



26 FEBRUARY 2025

Shire of Esperance

NOTICE OF MEETING AND AGENDA

An Audit Committee meeting of the Shire of Esperance will be held at Council Meeting Room on 4 March 2025 commencing at 10:00 AM to consider the matters set out in the attached agenda.

M Walker

Acting Chief Executive Officer

DISCLAIMER

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

ETHICAL DECISION MAKING AND CONFLICTS OF INTEREST

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

ATTACHMENTS

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

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SHIRE OF ESPERANCE

AGENDA

**AUDIT COMMITTEE MEETING
TO BE HELD IN COUNCIL MEETING ROOM ON 4 MARCH 2025
COMMENCING AT 10:00 AM**

1. OFFICIAL OPENING

2. ATTENDANCE

Members

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

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

Shire Officers

Mr S Burge
Ms R Hamilton
Mrs F Baxter

Chief Executive Officer
Manager Financial Services
Director Corporate & Community Services

3. APOLOGIES & NOTIFICATION OF GRANTED LEAVE OF ABSENCE

4. DEPUTATIONS, PRESENTATIONS, INSPECTIONS, PETITIONS

Nil

5. DECLARATION OF MEMBERS INTERESTS

5.1 Declarations of Financial Interests – Local Government Act Section 5.60a

5.2 Declarations of Proximity Interests – Local Government Act Section 5.60b

5.3 Declarations of Impartiality Interests – Admin Regulations Section 34c

6. CONFIRMATION OF MINUTES

That the Minutes of the Audit Committee Meeting of the 12 November 2024 be confirmed as a true and correct record.

7. NEW BUSINESS OF AN URGENT NATURE

Nil

8. MATTERS REQUIRING A DETERMINATION OF COMMITTEE

Item: 8.1

Compliance Audit Return 2024

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

File Ref: D25/3950

Applicant

Corporate & Community Services

Location/Address

Shire of Esperance

Executive Summary

For the Audit Committee to recommend to Council, adoption of the 2024 Shire of Esperance Compliance Audit Return (CAR) as required pursuant to Section 7.13(1)(i) of the *Local Government Act 1995*, and Regulation 14 of the *Local Government (Audit) Regulations 1996* as attached.

Recommendation in Brief

That the Audit Committee recommend that Council adopt the 2024 Shire of Esperance CAR pursuant to Regulation 14(3) of the *Local Government (Audit) Regulations 1996*.

Background

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

The 2024 CAR contains 94 questions across 11 categories formulated around the *Local Government Act 1995* and associated regulations. Categories and questions are completed by the relevant Shire Officers and presented to Council through the Audit Committee for adoption.

A copy of the 2024 Shire of Esperance CAR is attached for reference.

Officer's Comment

The CAR has identified no area of non-compliance within the Shire of Esperance for 2024.

Consultation

Asset Management
Corporate & Community Services
Executive Services
External Services

Financial Implications

Nil

Asset Management Implications

Nil

Statutory Implications

Local Government Act 1995 – Section 7.13(1)(i)

Local Government (Audit) Regulations 1996 – Regulation 14

Policy Implications

Nil

Strategic Implications

Council Plan 2022 - 2032

Performance - Outcome 14. Community confidence and trust in Council

Objective 14.1. Provide transparent, accountable and effective leadership.

Encourage community participation and insight into activities and decisions

Environmental Considerations

Nil

Attachments

A₁. Compliance Audit Return 2024

Officer's Recommendation

That the Audit Committee recommend that Council adopt the 2024 Shire of Esperance Compliance Audit Return pursuant to Regulation 14(3) of the *Local Government (Audit) Regulations 1996*.

Voting Requirement

Simple Majority



COMPLIANCE AUDIT RETURN 2024

Commercial Enterprises by Local Governments

No	Reference	Question	Response	Comments (including CM reference/website link for evidence)
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2024?	☐ Yes ☐ No ☒ N/A	No major Trading undertakings occurred in 2024
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2024?	☐ Yes ☐ No ☒ N/A	No major land transactions occurred in 2024
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2024?	☐ Yes ☐ No ☒ N/A	No major land transactions occurred in 2024
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?	☐ Yes ☐ No ☒ N/A	No major trading or land transactions occurred in 2024
5	s3.59(5)	During 2024, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	☐ Yes ☐ No ☒ N/A	No major trading or land transactions occurred in 2024



Delegation of Power/Duty

No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	☐ Yes ☐ No ☒ N/A	No delegations to committees in 2024
2	s5.16 (2)	Were all delegations to committees in writing?	☐ Yes ☐ No ☒ N/A	No delegations to committees in 2024
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?	☐ Yes ☐ No ☒ N/A	No delegations to committees in 2024
4	s5.18	Were all delegations to committees recorded in a register of delegations?	☐ Yes ☐ No ☒ N/A	No delegations to committees in 2024
5	s5.18	Has council reviewed delegations to its committees in the 2023/2024 financial year?	☐ Yes ☐ No ☒ N/A	No delegations to committees in 2024
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the <i>Local Government Act 1995</i> ?	☒ Yes ☐ No ☐ N/A	Listed in Delegated Authority Register D24/15221
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	☒ Yes ☐ No ☐ N/A	O0524-059 28 May 2024
8	s5.42(2)	Were all delegations to the CEO in writing?	☒ Yes ☐ No ☐ N/A	Listed in Delegated Authority Register D24/15221
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	☒ Yes ☐ No ☐ N/A	Listed in Delegated Authority Manual D24/15222[v2]



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10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	☒ Yes ☐ No ☐ N/A	No amendments outside of annual review in 2024
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	☒ Yes ☐ No ☐ N/A	Listed in Delegated Authority Manual and Delegated Authority Register
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2023/2024 financial year?	☒ Yes ☐ No ☐ N/A	O0524-059 28 May 2024
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with <i>Local Government (Administration) Regulations 1996</i> , regulation 19?	☒ Yes ☐ No ☐ N/A	Our delegation register (D24/15395) notes the individual CM reference for how each person records their delegated authority use.



Disclosure of Interest

No	Reference	Question	Response	Comments (including CM reference/website link for evidence)
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the <i>Local Government Act 1995</i> , did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	☒ Yes ☐ No ☐ N/A	Disclosures are record in the meeting minutes and states when the council member left and returned to the Chamber.
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the <i>Local Government (Administration) Regulations 1996</i> regulation 21A, recorded in the minutes of the relevant council or committee meeting?	☒ Yes ☐ No ☐ N/A	Meeting minutes are available on the Shire's website. Agenda & Minutes » Shire of Esperance
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the <i>Local Government Act 1995</i> recorded in the minutes of the meeting at which the disclosures were made?	☒ Yes ☐ No ☐ N/A	Meeting minutes are available on the Shire's website. Agenda & Minutes » Shire of Esperance
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	☒ Yes ☐ No ☐ N/A	A list of primary returns lodged has been saved in the Annual Return Register 2021/2022 to current D21/29308
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2024?	☒ Yes ☐ No ☐ N/A	A list of annual returns lodged has been saved in the Annual Return Register 2021/2022 to current D21/29308
6	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	☒ Yes ☐ No ☐ N/A	Acknowledgement Letters saved in CM folder F12/3722
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> ?	☒ Yes ☐ No ☐ N/A	The primary and annual returns are saved in CM F12/3722
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the <i>Local Government Act 1995</i> , in the form prescribed in the <i>Local Government (Administration) Regulations 1996</i> , regulation 28?	☒ Yes ☐ No ☐ N/A	Register Financial Interests D16/2068 Register Impartiality Interests D16/16243 Register Proximity Interests D16/16101



9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> , did the CEO remove from the register all returns relating to that person?	☒ Yes ☐ No ☐ N/A	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the <i>Local Government Act 1995</i> been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	☒ Yes ☐ No ☐ N/A	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the <i>Local Government Act 1995</i> , in the form prescribed in the <i>Local Government (Administration) Regulations 1996</i> , regulation 28A?	☒ Yes ☐ No ☐ N/A	Register is saved in CM D16/27067
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	☒ Yes ☐ No ☐ N/A	Gift register available on the Shire's website. Disclosure of Gifts » Shire of Esperance
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the <i>Local Government Act 1995</i> , did the CEO remove from the register all records relating to those people?	☒ Yes ☐ No ☐ N/A	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) <i>Local Government Act 1995</i> been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	☒ Yes ☐ No ☐ N/A	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	☒ Yes ☐ No ☐ N/A	Noted in the meeting minutes
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the <i>Local Government Act 1995</i> relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	☐ Yes ☐ No ☒ N/A	No applications required.
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the <i>Local Government Act 1995</i> , recorded in the minutes of the council meeting at which the decision was considered?	☐ Yes ☐ No ☒ N/A	No decisions required.



18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?	☒ Yes ☐ No ☐ N/A	Code of Conduct adopted by Council in March 2021. 00321-070
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the <i>Local Government Act 1995</i> ?	☒ Yes ☐ No ☐ N/A	Included additional information in the Preamble / Statutory Environment sections. Also changed the clause numbering.
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	☒ Yes ☐ No ☐ N/A	Version is current from February 2021. shire of esperance code of conduct for council members committee members and candidates.pdf
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	☒ Yes ☐ No ☐ N/A	Version is current from September 2021. Code of Conduct - Employees.pdf



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Disposal of Property

No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the <i>Local Government Act 1995</i> (unless section 3.58(5) applies)?	☒ Yes ☐ No ☐ N/A	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the <i>Local Government Act 1995</i> , did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?	☒ Yes ☐ No ☐ N/A	Example: D24/31330



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Elections

No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the <i>Local Government (Elections) Regulations 1997</i> ?	☐ Yes ☐ No ☒ N/A	No election in 2024
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the <i>Local Government (Elections) Regulations 1997</i> ?	☐ Yes ☐ No ☒ N/A	No election in 2024
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the <i>Local Government (Elections) Regulations 1997</i> ?	☒ Yes ☐ No ☐ N/A	No election in 2024. Gift register on Shire's website. register - electronic - gifts notifiable gifts contributions to travel - councillors staff 1.pdf



Finance

No	Reference	Question	Response	Comments (including CM reference/website link for evidence)
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the <i>Local Government Act 1995</i> ?	☒ Yes ☐ No ☐ N/A	Audit committee established following October 2023 elections. O1023-187.
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the <i>Local Government Act 1995</i> , did it do so by absolute majority?	☐ Yes ☐ No ☒ N/A	No powers delegated to Audit Committee
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2024 received by the local government by 31 December 2024?	☒ Yes ☐ No ☐ N/A	Received by Council on 17 December 2024 with Annual Report. O1224-092.
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the <i>Local Government Act 1995</i> required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	☐ Yes ☐ No ☒ N/A	No matters raised.
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	☐ Yes ☐ No ☒ N/A	No matters identified as significant.
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the <i>Local Government Act 1995</i> , did the CEO publish a copy of the report on the local government's official website?	☐ Yes ☐ No ☒ N/A	No report required.
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2024 received by the local government within 30 days of completion of the audit?	☒ Yes ☐ No ☐ N/A	Auditors on site from 2-7 September 2024. Report received by CEO 31 October 2024.



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Integrated Planning and Reporting

No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If yes, please provide the adoption date or the date of the most recent review in the Comments section?	☒ Yes ☐ No ☐ N/A	28 May 2024. Council Plan was adopted in May 2022 and last reviewed 28/05/2024, 00524-060. The Council Plan incorporates both the Strategic Community Plan and Corporate Business Plan.
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If yes, please provide the adoption date or the date of the most recent review in the Comments section?	☒ Yes ☐ No ☐ N/A	28 May 2024. Council Plan was adopted in May 2022 and last reviewed 28/05/2024, 00524-060. The Council Plan incorporates both the Strategic Community Plan and Corporate Business Plan.
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of <i>Local Government (Administration) Regulations 1996</i> 19DA(2) & (3)?	☒ Yes ☐ No ☐ N/A	



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Local Government Employees

No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with <i>Local Government (Administration) Regulations 1996</i> , regulation 18A?	☐ Yes ☐ No ☒ N/A	No vacancies in 2024.
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	☐ Yes ☐ No ☒ N/A	No vacancies in 2024.
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the <i>Local Government Act 1995</i> ?	☐ Yes ☐ No ☒ N/A	No vacancies in 2024.
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	☐ Yes ☐ No ☒ N/A	No vacancies in 2024.
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	☐ Yes ☐ No ☒ N/A	No vacancies in 2024.



