995	1,821,837	1,897,832	-
Grant - Hoarding & Squalor	-	15,000	-	15,000
Grant - Disability Support for Older Australians	-	116,437	116,437	-
Grant - HCP L1-4	-	755,226	755,226	-
Grant - HACC U65s - Operating	3,430	5,921	9,351	-
Support at Home	-	975,560	975,560	-
Thin Markets Grant - Department of Health Disability and Ageing	-	965,574	127,231	838,343
SPORTS & RECREATION				
Grant - BHP - Bushfire Donation Scaddan Community	250,000	-	-	250,000
Graham Mackenzie Stadium Structural Works	896,520	4,195,527	5,092,047	-
WASTE MANAGEMENT				
Grant - DWER - GoFOGO	94,335	-	94,355	-
Total Unspent Grants				10,659,678
Contract Liabilities				3,607,819
Unspent Grants				7,051,859

CARRYOVERS 2025-26

Description	Account	Reserves \$	Unspent Grants & Contributions* \$	Expected Revenue \$	Expenditure \$	Net \$
AIRPORT						
Airport Runway Upgrade - Business Case	W4375	15,511	-	-	15,511	-
Airport Carpark	W4871	29,000	-	-	29,000	-
ASSET & PROJECT MANAGEMENT						
Flinders Redesign	01-4180-360-405 01-4180-955-902	59,470	-	-	59,470	-
Flinders Development Stage 3	W3914	963,000	-	-	963,000	-
Flinders Vegetation Management	W5116	15,500	-	-	15,500	-
COMMUNITY GRANTS						
Club Development	W5127	-	16,136	-	16,136	-
Community Grants Program	W4099	-	-	-	6,878	6,878
CULTURE, LIBRARY & HALLS						
Museum Cultural Interpretation Advisory	W4605	-	-	-	20,000	20,000
Museum Anniversary Project	W5290	-	40,000	-	40,000	-
Library - Building Digital Skills	W4912	-	3,000	-	3,000	-
James Street Precinct Cultural Area Masterplan	W3473	518,356	-	-	518,356	-
James Street Precinct Project Stage 1A	W4805	1,000,000	1,185,725	12,667,550	14,853,275	-
ECONOMIC DEVELOPMENT						
Rural Services - Wild Dog Control	01-3350-960-958 01-3350-435-401	-	130,391	-	130,391	-
Rural Services - Water Security	01-3350-115-155 01-3350-350-500	-	-	99,554	99,554	-
ENVIRONMENT, DEVELOPMENT & HEALTH						
Dempster Head Tower	W3970	160,000	-	-	160,000	-
GOVERNANCE & COUNCIL						
Authority Procure to Pay Stage 2	W4797	-	-	-	33,805	33,805
Business Systems Review & Upgrade	W4798	-	-	-	80,000	80,000
Capital IT Purchases	01.7140.705.660	-	-	-	72,000	72,000
Website Update	W2213	-	-	-	17,995	17,995
Rates Prize Draw Contribution	01.3110.955.958	-	5,800	-	-	5,800
Cultural Liaison	W4868	-	-	-	63,500	63,500
Reconciliation Action Plan/ILUA Initiatives	W3243	-	-	-	15,000	15,000
LAW, ORDER & EMERGENCY SERVICES						
Animal Welfare Grant Program	W5117	-	370	10,000	10,370	-
Coastal Safety Campaign	W3908	-	-	-	7,968	7,968
Grass Patch Fire Brigade Shed	W4147	-	-	406,755	297,393	109,362
Quarry Road Fire Brigade Shed - One Bay Extension Water Tank	W4607	-	-	250,000	270,000	20,000
Cascade Bushfire Shed	W4608	-	-	930,000	989,795	59,795
Pioneer Water Tanks - Salmon Gums, Condigup, Mt Beaumont, Cascade, including ground works	W3739	-	7,016	-	15,516	8,500
Mitigation Activity Fund Program	W4100	-	107,968	-	107,968	-
Rural House Numbering	W2242	-	-	-	29,410	29,410
CCTV Stage 3 and Additional Town Centre	W3981	-	51,823	-	51,823	-
PARKS & COASTAL INFRASTRUCTURE						
Coastal Management Plan Review	W3727	-	-	-	20,000	20,000
Twilight Beach Upgrade	W3969	-	-	-	17,829	17,829
Tjaltjraak Boodja Park - Coastal Works	W4153	-	-	3,625	925	2,700
Pet Cemetery	W3976	-	35,082	-	35,082	-
Sand Back Pass Pipe Line - CERMP funded	W4373	-	-	206,220	514,518	308,298
Artificial Reef Infrastructure	W4374	300,000	-	-	519,301	219,301
Bore Construction	W4124	-	-	-	36,485	36,485
Coastal Crown Land Access Agreement	W4609	-	-	-	40,000	40,000
CBD Streetscapes - Town Improvements	W4564	-	-	-	10,063	10,063
RIFF Esperance Jetty & Duke Fishing Upgrades	W5098	-	2,500	7,500	10,000	-
Public Open Space Improvements	W5097	-	-	-	53,000	53,000
Yarning Circle Project - Olympian Way Park	W5089	-	-	40,000	40,000	-
Cemetery Landscape Master Plan	W4862	-	-	-	10,000	10,000
Coastal Stairs Renewal	W4861	-	-	-	103,133	103,133
Park Improvements - Headland Playground Fence	W4864	-	-	-	41,917	41,917
Lions Park Fence	W4580	-	-	-	18,827	18,827
GSG Irrigation Tanks & Controls	W4858	-	-	-	34,491	34,491
Goldfields Esperance Urban Greening Program	W4703	-	-	65,910	65,910	-
Esperance Reserves Revegetation Remediation and Protection	W4714	-	13,578	12,529	26,107	-
ROADS & TRANSPORT						
Lease Road - Fuel Depot Access - Planning & Construction	W3708	-	-	-	96,161	96,161
AGBS Pink Lake Road PN 30003135	W4560	-	-	633,652	958,680	325,028
The Esplanade - Norseman Rd to Emily St - Safety Improvements PN 30004294	W4844	-	333,330	499,995	833,325	-
Springdale Road - Doyle Road Int - Road Safety - Stage 1 PN 30004415	W4816	-	28,792	45,000	111,293	37,501
Oldfield Road - Rawlinson Road Int - Road Safety PN 30004414	W4817	-	27,330	49,580	118,227	41,317
Hawkey Road - Dalyup Rd to Coolgardie Esp Hwy - Gravel Resheet	W4814	-	-	-	264,000	264,000
Dalyup Road - Grigg Rd to Hawkey Rd - Gravel Resheet	W4815	-	-	-	222,046	222,046
Merivale Road - Orleans Bay Road to Alexander Road - Gravel Resheet PN 30004284	W4822	-	-	130,007	54,924	75,083
Gibson Dalyup Road - Hockey Rd to Ivy Lamour Dr - Reconstruction PN 30003821	W4818	-	117,635	209,938	502,521	174,948
Fuss Road - South Coast Hwy to Springdale Road - Construction Widening PN 30003822	W4820	-	-	69,995	119,229	49,234
Merivale Road - Jim Ovens Rd to Rancho X - Stage 1 - Construction New - PN 003907-SL3-NOM	W4829	-	-	400,000	464,144	64,144
Harbour Road - New shared path	W4319	-	92,500	15,000	656,575	549,075
Pink Lake Road - Backland St to Freeman St - Stage 1	W4857	-	298,816	-	599,816	301,000
SENIORS & YOUTH						
Home Care Furniture	01-03810-350-504 01-03810-955-914	2,121	-	-	2,121	-
Thin Markets Support at Home	W4905	-	838,343	-	838,343	-
CHSP Hoarding & Squalor Assistance	W5489	-	15,000	-	15,000	-

Description	Account	Reserves \$	Unspent Grants & Contributions* \$	Expected Revenue \$	Expenditure \$	Net \$
Regional Child Care Workers Grant	W4704	-	1,393	-	1,393	-
SPORTS & RECREATION						
Graham Mackenzie Stadium - Structural Works	W3730	-	-	-	142,535	142,535
GSG Masterplan Improvements	W3968	22,500	-	-	22,500	-
Scaddan Country Club Extension	W3461	-	250,000	-	587,129	337,129
Hockey Turf Works - Civil Works	W4803	-	-	167,086	167,086	-
Hockey Turf Works - Shire Contribution	W4802	-	-	-	150,000	150,000
WASTE MANAGEMENT						
Lot 12 Kirwan Road - Site Rehabilitation	W4101	336,289	-	-	336,289	-
New Waste Management Site and Transfer Stations	W4371	-	-	-	1,942,782	1,942,782
Closure Plan and Class 1 Landfill	W4611	173,334	-	-	173,334	-
Update Work Practices for New Station	W4612	65,000	-	-	65,000	-
FLEET PURCHASES						
LV621 - 48172 - E44888 - 2016 Nissan Navara S/C T/T DSL Auto 4x4	W5514 / CVR#3945	62,500	-	12,500	75,000	-
LV657 -48208 - E46724 - 2018 Toyota Prado Wagon GXL SUV Dsl Auto 4x4	W5515 / CVR#3946	45,000	-	30,000	75,000	-
LV681 - 48236- E48721 - 2020 Toyota Hilux SR D/C T/T DSL Auto 4x4 Dsl	W5516 / CVR#3947	40,000	-	25,000	65,000	-
LV682-48237-E48865 - 2020 Toyota Hilux SR D/C T/T DSL Auto 4x4	W5517 / CVR#3948	40,000	-	25,000	65,000	-
Prime Mover Replace T125 - 67010 - 1GN5491 - 2018 Volvo FMX 13 Prime Mover (Trans MWTS)	W5518 / CVR#3949	200,000	-	150,000	350,000	-
Backeaze for Trailer and Trucks	W5519 / CVR#3950	10,000	-	-	10,000	-
Prime Mover - T125 FMX Volvo	W5520 / CVR#3951	150,000	-	-	150,000	-
Forklift - Replaces FL5	W5521 / CVR#3952	25,000	-	35,000	60,000	-
Forklift - Replaces FL4 with FL5 Wylie Bay Waste	W5522 / CVR#3953	15,000	-	20,000	35,000	-
Front End Loaders 20 Ton with Quick Hitch Buckets and waste handling specification 1	W5523 / CVR#3954	400,000	-	-	400,000	-
Front End Loaders 20 Ton with Quick Hitch Buckets and waste handling specification 2	W5524 / CVR#3955	400,000	-	-	400,000	-
Camera System for Vehicles	W5525 / CVR#3956	10,000	-	-	10,000	-
Mobile Fuel Pumps update to FOB Capability	W5526 / CVR#3957	12,409	-	-	12,409	-
BUILDING MAINTENANCE GENERAL						
Operational						
Bay of Isles Leisure Centre - Multiple Maintenance Projects	W5139	50,500	-	-	50,500	-
Cannery Arts Centre Gallery - Multiple Operational	W5141	25,000	-	-	25,000	-
Civic & Culture Centre - Multiple Maintenance Projects	W5151	30,000	-	-	30,000	-
Community Hall Cascade - Multiple Maintenance Projects	W5152	11,000	-	-	11,000	-
Community Hall Condungup - Multiple Maintenance Projects	W5153	52,000	-	-	52,000	-
Community Hall Beaumont - Gas bottle cage	W5154	2,500	-	-	2,500	-
Community Hall Dalup - Gas bottle cage	W5155	2,500	-	-	2,500	-
Community Hall Grass Patch - Multiple Maintenance Projects	W5156	67,500	-	-	67,500	-
Community Hall Salmon Gums - Fencing repair to tennis court	W5157	3,000	-	-	3,000	-
Condungup House 2 - Water softener	W5149	5,000	-	-	5,000	-
Condungup House 3 - Water softener	W5150	5,000	-	-	5,000	-
Depot Esperance Administration Building - Exhaust fan upgrade to bathrooms	W5162	6,000	-	-	6,000	-
Depot Esperance Workshop - Multiple Maintenance Projects	W5174	18,000	-	-	18,000	-
Esperance Kindergarten Black Street - Internal painting	W5177	7,000	-	-	7,000	-
Grass Patch House 2 - Water softener	W5179	5,000	-	-	5,000	-
Museum Maritime/Goods Shed - Multiple Maintenance Projects	W5182	143,500	-	-	143,500	-
Noel White Centre - Replace 2 x gas stoves in camp kitchen	W5183	10,000	-	-	10,000	-
Old Headmasters House - Multiple Maintenance Projects	W5187	8,500	-	-	8,500	-
Old Methodist Church - Replacement of AC unit	W5190	3,500	-	-	3,500	-
Old Police Sergeants Quarters - Flag pole restoration rust and repaint	W5191	1,000	-	-	1,000	-
Old Salmon Gums School - Multiple Maintenance Projects	W5193	4,500	-	-	4,500	-
Shire Administration Office/Chambers - Multiple Maintenance Projects	W5196	170,500	-	-	170,500	-
Toilet Block Condungup - Decommission old leach drains	W5207	5,000	-	-	5,000	-
Toilet Block James Street - Install risers and new tank lids to septic	W5212	5,000	-	-	5,000	-
Toilet Block RSL - Replace 3 x sky lights	W5223	3,000	-	-	3,000	-
Toilet Block Salmon Gums C/Park Ablutions - Multiple Maintenance Projects	W5225	21,700	-	-	21,700	-
Toilet Block Scaddan Pioneer Park - Multiple Maintenance Projects	W5226	5,000	-	-	5,000	-
Toilet Block Grass Patch Ablutions - Septic Upgrade	W5227	61,000	-	-	61,000	-
Toilet Block Twilight Beach - Multiple Maintenance Projects	W5228	28,000	-	-	28,000	-
Toilet Block Quagi - Rust treatment rear beams	W5231	2,000	-	-	2,000	-
Toilet Block Wharton Beach - Oil timbers	W5233	3,000	-	-	3,000	-
Visitors Centre - Multiple Maintenance Projects	W5237	23,000	-	-	23,000	-
Capital						
Bay of Isles Leisure Centre - Creche Shade Sail	W4872	6,000	-	-	6,000	-
Bay of Isles Leisure Centre - Capital - Roof Access System Upgrades	W5511	10,000	-	-	10,000	-
Bay of Isles Leisure Centre - Capital - AHU	W5241	112,167	-	-	112,167	-
Community Hall Condungup - Construct Groundsman Shed - Condungup Community Centre	W4784	65,000	-	-	65,000	-
New Chemical Shed Depot - Build	W4786	20,000	-	-	20,000	-
New Chemical Shed Firefighting Foam Depot - Build	W4787	20,000	-	-	20,000	-
Depot Esperance Workshop - Improvements to Workshop Pit	W4789	20,000	-	-	20,000	-
Depot Esperance Administration Building - Gate Upgrades for Light Vehicle Remotes	W4796	10,000	-	-	10,000	-
Museum Maritime/Goods Shed - Structural Engineering Report - Museum	W4794	35,000	-	-	35,000	-
Museum Maritime/Goods Shed - Timber Inspection Report - Museum	W4795	37,000	-	-	37,000	-
Museum Maritime/Goods Shed - Column Base Replacements Museum	W4792	100,000	-	-	100,000	-
Museum Maritime/Goods Shed - Assess & Strengthen Retaining Wall Museum	W4791	40,000	-	-	40,000	-
Animal Management Facility - CCTV camera install	W5510	15,000	-	-	15,000	-
Community Hall Condungup - Drainage Works Condungup Community Centre	W5513	10,000	-	-	10,000	-
Civic & Culture Centre - Concept Design Works - Civic Centre Green Room	W5512	30,000	-	-	30,000	-

