



14 MARCH 2024

Shire of Esperance

ORDINARY COUNCIL MEETING

26 MARCH 2024

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POL 0070: Private Connections to Shire Drainage

COUNCIL POLICY

Purpose

To ensure suitable engineering details of a proposed drainage connection are submitted for consideration prior to any approval being issued by the Shire.

Water Sensitive Urban Design (USUD) and on-site retention of stormwater run-off is preferred by the Manager Asset Development if the site conditions are appropriate in relation to technical and amenity considerations, with the retention of run-off reducing the peak discharge of the downstream drainage system.

Scope

Document defines design requirements and method of determination of costs involved, for the connection of private properties or new developments to the Shire of Esperance stormwater drainage system. Policy affects any private landowner or developer wishing to link property drainage infrastructure in to the Shire's Stormwater drainage system.

Definitions

N/A

Practice

Any approval for private connection to Shire Drainage shall be subject to the following conditions -

1. The Shire must be given forty-eight (48) hours' notice by the applicant of the intention to undertake works within the road reserve. Shire inspection is required.
2. The applicant shall be responsible for determining and obtaining the necessary permits, etc. if required, to excavate near to or adjacent to any existing services. The applicant is fully responsible for contacting relevant service authorities to determine the exact location of services and will be responsible for any damage caused to services during the course of construction.
3. During the course of the works the applicant/property owner shall ensure the works are carried out by a suitably qualified tradesperson, and shall be responsible for all aspects of the works, including public safety. Traffic Management is to be in accordance with *AS 1742.3* and *MRWA Code of Practice for Traffic Management for Works on Roads*.
4. All works required pursuant to the conditions of approval shall be designed and constructed, at the applicant's cost, in accordance with the requirements of Shire of Esperance and *Australian Rainfall and Runoff*.
Certified engineering design plans by a registered professional engineer will be required to be submitted for approval by the Manager Asset Development if requested by the Shire. Alternatively, the applicant may request Council to carry out the design and/or construction of the works subject to Shire resource

availability. Work undertaken by the Shire of Esperance shall be costed at Private Works rates.

5. All road verge areas, kerbing or footpaths/dual use paths affected by the works shall be reinstated to the satisfaction of the Manager Asset Development following completion of the drainage connection works. In the event of the work being considered unsatisfactory by the Manager Asset Development, the Shire will reinstate at the applicant's cost to Shire standards. Such cost shall be at Private Works rates.
6. A head works fee, paid by the applicant, for a connection to existing Shire of Esperance drainage shall be on the basis of the impervious area being added to the existing drainage system in relation to the total catchment area. The headworks fee is to be as per Council's annual schedule of fees and charges.
7. Where downstream stormwater drainage will require upgrading as a direct result of a proposed connection, the applicant will be responsible for a portion of the associated augmentation costs as determined by the Shire. In determining such costs the Shire will consider the anticipated stormwater runoff from the relevant fully developed catchment and the proportion of runoff contributed to the system by the proposed connection. The Shire reserves the right to refuse connection or stage augmentation works of downstream drainage to accommodate a specific connection.
Contributions of actual works, in lieu of cash, may be acceptable subject to the discretion of the Shire.
8. Where stormwater drainage systems deemed necessary to serve a development by the Manager Asset Development do not exist, the applicant will be responsible for a proportion of the design and construction costs of the required system to a nominated legal point of discharge. The applicant's contribution shall comprise the lesser of the following:
 - a. The relevant proportion of the cost to design and construct a suitable drainage system for the fully developed catchment as determined in accordance with Shire of Esperance drainage guidelines, *Water Sensitive Urban Design (USUD)* and current *Australian Rainfall and Runoff*. In determining such costs the Shire will consider the anticipated design discharge from the fully developed catchment and the proportion of runoff contributed by the proposed development; or
 - b. The cost of the design and construction of a suitable stormwater drainage system from the proposed development to a legal point of discharge as nominated by Council. The subject stormwater drainage system shall be constructed in accordance with Shire' drainage guidelines and *Australian Rainfall and Runoff*.

Council reserves the right to refuse connection or staged construction of the downstream drainage to serve a proposed development. Contributions of actual works in lieu of cash may be acceptable subject to the discretion of Council.

.....End.....

Document Information

| | |
|----------------------|---------------------------|
| Responsible Position | Manager Asset Development |
| Risk Rating | Low |

Referencing Documents

- *Local Government Act 1995*
- *AS 1742.3*
- *MRWA Code of Practice for Traffic Management for Works on Roads*
- *Water Sensitive Urban Design (USUD)*
- *Australian Rainfall and Runoff*

Revision History

| Date | Version | CM Reference | Reason for Change | Resolution # | Next Review |
|-----------|---------|---------------|---|--------------|-------------|
| Jan 1994 | 1 | | New policy | O0194-164 | Jan 1996 |
| Sept 2007 | 2 | D12/60 | | | Sept 2009 |
| Feb 2016 | 3 | D16/28964 | Update to current names and titles. Changes to some wording to match current practices, guidelines and standards. | O0216-042 | Feb 2018 |
| Aug 2018 | 4 | D16/28964[v2] | Minor changes. | O0818-091 | Aug 2020 |
| Dec 2019 | 5 | D16/28964[v3] | Minor amendments to wording. | O1219-268 | Dec 2021 |
| Mar 2022 | 6 | D16/28964[v4] | No change. | O0322-062 | Mar 2024 |



POL 0071: Property Owners Contribution to Underground Power

COUNCIL POLICY

Purpose

To define any contribution that would be required from property owners in the event of the Shire being successful with a State Underground Power Program application.

Scope

Document defines how the Shire will determine the amounts required to be contributed by adjacent property owners in the event of a successful State underground power program application. Policy affects property owners adjacent to sections of overhead power supply lines which are intended to be replaced with underground power supply infrastructure under the program.

Definitions

State Underground Power Program: The State Underground Power Program is an initiative that replaces overhead power lines in established areas with underground power infrastructure. This program is due to conclude in 2024 and be replaced with the Targeted Underground Power Program (TUPP)

Practice

That the Shire use the following method when requiring adjacent property owners to contribute towards Underground Power -

1. All property owners pay a pro rata amount based on road frontage, with connections costs being the owner's responsibility.
2. The proportion of the Shire owned land (road intersection, right of way, etc) be included in the calculation of frontage.
3. Property owners are to contribute 50% of the total project cost, excluding the streetlight component that is the Shire's responsibility.
4. Project financing costs are to be accounted for in the total costs. This will be calculated by working out how much the Shire's borrowing costs will be over the period, and adding this to the amount to be collected from property owners.
5. Property owners with switchgear or transformers located on their property (with the exception of the Shire will receive a 20% discount on their contribution.
6. The Shire is to consider at the time of raising the service charge, whether property owners should be charged in instalments over a number of years. The average charge is to be utilised in considering whether a service charge should be over more than one year.
7. Pensioners to be given a 50% rebate, if funding can be recovered by the Shire from the Office of State Revenue (or other Government Instrumentality).
8. Undertake the collection of funds from ratepayers by way of a service charge levied under Section 6.38(1) of the *Local Government Act 1995*.

9. Establish a Reserve fund under Section 6.11 of the *Local Government Act 1995* as required by Section 6.38(2), if funds received by way of service charges exceed the current year's projected expenditure.

.....End.....

Document Information

| | |
|----------------------|---------------------------|
| Responsible Position | Manager Asset Development |
| Risk Rating | Low |

Referencing Documents

- *Local Government Act 1995*

Revision History

| Date | Version | CM Reference | Reason for Change | Resolution # | Next Review |
|-----------|---------|---------------|----------------------------------|--------------|-------------|
| Sept 2007 | 1 | D12/61 | New policy | O0907-1117 | Sept 2009 |
| Feb 2016 | 2 | D16/28965 | Change 'Council' to 'the Shire'. | O0216-042 | Feb 2018 |
| Aug 2018 | 3 | D16/28965[v2] | No change. | O0818-091 | Aug 2020 |
| Dec 2019 | 4 | D16/28965[v3] | No change to wording. | O1219-268 | Dec 2021 |
| Mar 2022 | 5 | D16/28965[v4] | No change | O0322-062 | Mar 2024 |



POL 0072: Permanent Road Closures

COUNCIL POLICY

Purpose

To allow the Shire to consider applications from adjacent landowners to have a road reserve closed.

Scope

Document details points for consideration upon receipt of a request from an adjacent landowner for the permanent closure of a road reserve. Policy affects property owners with lots adjacent to road reserves who wish to have said road reserve closed permanently as well as Shire staff required to assess these requests.

Definitions

N/A

Practice

The Shire will consider, on representation from adjacent landowners, to approach the relevant authorities to have a road reserve closed.

Processing of such an application will be considered on the following basis -

1. That the closure is consistent with the Shire of Esperance Functional Road Hierarchy.
2. That the road reserve is not required for reasons of planning, particularly in relation to future land development and access.
3. That road reserves containing native vegetation should be retained to preserve the existing flora and fauna within the reserve.
4. That the road reserve has potential for future native vegetation offsets/land swaps in pursuit of natural resources.

That if a road is closed the land within the reserve may be annexed to adjacent holdings.

.....End.....

Document Information

| | |
|----------------------|---------------------------|
| Responsible Position | Manager Asset Development |
| Risk Rating | Low |

Referencing Documents

- *Local Government Act 1995*

Revision History

| Date | Version | CM Reference | Reason for Change | Resolution # | Next Review |
|-----------|---------|---------------|---|--------------|-------------|
| Oct 2004 | 1 | | New policy. | O1004-0967 | Oct 2006 |
| Sept 2007 | 2 | D12/57 | | | Sept 2009 |
| Feb 2016 | 3 | D16/28966 | Change 'Council' to 'the Shire'. Additional bullet point regarding native vegetation offsets/land swaps. | O0216-042 | Feb 2018 |
| Aug 2018 | 4 | D16/28966[v2] | No change. | O0818-091 | Aug 2020 |
| Dec 2019 | 5 | D16/28966[v3] | Minor amendments to wording and removal of some wording in points 1 and 3. | O1219-268 | Dec 2021 |
| Mar 2022 | 6 | D16/28966[v4] | No change. | O0322-062 | Mar 2024 |



POL 0073: Street Verge Development

COUNCIL POLICY

Purpose

To provide an opportunity for residents to develop and maintain street verges and to ensure that street verges within the Shire of Esperance are managed and developed to an appropriate and consistent standard, with due regard to streetscape amenity, aesthetics and public safety.

Scope

This policy applies to townsite street verges within the Shire of Esperance.

Definitions

N/A

Practice

Background

Street verges make an important contribution to the aesthetic nature of the Shire of Esperance. A street verge can provide amenity value and add character whilst providing a range of environmental, social and economic benefits. Street verges are typically described as the area of land between a road edge and the adjacent property boundary.

