



1 MARCH 2024

Shire of Esperance

NOTICE OF MEETING AND AGENDA

An Audit Committee meeting of the Shire of Esperance will be held at Council Meeting Room on 5 March 2024 commencing at 2:00 PM to consider the matters set out in the attached agenda.

S Burge

Chief Executive Officer

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Esperance for any act, omission or statement or intimation occurring during Council or Committee meetings. The Shire of Esperance disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings. Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by a member or officer of the Shire of Esperance during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Esperance. The Shire of Esperance warns that anyone who has any application lodged with the Shire of Esperance must obtain and should only rely on written confirmation of the outcome of the application, and any conditions attaching to the decision made by the Shire of Esperance in respect of the application.

ETHICAL DECISION MAKING AND CONFLICTS OF INTEREST

Council is committed to a code of conduct and all decisions are based on an honest assessment of the issue, ethical decision-making and personal integrity. Councillors and staff adhere to the statutory requirements to declare financial, proximity and impartiality interests and once declared follow the legislation as required.

ATTACHMENTS

Please be advised that in order to save printing and paper costs, all attachments referenced in this paper are available in the original Agenda document for this meeting.

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SHIRE OF ESPERANCE

AGENDA

**AUDIT COMMITTEE MEETING
TO BE HELD IN COUNCIL MEETING ROOM ON 5 MARCH 2024
COMMENCING AT 2:00 PM**

1. OFFICIAL OPENING

2. ATTENDANCE

Members

Cr S McMullen
Cr S Flanagan
Pres. R Chambers
Mrs G Johnston
Mr K Mills

Shire of Esperance (Presiding Member)
Shire of Esperance
Shire of Esperance
Shire of Esperance
Community Representative

Shire Officers

Mr S Burge
Mrs R Hamilton
Mrs F Baxter

Chief Executive Officer
Manager Financial Services
Director Corporate & Community Services

Members of the Public & Press

3. APOLOGIES & NOTIFICATION OF GRANTED LEAVE OF ABSENCE

4. PUBLIC QUESTION TIME

5. DEPUTATIONS, PRESENTATIONS, INSPECTIONS, PETITIONS

Nil

6. DECLARATION OF MEMBERS INTERESTS

- 6.1 Declarations of Financial Interests – Local Government Act Section 5.60a**
- 6.2 Declarations of Proximity Interests – Local Government Act Section 5.60b**
- 6.3 Declarations of Impartiality Interests – Admin Regulations Section 34c**

7. CONFIRMATION OF MINUTES

That the Minutes of the Audit Committee Meeting of the 21 November 2023 be confirmed as a true and correct record.

8. NEW BUSINESS OF AN URGENT NATURE

Nil

9. MATTERS REQUIRING A DETERMINATION OF COMMITTEE

Item: 9.1

2023/24 Budget Review

Author/s	Roselyn Hamilton	Manager Financial Services
Authorisor/s	Felicity Baxter	Director Corporate & Community Services

File Ref: D23/34821

Applicant

Corporate and Community Services

Location/Address

Internal

Executive Summary

Prudent management of the Shire's Annual Budget includes a full review of the Shire's progress mid-way through the financial year. This report presents a review of the 2023/24 Annual Budget based on actuals and commitments for the first six months of the year and forecasts for the remainder of the financial year.

Recommendation in Brief

That the Audit Committee recommends Council adopt the 2023/24 Budget Review.

Background

Council undertakes a Budget Review to assess the impact of actual events upon the adopted budget. The Budget Review document contains actual transactions up to the end of December 2023 and also a predicted figure for each account till the end of the financial year. The predicted figures attempt to quantify the likely difference that invariably occurs between the budget and the end of the financial year actual result.

A detailed dissection of the income and expenditure variations is supplied as an attachment. The report lists all accounts which have a variance (surplus or deficit) from which was estimated in the annual budget. All of the variances shown require Council approval by Absolute Majority to adjust the original budget. If Council resolves to adjust the budget as per the attachment, it will provide a predicted \$5,210 deficit by 30 June 2024.

Officer's Comment

The Budget Review has been compiled in the statutory reporting program format similar to the monthly financial report. Four columns of information have been presented as follows:

1. The first column being the Council's adopted budget
2. The second column contains the actual result recorded to 31 December 2023
3. The third column contains the actual result recorded to 28 February 2024
4. The fourth column being the predicted result to 30 June 2024.

Expenditure is presented without brackets and revenue is presented in brackets eg (\$100,000).

The Budget Review process is essentially designed to ensure that the adopted budget is being adhered to and there are no material variances that may cause a deficiency in "cash" to occur at financial year's end.

The original 2023/24 Budget as adopted by Council resulted in a \$22,000 deficit. Since adoption, budget amendments have been presented and adopted by Council however they did not affect the net position. The following adjustments from the mid-year Budget Review results in a reduction of the deficit to \$5,210.

Movements in the budget can be explained as follows:

Operating Income Movement		
Fees & Charges	Increase mainly applicable to: <ul style="list-style-type: none"> - Overall increase of \$188,335 in expected income for Waste Management related to domestic rubbish removal and tip charges (32.9% of increase) - Increase of \$154,000 in Private works income expected (26.9% of increase) - Increase of \$49,448 in Caravan Park income (8.6% of increase) - Increase of \$91,200 in income across all services at the Bay of Isles Leisure centre (15.9% of increase) - Increase in expected income of \$30,000 at the Civic Centre (5.2% of increase) 	(\$572,282)
Interest Earnings	Full increase is a result of favourable interest rates available during the year.	(\$792,000)
Operating Grants & Subsidies	Increase mainly applicable to: <ul style="list-style-type: none"> - An increase in Financial Assistance Grants of \$342,918 (292% of increase) - A decrease in expected grants relating to Home Care operations of \$204,622 (-174% of increase) mainly due to a repayment of unspent grants. - A decrease in expected grants of \$127,035 in relation to GVROC (-108% of increase) - An increase in of \$94,355 in relation to FOGO grants (80% of increase) 	(\$117,315)
Rates	An increase in rates mainly related to continued residential development within the Shire.	(\$65,037)
Reimbursements	This increase is mainly attributable to an expected reimbursement from Department of Transport of \$205,100 (75.4% of increase) in relation to reimbursement of expenditure for the installation of Bus Stops. <i>This movement was previously approved by Council on 31 October 2023.</i>	(271,853)
Contributions & Donations	The increase is mainly attributable to an increase of \$20,000 in Fuel Tax Credits (75.6% of increase).	(\$26,465)
Reserve Transfers to Muni	This increase is directly related to Home Care for the repayment of unspent grants.	(\$154,592)
Operating Expenditure Movement		
Allocations	A decrease reflecting a decrease in net operating deficit.	(\$29,796)
Depreciation	An increase for unbudgeted depreciation for new assets.	\$84,537
Insurance	A decrease to reflect actuals.	(\$35,123)

Materials & Contracts	<p>Increase mainly attributable to:</p> <ul style="list-style-type: none"> - Increase in expenditure of \$205,100 (24.5% of increase) to install Bus Stops (offset by DoT income as above) <i>This movement was previously approved by Council on 31 October 2023.</i> - Increased Waste Management maintenance requirements of \$119,319 (14.2% of increase) across Wylie Bay (62%) and Truck Wash Bay (38%) - Increase in cleaning contractor costs of \$199,000 (13% of increase) across Sporting Grounds and Complexes. - Addition of \$50,000 (6% of increase) of expenditure to implement Workplace Health and Safety software. - A \$37,000 (4.4% of increase) movement from capital expenditure to Operating expenditure to better display the nature of IT projects (consultancy not assets). - An increase of \$30,169 (3.6% of increase) across the Home Care Program. - An increase in Civic Centre expenditure of \$26,000 (3.1% of increase) to provide additional shows during the year. - Addition of \$20,000 of expenditure (2.4% of increase) to review visitor camping opportunities going forward. - Addition of \$20,000 in expenditure (2.4% of increase) for the installation of smoke detection system and switchboard upgrades for the Airport. - An increase in expenditure requirements of \$20,000 (2.4% of increase) for the maintenance of street decorations. - An increase in emergency services building maintenance of \$16,500 (2% of increase) - An increase of \$13,000 (1.6% of increase) for the provision of portable amenities for overflow. - Vehicle maintenance expenditure requirements have increase by \$12,453 (1.5% of increase) - There has been a decrease of \$42,659 in relation to the GVROC Climate change Coordinator which is reflected in the decrease of grants received under operating income. 	\$837,438
Other Expenditure	A small increase to better reflect expected actuals.	\$2,850
Employment Expenses	<p>Increase is mainly attributable to:</p> <ul style="list-style-type: none"> - An increase of \$264,998 in worker's compensation (84.9% of increase) due to a higher than expected Worker's Compensation adjustment. - An increase of \$26,806 (8.6 % of increase) across salaries to consider movements in positions. 	\$312,273
Utility Charges	<p>This increase is mainly attributable to an error with budgeted figures for Bay of Isles Leisure Centre resulting in a movement of \$151,400 to budgeted figures (115% of increase).</p> <p>Small savings have been recognised in several other areas to offset some of this movement.</p>	\$131,386

Non-Operating Income Movements		
Non-Operating Grants & Subsidies	The increase is mainly attributable to a project to Design and construct Condingup Fire Shed \$310,000 (96.3% of increase). <i>This budget movement was previously approved by Council on 22 August 2023.</i>	(\$321,747)
Proceeds from Disposals	Increased to reflect actual proceeds received from sale of vehicles.	(\$16,367)
Reimbursements	Increased to reflect actual reimbursements received in relation to insurance claims.	(\$5,906)
Reserve transfers to Muni	The increase is mainly attributable to a \$1.6 million transfer from the Land Development Reserve for design & construction of units. <i>This movement was previously approved by Council on 22 August 2023.</i>	(\$1,469,047)
Non-Operating Expenditure		
Material & Contracts	The increase is mainly attributable to: <ul style="list-style-type: none"> - Approval of a \$1.6 million project for design & construction of units (78.5% of increase). <i>This movement was previously approved by Council on 22 August 2023.</i> - Approval of a project to Design and construct Condingup Fire Shed for \$310,000 (15.2% of increase). <i>This budget movement was previously approved by Council on 22 August 2023.</i> - Increase in budget of \$200k for reconstruction of Cascade Road (9.8% of increase) 	\$2,036,924
Purchase of Assets	The reduction in budget is mainly attributable to: <ul style="list-style-type: none"> - The movement of \$37,000 (209% of decrease) from capital to operating to better display the nature of an IT project. - An increase in budgeted Light Vehicle purchases of \$16,367 (-92.8% of decrease) 	(\$17,628)
Reserve Transfers from Muni	The increase is attributable to: <ul style="list-style-type: none"> - An increase in Reserve Interest across all reserve accounts of \$350,000 (63.6% f increase) - A \$100,000 increase in reserve transfers in relation to the Governance & Workers Compensation Reserve (18.2% of increase) - Movements across the Aerodrome (\$21,218) and Sanitation (\$79,058) Reserves in line with expected surplus in applicable areas. 	\$550,276
Employment Expenses	Small increase to recognise salaries & wages not previously budgeted.	\$7,181
Total Movement across Budget		\$67,747
Less non-cash movements excluded (Depreciation)		(\$84,537)
Overall Change (surplus)		(\$16,790)

The following section describes the main revisions to budget by program:

General Purpose Funding

- Financial Assistance Grant funding is \$342,918 more than expected.
- Interest income has increase by \$780,000 with favourable interest rates currently being offered. \$350,000 of this increase is associated with reserve account interest and therefore does not affect the predicted net position.
- Rating income is higher than expected by \$65,037 due to the progress of private residential development.

Governance

- Worker's Compensation increased by \$262,538 due to a higher than predicted Worker's Compensation adjustment received during the year.
- Budgeted figures for other insurances dropped by \$33,673 as actuals came in lower than expectation.
- \$50,000 of expenditure has been added to allow for the implementation of Workplace Health and Safety Software.
- \$20,000 of expenditure has been added to assist with a strategic review of visitor camping opportunities going forward.
- A movement in position allocations has resulted in a net budget increase to employee costs of \$138,376.

Law, Order and Public Safety

- Previously approved income and expenditure has been included of \$310,000 for Condungup Fire Shed having a net zero effect on budget. Approved by Council on 22 August 2023.
- A movement in positions allocation has resulted in a budget decrease to Ranger employee costs of \$103,346.

Education and Welfare

- There has been a decrease in expected grants relating to Home Care operations of \$204,622 as a result of a requirement to reimburse unspent grants. This has resulted in the requirement of a movement from the Esperance Home Care Fundraising reserve of \$154,592.
- An increase in capital grants received of \$89,000 has enabled the reduction of transfer from the Esperance Home Care Asset Replacement Reserve.

Community Amenities

- The GVROC Climate Change Coordinator project has been closed out resulting in a reduction of budgeted expenditure of \$150,025 with a matching decrease in income.
- The Shire has been awarded a new Community Stewardship Grant from WALGA to the value of \$33,000.
- Fees and charges across Waste Management have increased by \$188,335 driven by an increase in demand across domestic rubbish removal and access to the tip.
- The Shire has been successful in receiving a Grant from DWER of \$95,000 in relation to Food Organics and Garden Organics (FOGO). Special Projects budgeted expenditure has been increased in line with the grant resulting in a net zero effect.
- Maintenance across Wylie Bay and the Truck Wash has increased by \$119,319.
- A movement in position allocations has resulted in a net budget decrease across Community Amenities to employee costs of \$46,302.

Recreation and Culture

- Budgeted Fees and charges across Bay of Isles Leisure Centre have increased by \$91,200 in line with an expected increase in membership, pro-shop sales and creche admissions.
- \$50,000 has been added to special projects to assist in a strategic review into the future direction of Bay of Isles Leisure Centre.
- The utilities budget for Bay of Isles Leisure centre has increased by \$102,471 due to an error with the original budgeted amount for electricity.
- An additional show has been added to the Civic Centre at a budgeted cost of \$26,000 with a conservatively budgeted income of \$30,000.
- Capital projects for the Esperance Period Village have been closed out resulting in a reduction of expenditure and movement from reserves to the value of \$19,453.
- An additional \$70,000 has been allocated to the maintenance budgets for the Foreshore and CBD improvements.
- \$50,000 of budgeted expenditure has been added for reticulation work relating to the dog park.
- A new project relating to the Skate Park Refurbishment has been opened with a budgeted expenditure of \$55,000
- An increase in cleaning costs caused by a move from salaries to contracted services has occurred across GMS and EIS totalling \$104,000.
- There has been an increase in cleaning costs of \$95,000 for Overflow caused by a move to contracted services.
- Eastern suburbs water pipeline budgeted fee collections have increased by \$10,000.

Transport

- Budget of \$20,000 is required for the installation of a smoke detection system and essential switchboard upgrades at the Airport.
- Roads & Street expenditure and income have increased by \$205,100 for the installation of bus stops which will be reimbursed by Department of Transport. This has a net zero effect on budget.
- Municipal allocation for Roads & Streets investment to the value of \$50,000 has been moved from capital to operating to appropriately fund the Gravel Pit rehabilitation.
- Other Roads & street expenditure has decreased by \$22,000 across crossovers, carparks and Street trees works.
- Investment in Cascade Road renewal has increased by \$200,000.
- Municipal allocation for Roads & Streets investment to the value of \$50,000 has been moved from capital to operating to fund the Gravel Pit rehabilitation.
- Main roads capital investment has increased by \$113,858 in relation to Shelden Road asphalt works.

Economic Services

- A movement in position allocations has resulted in a net budget decrease to employee costs of \$11,443.
- Shire Caravan Park fees and charges have increased by \$49,000 as the commission received from RAC was higher than anticipated.
- Maintenance for street decorations has increased by \$16,000 to address issues with Christmas decorations.

Other Property & Services

- An increase in rent received for Shire owned housing has resulted in an increase to fees & charges of \$30,000.
- An increase of Outside Works has resulted in a recruitment increase of \$28,000 to employee costs.
- Fuel Tax Credits increase have resulted in an increase to Grants, Subsidies and Contributions of \$20,000.
- Vehicle costs for plant & equipment operations have increased by \$134,000 as a result of an increase in vehicle repairs.
- Forecast expenditure for private works has increased by \$110,000 with an in-line adjustment to income of \$154,000 resulting in a net increase of \$44,000 across private works.

Funds Transfers

- The increase in transfer to reserve reflects the increased an increase in interest earnings and movements to the Aerodrome and Sanitation reserve accounts in line with budget changes.

The original budget commenced with a \$22,000 deficit. Subsequent budget amendments have resulted in a smaller deficit of \$5,210. This is an encouraging result considering increasing costs across all goods and services. An offset from higher interest rate earnings has assisted in maintaining a relatively balanced budget.