Description	Account	Reserves \$	Unspent Grants & Contributions* \$	Expected Revenue \$	Expenditure \$	Net \$
Shire Administration Office/Chambers - In Floor Power Install - Meeting Room and Chambers	W4876	9,000	-	-	9,000	-
Shire Administration Office/Chambers - Administration Building Sewer Line Repairs	W4777	15,000	-	-	15,000	-
Visitors Centre - Visitor Centre Automatic Door Upgrades	W4775	10,000	-	-	10,000	-
Civic & Culture Centre - Disability Access	W3980	-	232,524	-	232,524	-
Civic & Culture Centre - Civic Centre Building Upgrades	W4804	250,000	-	1,000,000	1,250,000	-
Cascade House 1 - Solar System - Community Energy Upgrade Funding	W5073	20,267	12,160	8,106	40,533	-
Cascade House 2 - Solar System - Community Energy Upgrade Funding	W5074	20,267	12,160	8,106	40,533	-
Grass Patch House 1 - Solar System - Community Energy Upgrade Funding	W5075	14,571	8,743	5,828	29,142	-
Grass Patch House 2 - Solar System - Community Energy Upgrade Funding	W5076	14,571	8,743	5,828	29,142	-
Condingup House 1 - Solar System - Community Energy Upgrade Funding	W5077	14,571	8,743	5,828	29,142	-
Condingup House 2 - Solar System - Community Energy Upgrade Funding	W5078	14,571	8,743	5,828	29,142	-
Cemetery House - Solar System - Community Energy Upgrade Funding	W5079	20,267	12,160	8,106	40,533	-
Senior Citizens Centre - Solar System - Community Energy Upgrade Funding	W5080	28,433	11,842	11,373	51,648	-
Depot - Solar System - Community Energy Upgrade Funding	W5082	82,962	45,958	33,185	162,105	-
Administration Building - Solar System - Community Energy Upgrade Funding	W5083	131,625	68,519	52,651	252,795	-
Coomalbidup Fire Shed - Solar System - Community Energy Upgrade Funding	W5084	26,000	15,600	10,400	52,000	-
Bay of Isles Leisure Centre - Solar System - Community Energy Upgrade Funding	W5088	228,681	126,264	91,472	446,417	-
BUILDING MAINTENANCE - BUSINESS UNITS						
Airport Terminal - Solar System - Community Energy Upgrade Funding	W5086	155,000	93,000	62,000	310,000	-
Airport House - Solar System - Community Energy Upgrade Funding	W5085	14,571	8,743	5,828	29,142	-
Airport House - Multiple Maintenance Projects	W5257	2,000	-	-	2,000	-
Airport House - Insulation Works	W4771	10,000	-	-	10,000	-
Airport House - Airconditioning	01.7510.705.660	6,000	-	-	6,000	-
Airport Terminal - Multiple Maintenance Projects	W5259	180,566	-	-	180,566	-
Airport Terminal - Automatic Door Upgrades	W4772	10,000	-	-	10,000	-
Home Care - Solar System - Community Energy Upgrade Funding	W5081	82,516	46,305	33,007	161,828	-
Homecare Day Care Centre - Multiple Maintenance Projects	W5260	23,000	-	-	23,000	-
Homecare Day Care Centre - Fencing & Gate - Rear South Side	W4767	15,000	-	-	15,000	-
Homecare Day Care Centre - Refencing of Carpark Compound	W4766	40,000	-	-	40,000	-
Homecare Day Care Centre - Install CCTV to rear gate and compound	01.7810.705.660	20,000	-	-	20,000	-
Homecare Day Care Centre - HomeCare Laundry Fire Wall	W5115	75,000	-	-	75,000	-
Wylie Bay Waste Facility - Solar System - Community Energy Upgrade Funding	W5087	78,066	46,840	31,226	156,132	-
Total Carryovers		8,000,862	4,369,575	18,596,168	36,818,755	5,852,150

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

OPERATING BIDS

ID	DESCRIPTION	REVENUE \$	EXPENSE \$	NET COST \$	RECURRING?	COMMENTS
OP2701	EXECUTIVE SERVICES - Land Development Strategy	30,000	30,000	-	Fixed Term	Engage consultant to provide policy and land advisory services in respect to the Shire's
OP2702	INFORMATION SYSTEMS - GIS Officer	-	80,000	80,000	Ongoing	Additional FTE to support GIS operations.
OP2703	INFORMATION SYSTEMS - Business Systems Review	-	35,000	35,000	Fixed Term	\$90K unutilised 25-26 to send to reserve and pull back in in 2026-27
OP2704	FINANCIAL SERVICES - Governance & Management Review Processes	-	20,000	20,000	Ongoing	To cover Regulatory and financial assessments as per the LG Act. Proposal to change this to a regular line item rather than budget in specific years to smooth spending
OP2705	DEVELOPMENT SERVICES - Environmental Health Special Projects	-	12,000	12,000	Fixed Term	A health prevention program that will target three health concern areas in 26/27 - asbestos awareness, sharps disposal and mental health.
OP2706	DEVELOPMENT SERVICES - Statutory Review of Local Planning Scheme	35,000	65,000	30,000	Fixed term	Facilitate the statutory review of Local Planning Scheme No. 24 (LPS24), in accordance with the requirements of the <i>Planning and Development Act 2005</i> and associated regulations.
OP2707	RECREATION & CULTURE - Extension to Lifeguard Hours	-	15,500	15,500	Ongoing	Increase to service hours for Lifeguards at BOILC.
OP2708	RECREATION & CULTURE - Library Relocation	-	50,000	50,000	Fixed Term	Relocation of library and lease of suitable accommodation for storage/services
OP2709	EMERGENCY MANAGEMENT - Administration Officer/CESM Support	-	24,000	24,000	Fixed Term	Additional FTE to support the Emergency Services function.
OP2710	EMERGENCY MANAGEMENT - Strategic Fire Mitigation	-	40,000	40,000	Fixed Term	Provision of strategic mitigation support works to maintain bushfire risk controls.
OP2711	WASTE MANAGEMENT - Waste Education Officer	44,253	44,253	-	Ongoing	Additional FTE to support the Waste Management service function.
TOTAL OPERATING BIDS		109,253	415,753	306,500		

PLANT & EQUIPMENT

ID	DESCRIPTION	REVENUE \$	EXPENSE \$	NET COST \$	RECURRING?	COMMENTS
PE2701	BOILC - Stadium Floor Scrubber	-	24,950	24,950	Fixed term	New floor scrubber for EIS and GMS.
PE2702	EMERGENCY MANAGEMENT - Starlink for BFB Appliances	-	22,677	22,677	Ongoing and	Equip 27x bushfire appliances with Starlink mini satellite communication units.
PE2703	ASSET MANAGEMENT - Road AI Defect & Condition Inspections	35,000	35,000	-	Ongoing	Undertake road defect and condition inspections that will better inform maintenance programs for roads and footpaths.
TOTAL CAPITAL BIDS - PLANT & EQUIPMENT		35,000	82,627	47,627		

LAND & BUILDINGS

ID	DESCRIPTION	REVENUE \$	EXPENSE \$	NET COST \$	RECURRING?	COMMENTS
BUILD2701	SUSTAINABILITY & RESOURCE RECOVERY - Management of Closed Landfills	20,000	20,000	-	\$55k in year 2 \$25k in year 3	Ongoing regulatory management requirements relating to closed landfills within the Shire of Esperance.
BUILD2702	RECREATION & CULTURE - Library Demolition	320,000	320,000	-		Library building demolition works.
	TOTAL CAPITAL BIDS - LAND & BUILDINGS	340,000	340,000	-		

LIGHT VEHICLES

ID	DESCRIPTION	DEPARTMENT	REVENUE \$	EXPENSE \$	NET COST \$	COMMENTS
LV1	LV706 2021 Ford Ranger XL D/C T/T DSL Auto 4x4	Rural Construction & Maintenance	25,000	75,000	50,000	Replacement
LV2	LV700 2021 Ford Ranger XL D/C T/T DSL Auto 4x4	Rural Construction & Maintenance	25,000	75,000	50,000	Replacement
LV3	LV713 2021 Isuzu Dmax Dual Cab Utility 4x4 - T/T	Traffic Control	17,500	70,000	52,500	Replacement
LV4	LV714 2021 Isuzu Dmax Dual Cab Utility 4x4 - T/T	Traffic Control	17,500	70,000	52,500	Replacement
LV5	LV680 2020 Toyota Fortuner GX SUV DSL Auto 4x4	Community Support	22,500	-	22,500	Replaced internally
LV6	LV628 2016 Isuzu D-Max Single Cab T/T DSL Auto 2x4	Parks and Reserves	15,000	60,000	45,000	Replacement
LV7	LV649 2017 Toyota Hilux S/C Cstm Back DSL Auto 4x4	Rangers	15,000	65,000	50,000	Replacement - Transfer Ranger Pod to new vehicle
LV8	LV719 2020 Toyota Fortuner GX SUV DSL Auto 4x4	Asset Planning & Development	20,000	65,000	45,000	Replacement
LV9	New (transfer) - SUV 4x4 - Coordinator Design	Asset Planning & Development	-	30,000	30,000	Transfer from Waste Management
LV10	LV735 2023 Toyota Fortuner GX Dsl Auto 4x4	Waste Management	65,000	65,000	-	Replace with full electric
LV11	LV671 2018 Isuzu Dmax D/C T/T DSL Auto 4x4	Waste Management	65,000	65,000	-	Replacement
TOTAL CAPITAL BIDS - LIGHT VEHICLES			287,500	640,000	352,500	

SUNDRY PLANT & WORKS EQUIPMENT

ID	DESCRIPTION	DEPARTMENT	REVENUE \$	EXPENSE \$	NET COST \$	COMMENTS
SPE1	General Plant and Equipment Account > \$5000	Outside Works	-	40,000	40,000	Replacement General Equipment Account for under items \$5000
SPE2	General Plant and Equipment Account > \$5000	Building Maintenance	-	5,000	5,000	Replacement General Equipment Account for under items \$5000
SPE3	GPS Receiver Base Rover - to go with Robotic Multi Station	Survey	-	40,000	40,000	New Equipment - Survey - GPS Receiver
SPE4	Kanga Loader Attachments - Broom Bucket - Trencher - Aerator	Parks and Reserves	-	20,000	20,000	New Equipment - Aerator - Broom Bucket - Trencher
SPE5	Moasure® LX1 Moasure Australia Digital Survey Measuring Tool	Outside Works	-	2,500	2,500	New Equipment - Digital Area Measurement Tool
SPE6	Tandem Axle 9x5 Box Trailer	Building Maintenance	-	5,000	5,000	New Equipment - Building Maintenance Department
SPE7	Vehicle / Plant Diagnostic Computer	Workshop	-	20,000	20,000	Replacement / Upgrade- FCAR System
SPE8	TC 47 2021 Zero Turn Mower 42"	Parks and Reserves	5,000	35,000	30,000	Replacement / Upgrade to larger 60" size mower
SPE9	TC 38 2015 Zero Turn Mower 42" - Transfer	Airport	5,000	5,000	-	Replacement transferred from Park and Reserves
SPE10	1000 -1200 Lt Water Tank Trailers with Hose and Petrol Pumps x 2	Waste Management	21,000	21,000	-	New Equipment
TOTAL CAPITAL BIDS - SUNDRY PLANT & EQUIPMENT			31,000	193,500	162,500	

MAJOR PLANT & WORKS EQUIPMENT

ID	DESCRIPTION	DEPARTMENT	REVENUE \$	EXPENSE \$	NET COST \$	COMMENTS
MPE1	D12 2017 Komatsu D85EX-15E0	Rural Construction & Maintenance	225,000	1,000,000	775,000	Replacement
MPE2	Upgrade Dozer to D8 Equivalent	Rural Construction & Maintenance	-	400,000	400,000	Upgrade
MPE3	G50 2019 Caterpillar 12M	Rural Construction & Maintenance	130,000	500,000	370,000	Replacement
MPE4	L76 2020 CASE 695ST Backhoe	Rural Construction & Maintenance	35,000	250,000	215,000	Replacement
MPE5	L77 2020 CASE 695ST Backhoe	Rural Construction & Maintenance	35,000	250,000	215,000	Replacement
MPE6	T118 2016 UD PK16 Medium Tip Truck	Rural Construction & Maintenance	40,000	300,000	260,000	Replacement
MPE7	T51 2015 Total Station Leica TS16	Survey	5,000	130,000	125,000	Replacement - Upgrade to Robotic Multi Station
MPE8	New 25,000 to 30,000 Emulsion Tank - Depot Storage	Outdoor Works	-	200,000	200,000	Replacement - Emulsion Tank Depot Storage
MPE9	New Point Linkage Road Stabiliser / Rock Crusher	Rural Construction & Maintenance	-	300,000	300,000	New Equipment
MPE10	New 350 to 400 Hp Tractor to operate Road Stabiliser	Rural Construction & Maintenance	-	500,000	500,000	New Equipment
MPE11	TR147 2021 Beach Cleaner	Parks and Reserves	40,000	-	40,000	Not replaced
MPE12	GM5 2019 Pegasus Tri Max Roller Mower 493S - Tri Deck Mower	Parks and Reserves	15,000	85,000	70,000	Replacement
MPE13	GM5 Tri Deck Mower - Transfer	Airport	15,000	15,000	-	New Equipment
MPE14	Waste Excavator	Waste Management	451,520	451,520	-	New Equipment
MPE15	Carboard Shredder / Crusher	Waste Management	92,565	92,565	-	New Equipment
TOTAL CAPITAL BIDS - MAJOR PLANT & EQUIPMENT			1,084,085	4,474,085	3,390,000	