The Shire recognises that the appearance of a verge is important to property owners/occupiers because of the significant aesthetic impact on their dwellings. The Shire maintains street verges with available resources with a priority on verges adjacent to public sites, community assets and infrastructure or based on broader community benefit.

Policy

Street verge development and maintenance may be undertaken by adjacent landowners in accordance with the relevant conditions.

Conditions

1. A person shall not plant and maintain a garden or lawn on a street verge -
 - a. such that it extends beyond the frontage of the adjoining/abutting property in respect of which the approval is granted;
 - b. such that it encroaches on the pavement of the carriageway or a constructed path or adversely impacts on Shire infrastructure;
 - c. such that it encompasses earth mounding, rocks, retaining walls or built structures, i.e. fountains, ponds; or
 - d. to the exclusion of any public pedestrian access.
2. The owner or occupier of land abutting a street verge, in which a lawn or garden is to be planted and maintained, shall make arrangements to determine the

location of public utilities which may be located within the road reserve, prior to installation and shall be liable for damage to any utilities.

3. Street verge development in line with this policy does not give the person the right to clear native vegetation.

Permissible Treatments

The owner or occupier of land abutting onto a street verge may, on the street verge in front of such land, install one of the following five treatments:

Treatment One – Lawn

1. Plant and maintain a lawn subject to -
 - a. The owner of land abutting a portion of a street verge in which a lawn is planted, ensuring that any water pipe laid to that lawn:
 - b. Is kept beneath the surface of the road reserve, at a depth of not more than 300mm no less than 150mm and so that any fitting connected to a pipe does not project above the surface of the lawn or garden.
 - c. If connected to a public water supply, complies with the requirements of the Water Corporation being the body constituted for, and having control of water in the district.
 - d. If connected to a private water supply, where passing under road, pavement, made footpaths, or crossings, is of at least class 12 PVC piping.
 - e. Has approved valves, located within the private property where they are connected to the water supply and is fitted so as to give complete control of the flow and isolation of water for that supply.
 - f. Irrigation sprinklers must be positioned to minimise water spraying on either pedestrian pathways or vehicle carriageways and adjacent properties.

Treatment Two – Garden

Plant and maintain a garden subject to -

1. The Shire encourages the residents to plant native species that are drought tolerant and water saving verge treatments.
2. No part of the garden (plant, or other vegetation making up the garden) exceeding a height of 750mm (excluding approved street trees).
3. No plant or other vegetation making up the garden being of an invasive, thorny or poisonous nature or otherwise creating a hazard.
4. Where there is no footpath, a 2.0m wide strip parallel and adjacent to the kerb being provided and this area being sufficiently stable for pedestrian traffic and as approved by the Manager Asset Development.
5. In the event that portion of the garden being lawn or involving the installation of irrigation infrastructure, that development complying with Treatment One as described above.

Treatment Three – Part Paved Areas

Portion of a street verge may be treated with an 'acceptable material' subject to -

1. The area of hard surface being limited to a maximum of 33% of the total area of the verge (excluding any crossover).
2. Hard surface treatments being installed to accommodate vehicle loadings in compliance with the Shire's specifications for the construction of residential crossovers.
3. The remainder of the street verge being developed with lawn or garden.
4. In the event that lawn or garden is planted on the remaining portion of the road reserve, that development complying with Treatment One and or Treatment Two described above.

Treatment Four – Complete Paved Area

The Shire at its discretion may approve the paving of an area which is greater than 33% of the total verge (excluding existing crossovers) with an 'acceptable material' subject to -

1. A proven need
2. In the opinion of the Shire, not constituting a negative impact on the aesthetic and amenity value of the existing streetscape.
3. An appropriate storm water drain disposing of excess water into an approved soak well system.
4. The construction of the drain and soak well being installed to specifications approved by the Shire.

Treatment Five – Verge Stabilisation

The street verge may be stabilized with a 50mm thick permeable layer of gravel or scalps to stabilize sandy surfaces. It is the landowner's responsibility to maintain the surface to a smooth uniform finish.

Obligations of Owner or Occupier

Maintenance of street verge landscaping (apart from a street tree if present) is the responsibility of the owner and/or occupier of the property adjoining the street verge.

An owner or occupier who installs or maintains an approved verge treatment shall -

1. Keep the approved verge treatment in a good and tidy condition and ensure, where the verge treatment is a garden or lawn, that a footpath on the verge and a carriageway adjoining the verge is not obstructed by the verge treatment.
2. Not place any obstruction on or around the verge treatment.
3. Not disturb a footpath on the verge.

Interpretation

This Policy is to be read in conjunction with the Shire of Esperance *Activities in Thoroughfares and Public Places and Trading Local Law 2016* and *Shire Street Tree Policy*.

The term 'acceptable material' includes brick paving, bitumen, concrete, compacted metal dust/scalps and paving slabs. Materials not classified as acceptable include crushed brick rubble, limestone, pea gravel or any other material deemed by Council to be unstable or unsuitable.

Implementation

1. Verge development in accordance with Treatments Two, Three and Four require written approval of the Shire.
2. Applications for verge development in accordance Treatments Two, Three and Four are to include a plan detailing the proposed verge development, including the portions of any proposed garden beds, trees, shrubs and paved areas.
3. Applications must include details of any proposed plant species, noting that unsuitable species, such as those of an invasive, thorny or poisonous nature will not be approved.

.....End.....

Document Information

| | |
|----------------------|-------------------------------|
| Responsible Position | Manager Parks and Environment |
| Risk Rating | Low |

Referencing Documents

- *Local Government Act 1995*
- *Activities in Thoroughfares and Public Places and Trading Local Law 2016*
- *Street Tree Policy*

Revision History

| Date | Version | CM Reference | Reason for Change | Resolution # | Next Review |
|-----------|---------|---------------|--|--------------|-------------|
| Feb 2003 | 1 | | New policy | O0203-0509 | Feb 2005 |
| Sept 2007 | 2 | D12/71 | | | Sept 2009 |
| Feb 2016 | 3 | D16/28968 | Remove statement of intent – covered under objective. Remove item 3 under associated procedure and move to 'Treatment Two – Garden' item 5. Addition of fifth permissible treatment – Verge Stabilisation | O0216-042 | Feb 2018 |
| Aug 2018 | 4 | D16/28968[v2] | Minor changes | O0818-091 | Aug 2020 |
| Dec 2019 | 5 | D16/28968[v3] | Change responsible officer, minor wording changes, inclusion of landowner responsibility to maintain verges adjacent to their property. | O1219-268 | Dec 2021 |
| Mar 2022 | 6 | D16/28968[v4] | Update background to specify Shire responsibilities. Include paragraph in Obligations of Owners and Occupiers to specify responsibilities. Minor wording updates throughout. | O0322-062 | Mar 2024 |



POL 0074: Mineral Exploration Within Land & Road Reserves Managed by the Shire of Esperance

COUNCIL POLICY

Purpose

To allow consideration of applications from mining companies to undertake exploratory drilling in reserves, freehold land and road reserves under the management of the Shire.

Scope

This policy applies to all mineral exploration within land and road reserves managed by the Shire of Esperance.

Definitions

N/A

Practice

The Shire will consider application from mining companies to undertake exploratory drilling in reserves, freehold land and road reserves under the management of the Shire. Approval will generally be granted subject to applicant agreeing to and undertaking the conditions and requirements as outlined in the below section, excluding the following areas (and adjacent areas) -

1. Within any town site boundaries.
2. Rural residential, rural small holdings and industrial zoned land as defined by the latest Local Planning Scheme.
3. Coastal reserves, conservation reserves, waterways or sensitive area deemed to have social, cultural, commercial, local economic or environmental value.

A breach of any of the conditions and requirements by the applicant (or their contractor or sub-contractor or agent etc.) will result in their approval being revoked, with exploration to immediately cease within any land managed by the Shire. The applicant will need to reapply for approval demonstrating how they will not breach the conditions and requirements again.

Conditions and Requirements

The following are the conditions and requirements relating to applications for Mineral Exploration within reserves, freehold land and road reserves under the management of the Shire -

1. The Shire is to be provided with a plan showing the sites of all proposed drilling operations prior to commencement.
2. No drilling is permitted within the running surface or shoulder of any road unless explicitly approved by the Shire of Esperance. This will only be considered on minor tracks outside the farming land.

3. Exploration to proceed with minimal interference with flora and fauna contained within the area under exploration. Any removal of native vegetation to be in accordance with the *Environmental Protection (Clearing of Native Vegetation) Regulations 2004*.
4. The applicant must, where necessary, rehabilitate exploration sites where native vegetation is disturbed.
5. Exploration to be in accordance with the requirements under the current Aboriginal Cultural Heritage Act, Regulations and associated Guidelines.
6. Drilling operation to cease during periods when there is a total fire ban declared or a harvesting and vehicle movement issued in the area of exploration.
7. The Shire is to be provided with detail of any gravel reserves or potable water supplies which may be discovered during the drilling operation.
8. The holder of the Exploration License must undertake drilling operations in such a manner so as to -
 - a. prevent the interaction of aquifers (this may require casing of drill holes); and
 - b. avoid interference with aquifers tapped by private water supplies.
9. Where the exploration is within a road reserve or near a public road, a Traffic Management Plan (TMP) is required to be submitted as part of the application. The TMP is to be undertaken by a qualified person be in accordance with -
 - a. AS 1742.3:2019 Manual of uniform traffic control devices Part 3 Traffic control for works on roads;
 - b. MRWA Code of Practice for "Traffic Management for Works on Roads"; and
 - c. Austroads Guide to Temporary Traffic Management (AGTTM).
10. The applicant must indemnify the Shire against any claims for injury and property damage that may be sustained by members of the public as a result of drilling operations.
11. All drill holes in the road reserve are to be maintained to ensure public and animal safety. All drill holes are to be reinstated upon completion of the exploration.
12. Any surfaces disturbed during the operations to be reinstated to the satisfaction of the Director of Asset Management. In the event of the work being considered unsatisfactory by the Director of Asset Management the Shire will reinstate at the applicant's cost to Council standards. Such cost will include the Shire of Esperance Private Works On-Cost.
13. A breach of any of the conditions and requirements by the applicant (or their contractor or sub-contractor or agent etc.) will result in their approval being revoked, with exploration to immediately cease within any land managed by the Shire.

The applicants must provide the Shire with correspondence agreeing to or addressing the 13 dot points above.

This Policy does not remove the need for any approvals required under relevant legislation, including the *Mining Act 1978* and the *Environmental Protection Act 1986*.

.....End.....