Consultation

Chief Executive Officer
Director Corporate and Community Services
Director External Services
Director Asset Management

Financial Implications

As detailed in the attached Budget Review documentation.

Asset Management Implications

Nil

Statutory Implications

Local Government (Financial Management) Regulation 1996 – 33(a) Review of Budget

Policy Implications

Nil

Strategic Implications

Council Plan 2022 - 2032

Performance - Outcome 15. Operational excellence and financial sustainability

Objective 15.1. Provide responsible, agile and innovative planning and resource management.

Environmental Considerations

Nil

Attachments

- A¹. FY23/24 Budget Review
- B¹. 2023-24 - MYR Bid - Office Enclosure - Administration Building
- C¹. 2023-24 - MYR Bid - Workplace Health & Safety Software
- D¹. 2023-24 - MYR Bid - Bay of Isles Leisure Centre Strategic Review
- E¹. 2023-24 - MYR Bid - Visitor Camping Review

Item: 9.1 2023/24 Budget Review

Officer's Recommendation

That the Audit Committee recommends Council to adopt the 2023/24 Budget Review.

Voting Requirement

Absolute Majority

Shire of Esperance
Budget Review
For the year ending 30 June 2024

Management Accounting Report
Nature Overview

Description	Original Budget 2022/23 (A)	Actuals as at 31 Dec 2023 (B)	Actuals as at 28 Feb 2024 (C)	Predicted Actuals to 30 June 2024 (D)	Variances Amount \$ (D-A)
Operating Section					
Income					
Fees & Charges	(10,129,753)	(6,753,851)	(8,097,150)	(10,702,035)	(572,282)
Interest Earnings	(1,355,000)	(716,105)	(1,216,121)	(2,147,000)	(792,000)
Operating Grants & Subsidies	(6,321,262)	(4,021,615)	(4,786,127)	(6,438,577)	(117,315)
Profit on Asset Disposals	(672,538)	-	(17,273)	(672,538)	-
Rates	(25,336,630)	(25,184,971)	(25,191,806)	(25,401,667)	(65,037)
Reimbursements	(757,894)	(497,263)	(594,385)	(1,029,747)	(271,853)
Contributions & Donations Operating	(1,508,390)	(419,726)	(675,725)	(1,534,855)	(26,465)
Reserve Transfers into Muni	(9,070,481)	(7,894,124)	(7,894,124)	(9,225,073)	(154,592)
Income Total	(55,151,948)	(45,487,655)	(48,472,711)	(57,151,492)	(1,999,544)
Expense					
Allocations	(890,693)	(587,820)	(644,519)	(920,489)	(29,796)
Depreciation	25,435,663	11,255,805	13,131,492	25,520,200	84,537
Insurance	949,260	876,257	876,892	914,137	(35,123)
Interest Expense	87,674	28,238	47,327	87,674	-
Material & Contracts	16,959,709	6,568,699	8,839,351	17,797,187	837,478
Loss on Asset Disposals	130,124	-	6,106	130,124	-
Other Expenditure	1,028,890	601,870	638,783	1,031,740	2,850
Employment Expenses	21,411,309	10,279,746	13,805,349	21,723,582	312,273
Utility Charges	1,293,221	589,143	804,452	1,424,607	131,386
Expense Total	66,405,157	29,611,938	37,505,233	67,708,762	1,303,605
Operating Total	11,253,209	(15,875,717)	(10,967,478)	10,557,270	(695,939)
Capital					
Income					
Non-Operating Grants & Subsidies	(24,857,455)	(6,663,997)	(10,714,143)	(25,179,202)	(321,747)
Proceeds from Disposals	(1,923,262)	(652,273)	(708,637)	(1,939,629)	(16,367)
Proceeds from New Debentures	(2,500,000)	-	-	(2,500,000)	-
Reimbursements	-	(5,906)	(5,906)	(5,906)	(5,906)
Reserve Transfers into Muni	(9,327,638)	(274,252)	(274,252)	(10,796,685)	(1,469,047)
Self Supporting Loan Principle Received	(190,736)	(74,572)	(142,165)	(190,736)	-
Income Total	(38,799,091)	(7,671,000)	(11,845,102)	(40,612,158)	(1,813,067)
Expense					
Material & Contracts	42,427,275	9,769,034	11,997,510	44,464,199	2,036,924
Purchase of Assets	4,840,876	1,896,849	2,710,025	4,823,248	(17,628)
Repayment of Debentures	245,549	101,673	164,274	245,549	-
Reserve Transfers from Muni	3,365,739	294,703	665,892	3,916,015	550,276
Employment Expenses	5,869,653	2,382,549	3,097,007	5,876,834	7,181
Capital Total	56,749,092	14,444,808	18,634,709	59,325,845	2,576,753
Grand Total	17,950,001	6,773,807	6,789,606	18,713,687	763,686
Grand Total	29,203,210	(9,101,909)	(4,177,871)	29,270,957	67,747
Adjustments to Rate Setting					
Non Cash Write Back					
a) Depreciation	(25,435,663)	(11,255,805)	(13,131,492)	(25,520,200)	(84,537)
b) Gain on Asset Disposal	672,538	-	17,273	672,538	-
c) Loss on Asset Disposal	(130,124)	-	(6,106)	(130,124)	-
d) Movement in Accruals	(212,700)	26,817	26,817	(212,700)	-
Period Balance					
(Surplus)/ Deficit B'fwd	(4,075,261)	(4,075,261)	(4,075,261)	(4,075,261)	-
(Surplus)/ Deficit	22,000	(24,406,159)	(21,346,641)	5,210	(16,790)

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Shire of Esperance
Budget Review
For the year ending 30 June 2024

Management Accounting Report
Program Overview

Description	Original Budget 2022/23 (A)	Actuals as at 31 Dec 2023 (B)	Actuals as at 28 Feb 2024 (C)	Predicted Actuals to 30 June 2024 (D)	Variances Amount \$ (D-A)
Operating Section					
Income					
General Purpose Funding	(34,315,882)	(33,677,422)	(34,284,109)	(35,513,902)	(1,198,020)
Governance	(338,424)	(130,254)	(145,283)	(343,098)	(4,674)
Law, Order & Public Safety	(1,276,919)	(411,781)	(620,443)	(1,287,748)	(10,829)
Health	(65,850)	(38,125)	(58,758)	(72,500)	(6,650)
Education & Welfare	(6,255,724)	(3,905,679)	(4,459,214)	(6,274,573)	(18,849)
Community Amenities	(6,187,406)	(4,722,419)	(5,112,499)	(6,350,501)	(163,095)
Recreation & Culture	(2,768,106)	(1,226,658)	(1,912,049)	(2,880,406)	(112,300)
Transport	(1,954,544)	(586,352)	(873,887)	(2,162,544)	(208,000)
Economic Services	(907,493)	(416,468)	(478,927)	(973,320)	(65,827)
Other Property & Services	(1,081,600)	(372,498)	(527,541)	(1,292,900)	(211,300)
Income Total	(55,151,948)	(45,487,655)	(48,472,711)	(57,151,492)	(1,999,544)
Expense					
General Purpose Funding	608,183	169,314	219,957	609,518	1,335
Governance	2,660,375	1,322,256	2,280,573	2,790,941	130,566
Law, Order & Public Safety	2,896,773	1,195,314	1,542,544	2,854,386	(42,387)
Health	487,160	192,126	263,321	527,096	39,936
Education & Welfare	6,673,770	2,646,579	3,410,295	6,697,050	23,280
Community Amenities	7,416,752	2,904,445	3,783,222	7,488,162	71,410
Recreation & Culture	15,698,906	7,774,784	9,631,245	16,314,305	615,399
Transport	26,516,952	11,555,136	13,788,095	26,736,155	219,203
Economic Services	2,217,193	947,512	1,234,863	2,291,361	74,168
Other Property & Services	1,229,093	904,472	1,351,119	1,399,788	170,695
Expense Total	66,405,157	29,611,938	37,505,233	67,708,762	1,303,605
Operating Total	11,253,209	(15,875,717)	(10,967,478)	10,557,270	(695,939)
Non Operating Section					
Income					
Governance	(232,438)	-	-	(232,438)	-
Law, Order & Public Safety	(918,252)	(24,252)	(214,252)	(1,228,252)	(310,000)
Health	(15,000)	-	-	(15,000)	-
Education & Welfare	(693,488)	-	(284,146)	(693,488)	-
Community Amenities	(3,809,815)	(32,727)	(182,585)	(3,809,815)	-
Recreation & Culture	(8,266,771)	(372,227)	(2,694,673)	(8,230,724)	36,047
Transport	(17,220,248)	(6,644,067)	(7,815,355)	(17,142,995)	77,253
Economic Services	(125,000)	-	-	(125,000)	-
Other Property & Services	(7,518,079)	(597,728)	(654,091)	(9,134,446)	(1,616,367)
Income Total	(38,799,091)	(7,671,000)	(11,845,102)	(40,612,158)	(1,813,067)
Expense					
Governance	381,136	73,049	143,695	347,141	(33,995)
Law, Order & Public Safety	1,414,448	59,200	59,200	1,724,448	310,000
Health	45,000	-	-	45,000	-
Education & Welfare	763,488	422,211	424,971	763,488	-
Community Amenities	3,744,622	480,461	662,012	3,726,864	(17,758)
Recreation & Culture	9,604,018	1,317,684	1,706,066	9,594,276	(9,742)
Transport	30,887,749	11,012,451	14,014,618	31,049,354	161,605
Economic Services	-	-	-	-	-
Other Property & Services	6,542,892	785,049	958,255	8,159,259	1,616,367
Funds Transfer	3,365,739	294,703	665,892	3,916,015	550,276
Contra Accounts	-	-	110,909	-	-
Expense Total	56,749,092	14,444,808	18,745,618	59,325,845	2,576,753
Non Operating Total	17,950,001	6,773,807	6,900,516	18,713,687	763,686
Total Operating + Non Operating	29,203,210	(9,101,909)	(4,066,962)	29,270,957	67,747
Adjustments to Rate Setting					
Non Cash Write Back					
a) Depreciation	(25,435,663)	(11,255,805)	(13,131,492)	(25,520,200)	(84,537)
b) Gain on Asset Disposal	672,538	-	17,273	672,538	-
c) Loss on Asset Disposal	(130,124)	-	(6,106)	(130,124)	-
d) Movement in Accruals	(212,700)	26,817	26,817	(212,700)	-
Period Balance					
(Surplus)/ Deficit B'fwd	(4,075,261)	(4,075,261)	(4,075,261)	(4,075,261)	-
(Surplus)/ Deficit	22,000	(24,406,159)	(21,235,732)	5,210	(16,790)

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**Shire of Esperance
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For the year ending 30 June 2024

**Management Accounting Report
Program Mid-Level**

DESCRIPTION	2023-24 Original	Actuals as at December	Actuals as at February 2024	Predicted Actuals to June 2024
03 - General Purpose Funding				
Other Revenue				
3115 - Other Revenue - Operating				
115 - Grants, Subsidies & Contributions	-	(171,459)	(257,189)	(342,918)
120 - Interest Earnings	(1,270,000)	(625,413)	(1,120,202)	(2,050,000)
960 - Transfer from Unspent Grant Reserves	(7,607,752)	(7,607,752)	(7,607,752)	(7,607,752)
3115 - Other Revenue - Operating Total	(8,877,752)	(8,404,624)	(8,985,142)	(10,000,670)
Rates				
3110 - Rates - Operating				
100 - Rates & Charges	(25,336,630)	(25,184,971)	(25,191,806)	(25,401,667)
105 - Fees & Charges	-	(573)	(846)	(800)
115 - Grants, Subsidies & Contributions	-	(265)	(265)	(265)
120 - Interest Earnings	(81,500)	(86,709)	(90,535)	(93,500)
125 - Reimbursements	(20,000)	(281)	(15,515)	(17,000)
350 - Administration Expenses	19,000	13,099	15,069	19,000
365 - Legal & Debt Recovery Costs	25,000	6	15,673	20,000
415 - Rates Expenditure	229,570	17,180	19,514	232,420
980 - Overhead Allocation	334,613	139,029	169,702	338,098
3110 - Rates - Operating Total	(24,829,947)	(25,103,485)	(25,079,010)	(24,903,714)
03 - General Purpose Funding Total	(33,707,699)	(33,508,108)	(34,064,152)	(34,904,384)

**Shire of Esperance
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**Management Accounting Report
Program Mid-Level**

DESCRIPTION	2023-24 Original	Actuals as at December	Actuals as at February 2024	Predicted Actuals to June 2024
04 - Governance				
Community Support				
3700 - Community Support - Operating				
300 - Employee Costs	160,214	82,613	105,776	161,214
350 - Administration Expenses	11,001	2,655	3,796	8,700
455 - Programs and Events	-	(411)	-	-
940 - Non Cash Expense	4,922	2,461	2,871	4,922
980 - Overhead Allocation	(158,523)	(76,928)	(94,033)	(157,353)
3700 - Community Support - Operating Total	17,614	10,389	18,410	17,483
Corporate & Community Services				
3100 - Corporate & Community Services - Operating				
115 - Grants, Subsidies & Contributions	(24,960)	(12,463)	(17,263)	(24,960)
125 - Reimbursements	(200,000)	(93,831)	(93,831)	(200,000)
300 - Employee Costs	383,896	140,533	174,986	383,641
350 - Administration Expenses	63,700	27,717	37,165	61,000
360 - Professional Services	22,000	-	-	22,000
460 - Building Operations	131,921	84,383	105,525	147,571
500 - Building Maintenance	216,700	45,488	54,212	216,700
550 - Grounds Maintenance	50,300	37,526	45,171	50,300
940 - Non Cash Expense	250,968	123,865	144,510	250,968
980 - Overhead Allocation	(735,555)	(288,506)	(347,026)	(743,919)
3100 - Corporate & Community Services - Operating Total	158,970	64,713	103,451	163,301
7100 - Corporate & Community Services - Capital				
710 - Building Project	80,000	-	-	80,000
955 - Transfer from Reserves	(80,000)	-	-	(80,000)
7100 - Corporate & Community Services - Capital Total	-	-	-	-
Executive Services				
3000 - Executive Services - Operating				
115 - Grants, Subsidies & Contributions	-	(603)	(603)	-
125 - Reimbursements	(3,000)	-	-	(1,500)
300 - Employee Costs	492,092	247,068	325,995	492,742
350 - Administration Expenses	124,721	94,312	96,788	126,221
360 - Professional Services	25,000	8,980	8,980	25,000
365 - Legal & Debt Recovery Costs	25,000	7,043	8,320	20,000
370 - Special Projects	15,000	19,080	19,080	19,080
940 - Non Cash Expense	7,643	3,821	4,458	7,643
980 - Overhead Allocation	(581,771)	(322,746)	(373,383)	(585,808)
3000 - Executive Services - Operating Total	104,685	56,955	89,636	103,378
7000 - Executive Services - Capital				
705 - Purchases	40,000	43,005	43,005	43,005
7000 - Executive Services - Capital Total	40,000	43,005	43,005	43,005
External Services				
3050 - External Services				
300 - Employee Costs	388,569	259,931	341,024	527,268
350 - Administration Expenses	25,100	11,994	15,478	27,600
370 - Special Projects	-	-	-	20,000
940 - Non Cash Expense	6,690	3,345	3,902	6,690
980 - Overhead Allocation	(411,952)	(270,320)	(328,996)	(550,328)
3050 - External Services Total	8,407	4,950	31,409	31,230

**Shire of Esperance
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**Management Accounting Report
Program Mid-Level**