BUILDING MAINTENANCE - GENERAL

ASSET DESCRIPTION	DESCRIPTION OF PLANNED MAINTENANCE	PLANNED MAINTENANCE	REACTIVE MAINTENANCE	PREVENTATIVE & STATUTORY MAINTENANCE	TOTAL MAINTENANCE COST PER ASSET
Animal Management Facility	Reactive maintenance		\$3,661.00		\$9,053.80
	Preventative maintenance			\$5,393	
	Upgrades to door fobs and emergency exits for compliance				
BBQ's Maintenance	Reactive maintenance		\$8,785.88		\$9,793.88
	Preventative maintenance			\$1,008	
	Replacement of 2 x BBQ's - Jetty Hedland & Brazier St				
Bay of Isles Leisure Centre	Reactive maintenance		\$36,610.00		\$128,206.11
	Preventative maintenance			\$38,596	
	Install one-way gate to reception for gym exit	\$3,500.00			
	Install floodlighting to entry	\$3,000.00			
	Relocate bike rack at entry	\$2,000.00			
	Paving to creche outside area	\$5,000.00			
	Tile repairs around pool area	\$5,000.00			
	Paint walls outside wetside changerooms & replace signage	\$5,000.00			
	Painting to walls at spa and replace signage	\$3,000.00			
	External painting to reception/creche	\$6,000.00			
	Replace eaves to creche	\$5,000.00			
	Install wave drain replacements	\$5,000.00			
	Relocation of solar unit	\$8,000.00			
	Tinting to spin room emergency exit & staff kitchen	\$2,500.00			
	Reactive maintenance		\$23,012.00		
Bay of Isles Leisure Centre - Plant Room	Preventative maintenance			\$78,645	\$114,157.00
	Paint walk way to floors	\$1,500.00			
	Roof sheet replacements over store	\$3,000.00			
	Install sensors to heat pumps - NRP	\$5,000.00			
	Replace Colourbond gate to compound	\$3,000.00			
Cannery Arts Centre Gallery	Reactive maintenance		\$9,937.00		\$30,729.40
	Preventative maintenance			\$4,292	
	Install Aluminium plate to front door to protect from weather	\$1,500.00			
	Install kerbing to path near to print room/carpark and repairs to footpath	\$3,500.00			
	Painting to accessible toilet	\$2,500.00			
Cannery Arts Centre Pottery Room	Gutter replacements	\$4,000.00			\$10,998.75
	Painting to external window frames	\$5,000.00			
	Preventative maintenance			\$499	
	Painting to window frames	\$3,000.00			
	Install ceiling power to work stations (safety hazard) x 6	\$5,000.00			
Cannery Arts Centre Music Room	Install second sink to pottery wash down area	\$2,500.00			\$525.00
	Preventative maintenance			\$525	
	Preventative maintenance			\$779	
Cannery Arts Centre Inner space	Reactive maintenance		\$1,569.00		\$2,130.75
	Preventative maintenance			\$562	

Cascade House 1	Reactive maintenance			\$2,510.40	\$2,413	\$4,923.06
	Preventative maintenance					
Cascade House 2	Reactive maintenance			\$2,510.40	\$3,100	\$13,110.81
	Preventative maintenance					
	Remove fireplace					
	Internal painting					
	Reactive maintenance					
	Preventative maintenance					
	Reactive maintenance					
	Preventative maintenance					
	Replace mesh to fly screens					
	Reactive maintenance					
	Preventative maintenance					
	Reactive maintenance					
	Preventative maintenance					
	Condition Assessment					
	Bird proofing					
	Install of washer/dryer to storeroom					
	Covers to stage blue lights					
	Install baby change table to main bathrooms					
	Replace seals to cool rooms					
	Repairs to kitchen flooring					
	Install floodlights to exterior of loading dock					
	Install power points to loading dock internal room					
	replace lighting to loading dock & install emergency lighting					
	Roof repairs					
	Stage rigging compliance actions - fall restraint system install, replacement of wire rope hoists, signage improvements					
Community Hall Cascade	Reactive maintenance			\$6,485.20	\$4,718	\$18,203.66
	Preventative maintenance					
	Painting to face of stage					
	Stainless steel capping repair to kitchen tiling					
Community Hall Condingup	Reactive maintenance			\$6,485.20	\$4,164	\$13,149.50
	Preventative maintenance					
	Removal of slats to windows on Bowls side of building (Safety Hazard)					
Community Hall Beaumont	Reactive maintenance			\$4,184.00		\$18,196.05
	Preventative maintenance					
	Replacement of rusted guttering on front face					
	Rust proofing to patio stirrups front & back					
	Concrete filler to exterior walls					
Community Hall Dalyup	Reactive maintenance			\$4,184.00		\$16,224.80
	Preventative maintenance					
	Repairs to Patio					
	Roof sheet replacements					
Community Hall Grass Patch	Reactive maintenance			\$4,184.00		\$10,390.70
	Preventative maintenance					
	Decommission wall heaters & touch up painting					
Community Hall Salmon Gums - New	Reactive maintenance			\$4,184.00		\$12,943.00
	Preventative maintenance					
	Rectify drainage issue above playgroup room - guttering					

Salmon Gums Roads Building	Reactive maintenance Preventative maintenance Window repair			\$1,569.00		\$1,979	\$5,548.25
Community Sports House (EDRA)	Reactive maintenance Preventative maintenance		\$2,000.00	\$1,569.00		\$525	\$2,094.00
Depot Cascade	Reactive maintenance Preventative maintenance			\$993.70		\$767	\$1,760.20
Depot Condungup	Reactive maintenance Preventative maintenance replace rusted fascia supports x 4			\$1,255.20		\$1,008	\$10,263.20
Depot Esperance Administration Building	Reactive maintenance Stores - install of emergency exit door CCTV Upgrade - Stage 2		\$8,000.00	\$16,213.00		\$25,164	\$47,377.30
Traffic Management Shed							\$35,500.00
Depot Esperance Gardeners Shed	Demolition of old shed		\$15,000.00	\$500.00			
Depot Esperance Gardeners Shed	Skillion roof for storage on existing shed			\$500.00			
Depot Esperance Machinery Shed				\$500.00			
Emulsion/Events Shared Shed				\$500.00			
Depot Esperance Fertiliser Shed				\$500.00			
Depot Esperance Chemical Shed				\$500.00			
Depot Esperance Cement Shed				\$500.00			
Depot Esperance Small Plant (Rural Shed)				\$500.00			
Depot Esperance Vehicle Shed (Horizon Power shed big)				\$500.00			
Depot Esperance Builders Shed	Bird proofing			\$500.00			
Depot Emulsion / Events Share Shed	Reactive maintenance		\$15,000.00	\$500.00			
Depot Esperance Workshop	Preventative maintenance resurfacing floor and line marking			\$1,673.60		\$1,461	\$3,134.15
Depot Grass Patch	Reactive maintenance Preventative maintenance			\$1,255.20		\$1,024	\$5,278.95
Esperance Indoor Sports Stadium	Remove old shed extension from rear of shed & rubbish removal Reactive maintenance Preventative maintenance Tinting to kitchen windows		\$3,000.00	\$10,460.00		\$38,834	\$57,294.25
Esperance Kindergarten Black Street	Install moisture sensor to HWS store Reactive maintenance Preventative maintenance Painting to patio		\$6,000.00	\$2,615.00		\$1,071	\$7,186.00
Grass Patch House 1	Reactive maintenance Preventative maintenance Inspect & scope damages to property		\$3,500.00	\$2,615.00		\$1,671	\$9,285.55
Grass Patch House 2	Reactive maintenance		\$5,000.00	\$2,615.00		\$1,671	\$6,285.55
Graham Mackenzie Stadium	Replacement water pump to rain water tank Reactive maintenance		\$2,000.00	\$8,000.00		\$35,196	\$43,196.00

Hicks St. Hostel	Reactive maintenance			\$2,615.00		\$630	\$3,245.00
	Preventative maintenance						
Library	Reactive maintenance			\$15,000.00			\$32,977.20
	Preventative maintenance					\$14,977	
	Shade Sail Maintenance			\$3,000.00			
Museum Maritime/Goods Shed	Reactive maintenance			\$25,000.00			\$39,050.85
	Preventative maintenance					\$12,051	
	Lockable bin storage			\$2,000.00			
	Specialised Timber works - Additional funding to remove train, stabilise retaining wall						
Noel White Centre	Reactive maintenance			\$6,799.00			\$17,618.10
	Preventative maintenance					\$5,819	
	Install curtains to function room			\$5,000.00			
	Replace benchtops in bathrooms						
	CCTV upgrade						
Old Chemist Shop	Reactive maintenance			\$1,231.14			\$5,760.14
	Preventative maintenance					\$1,029	
	Repair water damage and rear external wall, replace back door			\$3,500.00			
Old Court House	Reactive maintenance			\$1,231.14			\$2,260.14
	Preventative maintenance					\$1,029	
Old Doctors Surgery	Reactive maintenance			\$1,231.14			\$2,312.64
	Preventative maintenance					\$1,082	
Old Headmasters House	Reactive maintenance			\$1,231.14			\$10,312.64
	Preventative maintenance					\$1,082	
	Repairs to exhaust fan ducting			\$2,500.00			
	Replacement of failed power point indoor seating area			\$1,000.00			
	Ceiling repair to RH kitchen room			\$1,000.00			
	Repairs to lino in DW room			\$1,500.00			
	Connect floor waste to rear DW room			\$2,000.00			
Old Hospital	Reactive maintenance			\$1,231.14			\$3,865.14
	Preventative maintenance					\$1,134	
	re-Tek walls where required			\$1,500.00			
Old Matrons Quarters	Reactive maintenance			\$1,231.14			\$4,312.64
	Preventative maintenance					\$1,082	
	Gutter repairs			\$2,000.00			
Old Methodist Church	Reactive maintenance			\$1,231.14			\$2,365.14
	Preventative maintenance					\$1,134	
Old Police Sergeants Quarters	Reactive maintenance			\$1,231.14			\$4,365.14
	Preventative maintenance					\$1,134	
	Repairs to chipboard on kitchen cupboards			\$2,000.00			
Old Railways/Ticketing Office	Reactive maintenance			\$1,231.14			\$8,365.14
	Preventative maintenance					\$1,134	
	replace mesh to ceiling space			\$6,000.00			
Old Salmon Gums School	Reactive maintenance			\$1,231.14			\$5,312.64
	Preventative maintenance					\$1,082	
	Repairs to timber fascia around sky lights			\$3,000.00			
Old Sinclair House	Reactive maintenance			\$1,231.14			\$4,760.14
	Preventative maintenance					\$1,029	
	Painting to window frames & Facias			\$2,500.00			

Senior Citizens Centre	Reactive maintenance				\$6,799.00			
	Preventative maintenance						\$3,206	
	Painting to main area storeroom			\$3,500.00				
	Gutter repairs			\$5,000.00				
	Bay window ceiling replacement			\$7,000.00				
	Painting to eaves			\$5,000.00				
Shire Administration Office/Chambers	Reactive maintenance				\$36,610.00			
	Preventative maintenance						\$30,597	
	Rust treatment & painting to window sills - Council Place side & Windich St Side			\$5,000.00				
	Install Decal stickers to windows at reception & staff entry doors			\$2,000.00				
	Painting to reception entry doors - Windich St side			\$1,500.00				
	Reseal reception counters			\$5,000.00				
	Replacement AC in sever room			\$6,000.00				
	Acoustic Panels to offices			\$4,000.00				
	Reactive maintenance				\$4,707.00			
	Preventative maintenance						\$772	
Staff housing - Foy St.	Reactive maintenance				\$2,615.00			\$5,311.40
	Preventative maintenance						\$2,696	
Staff housing - Unit 4, 14 Treasure Rd	Replacement of oven & hot plate							
	Reactive maintenance				\$2,615.00			\$5,311.40
Staff housing - Unit 2, 14 Treasure Rd	Preventative maintenance							
	Reactive maintenance				\$1,569.00			\$3,215.40
Staff housing - Unit 1, Voile Lane	Preventative maintenance							
	Reactive maintenance				\$2,615.00			\$5,311.40
Staff housing - Unit 2, Voile Lane	Preventative maintenance							
	Reactive maintenance				\$2,615.00			\$5,311.40
Staff housing - Unit 3, Voile Lane	Preventative maintenance							
	Reactive maintenance				\$2,615.00			\$5,311.40
Staff housing - Unit 4, Voile Lane	Preventative maintenance							
	Reactive maintenance				\$1,255.20			\$4,405.20
Toilet Block Alexander Bay	Preventative maintenance							
Toilet Block All Coastal	Reactive maintenance				\$3,138.00			\$6,288.00
	Preventative maintenance							
Toilet Block Condingup	Reactive maintenance				\$1,569.00			\$2,692.50
	Preventative maintenance							
Toilet Block Duke Of Orleans	Reactive maintenance				\$1,255.20			\$2,378.70
	Preventative maintenance							
Toilet Block Castletown Quays	Reactive maintenance				\$3,661.00			\$10,656.00
	Preventative maintenance							
Toilet Block Dempster (Bus Stop)	Drainage works to rectify flooding to toilet entry ways				\$5,000.00			
	Reactive maintenance				\$1,673.60			\$2,746.70
Toilet Block Cemetery	Preventative maintenance							
	Reactive maintenance				\$1,046.00			\$1,959.50
Toilet Block James Street	Preventative maintenance						\$914	
	Reactive maintenance				\$6,799.00			\$16,009.60
Toilet Block Tanker Jetty	Preventative maintenance							
	Reactive maintenance				\$6,799.00			\$11,563.90

Toilet Block Taylor Street	Reactive maintenance			\$4,707.00	\$5,598	\$10,304.55
Toilet Block Emily Street	Preventative maintenance					
	Reactive maintenance			\$3,347.20		\$7,619.65
Toilet Block GSG Soccer	Preventative maintenance				\$4,272	
	Reactive maintenance			\$1,464.40		\$3,619.00
Toilet Block GSG Oval	Preventative maintenance				\$2,155	
	Reactive maintenance			\$2,092.00		\$4,246.60
Toilet Block Gibson	Preventative maintenance				\$2,155	
	Reactive maintenance			\$836.80		\$1,661.05
Toilet Block Kemp Street	Preventative maintenance				\$824	
	Reactive maintenance			\$4,184.00		\$8,577.20
Toilet Block Museum Village Staff	Preventative maintenance				\$4,393	
	Reactive maintenance			\$836.80		\$1,960.30
Toilet Block Lions Park	Preventative maintenance				\$1,124	
	Reactive maintenance			\$1,359.80		\$1,974.05
Toilet Block Observatory Beach - New	Preventative maintenance				\$614	
	Reactive maintenance			\$836.80		\$2,096.80
Toilet Block RSL	Preventative maintenance				\$1,260	
	Reactive maintenance			\$6,799.00		\$13,456.80
Toilet Block Salmon Gums	Preventative maintenance				\$4,658	
	Install electric extraction fan to ladies & accessible toilets		\$2,000.00			
Toilet Block Salmon Gums C/Park	Reactive maintenance			\$2,615.00		\$5,250.50
	Preventative maintenance				\$2,636	
Toilet Block Scaddan Pioneer Park	Reactive maintenance			\$3,661.00		\$7,009.20
	Preventative maintenance				\$1,348	
Toilet Block Grass Patch Ablutions	Install additional lighting to ladies bathroom		\$2,000.00			
	Reactive maintenance			\$2,615.00		\$3,220.85
	Preventative maintenance				\$606	
	Reactive maintenance			\$1,569.00		\$5,335.50
	Preventative maintenance				\$767	
	regout to showers		\$3,000.00			
Toilet Block Twilight Beach	Reactive maintenance			\$4,393.20		\$21,519.70
	Preventative maintenance				\$4,127	
	Replacement sand collection pit for showers		\$5,000.00			
	solar pump from holding tank to increase water pressure and eliminate blockages		\$6,500.00			
	Replace defib cabinet due to rust		\$1,500.00			
Toilet Block Table Island	Reactive maintenance			\$889.10		\$9,155.60
	Preventative maintenance				\$767	
	Demolition and removal		\$7,500.00			
Toilet Block Munglinup	Reactive maintenance			\$2,092.00		\$6,922.00
	Preventative maintenance				\$4,830	
Toilet Block Quagi	Reactive maintenance			\$2,092.00		\$8,422.00
	Preventative maintenance				\$4,830	
	Replace rusted wall sheet behind external sink		\$1,500.00			
Toilet Block Little Wharton	Reactive maintenance			\$889.10		\$9,155.60
	Preventative maintenance				\$767	
	Demolition and removal		\$7,500.00			
Toilet Block Wharton Beach	Reactive maintenance			\$891.65		\$8,306.65
	Preventative maintenance				\$2,415	
	oiling to timbers		\$5,000.00			