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Official Conduct

No	Reference	Question	Response	Comments (including CM reference/website link for evidence)
1	s5.120	Has the local government designated an employee to be its complaints officer?	☒ Yes ☐ No ☐ N/A	Director Corporate & Community Services
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the <i>Local Government Act 1995</i> ?	☒ Yes ☐ No ☐ N/A	The Register is located in Trim, reference D22/1445.
3	s5.121(2)	Does the complaints register include all information required by section 5.121(2) of the <i>Local Government Act 1995</i> ?	☒ Yes ☐ No ☐ N/A	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	☒ Yes ☐ No ☐ N/A	Current - Register - Minor Breach 5.121 - Minor Breach Complaint



Optional Questions

No	Reference	Question	Response	Comments (including CM reference/website link for evidence)
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the <i>Local Government (Financial Management) Regulations 1996</i> regulations 5(2)(c) within the three financial years prior to 31 December 2024? If yes, please provide the date of council's resolution to accept the report.	☒ Yes ☐ No ☐ N/A	While the review was effectively completed, some unavoidable issues were experienced in receiving the final report from the auditor resulting in a 4-month delay. As such, the report will not be submitted to the Audit Committee/Council until early 2025. 25/02/2025
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with <i>Local Government (Audit) Regulations 1996</i> regulation 17 within the three financial years prior to 31 December 2024? If yes, please provide date of council's resolution to accept the report.	☒ Yes ☐ No ☐ N/A	Last completed 28/03/2023, O0323-056.
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the <i>Local Government Act 1995</i> , were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	☐ Yes ☐ No ☒ N/A	No gifts received
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	☒ Yes ☐ No ☐ N/A	Last review Jan 2024, O0124-004
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the <i>Local Government Act 1995</i> ?	☒ Yes ☐ No ☐ N/A	Website information is audited annually to ensure ongoing compliance.
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	☒ Yes ☐ No ☐ N/A	Last review Jan 2024, O0124-004

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return 2024



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7	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2024?	☒ Yes ☐ No ☐ N/A	Training register available on Shire's website, published 8 July 2024. Elected Member Training - Units of Competency - July 2024.pdf
8	s6.4(3)	By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024?	☒ Yes ☐ No ☐ N/A	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	☒ Yes ☐ No ☐ N/A	



Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments (including CM reference/website link for evidence)
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the <i>Local Government (Functions and General) Regulations 1996</i> , regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	☒ Yes ☐ No ☐ N/A	
2	s3.57 F&G Reg 11	Subject to <i>Local Government (Functions and General) Regulations 1996</i> , regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	☒ Yes ☐ No ☐ N/A	
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the <i>Local Government Functions and General) Regulations 1996</i> , required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	☒ Yes ☐ No ☐ N/A	
4	F&G Reg 12	Did the local government comply with <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	☐ Yes ☐ No ☒ N/A	No multiple contracts entered into.
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	☒ Yes ☐ No ☐ N/A	Addendums issued through tenderlink all include the acknowledgement to be signed and included within submissions.
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 15 and 16?	☒ Yes ☐ No ☐ N/A	All tenderers opened in the presence of Director Asset Management and Procurement Officer.
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 17 and did the CEO make the tenders	☒ Yes ☐ No ☐ N/A	Tender register located on Shire website Tender Registers » Shire of Esperance



		register available for public inspection and publish it on the local government's official website?		
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	☐ Yes ☐ No ☒ N/A	None received incorrectly.
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	☒ Yes ☐ No ☐ N/A	Council Meeting 28 May 2024, Item 17.11
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	☒ Yes ☐ No ☐ N/A	LD24/17
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , Regulations 21 and 22?	☐ Yes ☐ No ☒ N/A	No EOI advertised for this period.
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	☐ Yes ☐ No ☒ N/A	No EOI advertised for this period.
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	☐ Yes ☐ No ☒ N/A	No EOI advertised for this period.
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24?	☐ Yes ☐ No ☒ N/A	No EOI advertised for this period.
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with <i>Local Government (Functions & General) Regulations 1996</i> regulations 24AD(4) and 24AE?	☒ Yes ☐ No ☐ N/A	D24/8790
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	☐ Yes ☐ No ☒ N/A	No variations required.



17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	☒ Yes ☐ No ☐ N/A	All tenderers opened in the presence of Director Asset Management and Procurement Officer.
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24AG?	☒ Yes ☐ No ☐ N/A	All tenderers are listed in the Tender Registers on the SOE Website.
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	☒ Yes ☐ No ☐ N/A	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	☒ Yes ☐ No ☐ N/A	Council Meeting 28 May 2024 Item 17.6
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	☒ Yes ☐ No ☐ N/A	LD24/19
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24E and 24F?	☒ Yes ☐ No ☐ N/A	SOE Regional Price Preference Policy.

Chief Executive Officer

Date

Mayor/President

Date

Item: 8.2

Financial Management Review 2024

Author/s	Roselyn Hamilton Sarah Bridge	Manager Financial Services Corporate Accountant
Authorisor/s	Felicity Baxter	Director Corporate and Community Services

File Ref: D25/4542

Applicant

Internal

Location/Address

N/A

Executive Summary

This report is seeking the Audit Committee endorsement of the Financial Management Review that has been undertaken to review the appropriateness and effectiveness of the financial management systems and procedures.

Recommendation in Brief

That the Audit Committee recommend that Council receive the report entitled Financial Management Review from the Chief Executive Officer for compliance with the requirement of Reg. 5 (2) (c) of the Local Government (Financial Management) Regulations 1996.

Background

The Financial Management Regulations associated with the Local Government Act 1995 requires the Chief Executive Officer to undertake a review of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and report to the local government the results of the review. The last review was conducted in July 2020 by auditors Butler Settineri.

This review was undertaken by RSM Australia Pty Ltd during July 2024.

Officer's Comment

Following the review, it is the opinion of the Chief Executive Officer that the financial management systems and procedures in place at the Shire of Esperance are, overall, both appropriate and effective.

The review made several recommendations that will assist with the continuous improvement and strengthening of financial controls at the Shire. The findings in relation to these recommendations are categorised as moderate or low risk and have been summarised in the attached documents. Several of the suggested recommendations had already been identified by Corporate Services and have already been implemented.

Recommendations 10 and 11 have previously been identified on more focused audits carried out by OAG and are currently being addressed separately.

All the recommendations can be made with minimal financial impact.

Consultation

RSM Australia Pty Ltd

Financial Implications

The cost for the Financial Management Review was \$14,637 excluding GST and disbursements.

Asset Management Implications

Nil

Statutory Implications

A Financial Management Review is required under the Local Government (Financial Management) Regulations 1996.

Policy Implications

Nil

Strategic Implications

Esperance Council Plan 2022-2032

Outcome 15. Operational excellence and financial stability.

Provide responsible, agile and innovative planning and resource management.

Environmental Considerations

Nil

Attachments

A~~1~~. Financial Management Review 2024

Officer's Recommendation

That the Audit Committee recommend that Council receive the report entitled Financial Management Review from the Chief Executive Officer for compliance with the requirement of Reg. 5 (2) (c) of the Local Government (Financial Management) Regulations 1996.

Voting Requirement Simple Majority



RSM Australia Pty Ltd

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20 November 2024

Mr Shane Burge
Chief Executive Officer
Shire of Esperance
PO Box 507
Esperance WA 6450

Dear Sir,

Report of Factual Findings

1. The objective and scope of the engagement

We have performed the procedures agreed with you to report factual findings for the purpose of assisting you in determining the appropriateness and effectiveness of the financial management systems and procedures in accordance with regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*. The procedures performed are detailed in the engagement letter of 25 March 2024 and described below with respect to the Shire of Esperance (**Shire**) for the period 1 July 2023 to 31 March 2024.

2. The Chief Executive Officer's responsibility for the procedures agreed

As the Chief Executive Officer (**CEO**), you are responsible for the adequacy or otherwise of the procedures agreed to be performed by us. You are responsible for determining whether the factual findings provided by us, in combination with any other information obtained, provide a reasonable basis for any conclusions which you or other intended users wish to draw on the subject matter.

3. Assurance practitioner's responsibility

Our responsibility is to report factual findings obtained from conducting the procedures agreed. We conducted the engagement in accordance with Standard on Related Services ASRS 4400 *Agreed-Upon Procedures Engagements to Report Factual Findings*. We have complied with ethical requirements equivalent to those applicable to Other Assurance Engagements, including independence.

Because the agreed-upon procedures do not constitute either a reasonable or limited assurance engagement in accordance with AUASB standards, we do not express any conclusion and provide no assurance on the appropriateness and effectiveness of the financial management systems and procedures in accordance with regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*.

4. Procedures performed

We have performed the following procedures, which are the minimum level of monitoring activities and key controls activities in the *Introduction to Local Government Accounting*¹ issued by the Department of Local Government, Sport and Cultural Industries in January 2023 and report to you the factual findings resulting from our work:

¹ [introduction-to-local-government-accounting.docx](#)

C:\Users\trba\AppData\Roaming\ManageWork\Recent\Shire of Esperance - _C000032946_ - BA Compliance - BA - Geraldton - 2024\8001.MP Report to Those Charged with Governance - FINAL(35830879.1).docx

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The procedures applied in order to satisfy ourselves with the findings, on a sample basis, were as follows:

- Inspection;
- Observation;
- External confirmation;
- Re-calculation;
- Re-performance; and
- Enquiry.

5. Factual findings:

5.1 Monitoring activities

Risk area	Monitoring activities to be verified	Source	Sample Size	Error or Exceptions noted
Annual Budget	Monthly actuals are compared to budget and significant variances fully investigated and explained	Monthly statement of financial activity	2	No Exceptions Noted
Financial reporting	Through the presentation of the Monthly Statement of Financial Activity (SFA) to council actual results are compared to budget each month; management reviews, investigates and explains significant variances.	Monthly statement of financial activity	2	No Exceptions Noted
Grants	a) Management regularly reviews all grant income and monitors compliance with both the terms of grants and council's grant policy (including claiming funds on a timely basis).	Monthly statement of financial activity	2	No Exceptions Noted
	b) Through the SFA grant revenue is compared to budget; management reviews, investigates and explains significant variances.	Monthly statement of financial activity	2	No Exceptions Noted
Receipting	a) Income is compared to budget regularly in the SFA; management reviews, investigates and explains significant variances.	Monthly statement of financial activity	2	No Exceptions Noted
	b) Statements of accounts receivable are sent to customers enabling review.	Statements	2	No Exceptions Noted
Rates	a) Management reviews rates ageing profile on a monthly basis and investigates any outstanding items.	Monthly statement of financial activity	2	No Exceptions Noted
	b) Actual rate revenue is compared to budget; management reviews, investigates and explains significant variances.	Monthly statement of financial activity	2	No Exceptions Noted
	c) Annual valuation update is balanced prior to the generation of rates; this is reconciled to the rate record and reviewed.	Valuation reconciliation	1	No Exceptions Noted



Risk area	Monitoring activities to be verified	Source	Sample Size	Error or Exceptions noted
	d) Interim valuation updates are balanced prior to the generation of the interim rates; this is reconciled to the rate record and reviewed.	Valuation reconciliation	1	No Exceptions Noted
Receivables	a) Receivables and revenue are compared to budget monthly; management reviews, investigates and explains significant variances.	Monthly statement of financial activity	2	No Exceptions Noted
	b) Management reviews provision for doubtful debts on a regular basis.	Monthly statement of financial activity	2	No Exceptions Noted
	c) Management reviews debtors ageing profile on a monthly basis and investigates any outstanding items.	Monthly statement of financial activity	2	No Exceptions Noted
	d) Trade receivables age listing reconciliation to the general ledger is reviewed at least monthly.	Reconciliation	2	Exception 1
Bank accounts and banking	a) Management reviews journal transactions to the bank account.	Bank reconciliations	2	No Exceptions Noted
	b) Management reviews bank reconciliations monthly to confirm large outstanding items are adequately explained and subsequently resolved.	Bank reconciliations	2	No Exceptions Noted
Investments	a) Review the council investment performance regularly.	Monthly statement of financial activity	2	No Exceptions Noted
	b) Actual investment income compared to budget on a regular basis; management reviews, investigates and explains significant variances.	Monthly statement of financial activity	2	No Exceptions Noted
	c) Investments register maintained in accordance with regulations and investment policy.	Investment register	2	No Exceptions Noted
	d) Reconciliation of investment register to general ledger routinely prepared and reviewed.	Investment register reconciliation	2	No Exceptions Noted
Payroll	a) Management reviews employee costs against budget on a monthly basis and investigates any outstanding items.	Monthly statement of financial activity	2	No Exceptions Noted
	b) Each departmental manager performs a regular review of reports detailing all employees listed on payroll master file; all unusual items are investigated.	Employee master file reports	2	No Exceptions Noted



Risk area	Monitoring activities to be verified	Source	Sample Size	Error or Exceptions noted
	c) Salary and hourly payroll reports (including compensation and withholding information) are reviewed and approved by management before payments are approved.	Payroll reports	3	No Exceptions Noted
	d) The payroll deduction table data is periodically reviewed by management for accuracy and ongoing pertinence.	Payroll reports	3	No Exceptions Noted
	e) Management reviews a selection of salary sacrifice calculations for accuracy and compliance with statutory requirements; identified errors are promptly corrected.	Payroll reports	3	No Exceptions Noted
	f) Each pay run is reviewed prior to authorisation for payment for consistency with prior pay runs and for abnormal items such as overtime.	Payroll reports	3	No Exceptions Noted
Purchasing, procurement and payments	a) Actual expenditure is compared to budget monthly; management reviews, investigates and explains significant variances.	Monthly statement of financial activity	2	No Exceptions Noted
	b) A list of all payments is prepared and presented monthly to the council; management reviews, investigates and explains any unusual or large payments.	Accounts and statement of accounts report presented to Council	2	No Exceptions Noted
	c) Management reviews supporting documentation before approving payments.	Payment listings	3	No Exceptions Noted
Trade payables	a) Management reviews trade payables ageing profile on a monthly basis and investigates any outstanding items.	Monthly statement of financial activity	2	No Exceptions Noted
	b) Trade payables age reconciliation to the general ledger is reviewed at least monthly.	Trade payables age reconciliation	2	No Exceptions Noted
Fixed Assets	a) Management compare actual fixed asset balance to budget; management reviews, investigates and explains significant variances.	Monthly statement of financial activity	2	No Exceptions Noted
	b) Activity recorded in fixed asset register is reviewed by management, including comparison to the capital budget.	Asset register	2	No Exceptions Noted
	c) Management regularly reviews valuation of fixed assets (i.e. methodology and useful lives of assets) to ensure that assets' valuation is appropriate and in accordance with Australian Accounting Standards.	Revaluation reports	1	No Exceptions Noted