DESCRIPTION	2023-24 Original	Actuals as at December	Actuals as at February 2024	Predicted Actuals to June 2024
Financial Services				
3120 - Financial Services - Operating				
105 - Fees & Charges	(6,000)	(6,230)	(6,139)	(6,000)
125 - Reimbursements	-	(1,231)	(1,231)	(1,231)
300 - Employee Costs	846,757	416,112	546,135	846,757
350 - Administration Expenses	4,000	1,520	1,687	4,000
360 - Professional Services	86,000	65,673	66,274	86,000
380 - Bank Charges	86,000	53,491	64,053	86,000
940 - Non Cash Expense	1,000	-	-	1,000
980 - Overhead Allocation	(685,197)	(276,502)	(339,623)	(681,073)
3120 - Financial Services - Operating Total	332,560	252,834	331,156	335,453
7120 - Financial Services - Capital				
190 - Proceeds on Sale of Assets	(11,000)	-	-	(11,000)
705 - Purchases	37,000	-	-	37,000
7120 - Financial Services - Capital Total	26,000	-	-	26,000
Governance & Corporate Support				
3170 - Governance & Corporate Support - Operating				
105 - Fees & Charges	(3,000)	(1,429)	(1,865)	(3,000)
300 - Employee Costs	327,864	140,863	516,693	590,402
350 - Administration Expenses	8,000	8,155	8,452	9,910
410 - Insurance	344,580	298,569	299,204	310,907
955 - Transfer from Reserves	(62,364)	-	-	(62,364)
980 - Overhead Allocation	(615,080)	(446,158)	(467,227)	(845,855)
3170 - Governance & Corporate Support - Operating Total	-	0	355,257	-
Human Services				
3160 - Human Services - Operating				
115 - Grants, Subsidies & Contributions	(15,600)	(7,800)	(10,800)	(15,600)
125 - Reimbursements	(2,000)	(4,800)	(7,675)	(6,943)
300 - Employee Costs	659,487	285,761	384,064	659,487
320 - Occupational Health & Safety & Risk	15,000	19,336	24,194	15,000
325 - Recruitment	45,000	17,097	35,450	60,000
350 - Administration Expenses	58,721	40,022	44,714	116,450
360 - Professional Services	15,000	6,690	14,070	35,000
940 - Non Cash Expense	1,000	3,002	3,502	7,000
980 - Overhead Allocation	(613,125)	(281,364)	(352,209)	(648,110)
3160 - Human Services - Operating Total	163,483	77,944	135,311	222,284
7160 - Human Services - Capital				
190 - Proceeds on Sale of Assets	(11,000)	-	-	(11,000)
705 - Purchases	37,000	-	-	37,000
7160 - Human Services - Capital Total	26,000	-	-	26,000
Information Mgmt Services				
3150 - Information Management - Operating				
125 - Reimbursements	-	-	(1,020)	-
300 - Employee Costs	300,050	123,593	160,104	300,050
350 - Administration Expenses	24,500	12,923	15,682	24,500
360 - Professional Services	8,000	-	-	8,000
980 - Overhead Allocation	(294,621)	(121,499)	(147,684)	(295,963)
3150 - Information Management - Operating Total	37,929	15,017	27,083	36,587

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**Management Accounting Report
Program Mid-Level**

DESCRIPTION	2023-24 Original	Actuals as at December	Actuals as at February 2024	Predicted Actuals to June 2024
IT Services				
3140 - Information Technology - Operating				
125 - Reimbursements	-	-	(2,989)	-
300 - Employee Costs	423,922	207,106	271,797	423,922
350 - Administration Expenses	2,400	3,354	3,703	4,500
355 - Computer/IT Costs	526,000	180,414	378,788	529,000
360 - Professional Services	85,800	24,539	35,883	122,800
370 - Special Projects	157,500	69,440	82,746	157,500
385 - IT Purchases	145,500	60,058	69,931	145,500
955 - Transfer from Reserves	(19,500)	-	-	(19,500)
980 - Overhead Allocation	(980,189)	(403,233)	(517,990)	(1,009,154)
3140 - Information Technology - Operating Total	341,433	141,676	321,870	354,568
7140 - Information Technology - Capital				
150 - Capital Grants Received	(130,438)	-	-	(130,438)
705 - Purchases	110,000	-	-	73,000
715 - Infrastructure Project	77,136	30,044	100,690	77,136
7140 - Information Technology - Capital Total	56,698	30,044	100,690	19,698
Marketing & Communications				
3010 - Marketing & Communications - Operating				
300 - Employee Costs	304,150	164,325	219,037	304,150
350 - Administration Expenses	6,500	2,180	2,180	5,500
370 - Special Projects	21,890	455	455	21,890
375 - Media & Communications	64,700	37,592	43,053	64,700
980 - Overhead Allocation	(353,941)	(182,345)	(222,909)	(352,658)
3010 - Marketing & Communications - Operating Total	43,299	22,207	41,816	43,582
Members of Council				
3020 - Members of Council - Operating				
125 - Reimbursements	(2,000)	(1,867)	(1,867)	(2,000)
315 - Elected Member Training	30,000	13,145	14,120	30,000
330 - Elected Member Expenditure	292,030	161,291	173,733	296,530
335 - Election Expenses	68,000	4,877	62,623	71,820
340 - Civic Function & Receptions	2,000	2,290	2,290	3,000
410 - Insurance	1,518	1,358	1,358	1,358
940 - Non Cash Expense	6,019	3,009	3,511	6,019
980 - Overhead Allocation	716,004	361,213	424,125	733,250
3020 - Members of Council - Operating Total	1,113,571	545,317	679,892	1,139,977
04 - Governance Total	2,470,649	1,265,051	2,278,985	2,562,546

**Shire of Esperance
Budget Review**

For the year ending 30 June 2024

**Management Accounting Report
Program Mid-Level**

DESCRIPTION	2023-24 Original	Actuals as at December	Actuals as at February 2024	Predicted Actuals to June 2024
05 - Law, Order & Public Safety				
Community Emergency Services				
4070 - Community Emergency Services - Operating				
115 - Grants, Subsidies & Contributions	(71,895)	(19,528)	(119,772)	(73,095)
300 - Employee Costs	124,390	80,035	127,036	125,890
350 - Administration Expenses	19,400	7,304	8,217	20,300
4070 - Community Emergency Services - Operating Total	71,895	67,812	15,481	73,095
Emergency Management				
4090 - Emergency Management - Operating				
115 - Grants, Subsidies & Contributions	(740,076)	(176,850)	(176,850)	(740,076)
125 - Reimbursements	-	(3,342)	(7,930)	(7,930)
350 - Administration Expenses	43,000	25,474	26,578	43,000
370 - Special Projects	40,000	386	2,463	40,000
480 - ELEM C	1,500	-	-	1,500
481 - Fire Fighting Equipment	5,000	2,091	2,091	5,000
482 - Fire Fighting Expenses	80,000	825	34,484	80,000
530 - Fire Mitigation Works	483,700	14,950	70,079	483,700
980 - Overhead Allocation	91,702	46,897	56,568	98,077
4090 - Emergency Management - Operating Total	4,826	(89,568)	7,482	3,271
8090 - Emergency Management - Capital				
705 - Purchases	321,376	-	-	321,376
8090 - Emergency Management - Capital Total	321,376	-	-	321,376
Fire Prevention - DFES				
4100 - Fire Prevention - DFES - Operating				
125 - Reimbursements	(325,000)	(162,500)	(243,750)	(336,699)
350 - Administration Expenses	190,000	187,596	188,709	190,000
410 - Insurance	55,509	50,708	50,708	50,708
483 - Brigade Operation Expenses	2,200	661	934	2,200
484 - Brigade Fund	60,191	54,043	62,422	60,191
500 - Building Maintenance	17,100	14,312	17,107	33,600
940 - Non Cash Expense	552,817	273,255	318,742	552,817
980 - Overhead Allocation	77,567	33,282	41,358	76,815
4100 - Fire Prevention - DFES - Operating Total	630,384	451,358	436,230	629,632
8100 - Fire Prevention - DFES - Capital				
150 - Capital Grants Received	(880,000)	-	(190,000)	(1,190,000)
710 - Building Project	947,320	-	-	1,257,320
715 - Infrastructure Project	32,752	-	-	32,752
960 - Transfer from Unspent Grant Reserves	(24,252)	(24,252)	(24,252)	(24,252)
8100 - Fire Prevention - DFES - Capital Total	75,820	(24,252)	(214,252)	75,820
Other Law, Order & Public Safety				
4050 - Other Law, Order & Public Safety - Operating				
115 - Grants, Subsidies & Contributions	(20,000)	-	-	(20,000)
370 - Special Projects	20,000	-	-	20,000
420 - Operations	1,798	622	838	1,788
540 - Maintenance	53,968	8,418	18,538	53,968
940 - Non Cash Expense	84,030	7,038	8,016	84,030
980 - Overhead Allocation	49,851	30,083	32,837	61,600
4050 - Other Law, Order & Public Safety - Operating Total	189,647	46,161	60,230	201,386

**Shire of Esperance
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**Management Accounting Report
Program Mid-Level**

DESCRIPTION	2023-24 Original	Actuals as at December	Actuals as at February 2024	Predicted Actuals to June 2024
Ranger Services				
4040 - Ranger Services - Operating				
105 - Fees & Charges	(67,500)	(35,625)	(40,411)	(67,500)
115 - Grants, Subsidies & Contributions	(10,948)	-	(10,948)	(10,948)
125 - Reimbursements	(15,000)	(686)	(906)	(5,000)
300 - Employee Costs	604,575	243,736	313,314	501,229
350 - Administration Expenses	49,300	26,932	32,449	50,500
370 - Special Projects	10,948	7,563	7,840	10,948
459 - Animal Control	9,800	1,991	3,506	9,800
940 - Non Cash Expense	7,618	1,809	2,111	7,618
980 - Overhead Allocation	134,309	72,818	88,915	162,607
4040 - Ranger Services - Operating Total	723,102	318,537	395,868	659,254
8040 - Ranger Services - Capital				
190 - Proceeds on Sale of Assets	(14,000)	-	-	(14,000)
705 - Purchases	113,000	59,200	59,200	113,000
8040 - Ranger Services - Capital Total	99,000	59,200	59,200	99,000
State Emergency Services				
4080 - State Emergency Service - Operating				
115 - Grants, Subsidies & Contributions	(26,500)	(13,250)	(19,875)	(26,500)
350 - Administration Expenses	2,000	2,483	2,503	2,000
405 - Grants/Donations Paid	24,500	-	24,182	24,500
4080 - State Emergency Service - Operating Total	-	(10,767)	6,810	-
05 - Law, Order & Public Safety Total	2,116,050	818,480	767,048	2,062,834

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DESCRIPTION	2023-24 Original	Actuals as at December	Actuals as at February 2024	Predicted Actuals to June 2024
07 - Health				
Environmental Health Services				
4200 - Environmental Health Services - Operating				
105 - Fees & Charges	(62,850)	(36,400)	(57,034)	(69,500)
115 - Grants, Subsidies & Contributions	(3,000)	(1,724)	(1,724)	(3,000)
300 - Employee Costs	347,106	130,635	186,753	378,550
350 - Administration Expenses	31,100	13,272	18,640	29,000
360 - Professional Services	15,000	-	-	15,000
370 - Special Projects	2,000	2,244	2,244	2,000
940 - Non Cash Expense	1,000	-	-	1,000
980 - Overhead Allocation	90,954	45,975	55,684	101,546
4200 - Environmental Health Services - Operating Total	421,310	154,002	204,563	454,596
8200 - Environmental Health Services - Capital				
190 - Proceeds on Sale of Assets	(15,000)	-	-	(15,000)
705 - Purchases	45,000	-	-	45,000
8200 - Environmental Health Services - Capital Total	30,000	-	-	30,000
07 - Health Total	451,310	154,002	204,563	484,596

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**Management Accounting Report
Program Mid-Level**

DESCRIPTION	2023-24 Original	Actuals as at December	Actuals as at February 2024	Predicted Actuals to June 2024
08 - Education & Welfare				
Home Care				
3810 - Home Care - Operating				
115 - Grants, Subsidies & Contributions	(73,600)	(30,350)	(30,350)	(73,600)
125 - Reimbursements	(45,400)	(1,061)	(1,307)	(45,400)
130 - Non Cash Income	(2,000)	-	-	(2,000)
140 - Home Care Program Income	(5,859,670)	(3,723,308)	(4,276,426)	(5,721,726)
300 - Employee Costs	3,819,709	1,757,201	2,269,040	3,819,709
350 - Administration Expenses	621,936	168,555	202,999	621,936
380 - Bank Charges	600	370	480	600
400 - Volunteer Support	3,000	626	626	3,000
425 - Home Care Program Expenses	5,505,808	2,332,041	2,403,550	5,295,177
460 - Building Operations	41,396	9,940	11,278	27,244
500 - Building Maintenance	159,857	80,523	84,912	159,857
550 - Grounds Maintenance	1,000	-	-	1,000
940 - Non Cash Expense	146,697	75,526	88,114	146,697
955 - Transfer from Reserves	-	-	-	(154,592)
980 - Overhead Allocation	(4,244,636)	(1,971,074)	(1,971,074)	(4,003,205)
3810 - Home Care - Operating Total	74,697	(1,301,011)	(1,218,159)	74,697
7810 - Home Care - Capital				
150 - Capital Grants Received	(195,146)	-	(284,146)	(284,146)
190 - Proceeds on Sale of Assets	(14,000)	-	-	(14,000)
705 - Purchases	220,000	-	-	220,000
710 - Building Project	348,342	422,211	424,971	543,488
715 - Infrastructure Project	195,146	-	-	-
955 - Transfer from Reserves	(484,342)	-	-	(395,342)
7810 - Home Care - Capital Total	70,000	422,211	140,825	70,000
Senior Citizens Centre				
3840 - Senior Citizens Centre - Operating				
105 - Fees & Charges	(100)	(100)	(100)	(100)
460 - Building Operations	6,052	4,817	4,817	5,517
500 - Building Maintenance	29,840	13,009	15,276	29,840
550 - Grounds Maintenance	6,600	1,502	3,562	6,600
940 - Non Cash Expense	49,400	24,700	28,817	49,400
980 - Overhead Allocation	12,614	6,511	8,305	16,260
3840 - Senior Citizens Centre - Operating Total	104,406	50,439	60,676	107,517
Seniors, Youth & Children				
3860 - Seniors, Youth & Children - Operating				
105 - Fees & Charges	(300)	(100)	(200)	(300)
125 - Reimbursements	(1,500)	(416)	(416)	(1,500)
350 - Administration Expenses	500	-	-	-
370 - Special Projects	118,127	-	79,655	118,127
460 - Building Operations	6,996	2,789	3,320	6,506
500 - Building Maintenance	47,630	7,703	14,179	52,073
550 - Grounds Maintenance	1,200	1,441	1,441	1,200
940 - Non Cash Expense	115,021	57,511	67,096	115,021
955 - Transfer from Reserves	(116,127)	-	-	(116,127)
980 - Overhead Allocation	15,773	6,519	7,964	15,841
3860 - Seniors, Youth & Children - Operating Total	187,320	75,447	173,040	190,841

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DESCRIPTION	2023-24 Original	Actuals as at December	Actuals as at February 2024	Predicted Actuals to June 2024
Volunteer Resource Centre				
3850 - Volunteer Resource Centre - Operating				
105 - Fees & Charges	-	(680)	(750)	(750)
115 - Grants, Subsidies & Contributions	(91,227)	(82,414)	(82,414)	(91,227)
125 - Reimbursements	-	(1,451)	(1,451)	(1,451)
300 - Employee Costs	71,050	49,112	63,009	71,050
350 - Administration Expenses	9,600	4,537	6,543	9,600
370 - Special Projects	115,800	12,259	14,462	115,800
455 - Programs and Events	12,200	461	1,925	12,200
960 - Transfer from Unspent Grant Reserves	(65,800)	(65,800)	(65,800)	(65,800)
3850 - Volunteer Resource Centre - Operating Total	51,623	(83,976)	(64,477)	49,422
08 - Education & Welfare Total	488,046	(836,889)	(908,094)	492,477

**Shire of Esperance
Budget Review**

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**Management Accounting Report
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DESCRIPTION	2023-24 Original	Actuals as at December	Actuals as at February 2024	Predicted Actuals to June 2024
10 - Community Amenities				
Building, Planning & Land Projects				
4000 - Building, Planning & Land Projects - Operating				
105 - Fees & Charges	(1,000)	(263)	(355)	(1,000)
115 - Grants, Subsidies & Contributions	(37,440)	(19,931)	(27,746)	(37,440)
300 - Employee Costs	206,604	46,878	58,377	90,585
350 - Administration Expenses	11,950	324	962	5,368
370 - Special Projects	12,000	8,712	8,773	12,000
940 - Non Cash Expense	13,504	6,753	7,878	13,504
980 - Overhead Allocation	194,488	108,380	130,893	227,886
4000 - Building, Planning & Land Projects - Operating Total	400,106	150,853	178,782	310,903
Cemeteries				
3530 - Cemeteries - Operating				
105 - Fees & Charges	(152,800)	(60,373)	(115,944)	(151,800)
125 - Reimbursements	-	(9,796)	(9,983)	(9,983)
350 - Administration Expenses	500	309	1,224	500
370 - Special Projects	20,000	16,977	16,977	20,000
420 - Operations	7,262	2,443	3,273	5,026
460 - Building Operations	312	281	281	281
500 - Building Maintenance	13,531	22,783	25,729	13,531
525 - Burial & Grounds Expenses	104,000	38,103	54,345	95,000
550 - Grounds Maintenance	123,900	60,488	76,635	123,900
940 - Non Cash Expense	39,785	34,479	40,225	39,785
955 - Transfer from Reserves	(20,000)	-	-	(20,000)
980 - Overhead Allocation	37,448	17,988	21,378	40,659
3530 - Cemeteries - Operating Total	173,938	123,684	114,139	156,899
7530 - Cemeteries - Capital				
715 - Infrastructure Project	40,000	61,640	61,640	40,000
7530 - Cemeteries - Capital Total	40,000	61,640	61,640	40,000
Environmental Services				
4060 - Environmental Services - Operating				
115 - Grants, Subsidies & Contributions	(255,600)	(18,800)	(101,765)	(128,565)
125 - Reimbursements	-	(637)	(637)	(637)
300 - Employee Costs	200,722	109,382	140,790	201,722
350 - Administration Expenses	16,000	10,833	11,108	18,000
370 - Special Projects	247,522	103,392	116,570	97,497
940 - Non Cash Expense	4,091	2,046	2,387	4,091
980 - Overhead Allocation	69,833	29,240	36,270	71,213
4060 - Environmental Services - Operating Total	282,568	235,455	204,723	263,321
Planning Services				
4010 - Planning Services - Operating				
105 - Fees & Charges	(276,200)	(124,216)	(158,132)	(274,500)
300 - Employee Costs	293,514	93,248	132,927	356,799
350 - Administration Expenses	3,000	8,066	9,329	13,360
370 - Special Projects	653,366	113,185	113,185	653,366
955 - Transfer from Reserves	(653,366)	-	-	(653,366)
980 - Overhead Allocation	122,418	68,786	83,700	152,957
4010 - Planning Services - Operating Total	142,732	159,071	181,009	248,616