Toilet Block West Beach	Reactive maintenance			\$4,184.00			\$19,900.45
	Preventative maintenance					\$7,716	
	Change out taps to push button taps x 2						
	Replace front wall sheets		\$2,000.00				
Toilet Block Skate Park	Retek all sides		\$3,000.00				
	Reactive maintenance			\$4,707.00			\$12,041.25
	Preventative maintenance					\$7,334	
Beach Wheelchair storage shed	Reactive maintenance			\$1,046.00			\$1,571.00
	Preventative maintenance					\$525	
Visitors Centre	Reactive maintenance			\$5,230.00			\$17,530.00
	Preventative maintenance					\$6,300	
	Repairs to balustrade		\$3,000.00				
	Painting to balustrade		\$3,000.00				
Totals			\$403,000.00	\$420,069.59		\$514,611	\$1,337,680.47

BUILDING MAINTENANCE - BUSINESS UNITS

ASSET DESCRIPTION	DESCRIPTION OF PLANNED MAINTENANCE	PLANNED MAINTENANCE	REACTIVE MAINTENANCE	PREVENTATIVE & STATUTORY MAINTENANCE	TOTAL MAINTENANCE COST PER ASSET
Wylie Bay Recycling Facility	Reactive maintenance		\$11,025.00		\$30,770.65
	Preventative maintenance			\$8,246	
	Replacement of rollers to shed wall	\$3,000.00			
	Replace 2 x internal camera's	\$2,500.00			
Wylie Bay Tip Shed	Install Smokers Hut	\$6,000.00			\$5,350.00
	Repairs to recycling shed wall				
	Reactive maintenance		\$5,350.00		
	Reactive maintenance		\$10,000.00		
Wylie Bay Fixed Plant	Preventative maintenance			\$11,235	\$21,235.00
	Reactive maintenance				
Airport House	Preventative maintenance		\$3,500.00		\$6,180.65
	Preventative maintenance			\$2,681	
Airport Ambulance transfer	Reactive maintenance		\$843.15		\$5,691.35
	Preventative maintenance			\$1,348	
	Rust repairs to facias				
Airport Terminal	Reactive maintenance	\$3,500.00			\$29,052.85
	Preventative maintenance		\$5,775.00	\$11,778	
	bird proofing to loading docs				
	high pressure cleaning to outside walls & transportable toilet	\$3,000.00			
	LED lighting upgrades inside terminal (stage 1)				
	painting to ceiling in men's bathroom	\$3,000.00			
	window sill repair in staff room	\$2,000.00			
	repair to slab crack near baggage collection area	\$3,500.00			
	Reactive maintenance		\$15,750.00		
	Preventative maintenance			\$16,965	
Homecare Day Care Centre	Install 3 x window doors (Tracey's office, Dee's Office, Corridor Door)	\$1,500.00			\$45,214.85
	Install 1 x electrical vehicle charging point to compound	\$3,000.00			
	Painting to facia east side	\$3,000.00			
	Repairs to drive through roof cover	\$2,000.00			
	Replace fencing to external boundary of day centre courtyard				
	Install chilled water tap to staff kitchen	\$3,000.00			
	Repairs to compound gate				
	Fire Detection System				
	Replacement of water line to fire services				
	Reactive maintenance		\$1,575.00		
Home Care Gardeners Shed	Preventative maintenance				\$1,575.00
	Preventative maintenance		\$500.00	\$1,869	
Cascade Bush Fire Brigade Shed	Reactive maintenance				\$2,369.00
Gibson Bush Fire Brigade Shed	Preventative maintenance		\$500.00		\$5,671.00
	Reactive maintenance			\$3,171	
	Replace flashings to small roller door	\$2,000.00			
Pink Lake Bush Fire Brigade Shed	Reactive maintenance		\$500.00		\$7,738.40
	Preventative maintenance			\$2,738	
	Replace mesh to gutters	\$1,500.00			
	Rectify drainage to east side edge of shed	\$3,000.00			

Quarry Road Bush Fire Brigade Shed	Reactive maintenance			\$500.00		\$2,675	\$4,675.40
	Preventative maintenance						
	Install blind to kitchen window		\$1,500.00				
Salmon Gums Bush Fire Shed	Reactive maintenance			\$500.00		\$1,840	\$2,339.60
	Preventative maintenance						
Scaddan Bush Fire Brigade Shed	Reactive maintenance			\$500.00			\$2,417.30
	Preventative maintenance					\$1,917	
Six Mile Hill Bush Fire Brigade Shed	Reactive maintenance			\$500.00			\$2,755.40
	Preventative maintenance					\$2,255	
Grass Patch Bush Fire Brigade Shed	Reactive maintenance			\$1,000.00			\$3,998.00
	Preventative maintenance					\$2,998	
Condongup Bush Fire Brigade Shed	Reactive maintenance			\$500.00			\$2,528.60
	Preventative maintenance					\$2,029	
Coomalbidgup Bush Fire Brigade Shed	Reactive maintenance			\$500.00			\$5,020.25
	Preventative maintenance					\$4,520	
Dalyup Bush Fire Brigade Shed	Reactive maintenance			\$500.00			\$2,321.75
	Preventative maintenance					\$1,822	
Howick Bush Fire Brigade Shed	Reactive maintenance			\$500.00			\$7,479.25
	Preventative maintenance					\$1,979	
	Connect water tank together to capture overflow		\$3,500.00				
	Install additional power point in shed		\$1,500.00				
Mt Beaumont Bush Fire Brigade Shed	Reactive maintenance			\$500.00			\$7,387.90
	Preventative maintenance					\$1,888	
	Retek roof and walls		\$5,000.00				
Mt Merivale Bush Fire Brigade Shed	Reactive maintenance			\$500.00			\$2,944.40
	Preventative maintenance					\$2,444	
Neridup Bush Fire Brigade Shed	Reactive maintenance			\$500.00			\$9,842.75
	Preventative maintenance					\$1,843	
	Replace Tek screws to roof		\$3,000.00				
	Replace screens to windows		\$3,000.00				
	Remove old water tank & stand		\$1,500.00				
Totals			\$64,500.00	\$62,318.15		\$90,084	\$214,559.35

BUILDING MAINTENANCE - CAPITAL - GENERAL

WORK ORDER	ASSET DESCRIPTION	DESCRIPTION OF PLANNED MAINTENANCE	PLANNED CAPITAL	TOTAL CAPITAL COST PER ASSET
5238	Animal Management Facility	Upgrades to door fobs and emergency exits for compliance	\$16,500.00	\$16,500.00
5239/5240	BBO's Maintenance	Replacement of 2 x BBO's - Jetty Hedland & Brazier St	\$30,000.00	\$30,000.00
5241	Bay of Isles Leisure Centre	AHU Replacement - Lap pool	\$220,000.00	\$372,000.00
5242		Replace windows to southside lap pool area	\$20,000.00	
5243		AC to solar storeroom	\$7,000.00	
5244		Ventilation to changerooms wet & dry sides including dryer room	\$25,000.00	
5245		Replacement of waterline to fire services	\$100,000.00	
5246	Bay of Isles Leisure Centre - Plant Room	Level floor to chlorine store room	\$10,000.00	\$10,000.00
5247	Depot Esperance Administration Building	CCTV Upgrade - Stage 2	\$30,000.00	\$30,000.00
5248	Depot Esperance Gardeners Shed	Skillion roof for storage on existing shed	\$15,000.00	\$15,000.00
5249	Depot Esperance Workshop	resurfacing floor and line marking	\$15,000.00	\$15,000.00
5250	Museum Maritime/Goods Shed	Specialised Timber works - Additional funding to remove train, stabilise retaining wall	\$50,000.00	\$50,000.00
5251	Noel White Centre	Replace benchtops in bathrooms	\$8,000.00	\$28,000.00
5252		CCTV upgrade	\$20,000.00	
5253	Senior Citizens Centre	Replacement cupboard doors to art room	\$10,000.00	\$10,000.00
5254	Staff housing - Foy St.	Replacement of oven & hot plate	\$8,000.00	\$8,000.00
5255	Toilet Block Munglinup	Rust repairs and replace steelworks with timber	\$10,000.00	\$10,000.00
	Totals		\$594,500.00	\$594,500.00

BUILDING MAINTENANCE - CAPITAL - BUSINESS UNITS

WORK ORDER	ASSET DESCRIPTION	DESCRIPTION OF PLANNED MAINTENANCE	PLANNED CAPITAL	TOTAL CAPITAL COST PER ASSET
5287	Wylie Bay Recycling Facility	Repairs to recycling shed wall	\$15,000.00	\$15,000.00
5282	Airport Terminal	Bird proofing to loading docs	\$10,000.00	\$20,000.00
5281		LED lighting upgrades inside terminal (stage 1)	\$10,000.00	
5283	Homecare Day Care Centre	Replace fencing to external boundary of day centre courtyard	\$10,000.00	\$62,000.00
5284		Repairs to compound gate	\$10,000.00	
5285		Fire Detection System	\$27,000.00	
5286		Replacement of water line to fire services	\$15,000.00	
	Totals		\$97,000.00	\$97,000.00

INFRASTRUCTURE

ID	DESCRIPTION	REVENUE \$	EXPENSE \$	NET COST \$	COMMENTS
ROADS CAPITAL WORKS PROGRAM					
MUNICIPAL ALLOCATION					
	ORDINARY MUNICIPAL ALLOCATION - TOWN	-	625,753	625,753	
	ORDINARY MUNICIPAL ALLOCATION - RURAL	-	1,722,726	1,722,726	
	MIRWA DIRECT GRANT - RURAL ROADS			-	
BLACKSPOT FUNDING					
	FEDERAL BLACK SPOT PROJECTS	601,750	601,750	-	The Esplanade / William Street Roundabout
	STATE BLACK SPOT PROJECTS	484,633	726,949	242,316	Springdale Road / Doyal Road Stage 2
MIRWA FUNDING					
	MIRWA RRG PROJECT EXPENDITURE	2,666,367	3,999,550	1,333,183	Various
	COMMODITY ROUTE FUNDING	794,500	1,191,750	397,250	Various
	DIRECT GRANT	1,221,786	1,221,786	-	
ROADS TO RECOVERY (R2R)					
	ROADS TO RECOVERY - RURAL	2,772,609	2,772,609	-	
	ROADS TO RECOVERY - URBAN	693,152	693,152	-	
SAFER LOCAL ROADS INFRASTRUCTURE PROGRAM					
	SLRIP	3,504,480	4,380,600	876,120	Merivale Road
OTHER ROAD WORKS					
	STREET DRAINAGE	-	311,100	311,100	
	SHARED PATHS	-	50,740	50,740	
	WA BIKE NETWORK	261,397	522,794	261,397	Pink Lake Road Stage 2
OTHER CAPITAL WORKS					
	PLAYGROUND REPLACEMENT		199,018	199,018	
	PUBLIC OPEN SPACE (POS)		375,173	375,173	
	SKATE PARK		70,000	70,000	
	ARTIFICIAL REEF		189,911	189,911	
	JETTIES ENGINEERING INSPECTIONS	30,000	30,000	-	Funded from Jetty Reserve
	AIRPORT RUNWAY UPGRADE DESIGN	200,000	200,000	-	Funded from Aerodrome Reserve
	AIRPORT RUNWAY UPGRADE BUSINESS CASE	50,000	50,000	-	Funded from Aerodrome Reserve
TOTAL INFRASTRUCTURE PROGRAM		13,280,674	19,935,361	6,654,687	



Schedule of Fees & Charges 2026-2027

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

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

GST Disclaimer

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

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

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

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

Shire of Esperance Schedule of Fees & Charges 2026-2027

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Ranger Services

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

Environmental Health

- Lodging Houses
- Food Premises
- Caravan Parks & Camping Grounds
- Health Local Laws
- Construct or Establish Premises
- Liquor Licensing & Gaming
- Onsite Effluent Disposal
- Public Health Department
- Noise
- 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)

Waste Management

- Waste & Recycling Collection - Domestic & Commercial
- Wylie Bay Waste Facility
- Truck Wash Down Bay
- Sullage Water Disposal Fees

Town Planning

- Development Applications
- Extractive Industries
- Miscellaneous Development Applications
- Road Closure & Dedications
- Liquor Licensing
- Subdivision Clearances
- Bonds
- Zoning Certificates
- Enquiries
- Cash in Lieu Car Park Construction

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Venue Hire

- Civic Centre
- Sound Shell
- Seniors Christmas Dinner & French Week Film Events

Cemeteries

- Burial Fees
- Monument Fees
- Miscellaneous Fees

Sporting Grounds & Complexes

- Sporting Association Ground Fees & Bonds
- Overflow Camping
- Greater Sports Ground
- Esperance Indoor Stadium
- Noel White Centre
- Programs

Bay of Isles Leisure Centre

- Aquatic
- Creche
- Health and Fitness
- Swim School
- Memberships
- Programs, Promotions, Discounts

Cultural Facilities

- Library
- Museum
- Visitor Centre
- Volunteer Resource Centre

Airport

- Landing & Terminal Fees
- Security
- Reporting Officer

Building Control

- Application for Permits

Local Laws

- Fencing
- Private & Local Government Property
- Activities & Trading in Thoroughfares & Public Places

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- Wild Flower Picking
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- Private Works & Drainage Headworks
- Sale of Books
- Camping Fees & Accommodation
- General Enquiries
- Photocopying & Printing
- Property Agreement Administration
- Contract Work
- Gate Permit Fees
- Hire of Equipment

Schedule of Fees and Charges 2026-27 - Ranger Services

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
Animal Registrations & Controls				
Microchipping Fee	No	Yes	\$25.50	\$35.00
Dog Impounding Charges				
- Dog Poundage Fee each	No	No	\$149.00	\$150.00
- Dog Poundage Fee (Registered & Microchipped) each	No	No	\$74.50	\$75.00
- Cost of sustenance additional /day	No	No	\$10.30	\$12.50
- Storm Dog Poundage Fee (Return of fully compliant dog after storm or fireworks)	No	No	Nil	Nil
Final Demand Letter	Yes	No	Fees applicable as per the Fines, Penalties and Infringement Notices Regulations 1994	Fees applicable as per the Fines, Penalties and Infringement Notices Regulations 1994
Enforcement Certification	Yes	No	Fees applicable as per the Fines, Penalties and Infringement Notices Regulations 1994	Fees applicable as per the Fines, Penalties and Infringement Notices Regulations 1994
Fines Enforcement Registry Lodgement Fee	Yes	No	Fees applicable as per the Fines, Penalties and Infringement Notices Regulations 1994	Fees applicable as per the Fines, Penalties and Infringement Notices Regulations 1994
Dog Registration Fees				
<i>These fees are prescribed by Dog Regulations 2013 and therefore may be subject to change</i>				
1 year period:				
Pet				
- Sterilised (Pensioners half price)	Yes	No	\$20.00	\$20.00
- Unsterilised (Pensioners half price)	Yes	No	\$50.00	\$50.00
- Dangerous - dog or bitch (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
Note: Half price concession applies from 31 May to 31 Oct for the first time, 1 year registrations only (cats and dogs).				
3 year period:				
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
Life:				
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	\$83.00	\$90.00
Registration of a dog kept in an approved kennel establishment (per establishment)	Yes	No	\$200.00	\$200.00
Exemption for more than Two Animals (Dog or Cat) per townsite premises:				
Application Fee	No	No	\$64.00	\$65.00