Risk area	Monitoring activities to be verified	Source	Sample Size	Error or Exceptions noted
	d) Management reviews depreciation rates and methodology (at least annually) to ensure that rates and remaining useful lives are reasonable.	Asset register	1	Exception 2
	e) Fixed asset register to the general ledger reconciliation is prepared and reviewed routinely.	Fixed asset register reconciliation	1	Exception 3
Borrowings	Borrowings actual and interest charges are compared to budget monthly; management reviews, investigates and explains significant variances.	Monthly statement of financial activity	2	No Exceptions Noted
Journals	All journals are independently reviewed (including check to ensure correct account allocation) and contain sufficient support information.	Journal listing	1	No Exceptions Noted
General IT Risks	Regular IT audits performed focusing on data accuracy, retention, recovery and security. Results of these IT Audits reviewed by management and action plan promptly implemented.	IT audit reports	1	No Exceptions Noted

5.2 Key control activities

Risk area	Key control activities to be verified	Source	Sample Size	Error or Exceptions noted
Financial Report Preparation	a) Employees responsible for financial report preparation are competent and adequately trained.	HR records	1	No Exceptions Noted
	b) All journal entries require supporting documentation. Any non-routine entries require documented approval prior to being posted.	Journal support	1	No Exceptions Noted
	c) Accounting software used contains application controls that prevent or detect an error from occurring.	Application controls	1	Exceptions Noted
Payroll	a) Payroll staff are competent for their assigned tasks, adequately trained and supervised.	HR records	1	No Exceptions Noted
	b) Persons processing payroll are independent of other payroll functions, such as hiring/firing of staff, timekeeping and EFT payment.	Payroll walkthrough	1	No Exceptions Noted
	c) Approval in writing is obtained before adding new employees to payroll.	Evidence of approval	1	No Exceptions Noted
	d) Signed and dated approval of each employee's pay rate is documented on employee file.	Evidence of approval	1	No Exceptions Noted



Risk area	Key control activities to be verified	Source	Sample Size	Error or Exceptions noted
	e) Timesheets and totals of hours worked are approved before being processed for payment	Timesheets	3	No Exceptions Noted
	f) Procedures exist to ensure terminated employees are immediately removed from payroll.	Terminations	2	No Exceptions Noted
	g) Payroll register is reconciled to the general ledger and reviewed by a senior officer independent of payroll.	Payroll register reconciliation	3	No Exceptions Noted
	h) Costs by sub program, are compared to budget.	Payroll reports	3	No Exceptions Noted
	i) Staff required to take their leave entitlements annually.	Leave balances report	2	No Exceptions Noted
Revenue	a) Rates/debtors officers are competent for their assigned tasks, adequately trained and supervised.	HR records	1	Exception 4
	b) Monthly statements are issued to trade debtors.	Monthly statements	2	No Exceptions Noted
	c) Rates are raised in line with the approved budgeted rate in the dollar.	Rates notices	1	Exception 5
	d) The rate record is updated and reconciled monthly to the Valuer Generals Office (VGO) records.	Rates reconciliation	2	No Exceptions Noted
	e) Documented procedures are in place to ensure the VGO is informed of any building works approved.	Rates walkthrough	1	No Exceptions Noted
	f) The rates ledger is reconciled to the General Ledger.	Rates reconciliations	1	No Exceptions Noted
	g) The approved schedule of Fees and Charges is used for invoice preparation. Exceptions require documentation and approval	Receipts sample	5	No Exceptions Noted
	h) Automatic or manual checks are performed on serial continuity of invoice documents.	System controls	1	No Exceptions Noted
	i) Credit note approvals are independent of accounts receivable.	Credit notes	3	Exception 6
Receivables / Receipting	a) Staff handling cash receipts and managing receivables are competent for their assigned tasks, adequately trained and supervised.	HR records	1	No Exceptions Noted



Risk area	Key control activities to be verified	Source	Sample Size	Error or Exceptions noted
	b) Bank reconciliation is prepared monthly (with statements from bank) and management approval documented.	Bank reconciliations	2	No Exceptions Noted
	c) Customers are informed (signs, etc.) that they should obtain receipts.	Observation	1	No Exceptions Noted
	d) Pre-numbered cash receipts are issued for every cash sale. Serial continuity is reviewed periodically and checked against cash deposits data.	Cash receipts sequence	1	No Exceptions Noted
	e) When opening mail, cheques are stamped "for deposit only" with the local government bank account number. Cheques received are listed, totalled and reviewed before deposit.	Cash deposit batches	3	No Exceptions Noted
	f) All receipts cash/cheques are deposited on a regular and timely basis.	Cash deposit batches	3	No Exceptions Noted
	g) Reconciliation of daily deposit total to receivable posting and cash sales is prepared and reviewed.	Daily deposit reconciliations	3	No Exceptions Noted
	h) A reconciliation of aged receivables to control accounts is prepared monthly and management approval documented.	Aged receivables reconciliation	2	Exception 1
	i) Procedures exist to ensure receipts are recorded in the correct period.	Receipts walkthrough	1	No Exceptions Noted
	j) Significant overdue customer accounts are investigated by management and actions taken documented.	Client prepared documentation	1	Exception 1
Purchases, payables, payments	a) Personnel responsible for the purchasing, shipping, receiving and payable functions are competent, adequately trained and supervised.	HR records	1	No Exceptions Noted
	b) Management reviews outstanding cheques on period-end bank reconciliation.	Bank reconciliations	2	No Exceptions Noted
	c) Pre-numbered cheques are used EFT's are allocated a sequential number for each creditor payment and details for every number is documented. Spoiled cheques are clearly marked "VOID" and cancelled.	Cheques and EFT batches	3	No Exceptions Noted
	d) The purchasing policy clearly defines who can issue purchase requisitions/orders and to what dollar limit.	Purchasing policy	1	No Exceptions Noted



Risk area	Key control activities to be verified	Source	Sample Size	Error or Exceptions noted
	e) Access to purchasing, receiving, accounts payable, and inventory records is restricted to authorised personnel.	ABC controls	1	No Exceptions Noted
	f) Spending limits are set by budget or individual levels of authority. These limits are monitored by the system or manually.	ABC controls	1	No Exceptions Noted
	g) A list of preferred suppliers is maintained and used where possible.	Client prepared documentation	1	No Exceptions Noted
	h) Controls exist to ensure corporate buying cards/credit cards are only issued to authorised staff and personal purchases are not allowed.	Credit card policy	1	No Exceptions Noted
	i) Pre-numbered purchase orders and receiving reports are used and exceptions are approved and documented.	Purchase order sequence	1	No Exceptions Noted
	j) Period-end procedures exist to detect and account for unprocessed goods/service receipts.	Client prepared documentation	1	No Exceptions Noted
	k) Personnel receiving goods do not perform any accounting functions.	Purchases walkthrough	1	No Exceptions Noted
	l) An aged accounts payable listing is reconciled to general ledger each month and exceptions investigated by management.	Aged accounts payable reconciliation	2	No Exceptions Noted
	m) Aged report of open orders is reviewed each month and old/unusual items are investigated.	Aged report of open orders	3	No Exceptions Noted
	n) Unit prices on invoices received are checked against price lists, quotes or approved purchase orders. Invoices are checked for correct calculations, discounts, taxes and freight before payment	Client prepared documentation	23	No Exceptions Noted
	o) System has checks to prevent duplicate payments on same order.	ABC controls	2	No Exceptions Noted
	p) A list of accounts for payments is prepared in line with the legislation and authorised by council or a person with delegated authority before cheques are signed or EFT is authorised.	Accounts and statement of accounts report presented to Council	5	No Exceptions Noted
	q) Signing officers examine supporting documentation to payments and document approval.	Payment batch documentation	1	No Exceptions Noted



Risk area	Key control activities to be verified	Source	Sample Size	Error or Exceptions noted
	r) All cheques must be made out to authorised vendors and cannot be made out to "cash".	Cheque butts	2	No Exceptions Noted
	s) A reconciliation of the accounts payable sub ledger to the general ledger is prepared monthly and approved by management.	Accounts payable sub ledger reconciliation	2	No Exceptions Noted
	t) Suppliers' statements are reconciled to accounts payable monthly and reviewed by management.	Supplier statements reconciliations	1	Exception 7
	u) Procedures exist to ensure payments are recorded in the correct period.	Purchases walkthrough	1	No Exceptions Noted
	v) Procedures exist to ensure all bank accounts and signatories are authorised by council.	Cash cycle documentation	1	No Exceptions Noted
	w) The accounting policy for when goods should be capitalised is documented and clearly understood by accounting personnel.	Accounting policy, capital purchases	1	No Exceptions Noted
	x) Management regularly compares actual purchases (costs and expenses) to budgeted purchases and investigates and documents variances.	Monthly statement of financial activity	2	No Exceptions Noted
	y) Management follows up creditor queries on a timely basis.	Aged creditor listing	2	No Exceptions Noted
	z) Management addresses the reasons for debit balance creditor accounts on a timely basis.	Aged creditor listing	2	No Exceptions Noted
Fixed Assets, Inventories and Potable and Attractive Items	a) Appropriate approvals for additions and disposals are in place and documented in accordance with the requirement of the Act.	Additions report	3	Exception 8
	b) Assets that are portable and attractive that are not considered Fixed Assets are maintained in a Portable and Attractive Register.	Portable and attractive items register	1	No Exceptions Noted
	c) At least annually a stocktake of physical assets, inventories and portable and attractive items is undertaken.	Stock take	1	Exception 9
Borrowings	a) Borrowings are carried out in accordance with the Act and appropriate approvals and delegations.	New borrowings	1	No Exceptions Noted
	b) A borrowings policy is implemented, and borrowings are conducted in accordance with the policy.	Borrowings policy	1	No Exceptions Noted



Risk area	Key control activities to be verified	Source	Sample Size	Error or Exceptions noted
	c) The long-term impact of borrowings is considered prior to approval of borrowings.	Borrowings policy	1	No Exceptions Noted
General Journals	a) Personnel responsible for completing journals are competent, adequately trained and supervised.	HR records	1	No Exceptions Noted
	b) All journals are independently reviewed (including check to ensure correct account allocation) and contain sufficient support information prior to processing.	Journal records	3	No Exceptions Noted
	c) Limited amount of personnel has authorisation and access to process a general journal.	Journal records	3	No Exceptions Noted
IT Risks/General Computer Controls	a) Management should ensure good security policies and practices are implemented and continuously monitored.	Security policies	1	No Exceptions Noted
	b) Local governments should have an appropriate business continuity plan, disaster recovery plan and incident response plan to protect critical services and systems from disruptive events. These plans should be tested on a periodic basis to ensure unexpected events do not affect business operations.	Plans	1	Exception 10
	c) Implementation of a risk management framework around general computer controls, which is regularly reviewed and considered as part of core business activities.	Risk management framework	1	Exception 11
	d) Appropriate policies and procedures are in place to manage incidents, IT risks, information security and business continuity.	IT policies	1	Exception 11
	e) IT strategic plans and objectives support overall organisation strategies and objectives.	IT strategic plan	1	Exception 11
	f) Change control processes should be well developed and consistently followed when applying patches, updating or changing computer systems. All changes should be subject to thorough planning and impact assessment to minimise the occurrence of problems. Change control documentation should be current, and approved changes formally tracked.	Change control processes	1	Exception 11
	g) Physical and environmental control mechanisms to prevent unauthorised access or accidental or environmental damage to computing infrastructure	Physical and environmental controls	1	No Exceptions Noted

6. Recommendations

Although the primary purpose of our engagement was to enable us to issue the above described report, we also provide you with recommendations in Appendix A for strengthening controls. While issues raised may not represent deficiencies in the appropriateness and effectiveness of the financial management systems and procedures, our recommendations will address areas where we believe controls could be improved.



7. Restriction on distribution and use of report

This report is intended solely for the use of the Shire for the purpose set out above. As the intended user of our report, it is for you and other intended users to assess both the procedures and our factual findings to determine whether they provide, in combination with any other information you have obtained, a reasonable basis for any conclusions which you wish to draw on the subject matter. As required by ASRS 4400, distribution of this report is restricted to those parties that have agreed the procedures to be performed with us and other intended users identified in the terms of the engagement (since others, unaware of the reasons for the procedures, may misinterpret the results). Accordingly, we expressly disclaim and do not accept any responsibility or liability to any party other than the Shire for any consequences of reliance on this report for any purpose.

RSM AUSTRALIA PTY LTD

A handwritten signature in blue ink, appearing to read 'T Bate'.

Geraldton, WA
Dated: 20 November 2024

T BATE
Director

APPENDIX A

SHIRE OF ESPERANCE FINANCIAL MANAGEMENT REVIEW NINE MONTHS ENDED 31 MARCH 2024 FINDINGS IDENTIFIED DURING THE REVIEW

Appendix A

Monitoring and Control Activities

The *Introduction to Local Government Accounting*² section 4.4.7 provides a table of key monitoring and control activities within local government finance. This list is not exhaustive but rather a minimum level of monitoring and control activities which should be conducted in addition to any legislative requirements and any additional activities identified by the risk management process².

Monitoring provides a level of assurance of the effectiveness of key financial controls. It is acknowledged that monitoring the effectiveness and operation of all controls at all times even in the largest local governments may be difficult. However, monitoring should be performed on a routine and timely basis for all medium to high-risk areas. In the case of low-risk areas, the intervals between monitoring may be extended based on an assessment of the risk(s).

Higher risk areas such as cash (electronic or physical) need to be monitored frequently and in some cases daily. Monitoring should be performed by someone independent of the preparation or processing of the relevant information. Signing and dating of reviews by the reviewer is an essential part of the process, as it provides evidence of the review and helps ensure the task is performed.

In line with a risk-based approach whenever system weakness is identified, management should take remedial action in a timely basis to minimise the risks.

The limited resources and number of staff in small local governments results in a reduced capacity to segregate tasks. However, regardless of the size of the local government it is important for certain key control activities to be undertaken due to the inherent high risks associated with various transactions.