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DESCRIPTION	2023-24 Original	Actuals as at December	Actuals as at February 2024	Predicted Actuals to June 2024
Public Toilets & BBQ's				
3520 - Public Toilets & BBQ's - Operating				
460 - Building Operations	312,199	130,843	209,329	325,618
500 - Building Maintenance	303,579	115,988	152,735	293,604
550 - Grounds Maintenance	-	694	704	-
940 - Non Cash Expense	53,474	26,737	31,193	53,474
980 - Overhead Allocation	21,739	10,337	12,542	24,441
3520 - Public Toilets & BBQ's - Operating Total	690,991	284,599	406,502	697,137
7520 - Public Toilets & BBQ's - Capital				
150 - Capital Grants Received	(299,858)	-	(149,858)	(299,858)
710 - Building Project	241,615	168,444	179,342	223,857
955 - Transfer from Reserves	(46,950)	-	-	(46,950)
7520 - Public Toilets & BBQ's - Capital Total	(105,193)	168,444	29,484	(122,951)
Waste Management				
3420 - Waste Management - Operating				
105 - Fees & Charges	(4,167,300)	(3,765,946)	(3,974,080)	(4,355,635)
110 - Levy	(620,000)	(619,520)	(619,520)	(619,520)
115 - Grants, Subsidies & Contributions	-	(94,335)	(94,335)	(94,355)
120 - Interest Earnings	(3,500)	(3,983)	(5,385)	(3,500)
125 - Reimbursements	(200)	(4,618)	(4,618)	(200)
300 - Employee Costs	968,033	536,571	695,125	974,465
350 - Administration Expenses	245,800	110,470	140,899	239,344
370 - Special Projects	659,000	39,373	40,070	689,355
420 - Operations	121,389	24,659	27,841	122,690
450 - Refuse	609,000	290,012	436,258	635,832
451 - Recycling	485,000	203,687	312,706	494,041
452 - Other Sanitation	82,358	38,042	50,650	82,358
500 - Building Maintenance	68,397	14,610	18,519	67,397
540 - Maintenance	712,250	264,272	328,411	831,569
940 - Non Cash Expense	179,326	98,506	114,924	179,326
980 - Overhead Allocation	199,458	96,567	118,103	217,618
3420 - Waste Management - Operating Total	(460,989)	(2,771,635)	(2,414,433)	(539,215)
7420 - Waste Management - Capital				
190 - Proceeds on Sale of Assets	(31,000)	(32,727)	(32,727)	(31,000)
705 - Purchases	92,000	53,740	53,740	92,000
715 - Infrastructure Project	3,371,007	196,637	367,291	3,371,007
955 - Transfer from Reserves	(3,432,007)	-	-	(3,432,007)
7420 - Waste Management - Capital Total	-	217,650	388,303	-
10 - Community Amenities Total	1,164,153	(1,370,240)	(849,851)	1,054,710

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DESCRIPTION	2023-24 Original	Actuals as at December	Actuals as at February 2024	Predicted Actuals to June 2024
11 - Recreation & Culture				
Bay of Isles Leisure Centre				
3730 - BOILC - Admin - Operating				
105 - Fees & Charges	(223,000)	(110,511)	(159,012)	(239,200)
125 - Reimbursements	(1,500)	-	-	(1,500)
300 - Employee Costs	755,527	373,350	489,452	755,527
350 - Administration Expenses	116,700	55,144	63,339	116,899
360 - Professional Services	10,000	2,500	2,500	10,000
370 - Special Projects	-	-	-	50,000
460 - Building Operations	357,648	235,863	296,122	460,119
470 - Kiosk	67,500	36,286	53,227	67,500
471 - Pro Shop	13,000	7,527	9,881	16,500
477 - Creche	2,500	391	530	2,500
500 - Building Maintenance	254,225	149,291	166,450	257,225
550 - Grounds Maintenance	8,950	2,531	3,451	8,950
940 - Non Cash Expense	279,300	168,199	196,232	336,519
980 - Overhead Allocation	353,067	167,586	206,877	375,307
3730 - BOILC - Admin - Operating Total	1,993,917	1,088,159	1,329,049	2,216,346
3740 - BOILC - Pool - Operating				
105 - Fees & Charges	(600,000)	(336,246)	(476,582)	(640,000)
472 - Pool Operations	550,683	227,267	298,465	550,683
473 - Swim School	174,857	95,534	117,627	175,357
3740 - BOILC - Pool - Operating Total	125,540	(13,446)	(60,489)	86,040
3750 - BOILC - Dry - Operating				
105 - Fees & Charges	(265,000)	(149,573)	(218,327)	(300,000)
474 - Dry Operations	240,897	119,452	152,580	238,397
3750 - BOILC - Dry - Operating Total	(24,103)	(30,121)	(65,747)	(61,603)
7730 - BOILC - Admin - Capital				
150 - Capital Grants Received	(275,000)	-	-	(275,000)
710 - Building Project	129,255	58,047	48,439	129,255
955 - Transfer from Reserves	(129,255)	-	-	(129,255)
7730 - BOILC - Admin - Capital Total	(275,000)	58,047	48,439	(275,000)
Civic Centre				
3910 - Civic Centre - Operating				
105 - Fees & Charges	(101,000)	(81,371)	(84,687)	(101,000)
115 - Grants, Subsidies & Contributions	(101,284)	(105,000)	(108,287)	(101,284)
125 - Reimbursements	(2,500)	-	-	(2,500)
135 - Show Income	(120,000)	(68,992)	(86,603)	(150,000)
300 - Employee Costs	265,140	152,617	179,939	291,140
350 - Administration Expenses	40,350	17,053	21,643	44,050
380 - Bank Charges	600	252	252	600
460 - Building Operations	83,807	64,541	73,341	91,109
465 - Show Expenses	177,574	126,527	139,296	203,574
470 - Kiosk	15,000	6,949	7,605	15,000
500 - Building Maintenance	201,485	31,647	38,892	201,485
550 - Grounds Maintenance	43,200	23,449	37,168	43,200
940 - Non Cash Expense	263,874	132,581	154,678	263,874
960 - Transfer from Unspent Grant Reserves	(22,500)	(22,500)	(22,500)	(22,500)
980 - Overhead Allocation	81,507	36,816	44,956	85,352
3910 - Civic Centre - Operating Total	825,253	314,570	395,691	862,100
7910 - Civic Centre - Capital				
150 - Capital Grants Received	(290,286)	-	(139,420)	(290,286)
705 - Purchases	50,000	6,356	6,356	50,000
710 - Building Project	268,261	18,655	18,655	268,261
7910 - Civic Centre - Capital Total	27,975	25,011	(114,409)	27,975

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DESCRIPTION	2023-24 Original	Actuals as at December	Actuals as at February 2024	Predicted Actuals to June 2024
Coastal Infrastructure				
3220 - Coastal Infrastructure - Operating				
105 - Fees & Charges	(59,000)	(16,062)	(29,698)	(37,500)
115 - Grants, Subsidies & Contributions	(109,171)	-	-	(109,171)
125 - Reimbursements	(14,000)	(3,353)	(3,353)	(14,000)
370 - Special Projects	50,901	9,458	9,678	50,901
420 - Operations	59,958	37,815	41,066	58,635
540 - Maintenance	833,700	380,441	452,550	831,700
565 - Coastal Roads Maintenance	36,000	-	-	26,000
940 - Non Cash Expense	1,000,178	346,316	404,036	1,000,178
980 - Overhead Allocation	70,879	33,674	40,235	77,319
3220 - Coastal Infrastructure - Operating Total	1,869,445	788,290	914,513	1,884,062
7220 - Coastal Infrastructure- Capital				
125 - Reimbursements	-	(5,906)	(5,906)	(5,906)
150 - Capital Grants Received	(2,971,673)	(41,748)	(1,932,182)	(2,971,673)
715 - Infrastructure Project	3,851,980	762,635	997,119	3,834,414
7220 - Coastal Infrastructure- Capital Total	880,307	714,981	(940,969)	856,835
Community Grants Program				
3780 - Community Development				
115 - Grants, Subsidies & Contributions	(58,000)	(18,180)	(43,180)	(58,000)
125 - Reimbursements	(2,500)	(23,817)	(8,684)	(2,500)
300 - Employee Costs	293,636	150,261	190,509	297,136
350 - Administration Expenses	7,800	5,269	6,045	6,994
370 - Special Projects	52,343	2,080	2,080	52,343
405 - Grants/Donations Paid	543,290	468,925	479,323	543,290
455 - Programs and Events	240,071	144,850	174,254	239,757
960 - Transfer from Unspent Grant Reserves	(56,888)	(56,888)	(56,888)	(56,888)
980 - Overhead Allocation	192,915	85,416	102,617	200,109
3780 - Community Development Total	1,212,667	757,916	846,077	1,222,241
Culture				
3720 - Culture - Operating				
350 - Administration Expenses	200	-	-	200
460 - Building Operations	4,402	3,962	3,962	3,962
500 - Building Maintenance	57,490	18,644	21,503	56,490
940 - Non Cash Expense	67,678	41,002	47,835	77,864
980 - Overhead Allocation	16,978	7,056	8,771	17,579
3720 - Culture - Operating Total	146,748	70,663	82,071	156,095
Esperance Museum				
3870 - Esperance Museum - Operating				
105 - Fees & Charges	(48,500)	(14,569)	(28,171)	(48,500)
300 - Employee Costs	2,000	3,546	5,687	2,000
350 - Administration Expenses	21,700	3,786	4,549	20,600
370 - Special Projects	10,000	-	-	10,000
455 - Programs and Events	15,000	2,614	2,697	15,000
460 - Building Operations	63,166	38,101	45,908	74,582
500 - Building Maintenance	128,330	43,320	45,261	123,830
940 - Non Cash Expense	97,286	48,643	56,750	97,286
980 - Overhead Allocation	81,216	35,958	45,073	83,940
3870 - Esperance Museum - Operating Total	370,198	161,399	177,753	378,738

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DESCRIPTION	2023-24 Original	Actuals as at December	Actuals as at February 2024	Predicted Actuals to June 2024
Esperance Period Village				
3790 - Esperance Period Village - Operating				
105 - Fees & Charges	(105,000)	(55,414)	(74,761)	(109,500)
125 - Reimbursements	(11,000)	(3,114)	(6,782)	(11,000)
460 - Building Operations	36,790	25,089	33,122	36,460
500 - Building Maintenance	80,289	26,317	35,993	80,312
940 - Non Cash Expense	49,904	24,952	29,111	49,904
980 - Overhead Allocation	131,062	82,858	88,710	164,490
3790 - Esperance Period Village - Operating Total	182,045	100,688	105,393	210,666
7790 - Esperance Period Village - Capital				
710 - Building Project	37,453	-	-	18,000
955 - Transfer from Reserves	(37,453)	-	-	(18,000)
7790 - Esperance Period Village - Capital Total	-	-	-	-
Library				
3710 - Library - Operating				
105 - Fees & Charges	(11,200)	(6,212)	(9,229)	(12,300)
115 - Grants, Subsidies & Contributions	-	(455)	(455)	-
125 - Reimbursements	(100)	(3,464)	(3,736)	(4,000)
300 - Employee Costs	476,600	244,693	324,172	476,600
350 - Administration Expenses	105,700	15,706	20,850	105,700
370 - Special Projects	7,239	1,217	1,271	7,239
460 - Building Operations	43,172	28,196	32,751	47,130
500 - Building Maintenance	70,145	15,621	17,926	60,145
550 - Grounds Maintenance	13,900	3,998	9,082	13,900
940 - Non Cash Expense	73,576	37,041	43,215	73,576
960 - Transfer from Unspent Grant Reserves	(4,639)	(4,639)	(4,639)	(4,639)
980 - Overhead Allocation	157,606	73,477	90,779	167,061
3710 - Library - Operating Total	931,999	405,180	521,988	930,412
Parks				
3210 - Parks - Operating				
105 - Fees & Charges	(1,000)	(145)	(145)	(1,000)
115 - Grants, Subsidies & Contributions	(38,000)	-	(38,000)	(38,000)
125 - Reimbursements	(2,000)	(6,891)	(20,963)	(2,000)
350 - Administration Expenses	10,000	-	5,276	7,276
420 - Operations	150,141	49,517	69,960	123,581
460 - Building Operations	3,571	1,639	1,639	3,390
500 - Building Maintenance	8,120	562	1,677	8,120
540 - Maintenance	1,496,200	835,965	1,122,274	1,583,179
940 - Non Cash Expense	1,511,850	778,411	908,146	1,511,850
980 - Overhead Allocation	43,810	22,079	25,705	48,948
3210 - Parks - Operating Total	3,182,692	1,681,137	2,075,570	3,245,344
7210 - Parks - Capital				
150 - Capital Grants Received	(845,000)	-	(225,000)	(845,000)
190 - Proceeds on Sale of Assets	(60,500)	-	-	(60,500)
705 - Purchases	202,000	110,055	110,055	202,000
715 - Infrastructure Project	912,836	190,760	281,463	1,018,113
7210 - Parks - Capital Total	209,336	300,815	166,519	314,613

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DESCRIPTION	2023-24 Original	Actuals as at December	Actuals as at February 2024	Predicted Actuals to June 2024
Public Halls				
3290 - Public Halls - Operating				
125 - Reimbursements	(11,000)	(9,106)	(9,106)	(11,000)
460 - Building Operations	37,062	26,027	26,616	33,316
500 - Building Maintenance	306,402	38,741	43,125	307,076
550 - Grounds Maintenance	-	374	374	-
940 - Non Cash Expense	250,512	125,253	146,129	250,512
980 - Overhead Allocation	66,742	38,999	43,476	81,175
3290 - Public Halls - Operating Total	649,718	220,289	250,614	661,079
7290 - Public Halls - Capital				
710 - Building Project	100,000	-	-	100,000
955 - Transfer from Reserves	(100,000)	-	-	(100,000)
7290 - Public Halls - Capital Total	-	-	-	-
Self Supporting Loans				
4900 - Self Supporting Loans - Operating				
125 - Reimbursements	(53,124)	(22,513)	(42,004)	(53,124)
390 - Interest Paid	53,124	13,215	29,935	53,124
4900 - Self Supporting Loans - Operating Total	-	(9,298)	(12,070)	-
8900 - Self Supporting Loans - Capital				
196 - Loan Repayments	(190,736)	(74,572)	(142,165)	(190,736)
790 - Principal Repayments	190,736	74,572	137,174	190,736
8900 - Self Supporting Loans - Capital Total	-	(0)	(4,991)	-
Sport and Recreation Management				
3260 - Sport and Recreation Management - Operating				
105 - Fees & Charges	(1,400)	(1,000)	(1,200)	(1,500)
125 - Reimbursements	(1,000)	714	714	(1,000)
460 - Building Operations	1,700	471	471	650
500 - Building Maintenance	2,301	651	651	2,301
980 - Overhead Allocation	9,210	3,774	4,621	9,234
3260 - Sport and Recreation Management - Operating Total	10,811	4,609	5,257	9,685
Sporting Complexes				
3240 - Sporting Complexes - Operating				
105 - Fees & Charges	(137,000)	(54,109)	(69,730)	(127,000)
115 - Grants, Subsidies & Contributions	(150,000)	-	-	(150,000)
125 - Reimbursements	(4,500)	(765)	(3,458)	(4,500)
300 - Employee Costs	85,400	27,350	(14,237)	83,850
350 - Administration Expenses	6,000	701	827	4,000
370 - Special Projects	249,970	150,000	150,000	249,970
460 - Building Operations	179,707	109,792	179,293	313,212
500 - Building Maintenance	216,057	59,383	105,073	212,057
940 - Non Cash Expense	406,000	204,495	238,578	406,000
980 - Overhead Allocation	58,097	31,621	35,757	67,882
3240 - Sporting Complexes - Operating Total	909,731	528,467	622,102	1,055,471
7240 - Sporting Complexes - Capital				
150 - Capital Grants Received	(2,934,368)	-	-	(2,934,368)
710 - Building Project	3,521,497	17,246	27,446	3,521,497
960 - Transfer from Unspent Grant Reserves	(250,000)	(250,000)	(250,000)	(250,000)
7240 - Sporting Complexes - Capital Total	337,129	(232,754)	(222,554)	337,129