Schedule of Fees and Charges 2026-27 - Ranger Services

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
Cat Impounding Charges				
Cat Poundage Fee each	No	No	\$149.00	\$150.00
Cat Poundage Fee (Registered & Microchipped) each	No	No	\$74.50	\$75.00
Cost of sustenance additional day	No	No	\$10.30	\$12.50
Cat Rehoming/Surrender Fee	No	Yes	\$83.00	\$85.00
Bond for hire of cat trap (refundable)	No	No	\$50.00	\$50.00
Cat Registration Fees				
<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
Note: Half price concession applies from 31 May to 31 Oct for the first time, 1 year registrations only (cats and dogs).				
Pet Cemetery				
Pet burial site	No	Yes	\$103.00	\$105.00
Impoundage Fees				
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	\$125.00	\$125.00
Shopping Trolley Impounding Fees:				
- Charged for return of trolleys (per trolley)	No	No	\$125.00	\$125.00
Impounding Fees				
- Administration charges for return of item other than a vehicle, sign, or shopping trolley	No	No	\$125.00	\$125.00
Fire Hazard Reduction				
Application for Variation to a Firebreak	No	No	\$40.00	\$50.00
Contractor costs - Fire Prevention/Firebreaks	No	Yes	Full Cost Recovery	Full Cost Recovery
Fire Prevention/Firebreaks - Property Entry by Officer or Contractor - Works Administration Fee	No	No	\$300.00	\$300.00
Inspection Fees				
Ranger or Fire Control Officer Inspection Fee	No	No	\$100.00	\$100.00

Schedule of Fees and Charges 2026-27 - Environmental Health

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
Lodging Houses				
Application Fee	No	No	\$310.00	\$322.00
Registration Fee (Annual)	No	No	\$270.00	\$270.00
Transfer of Lodging House Licence	No	No	\$62.00	\$64.00
Food Premises				
Notification Fee	Yes	No	\$75.00	\$78.00
Registration Fee	Yes	No	\$250.00	\$260.00
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	\$117.00	\$122.00
- 3 - Medium	No	No	\$270.00	\$281.00
- 4 - High	No	No	\$435.00	\$452.00
Change of Food Business Detail	No	Yes	\$75.00	\$78.00
Temporary Food Permit - Not for Profit community groups	Yes	No	Nil	Nil
Caravan Parks and Camping Grounds Licence Fees				
<i>Note: Fees set under Caravan Park and Camping Grounds Regulations 1997 and may be subject to change</i>				
Minimum Fee (Application for grant or renewal licence fee only charged if greater than the final total of site type charges, listed below)	Yes	No	\$200.00	\$200.00
Annual Licence Fee calculated by the number of:				
- Long Stay Sites - per site	Yes	No	\$6.00	\$6.00
- Short stay and sites in transit	Yes	No	\$6.00	\$6.00
- Camp Site	Yes	No	\$3.00	\$3.00
- Overflow site	Yes	No	\$1.50	\$1.50
Other Fees				
- Penalty for renewal after expiry	Yes	No	\$20.00	\$20.00
- Transfer of Licence	Yes	No	\$100.00	\$100.00
- Temporary Licence Fee - pro rata as per licence fees above. Minimum Temporary Fee	Yes	No	\$100.00	\$100.00
Application construct park homes, annexe or other buildings	No	No	\$150.00	\$150.00
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
Health Local Laws				
Keeping of Bees	No	Yes	\$100.00	\$100.00
Offensive Trade Fees				
Slaughter houses	Yes	No		
Piggeries	Yes	No		
Laundries	Yes	No		
Poultry processing	Yes	No		
Poultry farming	Yes	No		
Shellfish & crustacean processing	Yes	No		
Rabbit farming	Yes	No		
Manure works	Yes	No		
Artificial manure depot	Yes	No		
Bone mills	Yes	No		
Places for storing, drying or preserving bones	Yes	No		
Fat melting, fat extracting or tallow melting establishment				
- Butcher shops and similar	Yes	No		
- Larger Establishments	Yes	No		
Blood drying	Yes	No		
Gut scraping, preparation of sausage skins	Yes	No		
Fellmongeries	Yes	No		
Fishing curing establishment	Yes	No		
Bone merchant premises	Yes	No		
Flock factories	Yes	No		
Knackeries	Yes	No		
Fish processing establishments in which whole fish is cleaned and prepared	Yes	No		
Any other offensive trade not listed	Yes	No		

Schedule of Fees and Charges 2026-27 - Environmental Health

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
Application for Approval to Construct or Establish Premises (includes assessment and administration fee)				
Beauty therapy/skin penetration	No	No	\$180.00	\$187.00
Liquor Licensing				
Liquor Licensing (Section 39 Inspection Certificate) - no inspection	No	No	\$225.00	\$234.00
Liquor Licensing (Section 39 Inspection Certificate) - inspections required	No	No	\$500.00	\$520.00
Gaming				
Gaming Act S55(3) Certification (1 year or one off event)	Yes	No	\$25.00	\$25.00
Gaming Act S55(3) Certification (5 year)	Yes	No	\$105.00	\$105.00
Onsite Effluent Disposal				
<i>Note: Fees are prescribed under the Health (Treatment and Sewage and Disposal of Liquid Waste) Regulation 1974 and may be subject to change</i>				
Local Government Application Fee	Yes	No	\$118.00	\$118.00
Insurance of "Permit to Use an Apparatus"	Yes	No	\$118.00	\$118.00
Local Government Report fee	Yes	No	\$125.00	\$100.00
Noise				
Noise Management Plan application for approval	No	No	\$144.00	\$150.00
Regulation 18 non-complying event noise exemption	Yes	No	\$600.00	\$600.00
Noise Monitoring - sound level meter - (per occasion - Commercial/private interest)	No	Yes	\$424.00	\$441.00
Water Sampling				
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
Chemical drinking water assay sampling fee	No	Yes	-	\$50.00
- Laboratory costs additional (GST applies)				
Public Building Application Fee - Low Risk	Yes	No	\$225.00	\$234.00
Public Building Application Fee - Medium Risk	Yes	No	\$450.00	\$468.00
Public Building Application Fee - High Risk	Yes	No	\$900.00	\$936.00
Temporary Public Building	Yes	No	Nil	Nil
Temporary Public Building not for profit	Yes	No	Nil	Nil
Administration Fees				
Copy of health approval certificates	No	No	\$83.00	\$70.00
Change of ownership of Health approval	No	No	\$75.00	\$78.00
Inspection Fees				
- Re-inspection due to incomplete or unsatisfactory work	No	No	\$106.00	\$110.00
- Property inspection on request	No	No	\$106.00	\$110.00
- 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	\$106.00	\$110.00

Schedule of Fees and Charges 2026-27 - Home Care

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
<i>Note: Fees effective from 1 September 2026</i>				
Commonwealth Home Support Program / Home & Community Care				
Domestic Assistance Services - per hour	No	No	\$12.00	\$12.60
Personal Care - per hour	No	No	\$12.00	\$12.60
Nursing Care - per hour	No	No	\$12.00	\$12.60
Home Garden & Maintenance Services - per hour	No	No	\$16.60	\$17.40
Social Support (In Home) - per hour	No	No	\$12.00	\$12.60
Social Support (Community Access) - per hour	No	No	\$16.60	\$17.40
Day Centre Activities	No	No	\$6.00 - \$19.00	\$6.50 - \$20.00
Transport Community - per hour	No	No	\$16.60	\$17.40
Non Cancellation Fee (all CHSP services)	No	No	Service Cost	Service Cost
Meals on Wheels - per meal	No	No	\$14.00	\$14.50
Self-Funded retirees fees (DA, Personal Care, In Home Social Support) - per hour	No	No	\$24.40	\$25.40
Self-Funded retirees fees (Transport, Gardening, Social Support - Community Access) - per hour	No	No	\$33.20	\$34.60
Weekend CHSP Services (these are not supported by CHSP with weekend rates)				
Saturday Medication Service - per service	No	No	\$10.00	\$10.40
Sunday Medication Service - per service	No	No	\$13.00	\$13.60
Public Holiday Medication Service - per service	No	No	\$20.00	\$20.80
Saturday Personal Care Service - per hour	No	No	\$20.00	\$20.80
Sunday Personal Care Service - per hour	No	No	\$25.00	\$26.00
Public Holiday Personal Care Service - per hour	No	No	\$30.00	\$31.20
Self funded Retirees Saturday Medication Service - per service	No	No	\$15.00	\$15.60
Self funded Retirees Sunday Medication Service - per service	No	No	\$20.00	\$20.80
Self funded Retirees Public Holiday Medication Service - per service	No	No	\$26.00	\$27.20
Self funded Retirees Saturday Personal Care Service - per hour	No	No	\$40.00	\$41.60
Self funded Retirees Sunday Personal Care Service - per hour	No	No	\$50.00	\$52.00
Self funded Retirees Public Holiday Personal Care Service - per hour	No	No	\$60.00	\$62.40
Veterans Home Care Fees			As per DVA contract	As per DVA contract
Support at Home (Categories 1-8)				
Contracted Services (NDIS, brokered or private)			As per the applicable contracted rate	As per the applicable contracted rate

Schedule of Fees and Charges 2026-27 - Town Planning

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
Development Applications				
Determination of application where the development has not commenced or been carried out and estimated cost of development is:				
- Not more than \$50,000	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
- More than \$50,000 but not more than \$500,000				
- More than \$500,000 but not more than \$2.5 million				
- More than 2.5 million but not more than 5 million				
- More than \$5 million but not more than \$21.5 million				
- More than \$21.5 million				
Determination of application where the development has commenced or been carried out	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee
Determination of application where the development has commenced or been carried out.	Yes	No	Application fee as if development had not commenced	The application fee, by way of penalty, twice that fee
Change of Use Development Applications				
Determination of application where the development has not commenced or been carried out	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
Determination of application where the development has commenced or been carried out	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee
Non-Conforming Use Development Applications				
Determination of application where the development has not commenced or been carried out	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
Determination of application where the development has commenced or been carried out	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee
Home Based Business Development Applications				
Determination of new application where has not commenced operating	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
Determination of new application where has commenced operating	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee
Determination of renewal application where application is made before approval has expired or within one (1) month of expiry	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
Determination of renewal application where application is made one (1) month after the approval has expired	Yes	No	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee	Applicable fee as if development had not commenced, plus by way of penalty, twice that fee

Schedule of Fees and Charges 2026-27 - Town Planning

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
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	\$260.00
Amendment to Town Planning Approval (reflects work involved)				
- Minor Amendment	No	No	\$175.00	\$182.00
- 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	\$520.00
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

Schedule of Fees and Charges 2026-27 - Town Planning

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
A Development Assessment Panel application where the estimated cost of the development is:				
- Not less than \$3 million and less than \$7 million	Yes	No	Fee Stipulated in Schedule 1 - Planning and Development (Development Assessment Panels) Regulations 2011	Fee Stipulated in Schedule 1 - Planning and Development (Development Assessment Panels) Regulations 2011
- Not less than \$7 million and less than \$10 million				
- Not less than \$10 million and less than \$12.5 million				
- Not less than \$12.5 million and less than \$15 million				
- Not less than \$15 million and less than \$17.5 million				
- Not less than \$17.5 million and less than \$20 million				
- 20 million or more				
- An application under r. 17				
Note 1: In addition to any fees payable to the Local Government				
Note 2: Must remit fee to Department within 30 days of receipt of DAP application				
Request for Extension of Time to Planning Approval				
- Basic Fee for Assessment (reflects work)	No	No	\$190.00	\$197.00
Rezoning Applications				
- Basic Amendment (as per regulations, reflects work) Refund unexpended fees	Yes	No	\$4,250.00	set per regulations calculation process
- Standard Amendment (as per regulations, reflects work) Refund unexpended fees	Yes	No	\$8,500.00	set per regulations calculation process
- Complex Amendment (as per regulations, reflects work) Refund unexpended fees	Yes	No	\$11,500.00	set per regulations calculation process
Proposed Structure Plans & Detailed Area Plans				
- Minor (as per regulations, reflects work) Refund unexpended fees	Yes	No	\$6,000.00	set per regulations calculation process
- Major (as per regulations, reflects work) Refund unexpended fees	Yes	No	\$10,000.00	set per regulations calculation process
Local Planning Strategy Amendments				
Processing Fee (reflects work) Refund unexpended fees	Yes	No	\$8,000.00	set per regulations calculation process
Road Closure Applications				
	No	No	\$600.00	\$620.00
Road Dedication Applications (Outside of Subdivision)				
	No	No	\$600.00	\$620.00
Liquor Licensing - Section 40				
	No	No	\$105.00	\$110.00
Subdivision Clearances (incl Strata's)				
- Not more than 5 lots	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
- More than 5 lots but not more than 195 lots				
- More than 195 lots				
Performance Bond for Second Hand Transportable Dwellings (per dwelling min.)				
	No	No	\$15,000.00	\$15,000.00
Zoning Certificate (including settlement advice)				
	Yes	No	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009	Maximum Fee Chargeable under Schedule 2 - Planning and Development Regulations 2009
Town Planning Enquiry (written response)				
Health, Building & Town Planning Requested Inspections outside of normal Council operations	No	Yes	\$190 per hour plus mileage allowance of \$1.20/km	Charged at Contract Work (Rangers & Professional Staff) rates
Cash in Lieu Car Park Construction Costs (per bay)				
	No	No	\$7,900.00	\$7,900.00