Recommendations

The following table provides recommendations in relation to the exceptions noted in the report in relation to these Monitoring and Control Activities.

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1 Trade receivables age listing reconciliation to the general ledger is reviewed at least monthly. A reconciliation of aged receivables to control accounts is prepared monthly and management approval documented. Significant overdue customer accounts are investigated by management and actions taken documented.		✓	

² [introduction-to-local-government-accounting.docx](#)

APPENDIX A

**SHIRE OF ESPERANCE
FINANCIAL MANAGEMENT REVIEW
NINE MONTHS ENDED 31 MARCH 2024
FINDINGS IDENTIFIED DURING THE REVIEW**

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
2 Management reviews depreciation rates and methodology (at least annually) to ensure that rates and remaining useful lives are reasonable.		✓	
3 Fixed asset register to the general ledger reconciliation is prepared and reviewed routinely.		✓	
4 Rates/debtors officers are competent for their assigned tasks, adequately trained and supervised.		✓	
5 Rates are raised in line with the approved budgeted rate in the dollar.		✓	
6 Credit note approvals are independent of accounts receivable.		✓	
7 Suppliers' statements are reconciled to accounts payable monthly and reviewed by management.			✓
8 Appropriate approvals for additions and disposals are in place and documented in accordance with the requirement of the Act.		✓	
9 At least annually a stocktake of physical assets, inventories and portable and attractive items is undertaken.		✓	
10 Local governments should have an appropriate business continuity plan, disaster recovery plan and incident response plan to protect critical services and systems from disruptive events. These plans should be tested on a periodic basis to ensure unexpected events do not affect business operations.		✓	
11 Implementation of a risk management framework around general computer controls, which is regularly reviewed and considered as part of core business activities. Appropriate policies and procedures are in place to manage incidents, IT risks, information security and business continuity. IT strategic plans and objectives support overall organisation strategies and objectives. Change control processes should be well developed and consistently followed when applying patches, updating or changing computer systems. All changes		✓	

APPENDIX A

**SHIRE OF ESPERANCE
FINANCIAL MANAGEMENT REVIEW
NINE MONTHS ENDED 31 MARCH 2024
FINDINGS IDENTIFIED DURING THE REVIEW**

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
should be subject to thorough planning and impact assessment to minimise the occurrence of problems. Change control documentation should be current, and approved changes formally tracked.			

Key to ratings

The Ratings in this appendix are based on the engagement team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

APPENDIX A

**SHIRE OF ESPERANCE
FINANCIAL MANAGEMENT REVIEW
NINE MONTHS ENDED 31 MARCH 2024
FINDINGS IDENTIFIED DURING THE REVIEW**

Exception 1

Monitoring or Key Control Activity:

Reconciliation of aged receivables to control accounts should be prepared monthly and management approval documented.

Finding:

From our review of two monthly aged receivables reconciliations, we noted one instance (50%) where the reconciliation had no evidence of management approval documented.

Rating: Moderate

Implication:

Documented management approval of the monthly reconciliation of aged receivables to control accounts reduces the risk of fraud, errors and omissions remaining undetected, which in turn could lead to misstatements in the Shire's financial reporting. There is a further risk of non-compliance with regulation 5(2)(a) of the *Local Government (Financial Management) Regulations 1996* which requires the CEO to ensure that the resources of the local government are effectively and efficiently managed.

Recommendation:

The Shire should ensure that monthly reconciliations of aged receivables to control accounts have management approval documented.

Management Comment:

Management note that the reconciliation of aged receivables to control accounts is already carried out monthly. The auditors were reviewing documentation in a period of change of Financial Service Manager resulting in a month being missed.

APPENDIX A

**SHIRE OF ESPERANCE
FINANCIAL MANAGEMENT REVIEW
NINE MONTHS ENDED 31 MARCH 2024
FINDINGS IDENTIFIED DURING THE REVIEW**

Exception 2

Monitoring or Key Control Activity:

Management should review depreciation rates and methodology (at least annually) to ensure that rates and remaining useful lives are reasonable.

Finding:

From our review of fixed assets, we were unable to obtain evidence of management's review of depreciation rates and methodology.

Rating: Moderate

Implication:

Review of fixed assets depreciation rates and methodology reduces the risk of misstatements in the Shire's financial reporting.

Recommendation:

The Shire should document and retain evidence of its review of depreciation rates and methodology (at least annually).

Management Comment:

Management note the auditors recommendation and will start to review depreciation rates and methodology annually.

APPENDIX A

**SHIRE OF ESPERANCE
FINANCIAL MANAGEMENT REVIEW
NINE MONTHS ENDED 31 MARCH 2024
FINDINGS IDENTIFIED DURING THE REVIEW**

Exception 3

Monitoring or Key Control Activity:

The fixed asset register should be reconciled to the general ledger and reviewed routinely.

Finding:

From our review of fixed assets, we noted that prior to December 2023, fixed asset register to general ledger reconciliations were not prepared and reviewed routinely.

Rating: Moderate

Implication:

Routinely reconciling the fixed asset register to the general ledger reduces the risk of fraud, errors and omissions remaining undetected, which in turn could lead to misstatements in the Shire's financial reporting. There is a further risk of non-compliance with regulation 5(2)(a) of the *Local Government (Financial Management) Regulations 1996* which requires the CEO to ensure that the resources of the local government are effectively and efficiently managed.

Recommendation:

The Shire should routinely reconcile the fixed asset register to the general ledger.

Management Comment:

Management agree with the auditor's findings and note that we have made the appropriate changes as also noted by the Auditor.

APPENDIX A

**SHIRE OF ESPERANCE
FINANCIAL MANAGEMENT REVIEW
NINE MONTHS ENDED 31 MARCH 2024
FINDINGS IDENTIFIED DURING THE REVIEW**

Exception 4

Monitoring or Key Control Activity:

Rates /debtors officers should be competent for their assigned tasks, adequately trained and supervised.

Finding:

From our procedures, we note that two staff located within the Homecare services team undertake various tasks within the finance function, including, but not limited to billing. Functionally, these staff report to the Manager of Home Care Services. There is no direct oversight of these staff by the main finance team.

Rating: Moderate

Implication:

The functional reporting of these staff to the Home Care Services Team increases the risk that these staff are not adequately trained and supervised.

Recommendation:

We recommend that the Homecare services finance team report to the Shire's main finance team in order to ensure that they are adequately trained and supervised. This in turn increases the risk of non compliance with the Local Government Act and associated Regulations.

Management Comment:

Management agree with the auditor's findings and will make the appropriate changes formally. However, management notes that the Homecare accounts team are currently staffed by a CPA qualified accountant and experienced administrative personnel who undergo regular Homecare and NDIS audits. The inclusion into the main Finance team will encourage collegial learning and support.

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**SHIRE OF ESPERANCE
FINANCIAL MANAGEMENT REVIEW
NINE MONTHS ENDED 31 MARCH 2024
FINDINGS IDENTIFIED DURING THE REVIEW**

Exception 5

Monitoring or Key Control Activity:

Rates should be raised in line with the approved budgeted rate in the dollar.

Finding:

For the 2023-24 financial year, rates for the UV rating category were raised at 0.00439229 cents in the dollar. Per the Council Resolution, the approved UV rate in the dollar was 0.00431.

Rating: Moderate

Implication:

The variance in the rate in the dollar between the Council resolution and the rates raised could lead to non-compliance with the Local Government Act.

Recommendation:

The rate in the dollar applied should be the same as the rate in the dollar per Council resolution.

Management Comment:

Management note the auditor's findings and will not round the rate in the dollar applied going forward.

APPENDIX A

**SHIRE OF ESPERANCE
FINANCIAL MANAGEMENT REVIEW
NINE MONTHS ENDED 31 MARCH 2024
FINDINGS IDENTIFIED DURING THE REVIEW**

Exception 6

Monitoring or Key Control Activity:

Credit note approvals should be independent of accounts receivable.

Finding:

From our review of credit notes, we noted that:

1. The Shire does not have a formal process for raising and approval of credit notes and for two of three credit notes tested (67%) there was no evidence of approval of the credit note; and
2. Credit notes are raised by an accounts receivable officer.

Rating: Moderate

Implication:

The lack of formal process for the raising of credit notes and the ability for the accounts receivable officer to raise credit notes increases the risk of fraud, errors and omissions remaining undetected, which in turn could lead to misstatements in the Shire's financial reporting. There is a further risk of non-compliance with regulation 5(2)(a) of the *Local Government (Financial Management) Regulations 1996* which requires the CEO to ensure that the resources of the local government are effectively and efficiently managed.

Recommendation:

The Shire should develop a formal process for the raising and approval of credit notes.

Management Comment:

Management note that there was a process for raising credit notes at the time of audit and have since added guidance around approvals for credit notes.

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**SHIRE OF ESPERANCE
FINANCIAL MANAGEMENT REVIEW
NINE MONTHS ENDED 31 MARCH 2024
FINDINGS IDENTIFIED DURING THE REVIEW**

Exception 7

Monitoring or Key Control Activity:

Suppliers' statements should be reconciled to accounts payable monthly and reviewed by management.

Finding:

From our review of accounts payable, we noted that suppliers' statements are not reconciled to accounts payable monthly and reviewed by management.

Rating: Minor

Implication:

Reconciling suppliers' statements to accounts payable reduces the risk of fraud, errors and omissions remaining undetected, which in turn could lead to misstatements in the Shire's financial reporting.

Recommendation:

The Shire should consider reconciling suppliers' statements to accounts payable monthly or if current controls are considered adequate.

Management Comment:

Management notes creditor statements are reconciled to creditor accounts when received. Once statements have been reconciled and any missing invoices are received, statements are currently disposed of to reduce the burden of paper storage. The Shire will start to maintain the most recent statements of suppliers electronically. The Shire does not, however, consider the management review of this simple process as value adding or contributing to the improvement of internal controls.

APPENDIX A

**SHIRE OF ESPERANCE
FINANCIAL MANAGEMENT REVIEW
NINE MONTHS ENDED 31 MARCH 2024
FINDINGS IDENTIFIED DURING THE REVIEW**

Exception 8

Monitoring or Key Control Activity:

Management should ensure that appropriate approvals for additions and disposals are in place and documented in accordance with the requirement of the Act.

Finding:

From our review of fixed assets, we noted no evidence of review of additions or disposals to the fixed asset register be a person independent of the preparer.

Rating: Moderate

Implication:

Review of fixed assets additions and disposals reduces the risk of misstatements in the Shire's financial reporting.

Recommendation:

Fixed asset additions and disposals should be reviewed by a person independent of the preparer.

Management Comment:

Management agree with the auditor's findings and note that we have now separated these duties as also noted by the Auditor.

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**SHIRE OF ESPERANCE
FINANCIAL MANAGEMENT REVIEW
NINE MONTHS ENDED 31 MARCH 2024
FINDINGS IDENTIFIED DURING THE REVIEW**

Exception 9

Monitoring or Key Control Activity:

At least annually a stocktake of physical assets, inventories and portable and attractive items should be undertaken.

Finding:

From our review of fixed assets, we noted that an annual stocktake of physical assets and portable and attractive items had not been undertaken.

Rating: Moderate

Implication:

Annual stocktake of physical assets and portable and attractive items reduces the risk of fraud, errors and omissions remaining undetected, which in turn could lead to misstatements in the Shire's financial reporting.

Recommendation:

An annual stocktake of physical assets and portable and attractive items should be undertaken.

Management Comment:

Management agree with the auditor's findings and note that Asset Management have implemented an annual stocktake of physical assets and portable and attractive items.

APPENDIX A

**SHIRE OF ESPERANCE
FINANCIAL MANAGEMENT REVIEW
NINE MONTHS ENDED 31 MARCH 2024
FINDINGS IDENTIFIED DURING THE REVIEW**

Exception 10

Monitoring or Key Control Activity:

Local Governments should have an appropriate business continuity plan, disaster recovery plan and incident response plan to protect critical services and systems from disruptive events. These plans should be tested on a periodic basis to ensure unexpected events do not affect business operations.

Finding:

From our enquires, the Shire has a business continuity plan and IT disaster recovery plan. These plans have been subject to audit by the Office of the Auditor General (OAG) with a number of recommendations raised. The Shire is yet to complete a full test of the plan.

Rating: Moderate

Implication:

There is a risk of non-compliance with regulation 5(2)(a) of the *Local Government (Financial Management) Regulations 1996* which requires the CEO to ensure that the resources of the local government are effectively and efficiently managed if business continuity plans and disaster recovery plans cannot be effectively implemented.

Recommendation:

The Shire should:

1. Update the IT disaster recovery plan to incorporate the findings of the OAG audit; and
2. Complete a test of the IT disaster recovery plan.

Management Comment:

Management agree with the Auditors findings and are currently being incorporated into the Shire of Esperance DR Plan and testing of the plan will be scheduled once that is completed and staff resources are available.

APPENDIX A

**SHIRE OF ESPERANCE
FINANCIAL MANAGEMENT REVIEW
NINE MONTHS ENDED 31 MARCH 2024
FINDINGS IDENTIFIED DURING THE REVIEW**

Exception 11

Monitoring or Key Control Activity:

Local Governments should:

1. implement a risk management framework around general computer controls, which is regularly reviewed and considered as part of core business activities.
2. have appropriate policies and procedures are in place to manage incidents, IT risks, information security and business continuity.
3. have IT strategic plans and objectives support overall organisation strategies and objectives.
4. have change control processes that are well developed and consistently followed when applying patches, updating or changing computer systems. All changes should be subject to thorough planning and impact assessment to minimise the occurrence of problems. Change control documentation should be current, and approved changes formally tracked.