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DESCRIPTION	2023-24 Original	Actuals as at December	Actuals as at February 2024	Predicted Actuals to June 2024
Sporting Grounds				
3230 - Sporting Grounds - Operating				
105 - Fees & Charges	(286,800)	(1,250)	(237,997)	(286,800)
115 - Grants, Subsidies & Contributions	(50,000)	-	-	(50,000)
125 - Reimbursements	(40,500)	(18,390)	(18,390)	(40,500)
370 - Special Projects	156,800	17,532	209,902	187,459
420 - Operations	67,232	35,956	41,651	63,856
460 - Building Operations	11,431	3,840	7,895	10,678
540 - Maintenance	468,400	324,783	374,149	476,400
980 - Overhead Allocation	42,384	22,894	26,436	48,433
3230 - Sporting Grounds - Operating Total	368,947	385,365	403,647	409,526
7230 - Sporting Grounds - Capital				
715 - Infrastructure Project	180,000	79,358	79,358	102,000
955 - Transfer from Reserves	(22,500)	-	-	-
7230 - Sporting Grounds - Capital Total	157,500	79,358	79,358	102,000
Television & Radio				
3270 - Television & Radio - Operating				
420 - Operations	13,030	6,181	8,467	13,027
540 - Maintenance	5,335	5,923	7,166	8,800
980 - Overhead Allocation	2,523	1,012	1,244	2,500
3270 - Television & Radio - Operating Total	20,888	13,115	16,876	24,327
7270 - Television & Radio - Capital				
705 - Purchases	160,000	-	-	160,000
955 - Transfer from Reserves	(160,000)	-	-	(160,000)
7270 - Television & Radio - Capital Total	-	-	-	-
Water Supply				
3250 - Water Supply - Operating				
105 - Fees & Charges	(75,000)	(32,843)	(46,198)	(88,000)
420 - Operations	17,989	4,072	8,362	17,870
540 - Maintenance	194,700	102,313	139,259	194,700
980 - Overhead Allocation	16,615	7,604	9,475	18,800
3250 - Water Supply - Operating Total	154,304	81,146	110,899	143,370
11 - Recreation & Culture Total	14,268,047	7,493,584	6,730,589	14,797,451

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DESCRIPTION	2023-24 Original	Actuals as at December	Actuals as at February 2024	Predicted Actuals to June 2024
12 - Transport				
Esperance Airport				
3510 - Esperance Airport - Operating				
105 - Fees & Charges	(1,398,000)	(454,160)	(684,641)	(1,402,400)
115 - Grants, Subsidies & Contributions	(8,756)	-	-	(8,756)
125 - Reimbursements	(8,000)	(4,534)	(4,534)	(8,000)
130 - Non Cash Income	(33,500)	-	-	(33,500)
300 - Employee Costs	454,336	211,160	279,901	453,086
350 - Administration Expenses	43,800	16,995	21,127	39,462
370 - Special Projects	75,000	-	-	75,000
420 - Operations	191,784	89,499	119,081	190,631
575 - Airside Maintenance	46,256	3,801	18,532	46,256
576 - Landside Building Maintenance	291,069	26,632	33,934	310,069
577 - Landside Grounds Maintenance	34,000	13,958	20,636	34,000
940 - Non Cash Expense	388,184	260,449	303,857	393,007
955 - Transfer from Reserves	(165,000)	-	-	(165,000)
980 - Overhead Allocation	165,659	59,682	71,411	136,582
3510 - Esperance Airport - Operating Total	76,832	223,484	179,304	60,437
7510 - Esperance Airport - Capital				
190 - Proceeds on Sale of Assets	(16,500)	-	-	(16,500)
705 - Purchases	53,500	-	-	53,500
775 - Airside Projects	400,000	1,787	2,820	400,000
776 - Landside Projects	125,000	20,512	20,713	125,000
955 - Transfer from Reserves	(562,000)	-	-	(562,000)
7510 - Esperance Airport - Capital Total	-	22,299	23,533	-
Licensing Department				
3880 - Licensing Department - Operating				
105 - Fees & Charges	(265,000)	(123,531)	(172,163)	(265,000)
125 - Reimbursements	(2,000)	136	136	(500)
300 - Employee Costs	276,500	139,145	176,936	278,500
350 - Administration Expenses	5,780	2,573	3,419	5,380
980 - Overhead Allocation	99,016	41,785	51,499	101,470
3880 - Licensing Department - Operating Total	114,296	60,108	59,827	119,850
Road Making Plant				
3540 - Road Making Plant - Operating				
125 - Reimbursements	(250)	(4,004)	(5,074)	(250)
130 - Non Cash Income	(62,038)	-	-	(62,038)
350 - Administration Expenses	95,000	9,370	10,095	95,000
940 - Non Cash Expense	260,618	89,264	104,141	260,618
3540 - Road Making Plant - Operating Total	293,330	94,631	109,162	293,330
7540 - Road Making Plant - Capital				
190 - Proceeds on Sale of Assets	(560,262)	(21,818)	(21,818)	(560,262)
705 - Purchases	3,025,000	1,297,007	1,943,181	3,025,000
955 - Transfer from Reserves	(170,800)	-	-	(170,800)
7540 - Road Making Plant - Capital Total	2,293,938	1,275,189	1,921,363	2,293,938

**Shire of Esperance
Budget Review**

For the year ending 30 June 2024

**Management Accounting Report
Program Mid-Level**

DESCRIPTION	2023-24 Original	Actuals as at December	Actuals as at February 2024	Predicted Actuals to June 2024
Roads & Streets				
3930 - Road & Street - Operating				
115 - Grants, Subsidies & Contributions	(10,000)	-	(6,960)	(10,000)
125 - Reimbursements	-	-	-	(205,100)
370 - Special Projects	-	-	-	205,100
485 - Roadwise	3,000	-	-	3,000
486 - Community Assistance	19,000	4,024	4,024	19,000
555 - Town Roads	655,500	415,408	525,770	655,500
556 - Rural Roads	4,000,000	1,997,812	2,363,900	4,000,000
557 - Crossovers	12,000	1,321	1,321	5,000
558 - Drainage	141,193	77,718	96,374	141,193
559 - Car Parks	26,000	-	2,210	21,000
560 - Street Trees	286,300	158,077	213,768	276,300
561 - Footpaths	126,000	37,960	55,789	126,000
562 - Street Lights	435,000	163,424	229,906	435,000
563 - Gravel Pits	54,000	74,805	74,805	104,000
564 - Landscaping	70,700	11,276	18,304	70,700
567 - Town Road Verges	300,000	111,194	190,845	300,000
940 - Non Cash Expense	17,792,165	7,468,219	8,712,922	17,792,165
3930 - Road & Street - Operating Total	23,910,858	10,521,237	12,482,977	23,938,858
7930 - Road & Street - Capital				
150 - Capital Grants Received	(906,228)	-	-	(906,228)
151 - Roads to Recovery	(3,352,202)	(1,353,668)	(2,181,748)	(3,352,202)
152 - BlackSpot	(6,898,770)	(2,539,495)	(2,645,095)	(6,796,517)
153 - Main Roads	(3,853,486)	(1,628,252)	(1,865,860)	(3,853,486)
154 - Main Roads - Direct	(900,000)	(1,100,834)	(1,100,834)	(925,000)
755 - Town Roads - BlackSpot	1,761,432	676,511	718,778	1,761,432
757 - Town Roads - MainRoads	747,000	861,847	861,847	860,858
758 - Town Roads - Municipal Allocation	1,826,226	437,782	465,484	1,826,226
760 - Rural Roads - BlackSpot	5,928,671	1,931,326	2,526,860	5,826,418
761 - Rural Roads - Roads to Recovery	4,532,119	3,064,671	3,394,527	4,532,119
762 - Rural Roads - MainRoads	4,695,705	1,309,199	2,183,947	4,895,705
763 - Rural Roads - Municipal Allocation	5,571,560	1,313,842	1,796,599	5,521,560
766 - Drainage	300,000	4,465	4,900	300,000
767 - Car Park	530,000	2,180	2,180	530,000
769 - Footpaths	1,391,536	91,322	92,781	1,391,536
7930 - Road & Street - Capital Total	11,373,563	3,070,897	4,254,368	11,612,421
Rural Depots & Housing				
3570 - Rural Depots & Housing - Operating				
125 - Reimbursements	(2,000)	(260)	(651)	(2,000)
350 - Administration Expenses	22,800	5,457	7,355	22,800
460 - Building Operations	25,577	14,053	16,638	25,591
500 - Building Maintenance	61,389	18,944	23,688	55,419
550 - Grounds Maintenance	2,000	2,467	2,467	2,000
940 - Non Cash Expense	57,326	28,663	33,440	57,326
3570 - Rural Depots & Housing - Operating Total	167,092	69,325	82,937	161,136
12 - Transport Total	38,229,909	15,337,169	19,113,471	38,479,970

**Shire of Esperance
Budget Review**

For the year ending 30 June 2024

**Management Accounting Report
Program Mid-Level**

DESCRIPTION	2023-24 Original	Actuals as at December	Actuals as at February 2024	Predicted Actuals to June 2024
13 - Economic Services				
Building Services				
4020 - Building Services - Operating				
105 - Fees & Charges	(88,790)	(53,907)	(67,177)	(94,973)
125 - Reimbursements	-	(110)	(110)	-
300 - Employee Costs	266,234	142,690	192,231	254,791
350 - Administration Expenses	26,760	9,801	11,990	26,850
360 - Professional Services	8,000	-	-	7,000
980 - Overhead Allocation	122,535	67,726	82,393	150,242
4020 - Building Services - Operating Total	334,739	166,199	219,326	343,910
Caravan Park				
4210 - Shire Caravan Park - Operating				
105 - Fees & Charges	(230,000)	(114,448)	(114,448)	(279,448)
980 - Overhead Allocation	10,303	4,159	5,112	10,274
4210 - Shire Caravan Park - Operating Total	(219,697)	(110,289)	(109,337)	(269,174)
Economic Development				
4170 - Economic Development - Operating				
300 - Employee Costs	87,296	42,181	53,067	87,296
350 - Administration Expenses	7,150	4,630	5,022	9,550
370 - Special Projects	30,000	-	2,500	30,000
940 - Non Cash Expense	4,332	2,167	2,529	4,332
955 - Transfer from Reserves	(30,000)	-	-	(30,000)
980 - Overhead Allocation	181,134	104,977	126,178	211,530
4170 - Economic Development - Operating Total	279,912	153,956	189,295	312,708
Esperance Visitor Centre				
3920 - Esperance Visitor Centre - Operating				
105 - Fees & Charges	(210,000)	(83,262)	(128,594)	(206,000)
300 - Employee Costs	327,500	145,378	193,765	325,750
350 - Administration Expenses	34,050	10,623	17,236	34,050
460 - Building Operations	12,802	7,686	13,090	14,342
469 - Resale	105,000	36,421	70,208	105,000
500 - Building Maintenance	27,932	17,681	21,902	32,586
940 - Non Cash Expense	4,857	2,429	2,833	4,857
980 - Overhead Allocation	93,843	41,841	51,446	98,072
3920 - Esperance Visitor Centre - Operating Total	395,984	178,798	241,886	408,657
Rural Services				
3350 - Rural Services - Operating				
115 - Grants, Subsidies & Contributions	(198,158)	(17,768)	(17,768)	(198,158)
350 - Administration Expenses	99,554	-	-	99,554
420 - Operations	800	142	197	800
435 - Wild Dog Control	245,149	73,055	108,622	245,149
545 - Water Supply Maintenance	17,000	1,518	1,845	17,000
960 - Transfer from Unspent Grant Reserves	(136,545)	(136,545)	(136,545)	(136,545)
980 - Overhead Allocation	22,627	9,207	11,301	22,653
3350 - Rural Services - Operating Total	50,427	(70,392)	(32,349)	50,453
7350 - Rural Services - Capital				
150 - Capital Grants Received	(125,000)	-	-	(125,000)
7350 - Rural Services - Capital Total	(125,000)	-	-	(125,000)

**Shire of Esperance
Budget Review**

For the year ending 30 June 2024

**Management Accounting Report
Program Mid-Level**

DESCRIPTION	2023-24 Original	Actuals as at December	Actuals as at February 2024	Predicted Actuals to June 2024
Shire Building Management				
4030 - Shire Building Management - Operating				
300 - Employee Costs	75,638	50,054	68,901	75,638
350 - Administration Expenses	13,200	8,746	9,595	13,200
985 - Overhead Recovered	(88,838)	(47,168)	(61,760)	(88,838)
4030 - Shire Building Management - Operating Total	-	11,632	16,737	-
Tourism & Area Promotion				
3900 - Tourism & Area Promotion - Operating				
105 - Fees & Charges	-	(3,196)	(3,196)	(3,196)
125 - Reimbursements	(4,000)	(7,231)	(11,089)	(15,000)
370 - Special Projects	165,576	100,584	100,584	166,608
376 - Marketing	80,000	-	-	80,000
420 - Operations	2,500	1,062	1,517	1,900
460 - Building Operations	19,768	28,484	29,337	30,295
500 - Building Maintenance	32,139	1,060	4,648	22,213
540 - Maintenance	81,705	28,678	47,142	97,705
940 - Non Cash Expense	19,118	9,559	11,152	19,118
955 - Transfer from Reserves	(10,000)	-	-	(10,000)
980 - Overhead Allocation	81,529	42,140	50,281	81,844
3900 - Tourism & Area Promotion - Operating Total	468,335	201,139	230,376	471,487
13 - Economic Services Total	1,184,700	531,044	755,936	1,193,041

**Shire of Esperance
Budget Review**

For the year ending 30 June 2024

**Management Accounting Report
Program Mid-Level**

DESCRIPTION	2023-24 Original	Actuals as at December	Actuals as at February 2024	Predicted Actuals to June 2024
14 - Other Property & Services				
Asset Management				
3200 - Asset Management - Operating				
115 - Grants, Subsidies & Contributions	-	-	(1,316)	-
125 - Reimbursements	(1,700)	(7,075)	(11,198)	(1,700)
130 - Non Cash Income	-	-	(14,545)	-
300 - Employee Costs	1,369,186	695,412	901,244	1,362,186
350 - Administration Expenses	208,500	115,734	125,938	209,500
940 - Non Cash Expense	57,331	21,324	31,354	63,291
980 - Overhead Allocation	399,291	187,996	227,798	415,893
3200 - Asset Management - Operating Total	2,032,608	1,013,390	1,259,274	2,049,170
7200 - Asset Management - Capital				
190 - Proceeds on Sale of Assets	(40,000)	-	(56,364)	(56,367)
705 - Purchases	160,000	-	167,003	176,367
7200 - Asset Management - Capital Total	120,000	-	110,639	120,000
Asset Management Planning				
3470 - Asset Management Planning - Operating				
130 - Non Cash Income	-	-	(2,727)	-
300 - Employee Costs	450,669	233,569	303,929	450,669
350 - Administration Expenses	19,900	10,951	11,849	21,500
980 - Overhead Allocation	148,957	80,692	92,022	174,169
3470 - Asset Management Planning - Operating Total	619,526	325,213	405,073	646,338
Depot, Store & Office				
3580 - Depot, Store & Office - Operating				
105 - Fees & Charges	(4,400)	(151)	(151)	(4,400)
300 - Employee Costs	279,785	156,554	208,502	279,785
350 - Administration Expenses	47,500	20,154	22,847	47,200
460 - Building Operations	105,466	47,030	59,854	110,904
487 - Stock Purchased	2,000	-	-	2,000
500 - Building Maintenance	339,352	73,601	99,291	347,352
550 - Grounds Maintenance	86,000	58,313	74,643	96,000
940 - Non Cash Expense	97,388	46,840	54,647	97,388
3580 - Depot, Store & Office - Operating Total	953,091	402,341	519,633	976,229
Flinders Development				
4180 - Flinders Development - Operating				
130 - Non Cash Income	(400,000)	-	-	(400,000)
350 - Administration Expenses	7,000	4,827	4,827	7,000
360 - Professional Services	100,000	-	16,950	100,000
955 - Transfer from Reserves	(100,000)	-	-	(100,000)
980 - Overhead Allocation	4,845	1,969	2,420	4,864
4180 - Flinders Development - Operating Total	(388,155)	6,796	24,197	(388,136)
8180 - Flinders Development - Capital				
190 - Proceeds on Sale of Assets	(800,000)	-	-	(800,000)
195 - Borrowings	(2,500,000)	-	-	(2,500,000)
715 - Infrastructure Project	5,175,538	320,350	326,553	5,175,538
955 - Transfer from Reserves	(2,675,538)	-	-	(2,675,538)
8180 - Flinders Development - Capital Total	(800,000)	320,350	326,553	(800,000)