Schedule of Fees and Charges 2026-27 - Waste Management

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
Waste Collection - Domestic				
<i>Pensioner discount 25% on all Domestic Waste Services</i>				
Domestic Waste Collection Service Charge - per service:				
- 140 litre bin - Limit of 1	No	No	\$210.00	\$220.00
- 140 litre bin - For the second and subsequent bins	No	No	\$433.00	\$454.00
- 240 litre bin - Limit of 1	No	No	\$311.00	\$326.00
- 240 litre bin - For the second and subsequent bins	No	No	\$672.00	\$705.00
- 360 litre bin (Only where Recycling not available)	No	No	\$433.00	\$454.00
Strata Units or Aged Accommodation sharing a bulk bin (min 15):				
- Waste	No	No	\$178.50	\$185.00
- Recycle	No	No	\$124.00	\$128.00
0-1 m3 household rubbish for pass holders (Town & Country)	No	No	4 free vouchers	4 free vouchers
Reprint or itemised invoice	No	Yes	-	\$15.00
Additional Unscheduled Bin Collection: as below				
Waste Collection - Commercial				
Commercial Waste Collection Service Charge - per service:				
- 140 litre bin - Limit of 2	No	No	\$210.00	\$220.00
- 140 litre bin - For the third and subsequent bins	No	No	\$433.00	\$454.00
- 240 litre bin - Limit of 2	No	No	\$311.00	\$326.00
- 240 litre bin - For the third and subsequent bins	No	No	\$672.00	\$705.00
Additional Unscheduled Bin Collection: as below				
Recycling Collection - Domestic				
<i>Pensioner discount 25% on all Domestic Recycling Services</i>				
Domestic Recycling Collection Service Charge per service:				
- 140 litre bin	No	No	\$160.00	\$168.00
- 240 litre bin	No	No	\$205.00	\$215.00
- 360 litre bin	No	No	\$212.00	\$222.00
Additional Unscheduled Bin Collection: as below				
Recycling Collection - Commercial				
Commercial Recycling Collection Service Charge				
Per Fortnightly Service				
- 240 litre bin	No	No	\$206.00	\$216.00
- 360 litre bin	No	No	\$273.00	\$286.00
- 1.5m3 bin	No	No	\$1,375.00	\$1,443.00
- 3m3 bin	No	No	\$2,100.00	\$2,205.00
- 4.5m3 bin	No	No	\$2,804.00	\$2,944.00
Per Weekly Service				
- 240 litre bin	No	No	\$382.00	\$400.00
- 360 litre bin	No	No	\$516.00	\$541.00
- 1.5m3 bin	No	No	\$2,067.00	\$2,170.00
- 3m3 bin	No	No	\$3,540.00	\$3,717.00
- 4.5m3 bin	No	No	\$4,950.00	\$5,197.00
Additional Unscheduled Bin Collection				
- 140 litre bin	No	No	\$38.00	\$40.00
- 240 litre bin	No	No	\$38.00	\$40.00
- 360 litre bin	No	No	\$38.00	\$40.00
- 1.5 - 4.5m3 bin	No	No	\$92.00	\$100.00

Schedule of Fees and Charges 2026-27 - Waste Management

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
Wylie Bay Waste Facility				
Residential refuse for non-pass holders per m3	No	Yes	\$59.00	\$63.00
Industrial/Commercial Waste Deliveries on week days per m3	No	Yes	\$60.00	\$63.00
Industrial/Commercial Waste Deliveries on weekends per m3 (at gate attendants discretion)	No	Yes	\$78.00	\$85.00
Large/bulky or non-compactable waste	No	Yes	-	\$100.00
Additional fee for waste generated/contracted outside SoE per m3 min fee m3	No	Yes	-	\$10.00
Commercial qty Asbestos Disposal per m3	No	Yes	\$160.00	\$168.00
Residential qty Asbestos Disposal per sheet or part thereof (min fee)	No	Yes	\$37.00	\$37.00
Clinical Waste (per m3)	No	Yes	\$254.00	\$266.00
Clinical Waste / Sharps Container (per litre)	No	Yes	\$15.00	\$15.00
Class II materials which require special disposal procedure per m3 (min fee)	No	Yes	-	\$168.00
Tyre Disposal:				
- Car/Motorbike	No	Yes	\$13.00	\$13.50
- Light Truck & 4WD	No	Yes	\$14.00	\$14.50
- Heavy Truck & Trailer	No	Yes	\$37.00	\$38.50
- Rims extra	No	Yes	\$10.00	\$10.50
Waste oil free for residents <40 litres, no commercial accepted	No	Yes	Nil	Nil
Household Hazardous Waste (e.g. oil) per litre/kg	No	Yes	\$7.00	\$7.30
Oil Filters (each)	No	Yes	\$10.00	\$10.50
Waste Deliveries out of hours (Special Waste) per hour	No	Yes	\$128.00	\$134.00
Unscheduled Special Waste deliveries & associated works per hour	No	Yes	\$128.00	\$134.00
Gas Bottles:				
- Small (per bottle) up to 9kg	No	Yes	\$10.00	\$10.00
- Large (per bottle) over 9kg	No	Yes	\$20.00	\$20.00
- Degassing fee	No	Yes	\$21.75	\$22.50
Quarantine/Biosecurity Waste:				
- per m3 or part thereof	No	Yes	\$425.00	\$445.00
- per m3 - weekend	No	Yes	\$535.00	\$560.00
Animal Disposal Site Fees:				
- Veterinary / other authorised businesses permit to dispose of dead animals - Annual	No	Yes	\$685.00	\$712.00
- Animal Carcass disposal - Domestic	No	Yes	\$32.50	\$33.50
- Animal Carcass disposal - Agriculture / Industry / large	No	Yes	\$86.00	\$89.00
E-Waste (e.g.: PC, TV, DVD/ VCR) Residential per m3	No	Yes	Nil	Nil
E-Waste (e.g.: PC, TV, DVD/ VCR) Commercial per m3 (min fee)	No	Yes	\$120.00	\$125.00
Fluoro globes (less than 10)	No	Yes	Nil	Nil
Mixed globes - per globe (when more than 10) out of scope or commercial	No	Yes	\$0.70	\$0.75
Household Batteries (more than 1kg) per kg	No	Yes	\$2.10	\$2.20
Mattress for recycling	No	Yes	\$18.00	\$19.00
Processing and handling fee e.g.: battery / motor removal	No	Yes	-	\$10.00
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	Nil
Clean Green Waste Commercial (requiring mulching) per m3	No	Yes	\$15.00	\$16.00
Green Waste large stumps per m3 larger, than 500 mm x 500 mm min charge	No	Yes	\$57.00	\$58.00
Clean Fill (more than 200 m3) per m3	No	Yes	\$7.00	\$7.50
Greater than 20% recyclables to Tip Face per m3	No	Yes	\$112.00	\$120.00
Residential Construction & Demolition Waste per m3 (source of material declaration required)	No	Yes	\$25.00	\$26.00
Commercial Construction & Demolition Waste per m3 (source of material declaration required)	No	Yes	\$55.00	\$60.00
Recycling:				
- Unsorted per m3	No	Yes	\$28.00	\$28.50
- Sorted per m3	No	No	Nil	Nil
Short Term Bin Hire:				
- per 240L event bin (max term 8 weeks) per week	No	Yes	\$19.00	\$19.00
- per 1.5m3 bin	No	Yes	\$65.00	\$65.00
- per 3.0m3 bin	No	Yes	\$65.00	\$65.00
- per 4.5m3 bin	No	Yes	\$90.00	\$90.00
Bin Swap - more than 1 per annum	No	No	\$36.00	\$37.00
Tip Shop	No	Yes	At management discretion, minimum gold coin	At management discretion, minimum gold coin
Truck Wash Down Bay				
Fee for use of truck wash down bay - per minute	No	Yes	\$1.30	\$1.18
AVDATA key	No	Yes	\$58.00	\$58.00
Truck wash and Liquid Waste Clean-up Charge (per hour/per person)	No	Yes	\$212.00	\$215.00
Sullage Water Disposal Fees - As per licence				
Fees charged per 1000 litres	No	Yes	\$90.00	\$92.00
Liquid waste - originating in part or wholly from other Local Government Areas per 1000 litres	No	Yes	-	\$112.00
*Residential includes car, car & trailer, ute, ute & trailer*CONDITIONS FOR RESIDENTIAL WASTE DISPOSAL: 1. Residential includes car, car & trailer, ute, ute & trailer. UNMARKED vehicles only. If marked, commercial fees apply. 2. Any vehicles bigger than a ute & trailer or using business account will be considered as commercial and commercial fees will apply.				

Schedule of Fees and Charges 2026-27 - Venue Hire

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
CIVIC CENTRE				
Auditorium Including Main Foyer				
Concert & Stage Plays - Includes standard lighting/sound				
- Full Day (8 hour maximum)	No	Yes	\$2,152.00	\$2,200.00
- Half Day	No	Yes	\$1,635.00	\$1,700.00
Conventions, Meetings, Quiz Nights etc - Includes standard lighting/sound.				
- Full Day (8 hour maximum)	No	Yes	\$1,298.00	\$1,350.00
- Half Day	No	Yes	\$925.00	\$962.00
Stage Rehearsals				
- Full lighting (per hour)	No	Yes	\$250.00	\$260.00
- Work lights (per hour)	No	Yes	\$98.00	\$102.00
Reception Room including Kitchen and Reception Bar				
Weddings/Dinners/Parties/Concerts (8 hour maximum)				
- Whole room, one booking (per day)	No	Yes	\$700.00	\$728.00
Meeting, Seminars, Worship groups etc.				
- Full Day	No	Yes	\$380.00	\$395.00
- Half Day	No	Yes	\$280.00	\$291.00
Cleaning fee (where extra cleaning is required due to the condition of the hired space)	No	Yes	\$250.00	\$260.00
Main Foyer				
- Full Day (8 hour maximum)	No	Yes	\$280.00	\$291.00
- Half Day	No	Yes	\$190.00	\$198.00
Removal of signed frames and/or all furniture	No	Yes	\$500.00	\$300.00
Whole Complex Hire				
- Full Day Whole Complex Hire (Auditorium, Foyer, Kitchen and Reception Room)	No	Yes	Nil	\$2,500.00
- Additional Days for Multiple Day bookings (Not for Profit Community Groups Only) - Per Day	No	Yes	Nil	\$1,250.00
<i>All booking requests of this nature are approved at the discretion of the Civic Centre Coordinator and are subject to change</i>				
Rehearsal Space				
Use of Foyer, Reception Room OR Stage for informal rehearsals (Local Arts Groups only)				
- Per hour (no lighting, sound or technical assistance)	No	Yes	Nil	\$55.00
<i>All booking requests of this nature are approved at the discretion of the Civic Centre Coordinator and are subject to change</i>				
Commercial Kitchen				
Commercial Kitchen Hire - Commercial Catering				
- Full Day (8 hour maximum)	No	Yes	\$280.00	\$291.00
- Half Day	No	Yes	\$140.00	\$146.00
Commercial Kitchen Hire - Non-Commercial Catering				
- Full Day (8 hour maximum)	No	Yes	\$120.00	\$125.00
- Half Day	No	Yes	\$60.00	\$62.00
Discounts Available on Combined Auditorium & Reception Room Fees				
Whole Complex	No	Yes	10%	10%
Not For Profit Organisations and Funerals	No	Yes	20%	20%
Surcharges				
Weekends & Public Holidays	No	Yes	10%	10%
Event Support - Labour (per person)				
Weekday per hour	No	Yes	\$65.00	\$68.00
Saturday per hour	No	Yes	\$75.00	\$78.00
Sunday per hour	No	Yes	\$90.00	\$94.00
Set up/Pack down per hour (Reception Room/Foyer/External events)	No	Yes	\$53.00	\$55.00
Security Call Out				
Call out fee	No	Yes	\$150.00	\$150.00
Commission on Ticket and Merchandise Sales				
Booking fee per ticket sale	No	Yes	\$3.95	\$4.00
20% discount on Booking fee for Not For Profit groups				
Commission on merchandise sales	No	Yes	10%	10%
Bonds				
Venue hire bond	No	No	\$550.00	\$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	\$200.00
Hire of Equipment and Services - Internal (with room booking)				
Piano Hire - Yamaha Upright Piano	No	Yes	\$100.00	\$104.00
Haze Machine Per Day (8hr maximum)	No	Yes	\$50.00	\$52.00
PA system - Reception Room function Per Day (8 hr maximum)	No	Yes	\$190.00	\$198.00
Small Projector Per Day (per event)	No	Yes	\$50.00	\$52.00
Reception Room Mounted TV (per event)	No	Yes	\$30.00	\$31.00

Schedule of Fees and Charges 2026-27 - Venue Hire

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
Large Panasonic Projector & Fastfold Screen (per day)	No	Yes	\$400.00	\$300.00
Hand Held Mic Per Day (8 hr maximum)	No	Yes	\$50.00	\$52.00
Lectern, Whiteboard, etc (per day, per item)	No	Yes	\$20.00	\$21.00
JBL Eon Column Speaker (Rechargeable)	No	Yes	\$200.00	\$208.00
JBL Partybox Club120 Speaker & Microphones	No	Yes	\$50.00	\$52.00
Rostra (Megadeck stage pieces) per section	No	Yes	\$20.00	\$21.00
Tea/Coffee Service (per person)	No	Yes	\$3.00	\$3.00
Hire of Equipment and Services - External Hirers				
<i>All items available at management discretion</i>				
PA system - 2 x speakers, small mixing desk, 2 x microphone & stand (8 hr maximum)	No	Yes	\$240.00	\$250.00
Haze Machine Per Day (8hr maximum)	No	Yes	\$60.00	\$62.00
Small Projector Per Day (per event)	No	Yes	\$50.00	\$52.00
Hand Held Mic Per Day (8 hr maximum)	No	Yes	\$50.00	\$52.00
Lectern, Whiteboard, etc (per day, per item)	No	Yes	\$20.00	\$21.00
JBL Eon Column Speaker (Rechargeable)	No	Yes	\$200.00	\$208.00
JBL Partybox Club120 Speaker & Microphones (per event)	No	Yes	\$60.00	\$62.00
Trestle Tables (per event)	No	Yes	\$10.00	\$10.00
Chairs (per event)	No	Yes	\$2.50	\$3.00
Rostra (Megadeck stage pieces) per section	No	Yes	\$50.00	\$52.00
** All external hires requiring delivery, set up & pack down	No	Yes	\$100.00	\$104.00
Late return fee (per item - management discretion)	No	Yes	\$25.00	\$26.00
Advertising Poster Distribution (per poster)	No	Yes	\$3.50	\$4.00
Flyer distribution	No	Yes	\$460.00	\$478.00
Seniors Christmas Dinner Event				
Tickets (each)	No	Yes	\$25.00	\$40.00
Ticket Structure (each)				
Promotor (External Hire)	No	Yes	As per agreed contract	As per agreed contract
Buy In Shows (In House)				
VIP	No	Yes	\$0 - \$80.00	\$0 - \$80.00
Standard	No	Yes	\$0 - \$70.00	\$0 - \$70.00
Concession	No	Yes	\$0 - \$60.00	\$0 - \$60.00
Student	No	Yes	\$0 - \$60.00	\$0 - \$60.00
Child (2-16)	No	Yes	\$0 - \$50.00	\$0 - \$50.00
Companion card	No	Yes	Nil	Nil
Bar and Kiosk				
Snacks (per unit)	No	Yes	\$1.00 - \$10.00	\$1.00 - \$10.00
Drinks - Non Alcoholic - per unit	No	Yes	\$2.00 - \$10.00	\$2.00 - \$10.00
Drinks - Alcoholic - per unit	No	Yes	\$3.00 - \$18.00	\$3.00 - \$18.00
SOUND SHELL (permits may be required)				
Hire fee more than 3 hours	No	Yes	\$200.00	\$208.00
Hire fee less than 3 hours	No	Yes	\$115.00	\$120.00
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	\$150.00	\$156.00