Finding:

From our enquires, the Shire:

1. Does not have a specific risk management framework around general computer controls;
2. Is in the process of developing a cyber security response plan; and
3. Is in the process of preparing its IT strategic plan.

Rating: Moderate

Implication:

There is a risk of non-compliance with regulation 5(2)(a) of the *Local Government (Financial Management) Regulations 1996* which requires the CEO to ensure that the resources of the local government are effectively and efficiently managed if IT risks are not adequately addressed.

Recommendation:

The Shire should:

1. Develop a risk management framework around general computer controls, which is regularly reviewed and considered as part of core business activities;
2. Finalise its cyber security response plan; and
3. Finalise its IT strategic plan.

Management Comment:

Management agree with the Auditors findings and working towards completing the recommendations.

Item: 8.3

2024/25 Budget Review

Author/s	Roselyn Hamilton Sarah Bridge	Manager Financial Services Corporate Accountant
Authorisor/s	Felicity Baxter	Director Corporate and Community Services

File Ref: D25/4572

Applicant

Corporate and Community Services

Location/Address

Internal

Executive Summary

Prudent management of the Shire's Annual Budget includes a full review of the Shire's progress mid-way through the financial year. This report presents a review of the 2024/25 Annual Budget based on actuals and commitments as of 19 February 2025.

Recommendation in Brief

That the Audit Committee recommends Council adopt the 2024/25 Budget Review.

Background

Council undertakes a Budget Review to assess the impact of actual events upon the adopted budget. The Budget Review document contains actual transactions as of 19 February 2025 and a predicted figure for each account till the end of the financial year. The predicted figures attempt to quantify the likely difference that invariably occurs between the budget and the end of financial year actual result.

A detailed dissection of the income and expenditure variations is supplied as an attachment. The report lists all accounts which have a variance (surplus or deficit) from which was estimated in the annual budget. All the variances shown require Council approval by Absolute Majority to adjust the original budget. If Council resolves to adjust the budget as per the attachment, it will provide a predicted \$65,820 deficit by 30 June 2025.

Officer's Comment

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

1. The first column being the Council's adopted budget.
2. The second column being Council's current approved budget including any budget amendments already adopted by Council.
3. The third column contains the actual result recorded year to date (19 February 2025)
4. The fourth column contains the revised budget amount.
5. The fifth column being the predicted variance.

Expenditure is presented in brackets and revenue is presented without brackets.

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

The original 2024/25 Budget as adopted by Council resulted in a \$44,458 deficit. Since adoption, budget amendments have been presented and adopted by Council however they did not affect the net position. The following adjustments from the mid-year Budget Review results in an increase of the deficit to \$65,820.

Movements in the budget can be explained as follows:

Operating Income Movement		
Grant and Subsidies	The reduction in budget is mainly attributable to: - A reduction of \$253,553 in budgeted Financial Assistance Grants. - A reduction in expected funding for Home Care of \$980,940. This is largely in relation to HCP grants as the externally operated Esperance Aged Care Facility are taking on more clients within the Shire following an expansion. - An increase of \$49,800 in relation to grant funding from Department of Communities for Regional Child Care Workers Program in conjunction with Escare Inc. - And increase of \$40,000 in relation to grant funding from DPIRD to go towards a Workplace Health and Safety Traineeship.	(\$1,114,607)
Contributions and donations	This increase is mainly due to an expected grant of \$573,396 from Lotterywest in relation to GVROC for a Goldfields Esperance Urban Greening Program. Other contributors include: - \$101,396 increase on DPIRD income for Wild Dogs. - \$5,000 Bin Tagging Program Grant from WALGA. - Reduction of \$181,197 in Home Care funding, largely for the Commonwealth Home Support Programme. - \$65,497 in State NRM Grant funding for Esperance Reserves: Revegetation, Remediation and Protection project.	\$567,616
Fees and Charges	Increase is mainly attributable to: - \$26,000 increase in revenue from Eastern and Southern Suburbs Water Pipeline service. - \$10,300 in expected Airport lease fees. - \$226,922 increase in Home Care client payments for services. - \$51,324 increase in various building services revenue, particularly building licenses, registrations and approvals. - Decrease in revenue of \$30,000 from the Esperance Indoor Stadium following its temporary closure for flooring repairs. - \$156,000 decrease in BOILC revenue across swim school, pool admissions and kiosk sales resulting from the closure for ceiling repairs.	\$121,751

Interest Revenue	Increase largely attributable to interest earnings on rates being higher than predicted.	\$34,000
Other Revenue	Increase is mainly attributable to: - \$35,034 LGIS wages adjustment credit relating to 2023/24 actuals. - \$99,205 in insurance claims to repair damaged assets and in relation to workers compensation claims.	\$134,751
Operating Expenditure Movement		
Employee Costs	Reduction in budgeted expense mainly attributable to: - A decrease in the expected adjustment to workers compensation insurance of \$99,953. - Salaries relating to Bay of Isles Leisure Centre to the amount of \$31,000 were reclassified to fund contractor costs due to temporary staffing shortage. - An increase of \$40,000 to go towards a Workplace Health and Safety Traineeship, funded by a DPIRD grant as listed above.	\$103,880
Materials and Contracts	Increase mainly attributable to: - \$105,000 increase to building maintenance on the Salmon Gums Old Road Building, to be funded from the Building Maintenance Reserve. - Circa \$640k increase in materials and contracts in relation to the GVROC Urban Greening Program Grant and Reserves Revegetation, Remediation and Protection grants (offsets grant income received). - \$174,000 increase in plant and vehicle budget as a result of reduced overhead recovery offset by insurance savings. - \$135,000 increase in Sand Renourishment Program funded from capital projects. - \$31,000 increase in contractor costs relating to coverage of positions at Bay of Isles Leisure Centre during staff shortage. - \$101,396 increase in expenditure for wild dogs in relation to increase in associated grants. - \$978,826 decrease to Home Care program expenses in relation to decreases in expected HCP and CHSP grant revenue, mainly as a result of a movement of clients to external providers. - A movement of \$39,761 to capital to better reflect the nature of new asset purchases for the Library, as outlined in their Budget Bid (documentation attached - offsets purchase of non-operating assets). - A movement of \$25,818 to capital to better reflect the nature of new asset purchases shared by Community Development and Building Maintenance (offsets purchase of non-operating assets).	(\$163,506)

Utility Charges	Decrease is mainly attributable to: - \$25,000 decrease in utilities at the Esperance Indoor Stadium due to its temporary closure. - A decrease of \$11,000 on Museum electricity charges. - A decrease of \$12,000 on Civic Centre water and electricity charges. - Main Roads have taken over some streetlights resulting in a reduction of \$8,000. There were some increases across various business areas, reducing the overall reduction on utilities costs, including \$23,000 across multiple sporting grounds.	\$31,800
Depreciation	An increase in unbudgeted depreciation on vehicles.	(\$10,000)
Insurance	The decrease in budget is mainly attributable to asset insurance actuals relating to plant and vehicles which came in lower than original budget expectations.	\$200,457
Other Expenditure	This reduction in budget is mainly attributable to reflecting actuals on rates valuation expenses.	\$32,125
Non-Operating Expenditure Movements		
Materials and Contracts	Increase in expense is mainly attributable to: - \$104,000 for a carpark upgrade at the Airport, funded by the Aerodrome Reserve. - \$315,888 in additional funds required for the BOILC ceiling replacement works, to be funded from the Building Maintenance Reserve.	(\$470,356)
Purchase of Assets	This increase is attributable to: - A movement of \$39,761 from operating to better reflect the nature of new asset purchases for the Library as outlined in the attached Budget Bid. - A movement of \$25,818 from operating to better reflect the nature of new asset purchases for Community Development and Building Maintenance. - A new fuel system for the Airport, funded by the Aerodrome Reserve (\$7,328) - The purchase of a new beach wheelchair (\$6,300) which is covered by insurance. - Upgrade of the Bay of Isles Leisure Centre air handling units, to be funded by the Building Maintenance Reserve (\$89,610), as listed in the attached Budget Bid.	(\$168,817)
Reserves Movements		
Movements to Reserves	Decrease in movement of \$156,789 to the Sanitation Reserve as a result of increased expenditure related to bin pickups. Decrease in movement to reserves of unused building maintenance annual allocation of \$86,298 to fund additional projects arising during the year.	\$233,146

Movements from Reserves	Mainly attributable to overspend on Bay of Isles Leisure Centre building project (\$315,888) funded from the Building Maintenance Reserve, as well as the upgrade of the Centre's air handling units (\$89,610), also to be funded from the Building Maintenance Reserve.	\$436,398
Overall Change (deficit)		(\$21,362)

The original budget commenced with a \$44,458 deficit. Subsequent budget amendments have resulted in a slightly larger deficit of \$65,820. This is an encouraging result considering FAGS funding came in \$253,553 lower than expected as well as the increasing costs across all goods and services. The reduction in insurance expenses of \$200,457 is one of the main contributors to being able to offset this reduction in expected income.

Consultation

Director Corporate and Community Services

Director External Services

Director Asset Management/Acting Chief Executive Officer

Financial Implications

As detailed in the attached Budget Review documentation.

Asset Management Implications

Nil

Statutory Implications

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

Policy Implications

Nil

Strategic Implications

Council Plan 2022 - 2032

Performance - Outcome 15. Operational excellence and financial sustainability

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

Environmental Considerations

Nil

Attachments

A. Budget Review 2024/2025

B. 1. MYR Budget Bid - Library Self Loan Station and External Locker

C. 2. MYR Budget Bid - BOILC Air Handling Unit Upgrade

Officer's Recommendation

That the Audit Committee recommends Council to adopt the 2024/25 Budget Review.

Voting Requirement

Absolute Majority

SHIRE OF ESPERANCE
STATEMENT OF BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025

	Budget v Actual			Revised Budget Amount (b)	Predicted Variance (b) - (a)	
	Adopted Budget (a)	Current Approved Budget (a)	Year to Date Actual			
	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	26,851,952	26,851,952	26,827,687	26,851,952	-	
Grants and subsidies	7,286,054	7,286,054	4,627,233	6,171,447	(1,114,607)	▼
Contributions and donations	2,250,650	2,250,650	961,691	2,818,266	567,616	
Fees and charges	11,015,415	11,015,415	8,555,948	11,137,166	121,751	▲
Interest revenue	1,719,500	1,719,500	1,125,676	1,753,500	34,000	
Other revenue	984,091	2,377,091	1,258,738	2,511,842	134,751	▲
Profit on asset disposals	120,940	120,940	819	120,940	-	
	50,228,602	51,621,602	43,357,792	51,365,113	(256,489)	
Expenditure from operating activities						
Employee costs	(23,271,943)	(23,271,943)	(14,278,182)	(23,168,063)	103,880	▼
Materials and contracts	(17,242,935)	(18,622,935)	(9,981,239)	(18,786,441)	(163,506)	▲
Utility charges	(1,434,221)	(1,434,221)	(781,163)	(1,402,421)	31,800	▼
Depreciation	(23,403,044)	(23,403,044)	(13,531,980)	(23,413,044)	(10,000)	▲
Finance costs	(71,182)	(71,182)	(53,823)	(71,182)	-	
Insurance	(988,511)	(988,511)	(787,327)	(788,054)	200,457	▼
Other expenditure	(786,355)	(786,355)	(388,281)	(754,230)	32,125	▼
Loss on asset disposals	(51,039)	(51,039)	(196,232)	(51,039)	-	
	(67,249,230)	(68,629,230)	(39,998,227)	(68,434,474)	194,756	
OPERATING TOTAL	(17,020,628)	(17,007,628)	3,359,565	(17,069,361)	(61,733)	
NON-OPERATING ACTIVITIES						
Inflows from non-operating activities						
Capital grants, subsidies and contributions	20,074,997	19,076,314	6,076,523	19,076,314	-	
Reimbursements	-	-	-	-	-	
Proceeds from Loans	2,434,907	2,434,907	-	2,434,907	-	
Proceeds from disposal of assets	1,290,500	1,290,500	443,064	1,290,500	-	
Proceeds from self supporting loans	404,456	404,456	96,846	404,456	-	
	24,204,860	23,206,177	6,616,433	23,206,177	-	
Outflows from non-operating activities						
Employee costs	(7,615,866)	(7,615,866)	(3,230,883)	(7,615,866)	-	
Materials and contracts	(36,190,545)	(36,340,545)	(11,208,163)	(36,810,901)	(470,356)	▲
Purchase of assets	(4,275,077)	(4,025,077)	(2,783,164)	(4,193,894)	(168,817)	▲
Repayment of Loans	(461,775)	(461,775)	(125,185)	(461,775)	-	
	(48,543,263)	(48,443,263)	(17,347,396)	(49,082,436)	(639,173)	
NON-OPERATING TOTAL	(24,338,403)	(25,237,086)	(10,730,963)	(25,876,259)	(639,173)	
TOTAL MOVEMENT BEFORE ADJUSTMENTS	(41,359,031)	(42,244,714)	(7,371,397)	(42,945,620)	(700,906)	
ADJUSTMENTS TO STATEMENT OF FINANCIAL ACTIVITY						
Reserve Movements						
Movements to Reserve	(4,831,398)	(4,944,398)	(718,785)	(4,711,252)	233,146	
Movements from Reserve	19,311,950	19,311,950	7,178,017	19,748,348	436,398	
Non Cash Write Back						
Depreciation	23,403,044	23,403,044	13,531,980	23,413,044	10,000	
Gain on Asset Disposal	(120,940)	(120,940)	(819)	(120,940)	-	
Loss on Asset Disposal	51,039	51,039	196,232	51,039	-	
Movement in Accruals	279,652	279,652	89,095	279,652	-	
Surplus Brought Forward	3,221,226	4,219,909	4,219,909	4,219,909	-	
SURPLUS/(DEFICIT) AT END OF PERIOD	(44,458)	(44,458)	17,124,232	(65,820)	(21,362)	▼