**Shire of Esperance
Budget Review**

For the year ending 30 June 2024

**Management Accounting Report
Program Mid-Level**

DESCRIPTION	2023-24 Original	Actuals as at December	Actuals as at February 2024	Predicted Actuals to June 2024
Industrial Park Development				
4190 - Shark Lake Industrial Park Development - Operating				
105 - Fees & Charges	(6,000)	(2,367)	(3,680)	(4,000)
115 - Grants, Subsidies & Contributions	(10,000)	(10,000)	(10,000)	(15,000)
130 - Non Cash Income	(175,000)	-	-	(175,000)
350 - Administration Expenses	2,000	9	9	2,000
370 - Special Projects	-	-	-	5,000
390 - Interest Paid	34,550	15,022	17,392	34,550
980 - Overhead Allocation	10,264	6,130	6,714	12,633
4190 - Shark Lake Industrial Park Development - Operating Total	(144,186)	8,795	10,435	(139,817)
8190 - Shark Lake Industrial Park Development - Capital				
190 - Proceeds on Sale of Assets	(350,000)	(311,918)	(311,918)	(350,000)
715 - Infrastructure Project	230,000	-	-	230,000
790 - Principal Repayments	54,813	27,100	27,100	54,813
955 - Transfer from Reserves	(230,000)	-	-	(230,000)
8190 - Shark Lake Industrial Park Development - Capital Total	(295,187)	(284,818)	(284,818)	(295,187)
Other Properties & Services				
3490 - Other Properties & Services - Operating				
105 - Fees & Charges	(37,500)	(27,450)	(40,634)	(67,600)
125 - Reimbursements	-	(8,787)	(8,606)	(4,200)
350 - Administration Expenses	9,000	3,164	4,064	9,000
460 - Building Operations	16,050	15,353	15,586	14,508
500 - Building Maintenance	15,729	2,451	3,324	12,729
550 - Grounds Maintenance	1,900	460	460	1,900
940 - Non Cash Expense	19,217	9,607	11,208	19,217
980 - Overhead Allocation	55,912	32,929	36,039	66,949
3490 - Other Properties & Services - Operating Total	80,308	27,728	21,440	52,503
7490 - Other Properties & Services - Capital				
190 - Proceeds on Sale of Assets	-	(285,809)	(285,809)	-
705 - Purchases	335,000	327,486	327,486	335,000
715 - Infrastructure Project	587,541	110,113	110,113	2,187,541
955 - Transfer from Reserves	(922,541)	-	-	(2,522,541)
7490 - Other Properties & Services - Capital Total	-	151,790	151,790	-
Outside Works				
3590 - Outside Works - Operating				
125 - Reimbursements	(85,000)	(51,257)	(86,693)	(85,000)
300 - Employee Costs	2,301,853	1,284,245	1,720,076	2,329,853
350 - Administration Expenses	401,000	239,985	281,312	410,000
980 - Overhead Allocation	345,972	154,963	191,063	364,830
985 - Overhead Recovered	(5,949,524)	(3,139,781)	(4,002,582)	(6,045,082)
3590 - Outside Works - Operating Total	(2,985,699)	(1,511,844)	(1,896,825)	(3,025,399)

**Shire of Esperance
Budget Review**

For the year ending 30 June 2024

**Management Accounting Report
Program Mid-Level**

DESCRIPTION	2023-24 Original	Actuals as at December	Actuals as at February 2024	Predicted Actuals to June 2024
Plant & Vehicle Operations				
3550 - Plant & Vehicles - Operating				
115 - Grants, Subsidies & Contributions	(190,000)	(104,739)	(177,645)	(210,000)
125 - Reimbursements	(2,000)	(63,925)	(63,925)	(2,000)
300 - Employee Costs	392,641	237,006	351,630	393,101
350 - Administration Expenses	49,300	17,030	25,019	49,300
395 - Vehicle Costs	3,019,000	1,640,506	2,104,097	3,153,000
410 - Insurance	268,270	242,773	242,773	268,270
940 - Non Cash Expense	24,336	15,334	17,890	24,685
980 - Overhead Allocation	(696,008)	(479,087)	(522,412)	(689,270)
985 - Overhead Recovered	(2,865,539)	(1,320,202)	(1,567,566)	(2,987,086)
3550 - Plant & Vehicles - Operating Total	-	184,697	409,860	-
Plant Depreciation				
3560 - Plant Depreciation - Operating				
940 - Non Cash Expense	1,315,752	647,193	754,659	1,315,752
985 - Overhead Recovered	(1,315,752)	(605,773)	(717,456)	(1,315,752)
3560 - Plant Depreciation - Operating Total	-	41,420	37,203	-
Private Works				
3600 - Private Works - Operating				
146 - Private Works Income Work Orders	(70,000)	(96,747)	(106,420)	(224,000)
490 - Private Works Expenses	50,000	130,187	139,708	160,000
3600 - Private Works - Operating Total	(20,000)	33,440	33,288	(64,000)
14 - Other Property & Services Total	(827,694)	719,296	1,127,741	(868,299)

Shire of Esperance
Budget Review
For the year ending 30 June 2024

Management Accounting Report
Program Mid-Level

DESCRIPTION	2023-24 Original	Actuals as at December	Actuals as at February 2024	Predicted Actuals to June 2024
15 - Funds Transfer				
Funds Transfer				
8700 - Funds Transfer - Capital				
956 - Transfer to Reserves	3,365,739	294,703	665,892	3,916,015
8700 - Funds Transfer - Capital Total	3,365,739	294,703	665,892	3,916,015
15 - Funds Transfer Total	3,365,739	294,703	665,892	3,916,015

Shire of Esperance
Budget Review 2022-23
For the year ending 30th June 2024

Management Budget
Movements in Cash Reserves

Reserve Name		1-Jul-2023	Transfers In			Transfers Out				30-Jun-2024	Budget Year
		Opening Balance	Interest	Sum	Total	Operating	Carryovers	Capital	Total	Closing Balance	Net Change \$
Land Purchase & Development Reserve	606	4,753,852	169,018	1,150,000	1,319,018	(630,000)	(763,079)	(4,665,000)	(6,058,079)	14,791	(4,739,061)
Eastern Suburbs Water Pipeline Reserve	608	39,180	1,393	-	1,393	-	-	-	-	40,573	1,393
Jetty Reserve	609	317,976	11,305	140,000	151,305	-	-	-	-	469,281	151,305
Aerodrome Reserve	610	6,850,889	243,576	134,070	377,646	(175,000)	(362,000)	(200,000)	(737,000)	6,491,535	(359,354)
Off Street Parking (CBD) Reserve	612	557,726	19,829	-	19,829	-	-	-	-	577,555	19,829
Sanitation Reserve	613	11,259,137	400,306	856,731	1,257,037	-	(557,007)	(3,035,000)	(3,592,007)	8,924,167	(2,334,970)
Esperance Homecare Fundraising Reserve	614	743,736	26,443	-	26,443	(304,592)	-	-	(304,592)	465,587	(278,149)
Plant Replacement Reserve	618	768,104	27,309	-	27,309	-	-	(170,800)	(170,800)	624,613	(143,491)
Building Maintenance & Renewal Reserve	625	2,086,654	74,189	255,214	329,403	-	(410,332)	(80,000)	(490,332)	1,925,725	(160,929)
Employee Entitlements - Long Service Leave Reserve	626	1,308,315	46,516	-	46,516	-	-	-	-	1,354,831	46,516
Governance & Workers Compensation Reserve	628	43,752	1,556	180,000	181,556	(62,364)	-	-	(62,364)	162,944	119,192
EHC Asset Replacement Reserve	629	994,990	35,376	-	35,376	-	(175,342)	(220,000)	(395,342)	635,024	(359,966)
IT System & Process Development Reserve	631	44,025	1,565	50,000	51,565	(19,500)	-	-	(19,500)	76,090	32,065
Esperance Homecare Annual Leave Reserve	633	318,826	11,336	-	11,336	-	-	-	-	330,162	11,336
Esperance Homecare Long Service Leave Reserve	634	311,601	11,079	-	11,079	-	-	-	-	322,680	11,079
Priority Projects Reserve	635	540,131	19,204	50,000	69,204	(173,366)	-	-	(173,366)	435,969	(104,162)
Unspent Grants Reserve	623	8,168,376	-	-	-	-	(8,168,376)	-	(8,168,376)	-	(8,168,376)
		39,107,270	1,100,000	2,816,015	3,916,015	(1,364,822)	(10,436,136)	(8,370,800)	(20,171,758)	22,851,527	(16,255,743)

2023-24 MID-YEAR REVIEW – BUDGET REQUEST

Title: Office Closure – Administration Offices

Consideration is requested for the financial adjustments listed below. Justification for each adjustment is provided to support consideration.

Impact	2023-24 \$	2024-25 \$	2025-26 \$	2025-26 \$	2026-27 \$
Expenses	240	240	240	240	240
Net Operating Balance	240	240	240	240	240
Cumulative Cost	-	-	-	-	-
Asset Investment	12,000	-	-	-	-
Adjustment to Salaries	-	-	-	-	-
Additional FTE's	-	-	-	-	-
Source of Funding					
Muni	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-
Building maintenance Reserve	12,000	-	-	-	-
Other* please specify	-	-	-	-	-

TYPE OF EXPENDITURE

☒ Capital ☐ General Expenditure

FUNDING NATURE

☐ Existing Project ☒ New Project

FUNDING TIMING

☐ Specified Term ☒ Ongoing

INVESTMENT REQUEST

An initial estimated investment of \$12,000 with an ongoing depreciation expense of \$240 per year.

DETAIL OF REQUEST

Enclosure of the current Digital Media Officer office. The shared office utilised by the Manager Marketing & Communications can result in distractions. The ability to have a single occupant office will allow more efficiencies and provide a safe space for staff members to discuss potentially confidential topics.

Either the Manager Marketing & Communications or the Economic Development Manager could utilise this space once complete.

RISK

The nature of the Manager Marketing & Communications role can result in confidential topics being raised and discussed on a regular basis. It is important that these topics remain confidential and staff feel comfortable informing the Manager of any potential conflict or risk to the Shire that could result in negative public reaction.

CONSULTATION

The Coordinator Projects & Building was consulted on the estimated cost for this project.

2023-24 MID-YEAR REVIEW – BUDGET REQUEST

Title: Workplace Health & Safety Software

Consideration is requested for the financial adjustments listed below. Justification for each adjustment is provided to support consideration.

Impact	2023-24 \$	2024-25 \$	2025-26 \$	2025-26 \$	2026-27 \$
Expenses	50,000	31,000	32,000	33,500	34,500
Net Operating Balance	50,000	31,000	32,000	33,500	34,500
Cumulative Cost	50,000	81,000	113,000	146,500	181,000
Asset Investment	-	-	-	-	-
Adjustment to Salaries	-	-	-	-	-
Additional FTE's	-	-	-	-	-
Source of Funding					
Muni	50,000	31,000	32,000	33,500	34,500
Grants & Subsidies	-	-	-	-	-
Reserves* please specify	-	-	-	-	-
Other* please specify	-	-	-	-	-

TYPE OF EXPENDITURE

☐ Capital ☒ General Expenditure

FUNDING NATURE

☐ Existing Project ☒ New Project

FUNDING TIMING

☐ Specified Term ☒ Ongoing – Minimum 3 years

INVESTMENT REQUEST

An initial investment for implementation of \$20,000 is requested with an ongoing request for licensing estimated at \$30,000 adjusted for 3.5% CPI annually. Figures are rounded to the nearest \$500.

DETAIL OF REQUEST

With recent changes to Health and Safety laws and regulations, the EMT group agreed that it would be prudent to investigate the implementation of safety software at the Shire.

Workplace Health & Safety is becoming increasingly important, especially where staff are employed in manual labour positions and working with heavy/potentially hazardous machinery/materials.

Recent legislation changes reflect the importance for safety in the workplace and have bolstered the burden of proof on organisations and individuals. Safety software would significantly assist the Shire to ensure Health & Safety related requirements are fulfilled and logged as necessary. The software should also help the Shire to contain all safety information in one area should it be required as a result of an incident.

The Shire is seeking a tool that will simplify the collection and integration of information in relation to Workplace Health & Safety activities allowing the centralisation of critical HR & Safety data.

A number of Software packages are currently being reviewed across a number of selection criteria with a decision expected to be made in the following months.

RISK

The absence of a sound safety management system could result in longer lead times to information being provided to the necessary authorities when requested and Health & safety requirements potentially not being fulfilled.

Any software selected will comply with minimum requirements set by the Shire in relation to the Essential 8.

CONSULTATION

WH&S Officers, IT Services Manager, HR Manager, Co-ordinator of Information Systems, Director CC&S.

2023-24 MID-YEAR REVIEW – BUDGET REQUEST

Title: Bay of Isles Leisure Centre Strategic Review

Consideration is requested for the financial adjustments listed below. Justification for each adjustment is provided to support consideration.

Impact	2023-24 \$	2024-25 \$	2025-26 \$	2025-26 \$	2026-27 \$
Expenses	50,000	-	-	-	-
Net Operating Balance	50,000	-	-	-	-
Cumulative Cost	50,000	50,000	50,000	50,000	50,000
Asset Investment	-	-	-	-	-
Adjustment to Salaries	-	-	-	-	-
Additional FTE's	-	-	-	-	-
Source of Funding					
Muni	50,000	-	-	-	-
Grants & Subsidies	-	-	-	-	-
Building maintenance Reserve	-	-	-	-	-
Other* please specify	-	-	-	-	-

TYPE OF EXPENDITURE

☒ Capital ☐ General Expenditure

FUNDING NATURE

☐ Existing Project ☒ New Project

FUNDING TIMING

☐ Specified Term ☒ Ongoing

INVESTMENT REQUEST

This project is estimated to require an investment of \$50,000 for professional services to undertake the review and reporting.

DETAIL OF REQUEST

The Bay of Isles Leisure Centre is an important community asset that provides many services including but not limited to:

- Gym
- Fitness classes
- Swimming lessons
- Hydro pool
- General swimming at the heated pool year round

To continue to provide the community the best value for money and ensure that the needs of the community are being met in the most efficient way possible, it is necessary from time to time to evaluate the current and future services that we provide at the centre.

It is proposed to engage a specialist consultant to produce a strategic business plan that will include a programs and services opportunity review report.

The strategic business plan will include the following:

- Business goals & objectives
- Demographic implications
- Benchmarking, trends & innovations
- Current market assessment & competition analysis
- Projects, services & equipment
- Service delivery, programming resourcing & staffing.
- A full review of current Bay of Isles Leisure Centre operations and future service offerings based on anticipated population growth and identified community service requirements. This will form the basis of an options, constraints and opportunities analysis.
- A site audit and assessment of functionality and future use having regard to community needs balanced against revenue targets.
- Stakeholder and community consultation outputs and implications.
- Agreed outcomes and identified benefits (financial and community return) associated with investment in each service and program delivery option. This will incorporate an ongoing budget review and projected financial performance targets.
- The preferred management and governance models and identification of the optimum arrangements/staffing structures to ensure on-going viability of the facility.
- Indicative asset management requirements in accordance with current asset management procedures (including routine and restorative maintenance).
- Marketing and promotional plan.
- Risk Assessment.
- Recommendations individually justified and evidence based.
- Performance management and reporting program.

RISK

The management and future planning for such a significant community hub has impacts both financial and socially to our local community.

Propper management of this asset is essential to its success.

Failing to plan for the future and thoroughly review how we manage and care for this asset could result in the longer-term loss of the centre as it becomes continually less relevant to the needs of our community.

CONSULTATION

BOILC Coordinator of operations, Manager Recreation and culture, Director External Services.