Schedule of Fees and Charges 2026-27 - Sporting Grounds & Complexes

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
Sporting Association Ground Fees				
Charge per 'Unit'	No	Yes	\$580.00	\$600.00
Esperance Agricultural Show	No	Yes	\$2,500.00	\$2,600.00
Casual Ground Hire Charges				
Non Commercial/Not for Profit (inc schools) morning/afternoon or evening session (booking within school hours charged as 1 session)				
- Old Hockey Oval	No	Yes	\$74.00	\$76.00
- Little Lords/10,000m2 of Multi-Sports/Overflow Camping-Circus	No	Yes	\$113.00	\$117.00
- Ovals (Ports, Esp, Newtown, Gibson)/20,000m2 of Multi-Sports	No	Yes	\$170.00	\$175.00
- Whole of Multi-Sports (40,000m2)	No	Yes	\$258.00	\$266.00
Non Commercial/Not for Profit (inc schools) 2 or more sessions				
- Old Hockey Oval	No	Yes	\$113.00	\$117.00
- Little Lords/10,000m2 of Multi-Sports/Overflow Camping-Circus	No	Yes	\$170.00	\$175.00
- Ovals (Ports, Esp, Newtown, Gibson)/20,000m2 of Multi-Sports	No	Yes	\$257.00	\$266.00
- Whole of Multi-Sports (40,000m2)	No	Yes	\$385.00	\$397.00
Commercial Rate - morning/afternoon or evening session				
- Old Hockey Oval	No	Yes	\$310.00	\$320.00
- Little Lords/10,000m2 of Multi-Sports/Overflow Camping-Circus	No	Yes	\$460.00	\$475.00
- Ovals (Ports, Esp, Newtown, Gibson)/20,000m2 of Multi-Sports	No	Yes	\$690.00	\$710.00
- Whole of Multi-Sports (40,000m2)	No	Yes	\$1,040.00	\$1,070.00
Commercial Rate 2 or more sessions				
- Old Hockey Oval	No	Yes	\$465.00	\$480.00
- Little Lords/10,000m2 of Multi-Sports/Overflow Camping-Circus	No	Yes	\$690.00	\$710.00
- Ovals (Ports, Esp, Newtown, Gibson)/20,000m2 of Multi-Sports	No	Yes	\$1,040.00	\$1,070.00
- Whole of Multi-Sports (40,000m2)	No	Yes	\$1,570.00	\$1,615.00
Equestrian Club	No	Yes	+20% Loading on above rates	+20% Loading on above rates
Oval Lighting Fees	No	Yes	Cost Recovery + \$2.50/hr commission	Cost Recovery + \$2.50/hr commission
Ground Hire Bonds				
Ground hire bond	No	No	\$500.00	\$500.00
Liquor bond	No	No	\$1,500.00	\$1,500.00
Overflow Camping				
Unpowered Site per night (2 people)	No	Yes	\$40.00	\$45.00
Extra person per site (3yrs plus)	No	Yes	\$10.00	\$10.00
Overflow closed self contained extra large vehicle parking per night (maximum 4 nights)	No	Yes	\$25.00	\$30.00
GSG - Greater Sports Ground				
Note: Fees effective from 1 September 2026				
Stadium Court Hire				
- Booked Court Hire (per hour)	No	Yes	\$35.00	\$36.00
- Casual Court Hire (per hour)	No	Yes	\$20.00	\$20.00
- Event Hire Half Stadium (per day)	No	Yes	\$400.00	\$450.00
- Event Hire Full Stadium (per day)	No	Yes	\$640.00	\$700.00
- Programmed casual entry per person (maximum 2 hours)	No	Yes	\$5.00	\$5.00
- Event Hire GMS Stadium (2 courts) (per day)	No	Yes		\$450.00
Bonds				
- Security Bond	No	Yes	\$500.00	\$500.00
- Security Bond - Alcohol Permitted	No	Yes	\$2,000.00	\$2,000.00
Kitchen and Kiosk				
- Hire 1 month for sporting clubs only	No	Yes	\$100.00	\$150.00
Advertising				
- Promotional Package 1 (annually)	No	Yes	\$250.00	\$250.00
- Promotional Package 2 (annually)	No	Yes	\$500.00	\$500.00
- Promotional Package 3 (annually)	No	Yes	\$1,000.00	\$1,000.00
- Annual Court Naming (per court) (annually)	No	Yes	\$1,500.00	\$1,500.00
Additional Charges				
- Staff labour- per person (per hour)	No	Yes	\$70.00	\$100.00
- Staff labour- per person (per hour) - out of hours	No	Yes	\$100.00	\$130.00
- Key/Fob replacement	No	Yes	\$56.00	\$56.00
- Cleaning fee (per hour)	No	Yes	\$120.00	\$125.00
- Laying of carpet squares - Full stadium	No	Yes	\$1,500.00	\$1,550.00
- Laying of carpet squares - Half stadium	No	Yes	\$800.00	\$825.00
- Pack up of carpet squares - Full stadium	No	Yes	\$1,000.00	\$1,050.00
- Pack up of carpet squares - Half stadium	No	Yes	\$600.00	\$625.00
EIS - Esperance Indoor Stadium				
Grandstand set up and removal fee	No	Yes	\$260.00	\$300.00
Grandstand extra day rate	No	Yes	\$125.00	\$130.00
Classes at EIS charged at BOILC Fees	No	No		

Schedule of Fees and Charges 2026-27 - Sporting Grounds & Complexes

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
Noel White Centre				
Note: Fees effective from 1 September 2026				
Meeting Room Commercial (per hour)	No	Yes	\$45.00	\$50.00
Meeting Room Community (per hour)	No	Yes	\$25.00	\$25.00
Meeting Room Commercial (per day at management discretion)	No	Yes	\$185.00	\$225.00
Meeting Room Community (per day at management discretion)	No	Yes	\$92.00	\$100.00
Function Room Commercial (per day at management discretion)	No	Yes	\$645.00	\$650.00
Function Room Hire Community (per day at management discretion)	No	Yes	\$325.00	\$330.00
Office Hire per hour	No	Yes	\$20.00	\$20.00
Office Hire per day	No	Yes	\$100.00	\$100.00
Office Hire 12 months	No	Yes	\$300.00	\$310.00
Storage Hire 12 months	No	Yes	\$150.00	\$155.00
Programs				
Note: Fees effective from 1 September 2026				
School Holiday Sport Programs				
School Holiday Sports Program - per session	No	Yes	\$50.00	\$50.00
Companion card holders carer for above programs	No	No	Nil	Nil

Schedule of Fees and Charges 2026-27 - Cemeteries

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
Cemetery - Burial Fees				
Grant of Right of Burial (Grave Plot)	No	No	\$1,770.00	\$1,840.00
Ordinary Interment (Burial)	No	Yes	\$2,020.00	\$2,100.00
Child/Perinatal (includes plaque)*	No	Yes	\$730.00	\$750.00
Interment of stillborn and Perinatal child (Lawn Section)*	No	Yes	\$220.00	\$230.00
Interment of stillborn and Perinatal child (Antenatal Section includes plinth)*	No	Yes	\$490.00	\$510.00
Monument Fees				
New Monument Permit Fee	No	No	\$220.00	\$230.00
Renovation/Alteration Monument Permit Fee	No	No	\$65.00	\$70.00
Placement of plaque only	No	Yes	\$140.00	\$150.00
Monumental Mason / Funeral Director Fees				
Annual Monumental Mason Licence	No	No	\$340.00	\$350.00
Single Monumental Work Licence	No	No	\$65.00	\$70.00
Undertakers Annual Licence Fee	No	No	\$340.00	\$350.00
Placement of Ashes Fees				
Placement in Burial area	No	Yes	\$230.00	\$240.00
Placement in Niche Wall or Rose Garden (includes plaque)*	No	Yes	\$600.00	\$620.00
Second Placement in Niche Wall or Rose Garden - if done at a separate time	No	Yes	\$150.00	\$160.00
Scattering to the winds within the Cemetery	No	Yes	\$65.00	\$70.00
Miscellaneous Fees				
Additional fee for late arrival at Cemetery	No	Yes	\$340.00	\$350.00
Oblong or oversized caskets	No	Yes	\$340.00	\$350.00
Weekend or Public Holiday - Additional Fee	No	Yes	\$1,100.00	\$1,140.00
Copy of Grant of Right of Burial	No	No	\$190.00	\$200.00
Administration Fee	No	Yes	\$90.00	\$100.00
Single Funeral Permit	No	No	\$770.00	\$800.00
Removal and Replacement of Ledger	No	Yes	\$510.00	\$530.00
Exhumation Fees				
Re-opening of grave	No	Yes	\$2,480.00	\$2,580.00
Re-interment in new grave	No	Yes	\$1,360.00	\$1,410.00
*Includes Grant of Right of Burial (25 year term)				

Schedule of Fees and Charges 2026-27 - Cultural Facilities

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
Library				
Lost/Damaged item	No	No	Full replacement/repair cost	Depreciated Value - minimum \$10. Waived upon return of lost item
Temporary Visitor Bond - 2 Items (T2)	No	No	\$30.00	\$30.00
Temporary Visitor Bond - 5 Items (T5)	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	\$0.60
- A3 single side B&W	No	Yes	\$0.60	\$0.60
- A3 double side B&W	No	Yes	\$1.00	\$1.20
Colour				
- A4 single side Colour	No	Yes	\$1.00	\$1.00
- A4 double side Colour	No	Yes	\$1.50	\$2.00
- A3 single side Colour	No	Yes	\$2.00	\$2.00
- A3 double side Colour	No	Yes	\$3.50	\$4.00
Scanning per page	No	Yes	Nil	Nil
Esperance Museum				
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	\$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
Esperance Visitor Centre				
Display per brochure for local businesses (excluding Bookeasy clients)	No	Yes	\$125.00	\$130.00
Display of brochure - Business outside Esperance Shire - Annual Fee	No	Yes	\$190.00	\$195.00
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	RRP or Average minimum mark up of 70% across all stock
Esperance Volunteer Resource Centre				
Note: Non-profits and community groups are exempt from the below hire and damage/replacement fees and receive the service free of charge. All hire fees are charged per day Items available at management discretion				
Laptop	No	Yes	\$60.00	\$60.00
Projector	No	Yes	\$60.00	\$60.00
Projector Screen (Large)	No	Yes	\$60.00	\$60.00
Projector Screen (Small)	No	Yes	\$30.00	\$30.00
PA Speaker with Microphone	No	Yes	\$60.00	\$60.00
Portable Bluetooth Speaker	No	Yes	\$20.00	\$20.00
Festoon Lights	No	Yes	\$15.00	\$15.00
Fairy Lights	No	Yes	\$5.00	\$5.00
Velcro Pin-Up Board	No	Yes	\$60.00	\$60.00
A-Frame Chalkboards	No	Yes	\$10.00	\$10.00
Small Blackboards	No	Yes	\$10.00	\$10.00
Trestle Table	No	Yes	\$10.00	\$10.00
3x3m Marquee	No	Yes	\$60.00	\$60.00
Marquee Walls (x3)	No	Yes	\$15.00	\$15.00
Marquee Base Pod (x4)	No	Yes	\$15.00	\$15.00
Moving Trolley	No	Yes	\$20.00	\$20.00
Plastic Green Chairs	No	Yes	\$5.00	\$3.00
Hot Water Urn	No	Yes	\$20.00	\$20.00
Glass Drink Dispensers	No	Yes	\$15.00	\$15.00
Tub of Mugs	No	Yes	\$10.00	\$10.00
Large Tub of Tea Cups and Saucers	No	Yes	\$10.00	\$10.00
Small Tub of Tea Cups and Saucers	No	Yes	\$5.00	\$5.00
Serving Platter or Bowl	No	Yes	\$5.00	\$5.00
Food Storage Box	No	Yes	\$5.00	\$5.00

Schedule of Fees and Charges 2026-27 - Cultural Facilities

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
Water Jugs (x2)	No	Yes	\$5.00	\$5.00
Tub of Volunteer Aprons	No	Yes	\$20.00	\$20.00
Flexi round tub	No	Yes	\$5.00	\$5.00
Beach Clean Up Buckets (x25)	No	Yes	\$10.00	\$10.00
Beach Clean Up Hoops (x3)	No	Yes	\$5.00	\$5.00
EVRG Bucket Hats (x12)	No	Yes	\$10.00	\$10.00
Cash Box	No	Yes	\$5.00	\$5.00
Megaphone	No	Yes	-	\$10.00
Folding Chairs (x20)	No	Yes	-	\$5.00
Document Binding Machine	No	Yes	-	\$3.00
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	% replacement cost

Schedule of Fees and Charges 2026-27 - Bay of Isles Leisure Centre

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
<i>Note: Fees effective from 1 September 2026</i>				
Bay of Isles Leisure Centre				
Last Hour 50% discount - applies to gym and pool entries only for the last hour operation	No	Yes	50% Discount	50% Discount
Admission 10 yrs+ (excluding centre programs)	No	Yes	\$1.00	\$1.00
Companion card holders carer	No	No	Nil	Nil
Front foyer Commercial advertising fee (yearly September charge out)	No	Yes	\$150.00	\$160.00
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	Average minimum mark up of 70% across all stock
Aquatic				
Adult	No	Yes	\$8.00	\$8.00
Under 5 supervisor 1:1 ratio Watch Around Water	No	No	Nil	Nil
Child under 12 years	No	Yes	\$4.50	\$5.00
Concession (Student, Health Care, Senior and Concession Card Holders)	No	Yes	\$5.50	\$6.00
Family pass (2 adults + 2 children)	No	Yes	\$21.50	\$22.00
Lane hire Commercial (per hr), plus entry fee	No	Yes	\$17.50	\$18.50
Lane hire Community (per hr), plus entry fee	No	Yes	\$6.70	\$7.50
Interm/Vacswim swimming lessons lane hire	No	No	Nil	Nil
Rehabilitation pool hire Commercial (per hr), plus entry fee	No	Yes	\$26.00	\$27.00
Rehabilitation pool hire Community (per hr), plus entry fee	No	Yes	\$13.00	\$14.00
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	\$210.00
Additional lifeguard (per hr)	No	Yes	\$75.00	\$130.00
Aquatic Run (group hire per hr)	No	Yes	\$85.00	\$150.00
Aquatic run individual fee	No	Yes	\$3.00	\$5.00
Event Bookings				
Event Booking Fee - catered or uncatered. (To be paid to confirm booking, non refundable)	No	Yes	\$25.00	\$25.00
Catered events (per person) - incl food, drink, table reservation with decorations. (excluding aquatic entry fees)	No	Yes	\$20.00 per child	\$20.00 per child
Uncatered event (per person) - incl table reservation with decorations	No	Yes	As per Aquatic entry fees	As per Aquatic entry fees
Crèche				
Child (per visit, maximum 3 hrs)	No	Yes	\$8.00	\$8.00
Health And Fitness				
Adult	No	Yes	\$18.00	\$18.50
Concession (Student, Health Care, Senior and Concession Card Holders)	No	Yes	\$14.00	\$14.50
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	\$73.50	\$74.00
Personal training (1 hour) all members / casuals plus entry fees	No	Yes	\$57.50	\$58.00
Private Group Fitness Class (minimum 8 participants, excludes memberships)	No	Yes	As per Health & Fitness entry fees	As per Health & Fitness entry fees
Swim School - Entry Included				
Swim lesson (half hour)	No	No	\$17.50	\$18.00
Swim lesson 1 to 1 (half hour)	No	No	\$51.50	\$52.00
Swim lesson 1 to 2 (half hour)	No	No	\$36.00	\$37.00
Mini Squad	No	Yes	\$17.00	\$18.00
Squad	No	Yes	\$19.00	\$20.00
Junior Lifeguard Club	No	No	\$19.00	\$20.00
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
Week Passes				
Week pass Complete Fitness (excluding creche)	No	Yes	\$62.00	\$100.00

Schedule of Fees and Charges 2026-27 - Bay of Isles Leisure Centre

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
Memberships				
12 month prepaid membership				
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
Ongoing Memberships (fortnightly direct debit, minimum sign up 6 weeks)				
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	No	Yes	\$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
12 Week Insurance and Workers Compensation Memberships (rehabilitation)				
Complete Fitness	No	Yes	\$360.00	\$360.00
Membership Administration				
Corporate Memberships/Emergency Services Volunteer discount - As per Bay of Isles Leisure Centre work practice	No	Yes	15% discount off 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.