Shire of Esperance
Budget Review
For the year ending 30 June 2025

Management Accounting Report
Program Mid-Level

	2024-25 ORIGINAL BUDGET	CURRENT APPROVED BUDGET	ACTUALS YEAR TO DATE	PREDICTED ACTUALS JUNE 2025
03 - General Purpose Funding				
Other Revenue				
3115 - Other Revenue - Operating				
115 - Grants, Subsidies & Contributions	1,210,394	1,210,394	717,631	956,841
120 - Interest Earnings	1,630,000	1,630,000	1,005,263	1,630,000
960 - Transfer from Unspent Grant Reserves	6,858,899	6,858,899	6,858,899	6,858,899
3115 - Other Revenue - Operating Total	9,699,293	9,699,293	8,581,793	9,445,740
Rates				
3110 - Rates - Operating				
100 - Rates & Charges	26,851,952	26,851,952	26,827,687	26,851,952
105 - Fees & Charges	1,200	1,200	627	1,200
115 - Grants, Subsidies & Contributions	-	-	1,900	-
120 - Interest Earnings	85,500	85,500	112,802	115,500
125 - Reimbursements	17,000	17,000	504	15,000
350 - Administration Expenses	(19,000)	(19,000)	(16,730)	(19,000)
365 - Legal & Debt Recovery Costs	(25,000)	(25,000)	(9,085)	(25,000)
415 - Rates Expenditure	(92,387)	(92,387)	(17,775)	(54,387)
955 - Transfer from Reserves	300	300	300	300
980 - Overhead Allocation	(423,021)	(423,021)	(199,358)	(341,392)
3110 - Rates - Operating Total	26,396,544	26,396,544	26,700,871	26,544,173
03 - General Purpose Funding Total	36,095,837	36,095,837	35,282,664	35,989,913
04 - Governance				
Community Support				
3700 - Community Support - Operating				
300 - Employee Costs	(166,214)	(166,214)	(113,325)	(165,214)
350 - Administration Expenses	(9,500)	(9,500)	(2,994)	(8,500)
455 - Programs and Events	-	-	(214)	-
940 - Non Cash Expense	(4,922)	(4,922)	(3,598)	(4,922)
980 - Overhead Allocation	144,307	144,307	90,491	142,909
3700 - Community Support - Operating Total	(36,329)	(36,329)	(29,640)	(35,727)
Corporate & Community Services				
3100 - Corporate & Community Services - Operating				
115 - Grants, Subsidies & Contributions	4,000	4,000	4,599	4,000
125 - Reimbursements	200,000	200,000	108,293	200,000
300 - Employee Costs	(272,536)	(272,536)	(164,414)	(266,581)
350 - Administration Expenses	(64,700)	(64,700)	(31,937)	(65,200)
360 - Professional Services	(60,000)	(60,000)	-	(59,000)
370 - Special Projects	-	-	-	(2,000)
460 - Building Operations	(161,848)	(161,848)	(97,374)	(160,228)
500 - Building Maintenance	(238,641)	(238,641)	(88,001)	(227,974)
550 - Grounds Maintenance	(51,890)	(51,890)	(40,185)	(51,890)
940 - Non Cash Expense	(276,905)	(276,905)	(155,450)	(276,905)
955 - Transfer from Reserves	110,000	110,000	-	110,000
980 - Overhead Allocation	680,531	680,531	384,506	704,334
3100 - Corporate & Community Services - Operating Total	(131,989)	(131,989)	(79,963)	(91,444)
7100 - Corporate & Community Services - Capital				
705 - Purchases	-	-	-	(25,818)
710 - Building Project	(180,000)	(180,000)	-	(80,000)
955 - Transfer from Reserves	180,000	180,000	-	90,667
7100 - Corporate & Community Services - Capital Total	-	-	-	(15,151)
Executive Services				
3000 - Executive Services - Operating				
115 - Grants, Subsidies & Contributions	22,000	22,000	14,277	22,000
125 - Reimbursements	1,000	1,000	-	1,000
300 - Employee Costs	(530,992)	(530,992)	(354,723)	(529,642)
350 - Administration Expenses	(124,571)	(124,571)	(94,525)	(124,300)
360 - Professional Services	(25,000)	(25,000)	(6,557)	(15,000)
365 - Legal & Debt Recovery Costs	(25,000)	(25,000)	(16,214)	(25,000)
370 - Special Projects	(20,000)	(20,000)	(6,274)	(19,939)
940 - Non Cash Expense	(7,643)	(7,643)	(5,823)	(7,643)
980 - Overhead Allocation	601,568	601,568	375,633	591,999
3000 - Executive Services - Operating Total	(108,638)	(108,638)	(94,206)	(106,525)

	2024-25 ORIGINAL BUDGET	CURRENT APPROVED BUDGET	ACTUALS YEAR TO DATE	PREDICTED ACTUALS JUNE 2025
External Services				
3050 - External Services				
115 - Grants, Subsidies & Contributions	40,000	40,000	-	40,000
125 - Reimbursements	-	-	120	-
300 - Employee Costs	(578,769)	(578,769)	(351,103)	(582,269)
350 - Administration Expenses	(31,550)	(31,550)	(20,469)	(31,050)
370 - Special Projects	(83,720)	(83,720)	(86,590)	(83,720)
940 - Non Cash Expense	(6,690)	(6,690)	(3,902)	(6,690)
980 - Overhead Allocation	604,333	604,333	366,738	650,454
3050 - External Services Total	(56,396)	(56,396)	(95,208)	(13,275)
Financial Services				
3120 - Financial Services - Operating				
105 - Fees & Charges	6,000	6,000	5,964	6,000
115 - Grants, Subsidies & Contributions	30,000	30,000	19,846	30,000
125 - Reimbursements	-	-	2,000	2,000
300 - Employee Costs	(1,064,057)	(1,064,057)	(678,796)	(1,064,057)
350 - Administration Expenses	(3,000)	(3,000)	(1,496)	(3,000)
360 - Professional Services	(106,000)	(106,000)	(99,575)	(106,000)
380 - Bank Charges	(86,000)	(86,000)	(59,230)	(92,800)
980 - Overhead Allocation	933,174	933,174	536,814	863,615
3120 - Financial Services - Operating Total	(289,883)	(289,883)	(274,474)	(364,242)
Governance & Corporate Support				
3170 - Governance & Corporate Support - Operating				
105 - Fees & Charges	4,000	4,000	945	4,000
125 - Reimbursements	-	-	35,241	35,241
300 - Employee Costs	(398,200)	(398,200)	(235,110)	(299,247)
350 - Administration Expenses	(17,500)	(17,500)	(7,625)	(17,178)
410 - Insurance	(329,232)	(329,232)	(313,749)	(314,479)
955 - Transfer from Reserves	200,000	200,000	-	100,047
980 - Overhead Allocation	540,932	540,932	509,924	491,616
3170 - Governance & Corporate Support - Operating Total	-	-	(10,375)	-
Human Services				
3160 - Human Services - Operating				
115 - Grants, Subsidies & Contributions	24,000	24,000	17,229	64,000
125 - Reimbursements	2,000	2,000	4,195	4,500
300 - Employee Costs	(734,745)	(734,745)	(453,130)	(774,745)
320 - Occupational Health & Safety & Risk	(20,000)	(20,000)	(9,035)	(20,000)
325 - Recruitment	(50,000)	(50,000)	(26,355)	(58,000)
350 - Administration Expenses	(102,900)	(102,900)	(52,703)	(105,585)
360 - Professional Services	(25,000)	(25,000)	(23,902)	(35,000)
370 - Special Projects	(25,000)	(25,000)	-	(25,000)
940 - Non Cash Expense	(12,865)	(12,865)	(7,504)	(12,865)
980 - Overhead Allocation	697,987	697,987	413,582	764,136
3160 - Human Services - Operating Total	(246,523)	(246,523)	(137,624)	(198,559)
Information Mgmt Services				
3150 - Information Management - Operating				
300 - Employee Costs	(290,650)	(290,650)	(167,630)	(290,650)
350 - Administration Expenses	(24,500)	(24,500)	(16,367)	(24,500)
360 - Professional Services	(8,000)	(8,000)	-	(8,000)
980 - Overhead Allocation	286,293	286,293	152,315	286,294
3150 - Information Management - Operating Total	(36,857)	(36,857)	(31,682)	(36,856)
IT Services				
3140 - Information Technology - Operating				
300 - Employee Costs	(479,922)	(479,922)	(297,524)	(479,922)
350 - Administration Expenses	(5,100)	(5,100)	(2,376)	(5,100)
355 - Computer/IT Costs	(587,392)	(587,392)	(350,236)	(587,392)
360 - Professional Services	(82,853)	(82,853)	(12,853)	(82,853)
370 - Special Projects	(127,784)	(127,784)	(41,916)	(127,784)
385 - IT Purchases	(126,000)	(126,000)	(34,468)	(126,000)
980 - Overhead Allocation	946,326	946,326	514,971	1,045,139
3140 - Information Technology - Operating Total	(462,725)	(462,725)	(224,403)	(363,912)
7140 - Information Technology - Capital				
150 - Capital Grants Received	110,938	110,938	-	110,938
705 - Purchases	(150,000)	(150,000)	(42,960)	(150,000)
715 - Infrastructure Project	(65,063)	(65,063)	(13,240)	(65,063)
7140 - Information Technology - Capital Total	(104,125)	(104,125)	(56,200)	(104,125)

	2024-25 ORIGINAL BUDGET	CURRENT APPROVED BUDGET	ACTUALS YEAR TO DATE	PREDICTED ACTUALS JUNE 2025
Marketing & Communications				
3010 - Marketing & Communications - Operating				
300 - Employee Costs	(334,590)	(334,590)	(223,657)	(334,590)
350 - Administration Expenses	(9,500)	(9,500)	(8,835)	(9,500)
375 - Media & Communications	(82,000)	(82,000)	(48,654)	(82,000)
940 - Non Cash Expense	-	-	(435)	-
980 - Overhead Allocation	366,281	366,281	238,023	379,646
3010 - Marketing & Communications - Operating Total	(59,809)	(59,809)	(43,557)	(46,444)
7010 - Marketing & Communications - Capital				
705 - Purchases	(45,000)	(45,000)	(40,131)	(45,000)
7010 - Marketing & Communications - Capital Total	(45,000)	(45,000)	(40,131)	(45,000)
Members of Council				
3020 - Members of Council - Operating				
125 - Reimbursements	2,000	2,000	2,914	3,000
315 - Elected Member Training	(19,000)	(19,000)	(30,744)	(33,000)
330 - Elected Member Expenditure	(320,045)	(320,045)	(173,472)	(318,545)
340 - Civic Function & Receptions	(2,000)	(2,000)	(1,060)	(2,000)
370 - Special Projects	(50,000)	(50,000)	(8,757)	(25,000)
410 - Insurance	(1,495)	(1,495)	(1,480)	(1,480)
940 - Non Cash Expense	(6,019)	(6,019)	(3,511)	(6,019)
980 - Overhead Allocation	(743,579)	(743,579)	(461,459)	(752,584)
3020 - Members of Council - Operating Total	(1,140,138)	(1,140,138)	(677,569)	(1,135,628)
04 - Governance Total	(2,718,412)	(2,718,412)	(1,795,031)	(2,556,888)
05 - Law, Order & Public Safety				
Community Emergency Services				
4070 - Community Emergency Services - Operating				
115 - Grants, Subsidies & Contributions	130,000	130,000	48,802	130,000
300 - Employee Costs	(327,440)	(327,440)	(218,043)	(325,440)
350 - Administration Expenses	(22,000)	(22,000)	(12,695)	(20,550)
4070 - Community Emergency Services - Operating Total	(219,440)	(219,440)	(181,936)	(215,990)
Emergency Management				
4090 - Emergency Management - Operating				
115 - Grants, Subsidies & Contributions	689,000	689,000	164,900	689,000
125 - Reimbursements	-	-	6,532	4,732
350 - Administration Expenses	(43,500)	(43,500)	(31,129)	(41,200)
370 - Special Projects	(40,000)	(40,000)	(7,478)	(40,000)
480 - ELEM	(1,500)	(1,500)	-	(1,500)
481 - Fire Fighting Equipment	(5,000)	(5,000)	-	(1,000)
482 - Fire Fighting Expenses	(80,000)	(80,000)	(130,543)	(80,000)
530 - Fire Mitigation Works	(389,000)	(389,000)	(164,528)	(389,000)
980 - Overhead Allocation	(74,005)	(74,005)	(43,758)	(70,839)
4090 - Emergency Management - Operating Total	55,995	55,995	(206,004)	70,193
8090 - Emergency Management - Capital				
705 - Purchases	(320,000)	(320,000)	-	(320,000)
8090 - Emergency Management - Capital Total	(320,000)	(320,000)	-	(320,000)
Fire Prevention - DFES				
4100 - Fire Prevention - DFES - Operating				
125 - Reimbursements	340,979	340,979	290,519	336,690
350 - Administration Expenses	(190,000)	(190,000)	(149,301)	(190,000)
410 - Insurance	(56,572)	(56,572)	(52,283)	(52,283)
483 - Brigade Operation Expenses	(900)	(900)	(507)	(900)
484 - Brigade Fund	(60,191)	(60,191)	(113,371)	(60,191)
500 - Building Maintenance	(33,316)	(33,316)	(14,930)	(33,316)
940 - Non Cash Expense	(538,076)	(538,076)	(314,596)	(538,076)
980 - Overhead Allocation	(60,006)	(60,006)	(39,198)	(71,194)
4100 - Fire Prevention - DFES - Operating Total	(598,082)	(598,082)	(393,666)	(609,270)
8100 - Fire Prevention - DFES - Capital				
150 - Capital Grants Received	1,637,700	1,637,700	-	1,637,700
155 - Capital Contributions	707,298	707,298	-	707,298
710 - Building Project	(2,463,003)	(2,463,003)	(469,897)	(2,463,003)
715 - Infrastructure Project	(32,752)	(32,752)	-	(32,752)
8100 - Fire Prevention - DFES - Capital Total	(150,757)	(150,757)	(469,897)	(150,757)
Other Law, Order & Public Safety				
4050 - Other Law, Order & Public Safety - Operating				
420 - Operations	(1,606)	(1,606)	(863)	(1,600)