2023-24 MID-YEAR REVIEW – BUDGET REQUEST

Title: Visitor Camping Review

Consideration is requested for the financial adjustments listed below. Justification for each adjustment is provided to support consideration.

Impact	2023-24 \$	2024-25 \$	2025-26 \$	2025-26 \$	2026-27 \$
Expenses	20,000	-	-	-	-
Net Operating Balance	20,000	-	-	-	-
Cumulative Cost	20,000	20,000	20,000	20,000	20,000
Asset Investment	-	-	-	-	-
Adjustment to Salaries	-	-	-	-	-
Additional FTE's	-	-	-	-	-
Source of Funding					
Muni	20,000	-	-	-	-
Grants & Subsidies	-	-	-	-	-
Building maintenance Reserve	-	-	-	-	-
Other* <i>please specify</i>	-	-	-	-	-

TYPE OF EXPENDITURE

☒ Capital ☐ General Expenditure

FUNDING NATURE

☐ Existing Project ☒ New Project

FUNDING TIMING

☐ Specified Term ☒ Ongoing

INVESTMENT REQUEST

This request is for \$20,000 to engage professional services to assist staff to review how we accommodate, manage and plan for visitors to our region who are looking to caravan or camp.

DETAIL OF REQUEST

For many years the Shire has operated an overflow camp ground and the Greater Sport Ground (GSG). This overflow camping area has grown over time from a couple of weeks to nearly 5mths this year.

There are also a growing number of informal campers at various locations around Esperance and in surrounding locations. The way that we regulate these campers and reduce the impact that they have on our local environment and community needs to be reviewed.

It is recommended that a consultant be engaged to assist staff to be able to provide Council with an options paper for dealing with this multifaceted issue.

RISK

If the matter is not properly addressed then it is possible that the impacts of informally camping visitors will continue to grow.

Secondary to this would be the lost opportunity to benefit our communities from the influx of visitors over the summer period.

They have the potential to spend significant funds locally, be a substantial volunteer and workforce resource, provide vibrancy and social exchange for our isolated region.

CONSULTATION

BOILC Coordinator of operations, Manager Recreation and culture, Director External Services.

Item: 9.2

Compliance Audit Return 2023

Author/s	Sarah Walsh	Coordinator Governance & Corporate Support
Authorisor/s	Felicity Baxter	Director Corporate & Community Services

File Ref: D24/2744

Applicant

Corporate & Community Services

Location/Address

Shire of Esperance

Executive Summary

For the Audit Committee to recommend to Council, adoption of the 2023 Shire of Esperance Compliance Audit Return (CAR) as required pursuant to Section 7.13(1)(i) of the *Local Government Act 1995*, and Regulation 14 of the *Local Government (Audit) Regulations 1996* as attached.

Recommendation in Brief

That the Audit Committee recommend that Council adopt the 2023 Shire of Esperance CAR pursuant to Regulation 14(3) of the *Local Government (Audit) Regulations 1996*.

Background

As in previous years, local governments are required to complete a CAR by the Department of Local Government and Communities for each calendar year.

The 2023 CAR contains 94 questions across 11 categories formulated around the *Local Government Act 1995* and associated regulations. Categories and questions are completed by the relevant Shire Officers and presented to Council through the Audit Committee for adoption.

A copy of the 2023 Shire of Esperance CAR is attached for reference.

Officer's Comment

The CAR has identified no area of non-compliance within the Shire of Esperance for 2023.

Consultation

Asset Management
Corporate & Community Services
Executive Services
External Services

Financial Implications

Nil

Asset Management Implications

Nil

Statutory Implications

Local Government Act 1995 – Section 7.13(1)(i)
Local Government (Audit) Regulations 1996 – Regulation 14

Policy Implications

Nil

Strategic Implications

Council Plan 2022 - 2032

Performance - Outcome 14. Community confidence and trust in Council

Objective 14.1. Provide transparent, accountable and effective leadership.

Encourage community participation and insight into activities and decisions

Environmental Considerations

Nil

Attachments

A¹. Compliance Audit Return 2023

Item: 9.2 Compliance Audit Return 2023

Officer's Recommendation

That the Audit Committee recommend that Council adopt the 2023 Shire of Esperance Compliance Audit Return pursuant to Regulation 14(3) of the *Local Government (Audit) Regulations 1996*.

Voting Requirement

Simple Majority

Shire of Esperance Compliance Audit Return 2023

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comment
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2023?	N/A	No major trading undertakings occurred in 2023.
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2023?	N/A	No major land transactions occurred in 2023.
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2023?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2023?	N/A	
5	s3.59(5)	During 2023, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comment
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	N/A	No delegations to committees in 2023
2	s5.16 (2)	Were all delegations to committees in writing?	N/A	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?	N/A	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	
5	s5.18	Has council reviewed delegations to its committees in the 2022/2023 financial year?	N/A	

6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the <i>Local Government Act 1995</i> ?	Yes	Listed in the Delegated Authority Register – Council to Chief Executive Officer and Authorised Persons – D23/17276 [v3] 2023/2024
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	O0423-071 - 26/04/2023 O082-149 - 22/08/2023 O1123-190 - 28/11/2023
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	Listed in the Delegated Authority Register.
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	Listed in the Delegated Authority Manual.
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	Yes	
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	Listed in the Delegated Authority Register & Delegated Authority Manual.
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2022/2023 financial year?	Yes	O0623-117 – 27/06/2023
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	Our delegation register (D23/17505) notes the individual TRIM reference for how each person records their delegated authority use.

Disclosure of Interest				
No	Reference	Question	Response	Comment
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the <i>Local Government Act 1995</i> , did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	Disclosures are recorded in the meeting minutes and states when the council member left and returned to the Chamber.
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes	Meeting minute are available on the Shire's website. https://www.esperance.wa.gov.au/council/publications-documents/agenda-minutes.aspx

3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the <i>Local Government Act 1995</i> recorded in the minutes of the meeting at which the disclosures were made?	Yes	Meeting minutes are available on the Shire's website. https://www.esperance.wa.gov.au/council/publications-documents/agenda-minutes.aspx
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	Evidence saved in TRIM D21/29308. (Annual return register 2021/2022 to current)
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2023?	Yes	Evidence saved in TRIM D21/29308. (Annual return register 2021/2022 to current)
6	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	Yes	Evidence saved in TRIM D21/29308. (Annual return register 2021/2022 to current)
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> ?	Yes	The Primary / Annual Returns file is saved in TRIM, file reference F12/3722.
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the <i>Local Government Act 1995</i> , in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> , did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the <i>Local Government Act 1995</i> been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	The document retention period is set for 7 years after a person leaves the Shire.
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the <i>Local Government Act 1995</i> , in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	Register of notifiable gifts is maintained – D16/27067.
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	Available on the Shire website - https://www.esperance.wa.gov.au/council/publications-documents/disclosure-of-gifts.aspx
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the <i>Local Government Act 1995</i> , did the CEO remove from the register all records relating to those people?	Yes	

14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) of the <i>Local Government Act 1995</i> been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	Noted in the meeting minutes.
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) of the <i>Local Government Act 1995</i> relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	Did not need to make an application
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) of the <i>Local Government Act 1995</i> recorded in the minutes of the council meeting at which the decision was considered?	N/A	Did not need to make an application
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?	Yes	
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the <i>Local Government Act 1995</i> ?	Yes	Included additional information in the Preamble / Statutory Environment sections. Also changed the clause numbering.
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	Version is current from February 2021. https://www.esperance.wa.gov.au/Profiles/esperance/Assets/ClientData/Documents/Council/shire_of_esperance_code_of_conduct_for_council_members_
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	Version is current from September 2021. https://www.esperance.wa.gov.au/council/careers-and-employment/working-with-us.aspx

Disposal of Property				
No	Reference	Question	Response	Comment
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the <i>Local Government Act 1995</i> (unless section 3.58(5) applies)?	Yes	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the <i>Local Government Act 1995</i> , did it provide details, as prescribed by section 3.58(4) in the required local public notice for each disposal of property?	Yes	(D23/31111) Advert – Public Notice – Disposal of Property - Salmon Gums Development Group – Caravan Park Site.

Elections				
No	Reference	Question	Response	Comment
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the <i>Local Government (Elections) Regulations 1997</i> ?	Yes	D16/27067
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the <i>Local Government (Elections) Regulations 1997</i> ?	N/A	No gifts received.
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the <i>Local Government (Elections) Regulations 1997</i> ?	Yes	https://www.esperance.wa.gov.au/council/publications-documents/disclosure-of-gifts.aspx

Finance				
No	Reference	Question	Response	Comment
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	October 2023 – Resolution O1023-187
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the <i>Local Government Act 1995</i> , did it do so by absolute majority?	N/A	
3	s7.9(1)	Was the auditor’s report for the financial year ended 30 June 2023 received by the local government by 31 December 2023?	Yes	19 December 2023 - Resolution O1223-202
4	s7.12A (3)	Where the local government determined that matters raised in the auditor’s report prepared under section 7.9(1) of the <i>Local Government Act 1995</i> required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	No actions required - Resolution numbers; O1223-202 and O1023-187
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor’s report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	
6	s7.12A (5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the <i>Local Government Act 1995</i> , did the CEO publish a copy of the report on the local government’s official website?	N/A	
7	Audit Reg 10(1)	Was the auditor’s report for the financial year ending 30 June 2023 received by the local government within 30 days of completion of the audit?	Yes	Audit completed and received by CEO on 15/11/2023.

Integrated Planning and Reporting				
No	Reference	Question	Response	Comment
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	24/05/2022 Shire of Esperance Council Plan was adopted in May 2022, O0522-111 – D22/11423. The Council Plan Incorporated both the Strategic Community Plan and Corporate Business Plan.
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	24/05/2022 Shire of Esperance Council Plan was adopted in May 2022, O0522-111 – D22/11423. The Council Plan Incorporated both the Strategic Community Plan and Corporate Business Plan.
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	

Local Government Employees				
No	Reference	Question	Response	Comment
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	N/A	No vacancies advertised
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	N/A	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	

Official Conduct				
No	Reference	Question	Response	Comment
1	s5.120	Has the local government designated an employee to be its complaints officer?	N/A	The Shire has designated the Director, Corporate & Community Services.
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the <i>Local Government Act 1995</i> ?	Yes	The Register is located in TRIM, reference - D22/1445
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the <i>Local Government Act 1995</i> ?	Yes	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government’s official website?	Yes	The Register of Complaints – Minor Breaches was last updated 17 January 2022 and is available on the Shire’s Website. https://www.esperance.wa.gov.au/Profiles/esperance/Assets/ClientData/Documents/Registers/current_-_register_-_minor_bre5_121_-_minor_breach_complaint.pdf

Optional Questions				
No	Reference	Question	Response	Comment
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2023? If yes, please provide the date of council's resolution to accept the report.	Yes	28/03/2023, Resolution O0323-056
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2023?	Yes	28/03/2023, Resolution O0323-056
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the <i>Local Government Act 1995</i> , were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A	No gifts received.
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	Last review Jan 2022, next review due Jan 2024.
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the <i>Local Government Act 1995</i> ?	Yes	
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	Last review Jun 2022, next review due Jan 2024.
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2023?	Yes	Elected member training register available on website https://www.esperance.wa.gov.au/profiles/elected-members
8	s6.4(3)	By 30 September 2023, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2023?	Yes	Provided when auditor was on site 11-14 September 2023.
9	s.6.2(3)	When adopting the annual budget, did the local government take in to account all its expenditure, revenue and income?	Yes	

Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comment
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	
3	F&G Regs 11(1), 12(2), 13, 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government (Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	
	&			
4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation?	Yes	Addendums issued through Tenderlink, all submissions to include the acknowledged addendum within their submissions D23/26316
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	All tenders opened in presence of Director, Asset Management and Procurement Officer
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did	Yes	Tender register located on Shire website https://www.esperance.wa.gov.au/business/tenders-and-procurement/tender-registers.aspx
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	D24/2052

10 F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	D24/2053
11 F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	N/A	
12 F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	
13 F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	
14 F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	N/A	
15 F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions and General) Regulations 1996, Regulations 24AD(4) and 24AE?	Yes	D22/9384
16 F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	Yes	Addendums issued through Tenderlink, all submissions to include the acknowledged addendum within their submissions D24/1732
17 F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	Yes	All tenders opened in presence of Director, Asset Management and Procurement Officer
18 F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	Yes	Pre-qualified panel registers located on Shire website https://www.esperance.wa.gov.au/business/tenders-and-procurement/tender-registers.aspx
19 F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	Yes	D24/2066 – submission did not align with tender specifications

20 F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	Yes	Council Meeting 23/5/23 Item 17.4
21 F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	Yes	D24/2066
22 F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	Yes	COR 020 Regional Price Preference Policy

Item: 9.3

Risk Register and Audit Regulation 17 Action Update

Author/s	Sarah Walsh	Coordinator Governance & Corporate Support
Authoriser/s	Felicity Baxter	Director Corporate & Community Services

File Ref: D24/6012

Applicant

Internal

Location/Address

N/A

Executive Summary

For the Audit Committee to consider the reported progress report on actions generated from the 2023 Risk Register and Audit Regulation 17 reviews.

Recommendation in Brief

That the Audit Committee receive the second quarterly report on actions from the 2023 Risk Register and Audit Regulation 17 reviews.

Background

The most recent review of systems and procedures as required under regulation 17 of the *Local Government (Audit) Regulations 1996* was conducted and put to the Audit Committee in March 2023 where the following was decided;

That the Audit Committee;

1. Accept the CEO's review of the appropriateness and effectiveness of the Shire of Esperance systems and procedures in relation to risk management, internal control and legislative compliance; and
2. Recommend the review to Council for endorsement.
3. **Request the Chief Executive Officer to provide the Audit Committee with a prioritised list of actions based on recommendations of the report provided by Civic Legal.**

Officer's Comment

All actions raised within the Regulation 17 and Risk Register reviews have been entered into the Shire's reporting system, with reports being generated quarterly to track progress of each item.

The most current quarterly reports are attached for reference.

Consultation

Relevant staff across the Shire.

Financial Implications

Nil

Asset Management Implications

Nil

Statutory Implications

Nil

Policy Implications

Nil

Strategic Implications

Council Plan 2022 – 2032

Performance - Outcome 15. Operational excellence and financial sustainability

Objective 15.1. Provide responsible, agile and innovative planning and resource management.