Document Information

| | |
|----------------------|---------------------------|
| Responsible Position | Manager Asset Development |
| Risk Rating | Medium |

Referencing Documents

- *Local Government Act 1995*
- *Mining Act 1978*
- *Environmental Protection Act 1986*
- MRWA Code of Practice for "Traffic Management for Works on Roads"
- AS 1742.3:2019 Manual of uniform traffic control devices Part 3 Traffic control for works on roads
- *Environmental Protection (Clearing of Native Vegetation) Regulations 2004*
- Aboriginal Cultural Heritage Act, Regulations and associated Guidelines
- Austroads Guide to Temporary Traffic Management (AGTTM)

Revision History

| Date | Version | CM Reference | Reason for Change | Resolution # | Next Review |
|-----------|---------|---------------|---|--------------|-------------|
| Oct 2004 | 1 | | New policy | O1004-0967 | Oct 2006 |
| Sept 2007 | 2 | D12/50 | | | Sept 2009 |
| Feb 2016 | 3 | D16/28969 | Addition of current standards and Code of Practice for Traffic Management purposes and guidelines regarding drill holes in road reserve. Update to current names and titles. Remove prescriptive descriptions regarding Private Works on costs. | O0216-042 | Feb 2018 |
| Aug 2018 | 4 | D16/28969[v2] | No change | O0818-091 | Aug 2020 |
| Dec 2019 | 5 | D16/28969[v3] | No change to wording. | O1219-268 | Dec 2021 |
| Mar 2022 | 6 | D16/28969[v4] | No change | O0322-062 | Mar 2024 |
| Aug 2023 | 7 | D16/28969[v5] | Include land managed by the Shire instead of just road reserves, exclusion of specific areas, revocation of approval if breaches occur, and provision that drilling within road running surface or shoulder is only allowed upon explicit approval by the Shire. Changes to reflect current terminology and references. | O0823-150 | Aug 2025 |



POL 0075: Delegated Authority to Approve Off-Site Signage on Main Roads

COUNCIL POLICY

Purpose

To allow the Shire to consider applications for off-site signage, under delegation of authority on Main Roads.

Scope

Document details the principles to be considered when approving signage which is visible from the road carriageway but is located within private property. Policy affects land and business owners wishing to install signage on private property and Shire required to assess these requests.

Definitions

Off site: refers to locations outside the road reserve.

Practice

The following principles are to be applied when using delegated authority relating to applications for off-site signage on main roads.

Delegated Authority Relating to Main Roads Sign Categories 2, 3 and 4.

The following principles will form the basis of the Shire's consideration of applications for off-site signage, under Delegation of Authority relating to Main Roads.

1. Farm signage of a directional, non-commercial nature will be permitted in road reserves in compliance with relevant Main Roads General Permission Criteria. Wherever possible, directional farm signage will be positioned adjacent to the farm property entrance.
2. All approved signage must be kept in a well maintained condition and remain relevant to the advertised business name and activity, or farm locality.
3. Approved signage will be licensed for a five (5) year period, with common expiry date of 31 December.
4. To assist the Shire to comply with Main Roads General Permission Criteria Chapter 9.1.2 (Traffic Hazard Potential), private landowners are permitted one (1) commercial sign only per lot/location.
5. Failure to comply with Statement of Principles or maintain Main Roads General Permission Criteria will terminate the license and require removal of signage by owner.

Under these arrangements, approved commercial advertising is restricted to private property and directional signage only may be permitted in road reserves.

The Chief Executive Officer is authorised to convey the requirements to existing off-site owners and ensure compliance is maintained with Main Roads General Permission Criteria.

Council first accepted Mains Roads delegated authority for the management of Category 2 signs within the Shire in 1997.

In 1998 Council accepted Main Roads delegated authority for the control and management of Category 3 and 4 type signage within the Shire.

.....End.....

Document Information

| | |
|----------------------|---------------------------|
| Responsible Position | Manager Asset Development |
| Risk Rating | Low |

Referencing Documents

- *Local Government Act 1995*

Revision History

| Date | Version | CM Reference | Reason for Change | Resolution # | Next Review |
|-----------|---------|---------------|--|--------------|-------------|
| Dec 2003 | 1 | | New policy | O1203-0751 | Dec 2005 |
| Sept 2007 | 2 | D12/27 | | | Sept 2009 |
| Feb 2016 | 3 | D16/28971 | Change 'Council' to 'the Shire' | O0216-042 | Feb 2018 |
| Aug 2018 | 4 | D16/28971[v2] | Minor changes | O0818-091 | Aug 2020 |
| Dec 2019 | 5 | D16/28971[v3] | Point one deleted as this forms part of the Signage Local Planning Policy. | O1219-268 | Dec 2021 |
| Mar 2022 | 6 | D16/28971[v4] | No change | O0322-062 | Mar 2024 |



POL 0076: Guidelines for Subdivisional Development

COUNCIL POLICY

Purpose

To provide a guide to assist the Shire and the development industry in managing the assessment and approval processes relating to the installation of roads, drainage, footpaths, earthworks, streetscapes and public open space in new subdivisions and developments.

Scope

Document intended to provide Shire staff and Developers information on the required standards/specifications on roads, drainage, footpaths, earthworks, streetscapes and public open space in new subdivisions and developments.

Definitions

N/A

Practice

The Shire will use the latest versions of the *Local Government Guidelines for Subdivisional Development* document produced by the Institute of Public Works Engineers Australia (WA Division Inc.) (IPWEA) as the base guidelines for assessing and approving subdivisions and developments in relation to asset infrastructure requirements.

.....End.....

Document Information

| | |
|----------------------|---------------------------|
| Responsible Position | Manager Asset Development |
| Risk Rating | Low |

Referencing Documents

- *Local Government Act 1995*
- *Local Government Guidelines for Subdivisional Development*

Revision History

| Date | Version | CM Reference | Reason for Change | Resolution # | Next Review |
|----------|---------|---------------|--|--------------|-------------|
| Mar 2010 | 1 | D12/43 | New policy | O0310-1426 | Mar 2012 |
| Feb 2016 | 2 | D16/28973 | Remove prescriptive descriptions regarding Regional Road Development Strategy. Change 'Council' to 'the Shire' | O0216-042 | Feb 2018 |
| Aug 2018 | 3 | D16/28973[v2] | Minor changes | O0818-091 | Aug 2020 |
| Dec 2019 | 4 | D16/28973[v3] | Removal of operational wording which is contained within the Guidelines. | O1219-268 | Dec 2021 |
| Mar 2022 | 5 | D16/28973[v4] | No change | O0322-062 | Mar 2024 |



POL 0077: On-Farm Drainage

COUNCIL POLICY

Purpose

To ensure guidelines are in place for the placement of drainage infrastructure within Shire controlled road reserves for the management of On-Farm Drainage.

Scope

Document provides guidance on the requirements for land owners and Shire officers involved in the process of obtaining/approving on farm drainage modifications where this drainage discharges into shire reserves.

Definitions

N/A

Practice

Where appropriate, Council may allow drainage infrastructure to be placed within the road reserve to control and direct the disposal of on farm drainage from a rural property.

This policy will deal with the two main types of drainage being subsurface drainage and overland flow drainage.

Subsurface Drainage

The following conditions need to be met for approval of drainage infrastructure within the road reserve –

1. All pipes are to be class 4 concrete pipes unless otherwise agreed by the Director Asset Management.
2. Pipes are to be installed from property boundary to property boundary unless otherwise agreed by the Director Asset Management.
3. Pipes are to have a minimum of 300mm of compacted gravel as coverage.
4. The minimum pipe size for drains over 1m deep will be 600mm.
5. The minimum pipe size for drains less than 1m deep will be 450mm.
6. End walls are to be installed on both ends of the pipe including concrete foot and toe walls.
7. Overland flows should be excluded through the use of bunding or embankments on the channels.

Overland Flow Drainage

The following conditions need to be met for approval of drainage infrastructure within the road reserve –

1. The applicant shall engage a suitable qualified engineer to provide all details including the upstream catchment area, natural catchment characteristics, design discharge calculations and the size and type of drainage structure

required to cater for the catchment discharges based on design storms as defined in Council's Subdivisional Design requirements for Rural Subdivisions.

2. Catchment information provided shall accurately define the contributing areas and include contour information at a maximum of 1m intervals.

Common

The following conditions are common to both the Subsurface and Overland Flow drainage requirements for infrastructure within the road reserve –

1. All appropriate permits and approvals need to be obtained by the applicant. The approvals must be sited by shire staff prior to works commencing on site.
2. The applicant must provide written approval from all downstream property owners within the subject discharge area.
3. All works within the road reserve are to be carried out by the shire or its nominated sub- contractor and shall be charged at private works rates.

Applicants will be required to complete a Rural Drainage Management application form and address all of the above requirements, dependent on the type of drainage discharge to be directed across the road reserve, prior to approvals being issued.

Council reserves the right to pursue payment of compensation from any landowner for damage to Council infrastructure caused by drainage operations that have occurred without adherence to this policy or Council approved conditions.

.....End.....

Document Information

| | |
|----------------------|--------------------------|
| Responsible Position | Manager Asset Operations |
| Risk Rating | Low |

Referencing Documents

- *Local Government Act 1995*

Revision History

| Date | Version | CM Reference | Reason for Change | Resolution # | Next Review |
|----------|---------|---------------|--|--------------|-------------|
| Jul 2009 | 1 | | New policy | O0709-1264 | Jul 2011 |
| Feb 2016 | 2 | D16/28974 | Change to reflect approval requirements and minimum sizing of pipes. | O0216-042 | Feb 2018 |
| Aug 2018 | 3 | D16/28974[v2] | No Change | O0818-091 | Aug 2020 |
| Dec 2019 | 4 | D16/28974[v3] | No change to wording | O1219-268 | Dec 2021 |
| Mar 2022 | 5 | D16/28974[v4] | No change | O0322-062 | Mar 2024 |



POL 0078: Street Tree

COUNCIL POLICY

Purpose

This policy is designed to protect and preserve trees in streets and public open space. It provides rules to determine what species can be planted, circumstances under which they can be removed or pruned, and their ongoing management.

Scope

This policy applies to all street trees within the Shire of Esperance.

Definitions

Tree: is defined in the Shire's Thoroughfares and Public Places Local Law as a woody perennial plant generally having a single stem or trunk which will grow to a height of approximately 4 metres or more.

Naturally Occurring Tree: has developed through the Shire's Parks and Reserves' practices to mean a remnant of a natural area (e.g. Bushland, wetland, and coastal dune) that was originally intact but subsequently cleared for development as recreational parkland, residential lot, road reserve etc.

Practice

The Shire recognises the significance of street trees within the urban setting in terms of creating functional and aesthetic streetscapes and has the responsibility of planning, establishment and maintenance of all street trees in the town site. The Shire recognises street trees as a Shire asset and the retention of street trees will be considered as a priority.

In general, the Shire will plan for the retention and protection of suitable trees within public open space, verges and proposed road reservations, and for urban enhancement by the planting of selected trees. Specifically -

1. The Shire shall give consideration to the use or retention of street trees as a priority as part of any streetscape in its planning process.
2. Naturally occurring trees, where appropriate, shall be retained within the streetscape.
3. Selection of new varieties shall be in accordance with landscape requirements, taking into account local conditions and circumstances.
4. Public utility providers and land owners shall consult with the Shire prior to undertaking any work on public open space, verges and road reservations containing street trees and any works within tree protection zone.