	2024-25 ORIGINAL BUDGET	CURRENT APPROVED BUDGET	ACTUALS YEAR TO DATE	PREDICTED ACTUALS JUNE 2025
540 - Maintenance	(94,728)	(94,728)	(41,286)	(94,728)
940 - Non Cash Expense	(40,038)	(40,038)	(15,570)	(40,038)
980 - Overhead Allocation	(45,518)	(45,518)	(37,174)	(45,463)
4050 - Other Law, Order & Public Safety - Operating Total	(181,890)	(181,890)	(94,893)	(181,829)
Ranger Services				
4040 - Ranger Services - Operating				
105 - Fees & Charges	68,725	68,725	39,090	63,500
115 - Grants, Subsidies & Contributions	2,307	2,307	-	2,307
125 - Reimbursements	15,000	15,000	220	5,000
300 - Employee Costs	(553,600)	(553,600)	(367,217)	(555,600)
350 - Administration Expenses	(58,400)	(58,400)	(39,369)	(63,000)
370 - Special Projects	(2,307)	(2,307)	(1,414)	(2,307)
459 - Animal Control	(10,700)	(10,700)	(7,991)	(11,450)
940 - Non Cash Expense	(3,618)	(3,618)	(2,001)	(3,618)
980 - Overhead Allocation	(164,381)	(164,381)	(98,309)	(174,064)
4040 - Ranger Services - Operating Total	(706,974)	(706,974)	(476,992)	(739,232)
8040 - Ranger Services - Capital				
190 - Proceeds on Sale of Assets	14,000	14,000	-	14,000
705 - Purchases	(48,000)	(48,000)	-	(48,000)
8040 - Ranger Services - Capital Total	(34,000)	(34,000)	-	(34,000)
State Emergency Services				
4080 - State Emergency Service - Operating				
115 - Grants, Subsidies & Contributions	28,000	28,000	26,875	33,875
350 - Administration Expenses	(3,000)	(3,000)	(1,693)	(3,000)
405 - Grants/Donations Paid	(25,000)	(25,000)	(20,079)	(30,875)
4080 - State Emergency Service - Operating Total	-	-	5,103	-
05 - Law, Order & Public Safety Total	(2,155,148)	(2,155,148)	(1,818,285)	(2,180,885)
07 - Health				
Environmental Health Services				
4200 - Environmental Health Services - Operating				
105 - Fees & Charges	76,000	76,000	65,326	82,000
115 - Grants, Subsidies & Contributions	11,000	11,000	8,265	11,000
125 - Reimbursements	-	-	18,711	26,500
130 - Non Cash Income	-	-	818	-
300 - Employee Costs	(395,606)	(395,606)	(245,212)	(395,606)
350 - Administration Expenses	(31,400)	(31,400)	(11,439)	(31,850)
360 - Professional Services	(15,000)	(15,000)	(5,014)	(15,000)
370 - Special Projects	(2,500)	(2,500)	-	(2,500)
940 - Non Cash Expense	(4,000)	(4,000)	(8,021)	(4,000)
980 - Overhead Allocation	(101,099)	(101,099)	(61,243)	(106,529)
4200 - Environmental Health Services - Operating Total	(462,605)	(462,605)	(237,808)	(435,985)
8200 - Environmental Health Services - Capital				
190 - Proceeds on Sale of Assets	15,000	15,000	16,818	15,000
705 - Purchases	(45,000)	(45,000)	(44,434)	(45,000)
8200 - Environmental Health Services - Capital Total	(30,000)	(30,000)	(27,615)	(30,000)
07 - Health Total	(492,605)	(492,605)	(265,423)	(465,985)
08 - Education & Welfare				
Home Care				
3810 - Home Care - Operating				
115 - Grants, Subsidies & Contributions	522,765	522,765	3,846	341,568
125 - Reimbursements	46,807	46,807	20,456	15,412
130 - Non Cash Income	2,062	2,062	-	2,062
140 - Home Care Program Income	5,899,102	5,899,102	3,670,625	5,132,592
300 - Employee Costs	(4,027,716)	(4,027,716)	(2,097,373)	(4,027,966)
350 - Administration Expenses	(1,009,707)	(1,009,707)	(212,212)	(571,955)
380 - Bank Charges	(619)	(619)	(498)	(619)
400 - Volunteer Support	(3,094)	(3,094)	(96)	(3,094)
425 - Home Care Program Expenses	(5,459,336)	(5,459,336)	(2,802,126)	(4,609,160)
460 - Building Operations	(40,319)	(40,319)	(20,944)	(39,794)
500 - Building Maintenance	(94,268)	(94,268)	(98,882)	(94,268)
550 - Grounds Maintenance	(1,031)	(1,031)	-	(1,031)
940 - Non Cash Expense	(245,480)	(245,480)	(252,327)	(245,480)
980 - Overhead Allocation	4,127,305	4,127,305	2,296,524	3,818,204
3810 - Home Care - Operating Total	(283,529)	(283,529)	506,993	(283,529)
7810 - Home Care - Capital				

	2024-25 ORIGINAL BUDGET	CURRENT APPROVED BUDGET	ACTUALS YEAR TO DATE	PREDICTED ACTUALS JUNE 2025
150 - Capital Grants Received	100,000	100,000	-	100,000
190 - Proceeds on Sale of Assets	60,000	60,000	9,091	60,000
705 - Purchases	(85,000)	(85,000)	(43,461)	(85,000)
955 - Transfer from Reserves	65,111	65,111	-	65,111
7810 - Home Care - Capital Total	140,111	140,111	(34,370)	140,111
Senior Citizens Centre				
3840 - Senior Citizens Centre - Operating				
105 - Fees & Charges	100	100	100	100
460 - Building Operations	(5,829)	(5,829)	(5,478)	(5,478)
500 - Building Maintenance	(29,053)	(29,053)	(20,783)	(29,053)
550 - Grounds Maintenance	(6,800)	(6,800)	(653)	(6,800)
940 - Non Cash Expense	(49,400)	(49,400)	(28,817)	(49,400)
955 - Transfer from Reserves	4,000	4,000	-	4,000
980 - Overhead Allocation	(15,871)	(15,871)	(10,132)	(19,180)
3840 - Senior Citizens Centre - Operating Total	(102,853)	(102,853)	(65,763)	(105,811)
Seniors, Youth & Children				
3860 - Seniors, Youth & Children - Operating				
105 - Fees & Charges	300	300	100	300
115 - Grants, Subsidies & Contributions	-	-	49,800	49,800
125 - Reimbursements	1,500	1,500	5,880	7,800
370 - Special Projects	(16,470)	(16,470)	(12,898)	(76,128)
460 - Building Operations	(6,344)	(6,344)	(3,477)	(6,221)
500 - Building Maintenance	(26,820)	(26,820)	(39,176)	(41,820)
550 - Grounds Maintenance	(1,200)	(1,200)	-	(1,200)
940 - Non Cash Expense	(115,021)	(115,021)	(67,096)	(115,021)
955 - Transfer from Reserves	33,670	33,670	-	42,528
980 - Overhead Allocation	(15,859)	(15,859)	(10,098)	(17,987)
3860 - Seniors, Youth & Children - Operating Total	(146,244)	(146,244)	(76,965)	(157,949)
7860 - Seniors, Youth & Children - Capital				
705 - Purchases	-	-	(6,290)	(6,300)
7860 - Seniors, Youth & Children - Capital Total	-	-	(6,290)	(6,300)
Volunteer Resource Centre				
3850 - Volunteer Resource Centre - Operating				
105 - Fees & Charges	750	750	230	750
115 - Grants, Subsidies & Contributions	116,511	116,511	108,249	134,011
125 - Reimbursements	-	-	2,207	2,207
300 - Employee Costs	(102,950)	(102,950)	(68,930)	(122,662)
350 - Administration Expenses	(7,886)	(7,886)	(6,469)	(8,736)
455 - Programs and Events	(13,025)	(13,025)	(1,321)	(13,025)
3850 - Volunteer Resource Centre - Operating Total	(6,600)	(6,600)	33,966	(7,455)
08 - Education & Welfare Total	(399,115)	(399,115)	357,571	(420,933)
10 - Community Amenities				
Building, Planning & Land Projects				
4000 - Building, Planning & Land Projects - Operating				
940 - Non Cash Expense	-	-	(0)	-
4000 - Building, Planning & Land Projects - Operating Total	-	-	(0)	-
Cemeteries				
3530 - Cemeteries - Operating				
105 - Fees & Charges	158,600	158,600	96,448	158,600
350 - Administration Expenses	(500)	(500)	-	(500)
420 - Operations	(5,224)	(5,224)	(3,398)	(5,201)
460 - Building Operations	(340)	(340)	(320)	(320)
500 - Building Maintenance	(3,701)	(3,701)	(650)	(3,701)
525 - Burial & Grounds Expenses	(95,000)	(95,000)	(72,587)	(100,000)
550 - Grounds Maintenance	(142,070)	(142,070)	(64,287)	(142,070)
940 - Non Cash Expense	(68,394)	(68,394)	(39,897)	(68,394)
980 - Overhead Allocation	(38,036)	(38,036)	(23,462)	(37,963)
3530 - Cemeteries - Operating Total	(194,665)	(194,665)	(108,152)	(199,549)
7530 - Cemeteries - Capital				
715 - Infrastructure Project	-	-	(358)	-
7530 - Cemeteries - Capital Total	-	-	(358)	-
Environmental Services				
4060 - Environmental Services - Operating				
115 - Grants, Subsidies & Contributions	16,000	16,000	209,548	654,893
300 - Employee Costs	(267,802)	(267,802)	(145,503)	(265,802)

	2024-25 ORIGINAL BUDGET	CURRENT APPROVED BUDGET	ACTUALS YEAR TO DATE	PREDICTED ACTUALS JUNE 2025
350 - Administration Expenses	(17,800)	(17,800)	(7,640)	(15,800)
370 - Special Projects	(7,522)	(7,522)	(171,643)	(646,415)
940 - Non Cash Expense	(4,091)	(4,091)	(28,010)	(4,091)
980 - Overhead Allocation	(73,031)	(73,031)	(40,366)	(74,292)
4060 - Environmental Services - Operating Total	(354,246)	(354,246)	(183,614)	(351,507)
Planning Services				
4010 - Planning Services - Operating				
105 - Fees & Charges	265,850	265,850	184,888	268,000
115 - Grants, Subsidies & Contributions	16,000	16,000	10,689	16,000
125 - Reimbursements	-	-	7,720	-
300 - Employee Costs	(327,518)	(327,518)	(212,051)	(334,018)
350 - Administration Expenses	(18,750)	(18,750)	(5,657)	(17,765)
360 - Professional Services	(15,000)	(15,000)	(7,720)	(15,000)
370 - Special Projects	(540,181)	(540,181)	(15,158)	(540,181)
940 - Non Cash Expense	(12,506)	(12,506)	(4,179)	(12,506)
955 - Transfer from Reserves	540,181	540,181	-	540,181
980 - Overhead Allocation	(388,587)	(388,587)	(165,564)	(288,212)
4010 - Planning Services - Operating Total	(480,511)	(480,511)	(207,031)	(383,501)
Public Toilets & BBQ's				
3520 - Public Toilets & BBQ's - Operating				
125 - Reimbursements	-	-	8,330	10,000
460 - Building Operations	(349,198)	(349,198)	(246,953)	(348,948)
500 - Building Maintenance	(286,352)	(286,352)	(155,888)	(296,352)
550 - Grounds Maintenance	-	-	(1,186)	-
940 - Non Cash Expense	(57,082)	(57,082)	(33,298)	(57,082)
955 - Transfer from Reserves	84,030	84,030	-	84,030
980 - Overhead Allocation	(23,565)	(23,565)	(16,315)	(27,183)
3520 - Public Toilets & BBQ's - Operating Total	(632,167)	(632,167)	(445,309)	(635,535)
7520 - Public Toilets & BBQ's - Capital				
150 - Capital Grants Received	150,000	150,000	-	150,000
715 - Infrastructure Project	-	-	(13,200)	-
7520 - Public Toilets & BBQ's - Capital Total	150,000	150,000	(13,200)	150,000
Waste Management				
3420 - Waste Management - Operating				
105 - Fees & Charges	4,546,000	4,546,000	4,066,526	4,546,000
110 - Levy	620,000	620,000	620,640	620,000
115 - Grants, Subsidies & Contributions	94,335	94,335	-	99,335
120 - Interest Earnings	4,000	4,000	7,611	8,000
125 - Reimbursements	200	200	3,004	3,100
300 - Employee Costs	(1,128,033)	(1,128,033)	(718,440)	(1,128,033)
350 - Administration Expenses	(249,300)	(249,300)	(108,588)	(202,500)
370 - Special Projects	(919,779)	(919,779)	(137,873)	(919,779)
420 - Operations	(125,188)	(125,188)	(40,257)	(129,858)
450 - Refuse	(662,000)	(662,000)	(421,312)	(687,000)
451 - Recycling	(496,900)	(496,900)	(314,647)	(545,100)
452 - Other Sanitation	(86,358)	(86,358)	(39,265)	(86,358)
500 - Building Maintenance	(50,847)	(50,847)	(40,952)	(50,847)
540 - Maintenance	(712,250)	(712,250)	(299,331)	(653,730)
940 - Non Cash Expense	(203,463)	(203,463)	(120,304)	(203,463)
955 - Transfer from Reserves	620,444	620,444	-	620,444
980 - Overhead Allocation	(233,021)	(233,021)	(124,176)	(217,993)
3420 - Waste Management - Operating Total	1,017,840	1,017,840	2,332,636	1,072,218
7420 - Waste Management - Capital				
190 - Proceeds on Sale of Assets	150,000	150,000	-	150,000
705 - Purchases	(187,000)	(187,000)	(140,688)	(187,000)
710 - Building Project	-	-	(20,700)	-
715 - Infrastructure Project	(4,465,135)	(4,465,135)	(1,110,415)	(4,523,655)
955 - Transfer from Reserves	4,502,135	4,502,135	-	4,502,135
7420 - Waste Management - Capital Total	-	-	(1,271,803)	(58,520)
10 - Community Amenities Total	(493,749)	(493,749)	103,169	(406,394)
11 - Recreation & Culture				
Bay of Isles Leisure Centre				
3730 - BOILC - Admin - Operating				
105 - Fees & Charges	250,000	250,000	134,605	209,000
125 - Reimbursements	1,000	1,000	16	1,000
130 - Non Cash Income	-	-	1	-
300 - Employee Costs	(613,877)	(613,877)	(505,606)	(782,377)