Environmental Considerations

Nil

Attachments

A¹. Risk Register Report - Q2 2023/2024

B¹. Audit Regulation 17 Report - Q2 2023/2024

Item: 9.3 Risk Register and Audit Regulation 17 Action Update

Officer's Recommendation

That the Audit Committee;

- 1. Accept the quarterly report on actions from the 2023 Risk Register and Audit Regulation 17 reviews; and**
- 2. Recommend the reports are provided to Council for acceptance.**

Voting Requirement

Simple Majority



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Risk Register Summary

Q2 2023/2024

Shire of Esperance

Risk Register Summary Q2 2023/2024

Action Code	Action Name	Comments	Responsible Officer Position
RR1	Develop SOPs	Being Developed	Manager Asset Planning
RR2	Implement risk assessment processes for high risk assets	Not started	Manager Asset Planning
RR3	Building routine maintenance to be incorporated into MEX	Data is being collected to allow up load into MEX. Plans are being put in place for all building maintenance to be put into MEX. Schedule for training and implementation to be developed.	Manager Asset Planning
BAU5.1.6.17	Develop Generator Action Plan	Depot - Discussions held with electrical contractor. Location of generator determined. Admin - Will need to be a part of the solar system upgrade. work a solution with Griffs electrical and Save Energy	Manager Asset Planning
BAU5.1.6.25	Test and Review IT Disaster recovery plan		Manager Information Services
BAU5.1.6.28	Review the Workforce Plan	Completed.	Manager Human Resources
RR4	Review business continuity framework with operational teams		Senior WHS/Risk Officer
RR5	Develop cyber response plan	Work towards covering the essential 8 criteria for cyber security is in progress, with work on cyber response plan due to commence in due course.	Manager Information Services

Shire of Esperance

Risk Register Summary Q2 2023/2024

RR6	Develop SOPs	Teams are actively engaged in the development and review of SOPs. The environmental health team has completed the water sampling process and is currently working on noise complaints.	Manager Waste & Environmental Health
BAU5.1.6.2	Implement workflow process in CM9	Obsolete. Not a requirement with current business process.	Coordinator Information Services
RR7	Review induction process	Discussions held with Big Red Sky. Review of Rapid options being completed.	Manager Human Resources
RR8	Investigate software options for Delegation Register	On hold due to other priorities.	Coordinator Governance & Corporate Support
BAU5.1.6.3	Investigate review function through CM9 to notify users when Legal documents require review	Technically completed. Requires responsible officers to determine legal documents and advise what notification would be appropriate.	Manager Information Services
BAU5.1.6.4	Implement unique numbering for controlled documents and master register	Document Control Group is working through this task.	Manager Information Services
BAU5.1.6.7	Establish HR SOPs (document control, approval and communication processes)	Review of HR Policies completed. Review of Management Practices to be completed in November. SOP's ongoing.	Manager Human Resources
BAU5.1.6.8	Identify strategy to capture corporate knowledge	Standard Operating Procedure templates developed and working group set-up to control documents.	Chief Executive Officer
BAU5.1.6.9	SOP for performance review process	Completed.	Manager Human Resources
BAU5.1.6.11	Identify Critical Roles within the organisation	Meeting held between Director Corporate and Community, HR Manager and Training and Development Officer regarding Learning and	Manager Human Resources

Shire of Esperance

Risk Register Summary Q2 2023/2024

		Development Framework / Critical roles /succession Planning.	
BAU5.1.6.12	SOP Management of staff volunteering hours	Completed.	Manager Human Resources
RR9	Update policies and procedures to align with state system and WHS Act change	HR Policies and Management Practice updated and approved. Final review of procedures nearing completion.	Manager Human Resources
RR10	Finalise draft internal engagement plan		Manager Marketing & Communications
RR11	Social media record keeping SOPs		Manager Marketing & Communications
RR12	Review Reserve Hierarchy	Not commenced, Scheduled in 2023/24	Manager Parks & Environment
BAU5.1.6.13	Resolve waste water issue at Depot- Propose to remove current washdown bay	On hold	Director Asset Management
4.1.8	Prioritise the weed strategy	Not Started. Due to commence 2024 calendar year.	Manager Parks & Environment
BAU5.1.6.14	Review requirement for model waste local laws	The new Waste Local Law has been drafted and will be presented to council for endorsement to advertise with the Health Local Law in December 2023.	Manager Waste & Environmental Health
RR13	Small plant serial number identification/sign in process		Manager Asset Operations

Shire of Esperance

Risk Register Summary Q2 2023/2024

BAU5.1.6.18	Increased inspections and documentation of Maintenance and Cleaning schedules	LH Cleaner undertaking inspections at facilities.	Coordinator Projects & Buildings
BAU5.1.6.19	Develop plan for generator use with IT systems		Manager Information Services
BAU5.1.6.20	SOP annual licences checks	Completed.	Manager Human Resources
BAU5.1.6.21	Develop post project debrief process for major projects	Administration and Coordinator Project Manager working on this together.	Director Asset Management
RR14	Arrange training in major projects/contracts for relevant staff		Director Asset Management
BAU5.1.6.22	Establish emergency drill schedule for all sites	Drill schedule prepared with exception of Home Care due to building works.	Manager Development Services
BAU5.1.6.23	Implement actions from LGIS audit	Action 1 - ensure that the SOE has available for use, and uses, appropriate resources and processes to enable hazards associated with the operations of the business or undertaking of the body to be identified and risks associated with those hazards to be eliminated or minimised. (Completed). Action 2 - ensure that the SOE has appropriate processes for receiving and considering information regarding incidents, hazards and risks and responding in a timely way to that information. (Completed).	Manager Human Resources
RR15	Security Upgrade (fobs)	Operating instruction to be written.	Manager Asset Planning
RR16	Introduce procedures for management of psychological hazards	Procedure for management of psychological hazards has been developed. Will be finalised as part of review of all WHS procedures.	Manager Human Resources

Shire of Esperance

Risk Register Summary Q2 2023/2024

BAU5.1.6.24	Develop management practice for contract review	Completed.	Director Asset Management
RR17	Contractor inductions & training in use of Rapid Global		Director Asset Management
RR18	Develop procedure for minor contract supervision		Director Asset Management
RR19	Develop SOPs	Election - Processing Enrolment Eligibility Claims SOP completed. Uniform Administration Staff, Allowance Management, End of Financial Year, Order Form/Catalogue Management, Ordering Officer and Second Hand Rack SOPs drafted.	Coordinator Governance & Corporate Support



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Audit Regulation 17 Review Summary

Q2 2023/2024

Shire of Esperance

Audit Regulation 17 Review Q2 2023/2024

Action Code	Action Name	Comments	Responsible Officer Position
r.17.1	Include a review deadline in all council policies, with every endeavour being given to undertaking those reviews in a timely manner.	Policies have been transferred to new templates and will be endorsed by Council between November 2023 and March 2024.	Governance & Corporate Support Coordinator
r.17.2	Draft and endorse a standard operating procedure for reviewing the Risk Register. This should address when identified risks are to be included in the register before the biennial review. Such risks may be identified, for example, through Hazard/Incident Report Forms.	On hold due to other priorities.	Governance & Corporate Support Coordinator
r.17.3	Undertake an audit/review of the Risk Management Procedures document, to ensure it is up to date and governance processes are being undertaken (e.g. internal audit on internal control procedures). Include review details for the Risk Management Procedures document at the beginning or end of the document.	Again will be reviewed with LGIS WHS Audit scheduled in 2024	Coordinator Workplace Health and Safety
r.17.4	Ensure the approval date and review dates are recorded in the Work Health and Safety Procedure - Workplace Inspections.		Coordinator Workplace Health and Safety
r.17.5	Draft a management practice or standard operating procedure for reviewing the BCP.		Coordinator Workplace Health and Safety
r.17.6	Include a reminder to review the BCP in the compliance calendar.	Item included in Compliance Calendar for April and September.	Governance & Corporate Support Coordinator

Shire of Esperance

Audit Regulation 17 Review Q2 2023/2024

Action Code	Action Name	Comments	Responsible Officer Position
r.17.7	Include a review deadline in the IT Disaster Recovery Plan.	A review deadline will be included when the DR plan is updated later this financial year.	Manager Information Services
r.17.8	Draft a procedure to address incorrect accounting estimates, capturing how to avoid them in the first instance, and how to address them if they occur.	Will be addressed in Financial Management Manual.	Manager Financial Services
r.17.9	Draft a management practice for dealing with litigious matters.	On hold due to other priorities.	Governance & Corporate Support Coordinator
r.17.10	Continue reminding employees about the Employee Code of Conduct and other ethical matters on a regular basis.	Reminding staff of the need to comply with the Code of Conduct is key message in most Toolbox and staff meetings.	Manager Human Resources
r.17.11	Ensure a review deadline is included in all management practices.	Management Practices will be reviewed following the current policy review. As part of this process they will be transferred to new templates which include this information.	Governance & Corporate Support Coordinator
r.17.12	Ensure the revision history for all policies/plans/procedures is updated as reviews occur, including the Occupational Safety and Health Management Plan.	This will occur as reviews are undertaken and documents are transferred to new templates.	Governance & Corporate Support Coordinator
r.17.13	Review the Occupational Safety and Health Management Plan.	Will be reviewed in line with the LGIS WHS audit in 2024	Coordinator Workplace Health and Safety
r.17.14	Review the Work Health and Safety Procedure - Working in Adverse Weather Conditions (February 2018) including the heading to ensure it reflects its intended purpose. Ensure the functions of the Health	Started reviewing, consultation with relevant stakeholders to be continued on possible purchasing of Lightning detection units for high risk areas.	Coordinator Workplace Health and Safety

Shire of Esperance

Audit Regulation 17 Review Q2 2023/2024

Action Code	Action Name	Comments	Responsible Officer Position
	and Safety Committee are reflected in the procedural document where appropriate.		
r.17.15	Develop a procedure for managing insurable risks, including the need for officers to actively participate in the insurers annual risk assessment process.	On hold due to other priorities.	Governance & Corporate Support Coordinator
r.17.16	Ensure the six month follow up report is scheduled in the Compliance Calendar.	Item included into Compliance Calendar for March.	Governance & Corporate Support Coordinator
r.17.17	Draft and endorse a management procedure regarding the management of large projects. This would address the question of when a project manager or other external consultants should be hired, as well as additional financial and other risk mitigation strategies.		Director Asset Management
r.17.18	Ensure written guidance is provided to officers regarding when the (more extensive) evaluation process ought to occur, rather than allowing price to be the only consideration.		Director Asset Management
r.17.19	Ensure changes to the Shire's control environment are regularly discussed at Organisational Management Team meetings. Draft a short management practice regarding what control changes must be communicated to staff and how they are to be communicated. This may include responses	The audit team from the Office of the Auditor General (OAG) attended the Shire from 11-15 September. A draft report of the audit is being finalised with no significant changes are required. The Audit Exit meeting with the OAG is scheduled for the 13th of November.	Director Corporate and Community Services

Shire of Esperance

Audit Regulation 17 Review Q2 2023/2024

Action Code	Action Name	Comments	Responsible Officer Position
	to auditor comments, changes to legislation, policy reviews, management practice reviews, standard operating procedure reviews, etc.		
r.17.20	HR to conduct a review of individual business area inductions to ensure they are appropriate and are conducted consistently.	WHS team have commenced reviewing site inductions to ensure they are appropriate.	Manager Human Resources
r.17.21	Review the New Employee Acknowledgment of Receipt to ensure all relevant/useful documents are included. This may, for example, include certain policies applicable to most or all employees.	Review of New Acknowledgement Form completed as part of Big Red Sky on-boarding review. Project team agreed all comfortable with the Form. Exiting process to be reviewed	Manager Human Resources
r.17.22	Ensure IT practices are supported by written procedural documents. Ensure those documents are regularly reviewed.	Nothing new for this month	Manager Information Services
r.17.23	Draft a policy to identify the Shire's standards in regard to cyber security. Draft procedural documents to support officers working in this area.	Work towards covering the essential 8 criteria for cyber security is in progress, with work on cyber response plan due to commence in the new year.	Manager Information Services
r.17.24	Reinforce the requirement to record the use of delegations in accordance with statutory requirements. This may be a topic of an internal audit and/or could be addressed in the performance reviews of relevant officers.	On hold due to other priorities.	Governance & Corporate Support Coordinator
r.17.25	Ensure the Policy Review Checklist is either attached to, or referenced in, the relevant standard operating procedure.	On hold due to other priorities.	Governance & Corporate Support Coordinator

Shire of Esperance

Audit Regulation 17 Review Q2 2023/2024

Action Code	Action Name	Comments	Responsible Officer Position
r.17.26	Begin a program of conducting periodic internal reviews of systems and procedures. This may address discrete topics such as recording the use of delegations or completion of cash acknowledgement forms.	Planning for internal audits has been delayed to February 2024.	Director Corporate and Community Services
r.17.27	Ensure review deadlines are included in council policies, management practices and standard operating procedure.	Will be finalised once current documents are transferred to new templates as part of document control project. Policy reviews will be completed by March 2024.	Governance & Corporate Support Coordinator
r.17.28	Draft a management procedure or standard operating procedure for engaging legal advisors. This should provide guidance on how to assess when legal advice is required and who is authorised to approve legal advice being sought.	On hold due to other priorities.	Governance & Corporate Support Coordinator
r.17.29	Consider including employee authority levels regarding the execution of documents in job descriptions.	Being implemented as position descriptions are reviewed by management and HR.	Manager Human Resources
r.17.30	Draft a written procedure for logging records in and out, to assist records officers.	Existing procedure reviewed ready for updating as part of current Document Control project.	Information Management Coordinator
r.17.31	Draft a standard operating procedure for the internal audits of IT software.	No progress as yet.	Manager Information Services
r.17.32	Financial procedures should be reviewed and collated into a comprehensive Financial Procedures Manual. This will help to make	Discussed Financial Management Manual with Director. Planning on populating a rough template as I learn controls and policies and work with Governance to collate into correct template.	Manager Financial Services

Shire of Esperance

Audit Regulation 17 Review Q2 2023/2024

Action Code	Action Name	Comments	Responsible Officer Position
	procedures and standards clearer for employees to follow.		
r.17.33	Draft a standard operating procedure for investigating variances.	Will make up part of Financial Management Manual.	Manager Financial Services
r.17.34	Continue to regularly reinforce records management protocols including the transfer of finalised documents into TRIM.	Reviewing existing induction and TRIM user documentation, and intent to develop content for inclusion in Handy Facts newsletter.	Information Management Coordinator
r.17.35	Develop and finalise the User Terms and Conditions.	Developed for inclusion with next review of Management Practice (MAN 030) - Computer System Usage Code of Practice.	Information Management Coordinator
r.17.36	Ensure the complete procedure for the approval of financial payments is captured in a written procedure.	Will make up part of Financial Management Manual.	Manager Financial Services
r.17.37	Ensure all procedural documents are dated.	Policy review underway including transfer to new templates which include this information. Management Practices will follow and SOPs will be updated as part of the Document Control Project.	Governance & Corporate Support Coordinator
r.17.38	Ensure that the cash management practice for the Shire is captured in a written procedure. Ensure all facilities where cash is collected have written procedures to support staff managing or handling the cash received.	Will make up part of the Financial Management Manual.	Manager Financial Services
r.17.39	Conduct periodic audits to ensure that the receipt forms are correctly signed. Ensure all relevant officers are promptly reminded of	New Finance Manager to look into.	Manager Financial Services

Shire of Esperance

Audit Regulation 17 Review Q2 2023/2024

Action Code	Action Name	Comments	Responsible Officer Position
	the correct procedure or receive further training, whenever the form is not correctly signed or completed.		
r.17.40	Review the Records Management Procedures Manual. Ensure the manual is reviewed regularly (every two years).	Adhoc updates as required, and awaiting finalisation of new Shire templates.	Information Management Coordinator
r.17.41	Include the Assets Register review in the Compliance Calendar.	Item included in Compliance Calendar for June.	Governance & Corporate Support Coordinator
r.17.42	Consider expanding the scope of the Compliance Calendar to include legislative compliance matters in other departments. Alternatively, a separate global calendar could be created for this more expansive purpose. Ensure all departments have an adequate system of monitoring legislative compliance.	Awaiting further advice from Director External Services regarding any additional items that should be included for their area.	Governance & Corporate Support Coordinator
r.17.43	Complete the standard operating procedure for completing CARs before the next CAR deadline. Ensure this addresses the standard of evidence/sampling required to adequately answer the questions.	SOP completed and saved in CM - will be reviewed during next CAR lodgement process.	Governance & Corporate Support Coordinator
r.17.44	Consider including a consistent 'Governance Updates' section within each Handy Facts newsletter. This will ensure changes to policies, legislation and other governance	Regular updates are provided to Media for inclusion and monthly updates are provided at staff meetings.	Governance & Corporate Support Coordinator

Shire of Esperance

Audit Regulation 17 Review Q2 2023/2024

Action Code	Action Name	Comments	Responsible Officer Position
	issues are regularly considered and communicated to employees.		
r.17.45	Review Complaint Handling Policy to ensure all types of complaints are captured including Public Interest Disclosures and Corruption & Crime Commissions reporting.	Work on this will commence in August - required for biennial policy review in October 2023	Director Corporate and Community Services
r.17.46	Develop internal procedures to identify adverse trends if this is practicable (e.g. include item on Executive Team agenda for discussion; monitoring external customer and stakeholder feedback).	An item for this is now included on all EMT Agendas. A recent adverse trend identified was the potential impact of the resignation of the Manager Financial Services, who has been at the Shire in this role for over 18 years. It will take a team effort to support and assist the newly appointed candidate to the level of understanding of the Shire's Financial systems and processes as we have enjoyed. We are confident that they will rise to the challenge.	Director Corporate and Community Services
r.17.47	Review the role of the audit committee with particular consideration towards increasing its involvement in matters relating to risk.	Scope of the audit committee is reviewed as part of the Councillor appointment to the committee post Council elections.	Chief Executive Officer
r.17.48	Ensure adequate training is provided to the independent member of the audit committee in regard to local government practices and the functions of the audit committee.	Post Council elections and when members have been appointed then training considerations will be reviewed.	Chief Executive Officer
r.17.49	Incorporate into the Evaluation Report, a declaration to confirm relevant processes and legislative requirements have been met.		Director Asset Management
r.17.50	Draft and endorse the standard operating procedure to guide the local law review.	SOPs completed and saved in CM.	Governance & Corporate Support Coordinator

Shire of Esperance

Audit Regulation 17 Review Q2 2023/2024

Action Code	Action Name	Comments	Responsible Officer Position
r.17.51	Ensure local law reviews are begun in time to enable deadlines to be met. The Shire should be aware that this process often requires over a year to complete.	Met with External Services Managers/Director to discuss outstanding and upcoming local law reviews. CEO advised that the Standing Orders Local Law will not be reviewed due to upcoming changes as part of the Local Government Act reforms.	Governance & Corporate Support Coordinator

10. CLOSURE