Street Tree Planting

The Shire is responsible for the planting of all street trees, specifically -

1. The Shire shall undertake tree planting on streets, as identified under its long term programme.

2. Subject to Shire approval Residents/occupants may be permitted to plant their own street tree in accordance with the Shire specifications.
3. The following serve only as guidelines for all street tree plantings. Variations under exceptional circumstances shall be at the discretion of the Director Asset Management.
 - a. Plant at least three metres away from any public utility junction box, manhole, pole or aerial feeder line.
 - b. Plant in accordance with utility providers *Code of Practice* relating to the street tree alignment.
 - c. Generally plant trees on a spacing interval of one tree per property frontage with similar spacing being maintained on large frontage lots.
 - d. Plantings near road intersections and driveway crossover will be subject to pedestrian and motorist safety assessment.

Street Tree Watering

The Shire is responsible for the post planting care and maintenance of all street trees. However, residents/occupants are encouraged to assist with street tree watering. Specifically -

1. Council shall undertake the watering of all new street trees, as and when required, until the trees are established.
2. Street tree watering shall include all Council's programmed plantings.
3. Residents/occupants shall be encouraged to water their street tree during the establishment period.
4. Council shall adopt appropriate practices of post planting care to ensure the survival of all trees planted.

Pruning of Street Trees under Power Lines

The Shire is responsible for the pruning of all street trees under power lines.

1. The Shire shall undertake the pruning of all street trees under powerlines on a programmed basis.
2. Programmed street tree pruning shall include trees on the side of the street affected by overhead powerlines as well as trees affected by electrical feeder lines to individual properties on the opposite side of the street.
3. Programmed pruning shall not normally include trees on the opposite side of the street to powerlines.
4. Programmed pruning is to be planned each year, on a needs basis.
5. Pruning will be undertaken in accordance with *Australian Standard 4373 – Pruning Amenity Trees*
6. Programmed street tree pruning shall be to normally fulfil any of the following requirements -
 - a. To clear the canopy from interference with overhead powerlines and other essential services
 - b. To remove overhanging branches considered hazardous to traffic, buildings or structures

- c. To under-prune low growing branches considered hazardous to traffic or pedestrians
- d. To form the shape of developing trees
- e. To re-define the framework of mature trees
- f. To rejuvenate vigour into unthrifty growth
- g. To reduce crown density or to redistribute growth to lateral branches
- h. To remove dead, dying, diseased or pest infested limbs and branches
- i. Other as required based on tree inspections by shire staff

Pruning of Street Trees not Affected by Powerlines

The Shire is responsible for the pruning of all street trees not affected by powerlines.

The Shire will investigate requests for pruning street tree not under power lines and respond in accordance with adopted procedures. Specifically -

1. Under its programmed pruning schedule, the Shire shall crown thin, under prune, property line prune and remedial prune selected street trees unaffected by power lines, this pruning will be undertaken in the interests of -
 - a. Public safety
 - b. Reducing structural risk to the tree
 - c. Removing growth abnormality or disease, from the tree
 - d. Other as required based on tree inspections by shire staff
2. Where residents/occupants contact the Shire with a request to prune a tree unaffected by power lines, the following procedure is to be followed -
 - a. The tree is physically inspected. An inspection report is to be completed, containing relevant statistical details.
 - b. All results and recommendations from these inspections and reports are to be considered prior to any discussion and a final decision on action to be taken with the tree.
 - c. In the event of a specific issue relating to pruning of significant trees, unaffected by power lines not being adequately covered by this policy/procedure, the matter is to be referred to Council for consideration and determination.
3. The following are not considered sufficient reasons for pruning trees -
 - a. The tree obscures or may potentially obscure views (other than traffic / pedestrian sight lines).
 - b. The tree variety is a nuisance by way of leaf, fruit and bark shedding or the like.
 - c. The tree shades private gardens, solar hot water systems or the like.
4. Ownership and maintenance of all street trees is the responsibility of the Shire; Residents are not permitted to prune any street tree without prior approval.

Unauthorised Street Tree Planting

Street trees planted without the Shire's approval are considered unauthorised plantings, but may be retained subject to certain conditions being met. Specifically -

1. An unauthorised street tree planting shall constitute any one of the following -
 - a. A tree planted without the authority of the Shire

- b. A tree planted of an inappropriate variety for verge planting or under powerlines
2. Where an unauthorised street tree planting is identified, the Shire shall determine whether the planting can be retained if it conforms to the Shire's Specifications.
3. Where the planting is of a recent origin and the tree is of a conforming variety but on the wrong alignment or spacing, the Shire shall appropriately relocate the tree after the resident/occupant has been notified and providing the variety lends itself to transplanting.
4. All unauthorised street tree plantings that are retained will become the ownership of the Shire.

Street Tree Removal

The Shire recognises the significant contribution made by street trees to both the aesthetic and environment aspects of existing streetscapes within the Shire. The Shire recognises street trees as a Shire asset and the retention of street trees will be considered as a priority.

It also recognises that in some cases, tree retention may not be desirable, feasible or reasonable, owing to condition, location or species of the tree, its implications for development on an abutting site and/or the achievement of other Council objectives. The Shire will not remove street trees except where retention is considered undesirable, such as where: exceptional circumstances exist relating to public risk and safety; the tree species is not an approved variety and is not acceptable to the Shire; or the tree precludes redevelopment of an adjoining site, with no other reasonable design alternative to removal.

The Shire is responsible for the removal of street trees. Unauthorised removal of any street tree is not permitted. Owing to the hazardous nature of the task, residents/occupants will not be permitted to remove any street trees themselves. All approved removals shall be undertaken by the Shire or its nominated contractor.

Specifically -

The Council shall normally undertake the removal of trees (based on quotation from its preferred contractor) under the following circumstances -

1. The tree is diseased and beyond remedial treatment, or dead; The tree has been assessed by the Shire as structurally weak and dangerous, placing the public at risk;
2. The tree has been irreparably damaged by a storm;
3. The tree is hazardous to motorists/pedestrians owing to interference in suitable sightlines presented by the trees alignment or spacing;
4. The tree is affected by road widening, service modification/relocation or other infrastructure works and all other options to retain the tree have been deemed by the Shire to be inappropriate;
5. The tree is dangerously in contact with overhead powerlines or distributor wires to properties and where, for reasons of growth habit pertaining to the variety, selective pruning is not practical with the only option being severe lopping;

6. The tree impinges on the development potential of the abutting property(s) with no reasonable design alternatives existing. A 'reasonable design alternative' may involve -
 - a. Deletion of second/additional crossovers to development sites and the requirement for shared access;
 - b. The altering of development design to relocate crossovers out of the way of street trees;
 - c. The tapering of driveways to a maximum of 1 in 5 to avoid the street tree.
7. Driveways/crossovers should be located a minimum of 1.0m away from a street tree depending on tree type and location, sight lines and traffic safety, and the capacity to avoid future damage to the crossover through the installation of root barriers.
8. Redesign to retain street trees involving the following will not normally be required of applicants -
 - a. Access design not meeting the Shire's traffic safety requirements;
 - b. Changes affecting the number of dwellings the lot is capable of sustaining under the zoning;
 - c. For developments involving 3 or fewer dwellings, the relocation of infrastructure/services costing more than \$5,000, or, in other circumstances, an unreasonable cost impost. Redesign costs will not be taken into account as the R-Codes clearly require avoidance of street trees as a routine requirement;
9. Where street tree removal is approved as part of a development approval, this will be noted as advice on the approval. The approval will also be conditioned to require the applicant to meet the cost of removal by the Shire or authorised contractor and the replacement of the tree(s) with a 45L (or as otherwise approved) tree of a species acceptable to the Shire. The applicant will also be required to maintain (water) the new trees for the first two summers.
10. Relevant planning approvals may include the following advice note: *"The vehicular access shown in this application has been assessed and determined based upon the location of street trees as shown on the submitted plans. It is the responsibility of the applicant to ensure this information is correct as any inaccuracy of the plans will not be considered justification for removal of the trees in the event that their positions incorrectly shown. Removal of street trees without written approval of the Council is an offence."*
11. Significant conflict with another planning objective of the Shire.
12. The following are not considered sufficient reason for the removal of trees -
 - a. The tree obscures or potentially obscures views (other than traffic/pedestrian sight lines);
 - b. The tree variety is disliked;
 - c. The tree variety is a nuisance by way of leaf, fruit and/or bark shedding or the like;
 - d. The tree causes allergy and/or health problems;
 - e. The tree is in the way of a non-essential crossover or verge paving option;
 - f. The tree shades private gardens, solar hot water installations or the like.

.....End.....

Document Information

| | |
|----------------------|-------------------------------|
| Responsible Position | Manager Parks and Environment |
| Risk Rating | Low |

Referencing Documents

- *Local Government Act 1995*
- *Street Tree Strategy 2023*
- *Shire Road Verge Development Policy*

Revision History

| Date | Version | CM Reference | Reason for Change | Resolution # | Next Review |
|-----------|---------|---------------|--|--------------|-------------|
| Sept 2013 | 1 | | New policy | O0913-005 | Sept 2015 |
| Feb 2016 | 2 | D16/28976 | Update to current names and titles. Remove prescriptive description regarding street tree planting and change to reflect utility providers Code of Practice. Additional section regarding non-sufficient reasons for tree pruning. | O0216-042 | Feb 2018 |
| Aug 2018 | 3 | D16/28976[v2] | Rewording to determine Shire's responsibility, minor formatting. | O0818-091 | Aug 2020 |
| Dec 2019 | 4 | D16/28976[v3] | Change responsible officer, minor wording amendments, inclusion of trees being shire assets and retention being priority, to be read in conjunction with Verge Development Policy. | O1219-268 | Dec 2021 |
| Aug 2023 | 5 | D16/28976[v4] | minor updates to better reflect the policies application and the inclusion of the policy apply to public open spaces. | O0823-148 | Aug 2025 |



POL 0079: Commercial Wildflower Harvesting and Native Seed Collecting

COUNCIL POLICY

Purpose

To maintain control of the number of commercial wildflower picking and native seed collecting operations via licensing.

Scope

The Council may approve applications from persons licensed as Commercial Wildflower Pickers and Native Seed Collectors by the Department of Biodiversity, Conservation and Attractions to pick flora, or seeds of flora, from road and crown reserves under the control and management of the Shire of Esperance.