Schedule of Fees and Charges 2026-27 - Bay of Isles Leisure Centre

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
Programs, Promotions and Discounts				
Leisure Centre specific programs (excluding memberships/week passes)	No	Yes	\$12.00	\$12.50
Companion card holders carer for above programs	No	No	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		
Promotional Discounting (0–100%) – Applies to all promotional activities relating to Sport and Recreation	No	No		0-100%
Promotional members - Bring a Friend for Free (management discretion)	No	No		
80 years plus membership discount	No	No		100% discount
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 2026-27 - Airport

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
Airport				
Charter Passenger Terminal Usage Fee (passengers under 2 years exempt)	No	Yes	\$32.00	\$33.50
Regular Passenger Transport Passenger Terminal Usage Fee	No	Yes	As per contract	As per contract
<i>Please note: Shire has a fixed revenue agreement with REX for RPT fees.</i>				
Landing Fees (collected by Avdata on Council's behalf)				
- Aircraft 0 - 2000kg flat rate	No	Yes	\$17.00	\$18.00
- Aircraft 2001 - 15000kg per 1000 kg or part thereof	No	Yes	\$17.00	\$18.00
- Aircraft >15000kg per 1000kg or part thereof	No	Yes	\$47.00	\$49.00
- Annual fee for private aircraft less than 2000kg - per year per aircraft (Optional)	No	Yes	\$167.00	\$174.00
- Annual fee for private aircraft greater than 2000kg - per year per aircraft (Optional)	No	Yes	\$17.00 per 1,000kg x 11	\$18.00 per 1,000kg x 11
- Annual fee for commercial aircraft less than 4000kg - per year per aircraft (Optional)	No	Yes	\$1,682.00	\$1,750.00
Landing Fee Concessions				
Aircraft <30000kg MTOW paying passenger service fee exempt				
Aircraft used for charity and fund raising related service (upon prior request & CEO approval)	No	No	Nil	Nil
Royal Flying Doctor Service	No	No	Nil	Nil
Aircraft Parking Fee - per week or part thereof (3 days or less free) excluding RPT	No	Yes	\$76.00	\$80.00
Terminal				
Hire of Meeting Room (excluding Shire of Esperance and Airport Contractors)				
- half day or part thereof	No	Yes	\$80.00	\$85.00
- full day or part thereof	No	Yes	\$159.00	\$165.00
Advertising Signage in terminal per m2	No	Yes	\$305.00	\$320.00
Lockable Key Storage Boxes (per year)	No	Yes	\$62.00	\$65.00
Baggage Conveyor Digital Advertising Screen Signage (per 15 second slot, per year)	No	Yes	\$1,999.00	\$2,079.00
Baggage Conveyor Digital Advertising Screen Signage (per 15 second slot, per month)	No	Yes	\$199.00	\$207.00
Baggage Conveyor Digital Advertising Screen Signage (per 15 second slot, per week)	No	Yes	\$99.00	\$103.00
Change/update to digital content (per change)	No	Yes	\$57.00	\$60.00
Security				
Security Swipe Card	No	Yes	\$77.00	\$80.00
Replacement Security Swipe Card	No	Yes	\$77.00	\$80.00
Reporting Officer (RFDS Exempt)				
<i>Note: Callout fees apply outside 0800-1700 weekdays and 0800-1000 weekends and public holidays</i>				
ARO / Refueller Callout (up to two hours)	No	Yes	\$200.00	\$200.00
ARO / Refueller Callout (per 3rd and subsequent hours or part thereof)	No	Yes	\$100.00	\$100.00

Schedule of Fees and Charges 2026-27 - Building Control

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
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		

Schedule of Fees and Charges 2026-27 - Building Control

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
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	\$107.00
Pool Barrier Inspection Fee & Report - At request of Owner/Applicant	No	Yes	\$185.00	\$192.00
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 \$565	0.25% of construction value including GST but not less than \$600
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	0.20% of construction value including GST but not less than \$200
Request for Certificate of Design Compliance Class 10 Building Only	No	Yes	0.15% of construction value including GST but not less than \$200	0.20% 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 \$565	0.25% of construction value including GST but not less than \$600
Request to amend a Building Permit - Minor (Where new Certificate of Design Compliance and Building Permit is not required)	No	No	\$75.00	\$78.00
Request to provide a Certificate of Construction Compliance	No	Yes	\$640 min including GST, Additional inspections @ \$185	\$665 min including GST, Additional inspections @ \$190
Request to provide a Certificate of Building Compliance	No	Yes	\$640 min including GST, Additional inspections @ \$185	\$665 min including GST, Additional inspections @ \$190
Building/Planning/Health Records - Copies of Building Permits/Approvals, Planning Approvals, Effluent Disposal System Approvals	No	No	\$70.00	\$70.00
Building Inspection Fee	No	Yes	\$185.00	\$190.00
Written advice from Building Surveyor	No	Yes	\$185.00	\$190.00

Schedule of Fees and Charges 2026-27 - Local Laws

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
Fencing Local Laws				
Application for a licence where no fees are applicable under the Planning and Development Act 2005 and/or Building Act 2011	No	No	\$116.00	\$120.00
Private Property Local Law				
Application for a permit where no fees are applicable under the Planning and Development Act 2005 and/or Building Act 2011	No	No	\$115.00	\$120.00
Local Government Property Local Law				
Event approvals				
Event Application fee - Commercial	No	No	\$70.00	\$73.00
Event Application fee - Charity, Community or sporting Organisations & Groups (ticketed event)	No	No	-	\$35.00
Event Application fee - Charity, Community or sporting Organisations & Groups (free event)	No	No	-	Nil
Event Fees				
Major impact event - 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. High impact event - 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 & Edge of the Bay. Medium impact event - 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 Low impact event - 50 to 500 people. Moderate use & impact on space. Low impact on other groups. Social gathering - 30 to 50 people. Non-exclusive use of site. e.g. small wedding. No fee - Minimal impact on space. The Shire determines the class of the activity based on factors, including but not limited to, the following: - Number of participants / individuals / spectators involved in the activity - Use of roads and car parking - Approvals required by other agencies - Structures - Environmental impact - Required management plans - Charity/Not for profit/Community Group				
Major impact event	No	No	At Cost	\$800.00 + Staff hours charged at Contract Work fees
High impact event (per day)* (Commercial)	No	No	N/A	\$500.00
High Impact event (per day)* (Event organised by Local Community Group - 50% discount)	No	No	\$220.00	\$250.00
Medium impact event (per day)	No	No	\$172.00	\$178.88
Low impact event (per permit)*	No	No	\$130.00	\$135.20
Social gathering (per permit)* (Use of LG Property)	No	No	\$60.00	\$62.40
No Fee - Minimal impact on space.*	No	No	Nil	Nil
*CEO discretion for events based around National/Community Celebrations	No	No	Nil	Nil
*50% discretionary discount applies to not-for-profit organisations (e.g. Lions Club, Escare). Excludes sporting groups & Shire community grant recipients				

Schedule of Fees and Charges 2026-27 - Local Laws

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
Activities in Thoroughfares and Trading in Thoroughfares and Public Places Local Law				
Miscellaneous fees for Activities in Thoroughfares and Trading in Thoroughfares and Public Places Local Law, where no other fees are applicable.				
Trading Class (Commercial Activity)				
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. E-scooter operators				
Class 2 - Moderate use of space / moderate impact on space. Commercial presence which easily allows for access and use of space with other user groups.				
Class 3 - Minimal use of space / minimal impact on space. Small scale commercial use of space with low impact on other user groups.				
Note: Trading Permit Application fee applies				
Hire of Use - Shire Parks, Reserves, Beaches or Foreshore related activities.				
The Shire determines the class of the activity based on factors including but not limited to the following:				
Number of participants / individuals involved in the activity				
Required parking bays				
Signage				
Structures				
Environmental impact				
Proposed usage				
Commercial Activity – Class 1				
Per day	No	No	\$75.00	\$78.00
Up to 1 month	No	No	\$118.00	\$123.00
1-2 months	No	No	\$155.00	\$160.00
6 months	No	No	\$640.00	\$665.00
12 months	No	No	\$1,277.00	\$1,325.00
Commercial Activity - Class 2				
Per day	No	No	\$61.00	\$64.00
Up to 1 month	No	No	\$93.00	\$97.00
1-2 months	No	No	\$124.00	\$129.00
6 months	No	No	\$375.00	\$390.00
12 months	No	No	\$745.00	\$775.00
Commercial Activity – Class 3				
Per day	No	No	\$61.00	\$64.00
Up to 1 month	No	No	\$75.00	\$78.00
1-2 months	No	No	\$93.00	\$96.00
6 months	No	No	\$284.00	\$295.00
12 months	No	No	\$570.00	\$593.00
Complex Commercial Activity - As Negotiated e.g. E-scooter operator	No	No	-	As negotiated
Trader Fees				
Trading Permit application	No	No	\$77.00	\$80.00
Designated parking space (per site/per year)	No	No	\$260.00	\$270.00
Mobile Trader/Food Business - Annual Fee	No	No	\$1,478.00	\$1,537.00
Mobile Trader/Food Business - Monthly Fee	No	No	\$125.00	\$250.00
Mobile Trader/Food Business - Minimum Fee (per day)	No	No	\$62.00	\$100.00
Mobile Trader - Community Health Service (daily/per occasion)	No	No	\$62.00	\$64.00
Key Bond	No	No	\$57.00	\$59.00
Stallholder / trader - Annual Fee	No	No	\$785.00	\$816.00
Stallholder / trader - Monthly Fee	No	No	\$105.00	\$109.00
Stallholder / trader - Daily Fee	No	No	\$72.00	\$75.00
Stallholder / trader - Community Group / Charity Organisation*	No	No	\$15.50	\$16.00
Street Entertainers / Buskers - Monthly Fee	No	No	Nil	
Trader Power Usage - Half-Day Fee	No	No	\$15.50	\$16.00
Trader Power Usage - Full-Day Fee	No	No	\$26.00	\$27.00
Service Charge - Daily Fee	No	No	-	\$5.00
Permit to Erect Signs / Advertising - Annual Fee	No	No	\$72.00	\$75.00
Application for an Alfresco Dining permit	No	No	\$130.00	\$135.00
*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 2026-27 - Administration and Miscellaneous

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
Water Charges				
Eastern Suburbs Water Charges - consumption fee per kilolitre	No	No	\$0.92	\$0.96
Southern Suburbs Water Charges - consumption fee per kilolitre	No	No	\$0.92	\$0.96
Wild Flower Picking Rights				
Annual fee payable by persons authorised to pick wildflowers. Maximum 10 permits per year.	No	No	\$180.00	\$190.00
Street Advertising Signs				
Identilite Street Signs				
Per annum fee rental	No	Yes	\$1,470.00	\$1,530.00
Private Works				
Subject to availability of Shire resources	No	Yes	At Cost + 40%	At Cost + 40%
Private works for non profit community groups	No	Yes	At Cost	At Cost
Drainage Headworks				
Determined on site specific basis case by case	No	Yes	At Cost + 10%	At Cost + 10%
Proceeds Sale of Books				
"Esperance Yesterday & Today"	No	Yes	\$5.00	\$5.00
Camping Fees				
All Council Managed Coastal Reserves - campsite fee per night per family	No	Yes	\$20.00	\$20.00
Accommodation				
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
General Enquiry				
Rates, Order & Requisition Fee	No	No	\$196.00	\$203.00
Freedom of Information (FOI) Application	Yes	No	\$30.00	\$30.00
Staff time dealing with FOI application (per hour)	Yes	Yes	\$30.00	\$30.00
Re-issue Rate Notice/Waste Vouchers	No	Yes	\$15.00	\$15.00
Re-Issue Waste Voucher (Pensioner)	No	Yes	Nil	Nil
Plan Printing				
<i>For private personal use only</i>				
Plan Printer				
- A2	No	Yes	\$21.00	\$22.00
- A1	No	Yes	\$31.00	\$32.00
- A0	No	Yes	\$46.50	\$48.00
- Scanning, per hour (plan printer only)	No	Yes	\$62.00	\$64.50
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	\$0.60
- A3 single side B&W	No	Yes	\$0.60	\$0.60
- A3 double side B&W	No	Yes	\$1.00	\$1.20
Colour				
- A4 single side Colour	No	Yes	\$1.00	\$1.00
- A4 double side Colour	No	Yes	\$1.50	\$2.00
- A3 single side Colour	No	Yes	\$2.00	\$2.00
- A3 double side Colour	No	Yes	\$3.50	\$4.00
Property Agreement Administration				
Agreement Preparation Fee - Excluding legal fees which incur an additional charge:				
- Not For Profit	No	Yes	\$160.00	\$165.00
- Commercial	No	Yes	\$650.00	\$670.00
Other Agreement Fees - Excluding legal fees which incur an additional charge:				
- Deed of Sub-Licence	No	Yes	\$250.00	\$260.00
- Variation	No	Yes	\$250.00	\$260.00
- Extension	No	Yes	\$250.00	\$260.00
- Surrender	No	Yes	\$250.00	\$260.00
- Assignment	No	Yes	\$250.00	\$260.00
Advertising costs for Lease/Licenses/Agreements	No	Yes	\$190.00	\$195.00
Market Village Signage	No	Yes	-	\$60.00
Contract Work (Rangers and Professional Staff)				
Contract work - Non Local Government - per hour	No	Yes	\$230.00	\$239.20
Contract work - Other Local Government - per hour	No	Yes	\$130.00	\$135.20
Travelling expenses additional - per km	No	Yes	\$1.20	\$1.25

Schedule of Fees and Charges 2026-27 - Administration and Miscellaneous

Fees & Charges Details	Statutory Fee	GST	2025-26	2026-27
Gate Permit Fees				
Gate Permit Fees	No	No	\$100.00	\$100.00
Hire of Equipment				
<i>Subject to availability and the hire providing all consumables</i>				
Accessible Toilet Trailer - Free community event - per day	No	Yes	Nil	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
Pump out fee - If equipment is not pumped out on return - per item	No	Yes		\$250.00
Cleaning fee - If equipment is not cleaned on return - per item	No	Yes	\$250.00	\$250.00