Definitions

N/A

Practice

Applications shall be considered on the following basis -

1. The applicant shall hold a current Commercial Wildflower Pickers and Native Seed Collectors Licence issued by the Department Biodiversity, Conservation and Attractions.
2. The applicant shall submit a Commercial Wildflower Harvesting and Native Seed Collectors permit application form to the Shire for consideration.
3. The applicant shall nominate the specific roads, portions of roads or reserves from which they seek permission to pick and harvest from.
4. The applicant shall supply detail of the vehicle/s they will be using for picking activities.
5. All permit applications will be assessed by the Shire Environmental Services Team in Asset Management to determine if the nominated site/s are suitable and to ensure the proposed activities will not cause any long term environmental impact.
6. The permit holder shall maintain records of the quantity of all varieties picked and harvested and provide an annual report to the Shire.
7. The permit holder shall not clear any portion of a road or reserve to gain access to flora, only existing access tracks may be used.
8. The permit holder shall comply with all conditions imposed by the Department Biodiversity, Conservation and Attractions in accordance with their Commercial Pickers and Seed Collectors Licence, failure to comply with these conditions may result in the Shire permit being revoked.
9. The permit holder shall comply with all traffic management requirements in accordance with AS 1742.3 and the relevant Main Roads WA Code of Practice whilst undertaking picking and harvesting activities within a road reserve.

10. The permit holder shall comply with any Dieback or invasive species hygiene management practices imposed as part of the permit conditions.
11. Permits will be issued on a standard form.
12. An annual fee as determined by Council or part thereof is payable.
13. Permits to have a common expiry date being 30th June.
14. Permits are not transferable.

.....End.....

Document Information

| | |
|----------------------|-------------------------------|
| Responsible Position | Manager Parks and Environment |
| Risk Rating | Low |

Referencing Documents

- *Local Government Act 1995*

Revision History

| Date | Version | CM Reference | Reason for Change | Resolution # | Next Review |
|-----------|---------|---------------|--|--------------|-------------|
| Sept 1998 | 1 | | New policy | O0998-094 | Sept 2000 |
| Sept 2007 | 2 | D12/21 | | | Sept 2009 |
| Feb 2016 | 3 | D16/28978 | Changes to reflect updated department name. | O0216-042 | Feb 2018 |
| Aug 2018 | 4 | D16/28978[v2] | Rewording to amend Department Title, additional points to include adherence to practices and conditions | O0818-091 | Aug 2020 |
| Dec 2019 | 5 | D16/28978[v3] | No change to wording | O1219-268 | Dec 2021 |
| Mar 2022 | 6 | D16/28978[v4] | Amend title to include Native Seed Collecting. Include references to native seed collecting/collectors throughout. Minor wording updates throughout. | O0322-062 | Mar 2024 |



POL 0080: Asset Management

COUNCIL POLICY

Purpose

To set out Shire of Esperance's approach to managing its assets in a sustainable manner which meets the needs of the community, considering the balance between service levels and costs.

Scope

This policy directs how the integration of asset management and long term financial planning will deliver sustainable management of assets for the provision of community services.

Definitions

Infrastructure Asset: in accordance with the *International Infrastructure Management Manual*, is a physical component of a facility which has value, enables services to be provided and has an economic life of greater than 12 months. Dynamic assets have some moving parts, while passive assets have none.

Practice

The Shire of Esperance's physical infrastructure includes transport, buildings, parks and open reserves, coastal marine, drainage, fleet asset and commercial asset classes. The infrastructure is essential for delivering the services provided by Council.

We are committed to -

1. Satisfying applicable legal and regulatory requirements
2. Delivering financial sustainability by making decisions that lead to a cost effective asset base, by focussing on whole of life costs, asset renewal, rationalising under-utilised assets and limiting asset expansion unless justified;
3. Providing a level of service to the community that responds to community needs;
4. Ensuring the services currently provided are available for future generations;
5. Providing infrastructure in a condition that supports the services provided;
6. Identifying funding to support and maintain our infrastructure; and
7. Continual improvement of asset management and the asset management system.
8. Council will set strategic priorities for Asset Management including timelines, responsibilities and resources required for implementation, which will be detailed in Council's Strategic Asset Management Plan.

Asset Management Framework

Asset Management underpins Council's other strategic frameworks by ensuring that appropriate infrastructure is developed and maintained enabling the delivery of programs, services and activities to the community.

The structure of Asset Management within the Shire of Esperance works through association with various plans and documents as represented in the following diagram.

Where a plan or document does not currently exist it shall be developed to comply with this policy.

Each document has a specific purpose and represents a different level of detail relevant to Asset Management practices and processes within Council.

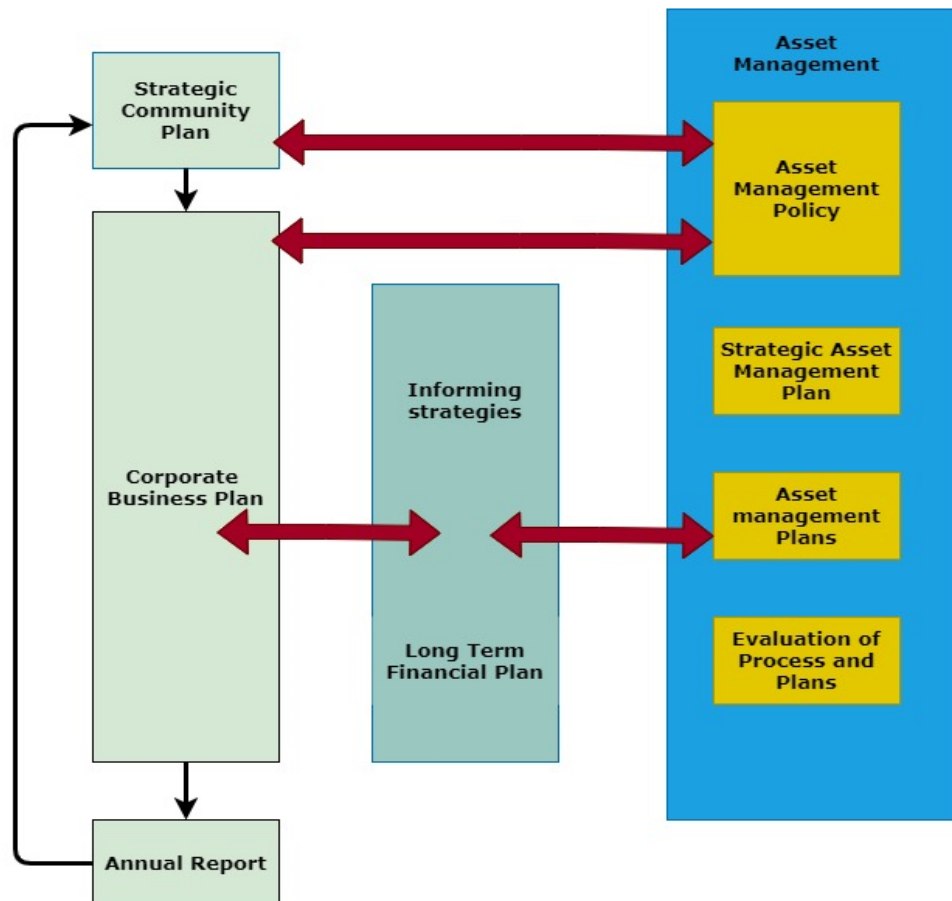


Figure 01 Council Asset Management Framework

(Source from Government of Western Australia Department of Local government, Asset Management Frame Work and Guidelines)

Policy Commitment

Asset management and related financial planning will be a 'whole of organisation' function. To achieve this Council will -

1. Conduct regular reviews of the Strategic Asset Management Plan
2. Include the preparation and regular review of Asset Management Plans for all major asset classes and using these plans to assist in determining the priorities for operational and maintenance expenditure, together with renewal, upgrade and new works in the capital works program.

3. Complete financial valuations in accordance with Australian Accounting Standard Board standards and Department of Local Government.
4. Review internal asset management skills, identify gaps between asset management capability and needs, and implement training programs for both Councillors and Council personnel as required
5. Participate in and contribute to Regional and Industry Asset Management forums
6. Achieve financial sustainability over a period of time through -
 - a. Adopting a funding strategy for asset operations, maintenance, renewal, upgrade and new assets;
 - b. Ensuring that the asset base is not increased (upgrade and new assets) without considering the ability to fund future operations, maintenance and renewal;
 - c. Increasing grant and other funding opportunities, particularly for renewal;
 - d. Rationalising assets if appropriate. This would be subject to consultation with the community and determining the impact of non-replacement;
 - e. Improving its maintenance and renewal practices, including consideration of new technological advances.
7. Maintain and renew existing assets in a manner which is fit and safe for the purpose for which they have been provided, including prioritisation of forward programs to ensure optimised delivery of available funding.
8. Develop Levels of Service that deliver community needs, ensuring appropriate community consultation.
9. Include regular condition survey of asset classes to assist in prioritising renewal works.
10. Utilise corporate information systems to support the implementation of this policy and deliver core asset management functions.

Key Outputs

Council will set strategic priorities for Asset Management development including timelines, responsibilities and resources required for implementation, which will be detailed in Council's Strategic Asset Management Plan.

1. An adopted Strategic Asset Management Plan including timelines, responsibilities and resources required for implementation;
2. Completed Asset Management Plans for all major asset classes;
3. Use of Asset Management Plans as a core input to development of Council's Long Term Financial Plan; and
4. Documented business processes for managing assets.

Responsibilities

The following key roles, positions and groups have defined asset management and financial planning functions as follows.

Council:

To act as stewards for infrastructure assets and to -

1. Set corporate Asset Management Policy and vision;

2. Approve Council's Asset Management Plans and monitor their outcomes;
3. Approve Council's Long Term Financial Plan; and
4. Provide appropriate resources for Asset Management activities.

Chief Executive and Executive Management Team:

To provide support for implementation of the asset management improvement program, as detailed in the Strategic Asset Management Plan

Director Asset Management:

The Director Asset Management will provide leadership and direction to support the -

1. Development of Asset Management Plans for major asset classes, using principles of lifecycle analysis;
2. Implementation of improvement plans for individual asset groups;
3. Implementation of maintenance programs, capital works programs, operational plans etc. in accordance with Asset Management Plans, the Long Term Financial Plan and the Annual Budget;
4. Reporting to the Council and Chief Executive with respect to ongoing infrastructure performance, as measured against defined Levels of Service; and
5. Ensure community consultation occurs in development of policy and practices.

Director Corporate and Community Services:

The Director Corporate and Community Services will provide leadership and direction to -

1. Work with the asset managers to align the asset management and financial management practices within council;
2. Support the development of a Long Term Financial Plan that recognises asset consumption;
3. Support the development of a Long Term Financial Plan that is linked to Service Strategies and Asset Management Plans;
4. Provide guidance and direction to asset managers where asset management and financial management requirements overlap e.g. financial valuations; and
5. Structure the accounts and related business processes to recognise lifecycle costs and support asset management practices.

Managers and Staff:

1. To implement the corporate Strategic Asset Management Plan with agreed resources;
2. To develop and implement improvement plans for individual asset groups;
3. To develop and implement maintenance, refurbishment and capital works programs in accordance with Asset Management Plans and the Annual Budget;
4. To deliver levels of service to agreed risk and cost standards; and

To manage infrastructure assets in consideration of long term sustainability.

.....End.....

Document Information

| | |
|----------------------|------------------------|
| Responsible Position | Manager Asset Planning |
| Risk Rating | Low |

Referencing Documents

- *Local Government Act 1995*

Revision History

| Date | Version | CM Reference | Reason for Change | Resolution # | Next Review |
|----------|---------|---------------|---|--------------|-------------|
| May 2009 | 1 | D12/12 | New policy | O0509-1613 | May 2011 |
| Feb 2016 | 2 | D16/28979 | Policy removed from Corporate Services. Policy rewritten to reflect current practices. | O0216-042 | Feb 2018 |
| Aug 2018 | 3 | D16/28979[v2] | No Change | O0818-091 | Aug 2020 |
| Dec 2019 | 4 | D16/28979[v3] | Minor change to wording in introduction and Policy Commitment paragraphs | O1219-268 | Dec 2020 |
| Nov 2020 | 5 | D16/28979[v4] | minor updating to reflect the Strategic Asset Management Plan and ISO 55000 Asset Management requirements | O1120-354 | Nov 2022 |
| Mar 2022 | 6 | D16/28979[v5] | No change | O0322-062 | Mar 2024 |



POL 0081: Esperance Rural Public Toilet Cleaning

COUNCIL POLICY

Purpose

To ensure that Council owned toilet facilities in rural areas are maintained to an acceptable standard.

Scope

This policy applies to Council owned toilet facilities in rural areas.

Definitions

N/A

Practice

Council will be responsible for the cost of cleaning and maintenance of all Council owned toilet facilities within the Shire of Esperance that are open to the public for at least 8 hours during the day. Council will provide a set contribution to each relevant Community Development Association at the beginning of each financial year. This contribution is to cover cleaning and product costs.

That Council, at its discretion, shall upon receiving application for funding, decide upon the amount necessary to ensure public toilet facilities are maintained in a satisfactory manner.

All Council contributions are to be paid directly to the Community Development Associations and these moneys are to be used by the associations for the betterment of the community.

Each group shall, at the end of each financial year provide an audit document detailing worked hours and product allocation.

.....End.....

Document Information

| | |
|----------------------|------------------------|
| Responsible Position | Manager Asset Planning |
| Risk Rating | Low |

Referencing Documents

- *Local Government Act 1995*

Revision History

| Date | Version | CM Reference | Reason for Change | Resolution # | Next Review |
|-----------|---------|--------------|-------------------|--------------|-------------|
| Nov 1999 | 1 | | New policy | O1199-207 | Nov 2001 |
| Sept 2007 | 2 | D12/34 | | | Sept 2009 |
| Mar 2010 | 3 | | | O0310-1426 | Mar 2012 |

| | | | | | |
|----------|---|---------------|---|-----------|----------|
| Feb 2016 | 4 | D16/28980 | Policy redirected from Building Services to Asset Management. | O0216-042 | Feb 2018 |
| Aug 2018 | 5 | D16/28980[v2] | No change | O0818-091 | Aug 2020 |
| Dec 2019 | 6 | D16/28980[v3] | No change to wording | O1219-268 | Dec 2021 |
| Mar 2022 | 7 | D16/28980[v4] | No change | O0322-062 | Mar 2024 |

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POL 0082: Crossover Construction

COUNCIL POLICY

Purpose

To ensure all crossovers within the Shire of Esperance are constructed to an acceptable standard.

To ensure the Shire of Esperance obligation is fulfilled under, the *Local Government Act 1995*, Schedule 9.1, Clause 7 and the *Local Government (Uniform Local Provisions) Regulations 1996*, Regulations 12, 13, 14 and 15.

Scope

Document details the requirements for and process involved in obtaining a crossover permit. It is intended to provide guidance to property owners wishing to construct access to properties as well as officers involved in the issuing of permits and assessing of completed crossovers for compliance and the approval of refunds.

Definitions

Crossover: The area of land occupied by a property access road between the edge of the road carriageway and the property boundary.

Standard Crossover: Determined by council as the standard sized crossover for each property category. Dimension details can be found in the *Shire Crossover Management Practice*.

Practice

When a crossover is constructed within the Shire of Esperance, a permit is required detailing construction standards, levels and permission to connect to a public thoroughfare prior to construction starting. Upon completion of the compliant crossover the property owner will be reimbursed 50% of the value of a standard crossover as defined by the Shire of Esperance if it is the first constructed crossover to the property.

This policy is applicable to Residential, Industrial/Commercial Areas, Semi Rural and Rural properties.

Please refer to the *Crossover Management Practice* for specific implementation standards and details.

Objective

1. To ensure crossovers are constructed with consideration to existing or proposed road infrastructure including footpaths, roads and drainage in relation vertical and horizontal alignment.
2. Have a uniform and practical design along the street verge to provide a negotiable footpath to the public and compatibility within the streetscape.
3. Reduce drainage problems caused by silt contaminated runoff.
4. Prevent traffic hazards by controlling the location of crossovers, particularly at intersections on corner blocks.

5. Improve access to properties.
6. To ensure stormwater does not enter properties from the road

Permit Responsibility

Application for a crossover is the responsibility of the property owner. A person must not carry out any work on road reserve unless a permit has been issued.

Securing a Permit

A crossover application is lodged by the property owner / owner's representative. A permit is normally issued within five (5) working days unless detailed design investigation is required. Processed permits are mailed to the property owner however upon request can be emailed, faxed or obtained from the Asset Management Department.

A permit is valid for 6 months and needs to be renewed if construction is not completed within that period.

Non Compliance

Crossovers, constructed without a permit or not in accordance with the Shire's *Crossover Specification* or not in accordance with the conditions stated on the permit, may be required to be removed and replaced correctly at the expense of the owner.

The Shire contribution will not be paid for non-compliant crossovers or crossovers constructed prior to the permit being issued.

Maintenance

Owners are responsible for all maintenance of a crossover between the edge of the carriageway and their property boundary.

Strata Titled Properties

In the case of Strata-titled properties, the Shire contribution referred to in this Policy shall apply only to the parent lot and the refund will be payable to the body corporate.

A Shire contribution will only be paid for the first crossover to be constructed on the parent lot.

Council Contribution

Upon completion of the compliant crossover the property owner will be reimbursed 50% of the value of a "standard crossover" of the relevant category as defined by the Shire of Esperance if it is the first constructed crossover to the property.

The square meter rate for each crossover category will be set in the *Crossover Management Practice*.

.....End.....

Document Information

| | |
|----------------------|---------------------------|
| Responsible Position | Manager Asset Development |
| Risk Rating | Low |

Referencing Documents

- *Local Government Act 1995*
- *Crossover Management Practice*

Revision History

| Date | Version | CM Reference | Reason for Change | Resolution # | Next Review |
|----------|---------|---------------|--|--------------|-------------|
| Jan 1991 | 1 | | New policy | O0191-178 | Jan 1993 |
| Feb 2016 | 2 | D16/28981 | Rewrite of footpath construction policy, change title. | O0216-042 | Feb 2018 |
| Aug 2018 | 3 | D16/28981[v2] | Minor changes | O0818-091 | Aug 2020 |
| Dec 2019 | 4 | D16/28981[v3] | No change to wording | O1219-268 | Dec 2021 |
| Mar 2022 | 5 | D16/28981[v4] | No change | O0322-062 | Mar 2024 |



POL 0083: GPS Fleet Tracking

COUNCIL POLICY

Purpose

To allow for the installation and use of GPS tracking devices in any of Shire's fleet, for the purpose of operator safety, fleet management, and best practice utilisation.

Scope

To allow for the installation and use of GPS tracking devices in any of Shire's fleet.

Definitions

GPS: Global Positioning System; a system that utilises satellite transmissions to determine the geographical location in all weather conditions.

Tracking: The use of a GPS device to collect, interpret, and record data such as geographical location, movements, speed, and/or vehicle/plant activity

Practice

That Council authorise the installation and use of GPS tracking in any of Shire's fleet in accordance with the Shire's GPS tracking Management Practice.

.....End.....

Document Information

| | |
|----------------------|------------------------|
| Responsible Position | Manager Asset Planning |
| Risk Rating | Low |

Referencing Documents

- *Local Government Act 1995*
- *GPS Fleet Tracking Management Practice*

Revision History

| Date | Version | CM Reference | Reason for Change | Resolution # | Next Review |
|----------|---------|---------------|----------------------|--------------|-------------|
| Aug 2016 | 1 | D16/28984 | New policy. | O0816-050 | Aug 2018 |
| Aug 2018 | 2 | D16/28984[v2] | No Change | O0818-091 | Aug 2020 |
| Dec 2019 | 3 | D16/28984[v3] | No change to wording | O1219-268 | Dec 2021 |
| Mar 2022 | 4 | D16/28984[v4] | No change | O0322-062 | Mar 2024 |



POL 0084: Internal Drone (Remotely Piloted Aircraft System) Use

COUNCIL POLICY

Purpose

The purpose of this policy is to ensure that all legislated requirements for the use of Shire of Esperance owned and/or managed drone technology, which is also referred to as 'remotely piloted aircraft system' (RPAS) technology, is applied and adhered to by Shire staff, as well as the management and use of data collected by the RPA.

Scope

This policy applies to all Shire owned and/or managed drone technology.

Definitions

CASA: Civil Aviation Safety Australia

CASR: Civil Aviation Safety Regulations

Drone: in a technological context, is an unmanned aircraft. This term is used interchangeably with 'remotely piloted aircraft system'.

RPAS: 'Remotely piloted aircraft system' is the common term used to reference an unmanned aircraft. This term is used interchangeably with drone.

Shire: Shire of Esperance

Practice

Remote Piloted Aircraft System will increase the efficiency of Shires corporate and operational activity across the municipality. The below parameters are to be adhered to when operating a RPAS.

1. The primary purposes of a Shire owned RPAS is to -
 - a. Collect data of Shire owned assets
 - b. Collect data relating to Asset Management projects
 - c. To assist with emergency services operations at the request of the emergency services Incident Controller
 - d. To collect data for Shire promotions and events.

Any application of the RPAS outside of these purposes will require written authorisation from the CEO or if relevant, the private property owner. This will occur only where a clear benefit to Council or the community can be demonstrated.
2. The operation of the RPAS is controlled by the Shires RPAS Operation Manual, is governed by the Civil Aviation Safety Authority (CASA) and determined by the Civil Aviation Safety Regulations Part 101 (CASR101). All CASA regulations and guidelines are to be adhered to at all times when piloting an RPAS.
3. RPAS flight paths should avoid transit over private property unless impractical.

4. Any and all data collected or recorded by the RPAS, including geospatial data is owned by Council and subject to the *Privacy Act 1988*, *Surveillance Devices Act 1988* and Shire of Esperance Code of Conduct. Recordings are subject to the legislated Information Privacy Principles that determine the storage and retention of data.
5. Data is considered and managed by -
 - a. Collecting (or recording) only for a specific purpose in support of a Council function;
 - b. Reviewing to redact inadvertently collected personal data; and
 - c. Editing to dispose of data that is not required.
6. During assistance with emergency services operations, the RPAS operations are directed by the emergency services Incident Controller and the requirements stipulated in section 2.

.....End.....

Document Information

| | |
|----------------------|---------------------------|
| Responsible Position | Director Asset Management |
| Risk Rating | Medium |

Referencing Documents

- *Local Government Act 1995*
- *Privacy Act 1988*
- *Surveillance Devices Act 1988*
- Shire of Esperance Code of Conduct
- Civil Aviation Safety Regulations

Revision History

| Date | Version | CM Reference | Reason for Change | Resolution # | Next Review |
|-----------|---------|---------------|---|--------------|-------------|
| Sept 2017 | 1 | D17/25903 | New policy. | O0917-228 | Sept 2019 |
| Aug 2018 | 2 | D17/25903[v2] | No change. | O0818-091 | Aug 2020 |
| Dec 2019 | 3 | D17/25903[v3] | No change to wording | O1219-268 | Dec 2021 |
| Oct 2020 | 4 | D17/25903[v4] | Change to name of policy for consistency with the Operation Manual. Update to include provisions around emergency service operations. | O1020-317 | Oct 2022 |
| Mar 2022 | 5 | D17/25903[v5] | No change | O0322-062 | Mar 2024 |



POL 0085: Public Art

COUNCIL POLICY

Purpose

To guide the delivery of public art projects that contribute to creating a sense of place, promote the expression of local identity, and reflect on the shared values of the community.

Scope

The policy provides guidance to Shire officers on incorporating public art into projects and to the public on the donation of public art.

Definitions

Public Art: means art work located on public land that contributes to the public realm and is situated so as to be clearly visible to the general public.

Professional Artist: refers to a person who is actively engaged in and conducts a professional artistic practice, and has industry recognition for their work.

Public Space: includes parks, foreshores, city squares, streets, indoor spaces of public buildings such as entry foyers, and outdoor spaces of public buildings.

Practice

The Shire acknowledges the important role played by public art in shaping and developing a sense of community and identity. To fulfil these roles and to enable a culturally-enriched environment of publicly accessible visual art, the Shire actively engages with professional artists through the commissioning of public art for the Shire of Esperance.

The Shire uses the following resources as a guide for public art work -

1. Code of Practice by the National Association of Visual Arts; and
2. Western Australian State Government Percent for Art Scheme Guidelines

Major Projects

The Shire will consider contributing up to one percent of the project budget for Public Art for all Major Projects.

Renewal / Refurbishment Projects

The Shire will consider incorporating Public Art into Renewal / Refurbishment of assets in high profile public spaces.

Donations and Gifts

The Shire will consider suitable donations and gifts of artworks intended for public display at the discretion of Council subject to the following consideration -

1. Artistic Merit;

2. Public safety;
3. Certification as required;
4. Maintenance requirements;
5. Suitability of the location; and
6. Deaccession plan.

.....End.....

Document Information

| | |
|----------------------|---------------------------|
| Responsible Position | Director Asset Management |
| Risk Rating | Low |

Referencing Documents

- NAVA – Code of Practice for Visual Arts, Craft and Design
- Western Australian State Government – Percent for Art Scheme Guidelines

Revision History

| Date | Version | CM Reference | Reason for Change | Resolution # | Next Review |
|----------|---------|---------------|--|--------------|-------------|
| May 2013 | 1 | D13/14400 | New policy. | O0513-037 | May 2015 |
| Mar 2016 | 2 | D16/29051 | Change to description regarding seclusion and public safety. | O0316-008 | Mar 2018 |
| Aug 2018 | 3 | D16/29051[v2] | Policy rewritten as Asset Management policy | O0818-091 | Aug 2020 |
| Dec 2019 | 4 | D16/29051[v3] | No change to wording | O1219-268 | Dec 2021 |
| Mar 2022 | 5 | D16/29051[v4] | No change | O0322-062 | Mar 2024 |



POL 0086: CCTV

COUNCIL POLICY

Purpose

To set out the Shire of Esperance's requirements in relation to the operation of Closed Circuit Television systems that it owns and operates.

Scope

This policy does not apply to the capture of videos or photos not linked to the Shire's internal CCTV system or public CCTV system, i.e. live streaming of Council Meetings.

Definitions

MOU: Memorandum of Understanding regarding the supply and use of public CCTV between the Shire of Esperance and the WA Police.

Internal CCTV: Closed Circuit Television recording staff and public internally and externally of the Shire of Esperance buildings.

Public CCTV: Closed Circuit Television covering public open spaces and streets including linked mobile systems.

Practice

Introduction

The Shire owns and operates both an internal CCTV system and a public CCTV system. Digital images are recorded from both systems twenty four (24) hours, seven (7) days a week and are retained for a period of not less than thirty one (31) days.

The internal CCTV system monitors the Shire of Esperance building assets, the purpose of the Internal CCTV system is to -

1. Assist in deterring antisocial and criminal behaviour
2. Assist in deterring offences against persons and/or property.
3. Assist staff with providing improved customer service.
4. Assist staff with providing operational services.

The Public CCTV System monitors public open spaces and streets. The purpose of the Public CCTV system is to -

1. Assist in deterring antisocial and criminal behaviour
2. Assist in deterring offences against persons and/or property.
3. Facilitate rapid response by WA Police and other emergency services as determined by WA Police when detecting instances of crime and anti-social behaviour.
4. Capture footage of suitable quality (ideally facial identification) to ensure that recorded footage of crimes can be used by WA Police or their legal representative for effective prosecution.
5. Reduce the public's perception of crime and the fear of crime.

Ownership and Control

1. Internal CCTV system -

The Shire of Esperance Internal CCTV system is owned by and is the sole property of the Shire of Esperance, who ensure that the CCTV system is maintained in efficient working order. The Shire of Esperance have exclusive access to and control of all recorded footage.

The Shire of Esperance may allow access, only to the external building cameras, to WA Police as part of the Public CCTV system. The footage and data from these cameras would be available to WA Police without restriction.

2. Public CCTV system -

The Public CCTV system is owned by and is the sole property of the Shire of Esperance, who ensure that the CCTV system is maintained in efficient working order. The Shire of Esperance provides the CCTV system to WA Police who have exclusive access to, and control of, all recorded footage. These ownerships and controls reference the MOU between the Shire of Esperance and WA Police.

Viewing and requesting CCTV images/recordings

1. Internal CCTV system -

a. Live viewing of Internal CCTV Footage -

- i. Shire staff, contractors and volunteers are able to view live internal CCTV footage that is operational required as part of their role.

b. Downloading Historic Internal CCTV Footage -

i. Shire of Esperance staff -

An Internal CCTV Data Request form, must be filled in and signed by the requesting officers Manager before lodging it with the Manager Information Services who will verify and approve the request.

The Manager Information Services or their delegate will assess and provide the data as requested based on priority (urgency and importance), ensuring that the request does not contravene governing standards before providing the data.

ii. WA Police -

WA Police may request footage from the Shire of Esperance Internal CCTV in order to supplement or assist with criminal investigations.

Any and all requests for such data will need to be made in writing to the Shire of Esperance, the Manager Information Services will assess and provide the requested footage as required.

iii. General Public -

Members of the Public may request footage from the Shire of Esperance Internal CCTV through a Freedom of Information Request. Request will be governed by the requirements under the *Freedom of Information Act 1992*.

2. Public CCTV system -

- a. The police have the sole viewing rights to the Public CCTV system. Request for viewing and requesting images/recordings from public system can only be done through WA Police. The Shire of Esperance does not have access to the images and recordings from the Public CCTV System.

.....End.....

Document Information

| | |
|----------------------|------------------------|
| Responsible Position | Manager Asset Planning |
| Risk Rating | Low |

Referencing Documents

- *Local Government Act 1995*
- *AS/NZS 62676:2020 Video Surveillance Systems for use in Security Application*
- *WA Criminal Code Act Compilation Act 1913*
- *Criminal Procedures Act 2004*
- *State Records Act 2000*
- *Freedom of Information Act 1992*
- *Memorandum of Understanding – Western Australia Police Force and Shire of Esperance*

Revision History

| Date | Version | CM Reference | Reason for Change | Resolution # | Next Review |
|----------|---------|---------------|-------------------|--------------|-------------|
| Jun 2021 | 1 | D21/20129 | New policy. | O0621-142 | Jun 2023 |
| Mar 2022 | 2 | D21/20129[v2] | No change. | O0322-062 | Mar 2024 |



POL 0087: Esperance Tanker Jetty Timber

COUNCIL POLICY

Purpose

To set out the Shire of Esperance's requirements in relation to gifting and selling Historic Esperance Tanker Jetty Timber.

Scope

As part of the deconstruction of the Esperance Tanker Jetty, there was historic timber that was recovered. This policy sets out how the timber will be distributed for the community.

Definitions

Timber Grade: Timber grading is as per the grading matrix developed by H+H Architects

Community Group: A not for profit group, organisation or school /TAFE that is located in the Shire of Esperance

Public Project: A project that is located in the Shire of Esperance, which is readily accessible to members of the public

Practice

Historic Esperance Tanker Jetty Timber

The recovered historic Esperance Tanker Jetty timber was graded into four categories based on its condition once salvaged. There is only grade 1 to 2 timber remaining. None of the timber recovered is suitable for structural purposes.

Distribution of Esperance Tanker Jetty Timber

1. Shire of Esperance Projects

The Shire of Esperance internally may use any grade and quantity of Esperance Tanker Jetty Timber for any public projects.

2. Community Group Projects

Community groups may apply for access to grade 2 Esperance Tanker Jetty Timber, at no cost, for a specific public project. Community Groups may make multiple requests for different public projects.

Applications must address the following criteria -

- a. A sketch or diagram of the use for the timber
- b. The quantity of timber required, including grade and specimen
- c. The project's connection to the Esperance Tanker Jetty
- d. How the project will be accessible to the community
- e. Engineering or design certification if being incorporated into a building project

The CEO has the authority to approve a project that are requesting up to 50 lineal meters of timber excluding the piles. Note multiple requests for similar projects will be treated as one request.

Projects requesting timber over these amounts or access to grade 1 timber, will be presented to Council for consideration.

3. Other

Request for historic Tanker Jetty Timber outside the above uses or quantities i.e. private businesses, may be possible, these requests will be required to be presented to Council for consideration. There will be a cost to access the timber based on the timber grade and specimen.

Applications must address the following criteria -

- a. A sketch or diagram of the use for the timber
- b. The quantity of timber required, including grade and specimen
- c. The projects connection to the Esperance Tanker Jetty
- d. How the project will be accessible to the community
- e. Engineering or design certification if being incorporated into a building project

Review of Policy

This policy may be reviewed or revoked at any time given the finite supply of Tanker Jetty Timber.

.....End.....

Document Information

| | |
|----------------------|---------------------------|
| Responsible Position | Director Asset Management |
| Risk Rating | Low |

Referencing Documents

- *Local Government Act 1995*

Revision History

| Date | Version | CM Reference | Reason for Change | Resolution # | Next Review |
|----------|---------|---------------|-------------------|--------------|-------------|
| Aug 2021 | 1 | D21/28743 | New policy. | O0821-135 | Aug 2023 |
| Mar 2022 | 2 | D21/28743[v2] | No change | O0322-062 | Mar 2024 |



POL 0088: Reserve Funding for Community Halls

COUNCIL POLICY

Purpose

To provide consistency in financial assistance, and equity in terms and conditions between the various community halls and centres for replacement, or major extensions and upgrades.

To accumulate funds that will be used for structural components in the replacement, extension or upgrade of the community halls and centres in the Shire, by allocating sufficient funds to the Building Maintenance Reserve each year to ensure that the Shire has adequate funds available to meet funding requests.

Scope

The policy set out the process and conditions for Community Hall Management Committees to access financial assistance from the Shire to undertake building works at a Community Hall.

Definitions

Community Halls: Condingup, Cascade, Grass Patch, Salmon Gums, Beaumont, Dalyup and Scaddan

Standard Community Halls: the size of 305m²

Practice

Fund Management

The Council will ensure funds are available within the Building Maintenance Reserve.

To access funding, the various management committees are required to apply for funding in a similar method as the Community Grants Program, and the Council would assess the merit of each application.

What will be funded

Structural component costs only - being defined as such parts of a building as walls, roof, floors, ceilings, windows and doors; in-wall and under floor plumbing; septic or sewerage; electric wiring; stairs; and fire escapes.

Eligibility Criteria

Applications for funding to replace, extend or upgrade a community hall will need to -

1. be for an identified and recognised hall or community centre- only one centre/hall per location.
2. demonstrate a substantial degree of community support and representation
3. demonstrate clear community benefit
4. be an incorporated body
5. identified funding or in-kind contribution to complete the project

6. have a valid lease with the Shire of Esperance if funding is related to a building which is on a Reserve vested in the Shire of Esperance. (Organisations that operate from buildings on Shire Reserves will have to comply with insurance and lease conditions).

Fund Allocation

To strive for equity across all communities, the funding for each project is calculated on a percentage based on the size of each hall/centre compared to the size of a standard hall of 305 m². This percentage is applied to the cost of the structural component of the renovation or replacement. It is the management committee that is responsible for all maintenance of the building and any requirements over and above the funding offered by the Shire.

Example for Renovation

If the Grass Patch Committee requested assistance to renovate the Grass Patch Hall then the level of support would be calculated as follows:

'Average Hall Area' divided by 'Actual Hall Area' multiplied by 'Cost of New Roof'

$$305 \text{ m}^2 / 330 \text{ m}^2 \times \$50,000 = \$46,000$$

Example for Replacement

If the Grass Patch Committee requested to replace the Grass Patch Hall then the level of support would be calculated as follows:

'Average Hall Area' divided by 'New Hall Area' multiplied by 'Cost of New Hall

Structural Component'

$$305 \text{ m}^2 / 1000 \text{ m}^2 \times \$1,000,000 = \$305,000$$

Accessing Reserve Funding

Applications must be to the Chief Executive Officer.

Applications to include -

1. Plans
2. Quotations
3. Certificate of Incorporation
4. Evidence of community consultation and support
5. Proposed funding avenues

The Council will assess each application on its merit.

Conditions of Funding

By accepting funding, the community agrees -

1. That funds will only be used for the agreed purpose

2. Applicants successful in securing funding will need to comply with a number of conditions. These conditions will be detailed in a funding letter of offer to the organisation. Conditions relate to -
- general operations
 - financial reporting
 - providing documentation.

Accessing Additional Funding

The Management Committees are able to apply to the Community Grants Program for any costs that fall outside the funding offered under this Policy. Where the centre includes sporting facilities, the management committees are encouraged to apply for Community Sport and Recreation Facilities Funds through the Department of Sport and Recreation.

.....End.....

Document Information

| | |
|----------------------|---------------------------|
| Responsible Position | Director Asset Management |
| Risk Rating | Medium |

Referencing Documents

- Local Government Act 1995*

Revision History

| Date | Version | CM Reference | Reason for Change | Resolution # | Next Review |
|----------|---------|---------------|--|--------------|-------------|
| Apr 2013 | 1 | | New policy. | O0413-014 | Apr 2015 |
| Aug 2015 | 2 | | Change to program name | O0815-010 | Aug 2017 |
| Mar 2018 | 3 | D16/28994 | Update document controller title, minor formatting. | O0318-073 | Mar 2020 |
| Feb 2022 | 4 | D16/28994[v2] | Update responsible officer and transfer to Asset Management. Include definitions. Remove paragraphs 2 & 3 under Fund Management section. Update examples. Minor changes to wording throughout. | O0222-033 | Feb 2024 |



POL 0089: Memorials in Public Places

COUNCIL POLICY

Purpose

The policy seeks to establish the processes and procedures by which Council govern and assess members of the community and residents' requests to memorialise family, friends and members of the Shire of Esperance community within public places.

Scope

The policy sets out the requirements for the public to place Memorials in Public Places.

This policy does not extend to the following areas -

1. Any Cemetery or Niche Wall;
2. Lost at Sea memorial; or
3. Roadside memorials near the location of a fatality – in these situations the Shire will follow the principals set out in Main Roads Western Australia Roadside Memorials Policy and Guidelines.

Definitions

N/A

Practice

Subject to the provisions within this policy, the Shire will only support the community to memorialise family, friends and community members, within public places, at the discretion and approval of Council. If Council so determines the memorial is appropriate, practical and that the individual being memorialised has been a long standing resident of the Shire and has contributed in a positive way to the community.

The Council will consider and may approve eligible applications for memorials in accordance with this Policy.

Memorials in Public Places Requirements -

1. Community members may apply to the Shire to memorialise a family member, close friend or community member who has been a long standing resident of the Shire and has made a positive contribution to the community, through a request to Council for the installation of a memorial plaque in a location deemed suitable and appropriate by Council.
2. Memorials shall only be installed at locations deemed appropriate by Council and under the requirements detailed below. With the following excluded areas -
 - a. The Foreshore reserve from the headland to the skate park
 - b. The Esperance Jetty
3. A formal written application shall be submitted to the Chief Executive Officer requesting the installation of the memorial plaque.
4. Council will consider any eligible formal request and determine the request considering the merits of the request.

5. All applications for permanent memorials will only be considered where the person to be commemorated has been deceased for a minimum of 12 months.
6. All applications for permanent memorials made by community members must be supported by a family member of the deceased person and shall include the signature of the spouse or children of the deceased.
7. Only one memorial per person shall be approved.
8. Statues, street furniture, artwork, plaques and other artefacts may be considered or accepted by Council as a suitable interpretation as part of a memorial plaque installation, subject to approval by Council.
9. Should for any reason, the applicant or family of the deceased seek the removal of an installed memorial, an application from the family must be submitted to the Shire for officers to remove the memorial and return it to the family.
10. Decisions around the location, type, size and the construction of the memorial and the subsequent positioning of the memorial plaques will be at the sole discretion of Council and in accordance with items 11 - 14 below.
11. The inscription on the plaque is to be approved by the Council and shall include as a minimum the person's name including first name and surname. The wording of the memorial plaque shall be included in the application to be approved by the Council.
12. The costs associated with the plaque with the approved inscription, installation costs and any costs associated with the purchase of street furniture/ artwork/ or similar will be borne by the applicant.
13. Any proposal for artwork shall meet the requirement of policy ASS 026: Public Art
14. The plaque is to meet the following specifications -
 - a. Maximum size 150mm x 150mm.
 - b. Minimum size 100mm x 100mm.
 - c. Constructed from bronze.
 - d. A minimum of 2 holes at the extremities of the plaque for attaching to the memorial.
15. If it is necessary for the Shire to remove the plaques because of vandalism, deterioration or for other operational reasons then the Shire gives no undertaking that it will be replaced.

.....End.....

Document Information

| | |
|----------------------|---------------------------|
| Responsible Position | Director Asset Management |
| Risk Rating | Low |

Referencing Documents

- *Local Government Act 1995*
- Main Roads WA – Policy and Guidelines – Roadside Memorials

Revision History

| Date | Version | CM Reference | Reason for Change | Resolution # | Next Review |
|----------|---------|--------------|-------------------|--------------|-------------|
| Mar 2022 | 1 | D22/8388 | New policy | O0322-062 | Mar 2024 |

DRAFT

**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
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 |
|---|---------------------|---------------------------|-----------------------------------|--------------------------------------|
| 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
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 |
|--|---------------------|---------------------------|-----------------------------------|--------------------------------------|
| 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
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 |
|--|---------------------|---------------------------|-----------------------------------|--------------------------------------|
| 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 |

**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 |
|--|---------------------|---------------------------|-----------------------------------|--------------------------------------|
| 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
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 |
|---|---------------------|---------------------------|-----------------------------------|--------------------------------------|
| 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 |

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 |
|---|---------------------|---------------------------|-----------------------------------|--------------------------------------|
| 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 |

**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 |
|---|---------------------|---------------------------|-----------------------------------|--------------------------------------|
| 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 |

**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 |
|---|---------------------|---------------------------|-----------------------------------|--------------------------------------|
| 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**

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 |
|--|---------------------|---------------------------|-----------------------------------|--------------------------------------|
| 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 |

**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 |
|--|---------------------|---------------------------|-----------------------------------|--------------------------------------|
| 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 |

**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 |
|---|---------------------|---------------------------|-----------------------------------|--------------------------------------|
| 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 |

**Shire of Esperance
Budget Review**

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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 |
|--|---------------------|---------------------------|-----------------------------------|--------------------------------------|
| 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 |

**Shire of Esperance
Budget Review**

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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 |
|--|---------------------|---------------------------|-----------------------------------|--------------------------------------|
| 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 |

**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 |
|---|---------------------|---------------------------|-----------------------------------|--------------------------------------|
| 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 |

**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 |
|--|---------------------|---------------------------|-----------------------------------|--------------------------------------|
| 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 |

**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 |
|--|---------------------|---------------------------|-----------------------------------|--------------------------------------|
| 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**

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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 |
|---|---------------------|---------------------------|-----------------------------------|--------------------------------------|
| 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) |