	2024-25 ORIGINAL BUDGET	CURRENT APPROVED BUDGET	ACTUALS YEAR TO DATE	PREDICTED ACTUALS JUNE 2025
350 - Administration Expenses	(119,700)	(119,700)	(83,660)	(116,600)
360 - Professional Services	(10,000)	(10,000)	(545)	(10,000)
370 - Special Projects	(41,075)	(41,075)	(30,958)	(41,075)
460 - Building Operations	(543,173)	(543,173)	(274,781)	(485,764)
470 - Kiosk	(77,500)	(77,500)	(38,004)	(52,500)
471 - Pro Shop	(16,000)	(16,000)	(8,820)	(16,000)
477 - Creche	(144,900)	(144,900)	(24,235)	(74,250)
478 - Reception	(202,100)	(202,100)	(36,299)	(103,250)
500 - Building Maintenance	(343,669)	(343,669)	(212,173)	(343,669)
550 - Grounds Maintenance	(8,950)	(8,950)	(3,308)	(8,950)
940 - Non Cash Expense	(336,524)	(336,524)	(196,058)	(336,524)
955 - Transfer from Reserves	60,464	60,464	-	60,464
980 - Overhead Allocation	(384,690)	(384,690)	(225,998)	(399,530)
3730 - BOILC - Admin - Operating Total	(2,530,694)	(2,530,694)	(1,505,823)	(2,500,025)
3740 - BOILC - Pool - Operating				
105 - Fees & Charges	665,000	665,000	406,382	550,000
472 - Pool Operations	(349,900)	(349,900)	(270,780)	(385,600)
473 - Swim School	(206,200)	(206,200)	(87,165)	(206,200)
479 - Lifeguards	(91,400)	(91,400)	(12,196)	(46,700)
3740 - BOILC - Pool - Operating Total	17,500	17,500	36,241	(88,500)
3750 - BOILC - Dry - Operating				
105 - Fees & Charges	307,000	307,000	216,602	307,000
125 - Reimbursements	-	-	713	-
474 - Dry Operations	(239,300)	(239,300)	(118,290)	(239,300)
3750 - BOILC - Dry - Operating Total	67,700	67,700	99,025	67,700
7730 - BOILC - Admin - Capital				
150 - Capital Grants Received	275,000	275,000	-	275,000
705 - Purchases	-	-	-	(89,610)
710 - Building Project	(361,385)	(611,385)	(678,937)	(927,273)
955 - Transfer from Reserves	315,000	565,000	-	970,498
7730 - BOILC - Admin - Capital Total	228,615	228,615	(678,937)	228,615
7740 - BOILC - Pool - Capital				
705 - Purchases	(311,077)	(61,077)	(34,578)	(61,077)
955 - Transfer from Reserves	250,000	-	-	-
7740 - BOILC - Pool - Capital Total	(61,077)	(61,077)	(34,578)	(61,077)
Civic Centre				
3910 - Civic Centre - Operating				
105 - Fees & Charges	97,000	97,000	61,337	97,000
115 - Grants, Subsidies & Contributions	118,000	118,000	124,163	132,000
125 - Reimbursements	2,500	2,500	4	2,500
135 - Show Income	120,000	120,000	84,968	120,000
300 - Employee Costs	(286,200)	(286,200)	(210,264)	(286,200)
350 - Administration Expenses	(37,850)	(37,850)	(32,656)	(51,850)
380 - Bank Charges	(600)	(600)	(300)	(600)
460 - Building Operations	(93,407)	(93,407)	(68,551)	(79,641)
465 - Show Expenses	(160,000)	(160,000)	(103,057)	(160,000)
470 - Kiosk	(15,000)	(15,000)	(8,804)	(15,000)
500 - Building Maintenance	(232,381)	(232,381)	(162,078)	(232,381)
550 - Grounds Maintenance	(60,000)	(60,000)	(35,372)	(60,000)
940 - Non Cash Expense	(284,398)	(284,398)	(155,207)	(284,398)
955 - Transfer from Reserves	129,662	129,662	-	129,662
980 - Overhead Allocation	(84,871)	(84,871)	(53,952)	(92,458)
3910 - Civic Centre - Operating Total	(787,545)	(787,545)	(559,769)	(781,366)
7910 - Civic Centre - Capital				
150 - Capital Grants Received	150,866	150,866	866	150,866
190 - Proceeds on Sale of Assets	15,000	15,000	-	15,000
705 - Purchases	(110,000)	(110,000)	(70,521)	(110,000)
710 - Building Project	(249,606)	(249,606)	(17,413)	(249,606)
7910 - Civic Centre - Capital Total	(193,740)	(193,740)	(87,068)	(193,740)
Coastal Infrastructure				
3220 - Coastal Infrastructure - Operating				
105 - Fees & Charges	45,260	45,260	37,179	50,260
115 - Grants, Subsidies & Contributions	200,000	200,000	100,000	200,000
125 - Reimbursements	14,000	14,000	-	7,000
350 - Administration Expenses	-	-	(1,632)	(2,000)
370 - Special Projects	(81,730)	(81,730)	(1,759)	(81,730)
420 - Operations	(53,370)	(53,370)	(41,330)	(51,318)

	2024-25 ORIGINAL BUDGET	CURRENT APPROVED BUDGET	ACTUALS YEAR TO DATE	PREDICTED ACTUALS JUNE 2025
540 - Maintenance	(861,042)	(861,042)	(397,870)	(996,042)
940 - Non Cash Expense	(694,251)	(694,251)	(404,036)	(694,251)
980 - Overhead Allocation	(73,984)	(73,984)	(51,638)	(82,681)
3220 - Coastal Infrastructure - Operating Total	(1,505,117)	(1,505,117)	(761,086)	(1,650,762)
7220 - Coastal Infrastructure- Capital				
150 - Capital Grants Received	1,985,004	1,985,004	227,152	1,985,004
715 - Infrastructure Project	(2,554,692)	(2,554,692)	(503,978)	(2,554,692)
7220 - Coastal Infrastructure- Capital Total	(569,688)	(569,688)	(276,826)	(569,688)
Culture				
3720 - Culture - Operating				
125 - Reimbursements	-	-	32,905	32,905
350 - Administration Expenses	(200)	(200)	-	(200)
460 - Building Operations	(4,794)	(4,794)	(4,505)	(4,505)
500 - Building Maintenance	(68,674)	(68,674)	(66,626)	(101,579)
550 - Grounds Maintenance	-	-	(2,823)	-
940 - Non Cash Expense	(82,003)	(82,003)	(47,835)	(82,003)
955 - Transfer from Reserves	16,834	16,834	-	16,834
980 - Overhead Allocation	(16,834)	(16,834)	(10,718)	(19,649)
3720 - Culture - Operating Total	(155,671)	(155,671)	(99,603)	(158,197)
Esperance Museum				
3870 - Esperance Museum - Operating				
105 - Fees & Charges	49,000	49,000	33,288	49,000
300 - Employee Costs	(106,100)	(106,100)	(82,964)	(115,100)
350 - Administration Expenses	(20,600)	(20,600)	(10,552)	(22,450)
370 - Special Projects	(30,000)	(30,000)	-	(30,000)
455 - Programs and Events	(15,000)	(15,000)	(676)	(4,500)
460 - Building Operations	(88,980)	(88,980)	(37,449)	(77,248)
500 - Building Maintenance	(213,617)	(213,617)	(32,353)	(213,617)
940 - Non Cash Expense	(97,286)	(97,286)	(56,750)	(97,286)
955 - Transfer from Reserves	73,640	73,640	-	73,640
980 - Overhead Allocation	(82,833)	(82,833)	(50,047)	(91,903)
3870 - Esperance Museum - Operating Total	(531,776)	(531,776)	(237,504)	(529,464)
Esperance Period Village				
3790 - Esperance Period Village - Operating				
105 - Fees & Charges	116,720	116,720	83,880	121,000
125 - Reimbursements	11,000	11,000	11,948	11,000
460 - Building Operations	(42,229)	(42,229)	(31,168)	(41,962)
500 - Building Maintenance	(79,281)	(79,281)	(20,199)	(64,281)
940 - Non Cash Expense	(49,904)	(49,904)	(29,111)	(49,904)
955 - Transfer from Reserves	10,197	10,197	-	10,197
980 - Overhead Allocation	(113,991)	(113,991)	(97,479)	(107,141)
3790 - Esperance Period Village - Operating Total	(147,488)	(147,488)	(82,129)	(121,091)
7790 - Esperance Period Village - Capital				
710 - Building Project	(18,000)	(18,000)	-	(18,000)
955 - Transfer from Reserves	18,000	18,000	-	18,000
7790 - Esperance Period Village - Capital Total	-	-	-	-
Library				
3710 - Library - Operating				
105 - Fees & Charges	14,700	14,700	9,535	14,700
115 - Grants, Subsidies & Contributions	-	-	3,071	3,071
125 - Reimbursements	100	100	847	1,000
300 - Employee Costs	(434,300)	(434,300)	(295,218)	(434,300)
350 - Administration Expenses	(159,753)	(159,753)	(72,074)	(123,463)
370 - Special Projects	(6,367)	(6,367)	(5,987)	(6,367)
460 - Building Operations	(59,743)	(59,743)	(31,289)	(59,177)
500 - Building Maintenance	(71,449)	(71,449)	(18,432)	(71,449)
550 - Grounds Maintenance	(14,400)	(14,400)	(8,097)	(14,400)
940 - Non Cash Expense	(74,082)	(74,082)	(43,214)	(74,082)
980 - Overhead Allocation	(165,237)	(165,237)	(97,601)	(173,895)
3710 - Library - Operating Total	(970,531)	(970,531)	(558,459)	(938,362)
7710 - Library - Capital				
705 - Purchases	-	-	-	(39,761)
7710 - Library - Capital Total	-	-	-	(39,761)
Parks				
3210 - Parks - Operating				
105 - Fees & Charges	1,250	1,250	91	1,250

	2024-25 ORIGINAL BUDGET	CURRENT APPROVED BUDGET	ACTUALS YEAR TO DATE	PREDICTED ACTUALS JUNE 2025
125 - Reimbursements	2,000	2,000	7,378	7,500
350 - Administration Expenses	(10,000)	(10,000)	-	(4,000)
420 - Operations	(140,054)	(140,054)	(102,143)	(140,717)
460 - Building Operations	(3,733)	(3,733)	(2,006)	(3,614)
500 - Building Maintenance	(5,435)	(5,435)	(682)	(5,435)
540 - Maintenance	(1,678,170)	(1,678,170)	(1,125,590)	(1,678,170)
940 - Non Cash Expense	(1,447,706)	(1,447,706)	(842,196)	(1,447,706)
980 - Overhead Allocation	(44,086)	(44,086)	(30,893)	(46,928)
3210 - Parks - Operating Total	(3,325,934)	(3,325,934)	(2,096,041)	(3,317,820)
7210 - Parks - Capital				
150 - Capital Grants Received	620,000	620,000	245,000	620,000
190 - Proceeds on Sale of Assets	28,500	28,500	-	28,500
705 - Purchases	(95,000)	(95,000)	(36,035)	(95,000)
715 - Infrastructure Project	(399,714)	(399,714)	(167,620)	(399,714)
7210 - Parks - Capital Total	153,786	153,786	41,345	153,786
Public Halls				
3290 - Public Halls - Operating				
125 - Reimbursements	11,000	11,000	13,960	14,000
460 - Building Operations	(32,613)	(32,613)	(29,880)	(32,341)
500 - Building Maintenance	(293,678)	(293,678)	(143,748)	(398,678)
940 - Non Cash Expense	(250,507)	(250,507)	(146,129)	(250,507)
955 - Transfer from Reserves	79,277	79,277	-	79,277
980 - Overhead Allocation	(64,144)	(64,144)	(47,431)	(61,095)
3290 - Public Halls - Operating Total	(550,665)	(550,665)	(353,228)	(649,344)
Self Supporting Loans				
4900 - Self Supporting Loans - Operating				
125 - Reimbursements	40,050	40,050	37,241	40,050
390 - Interest Paid	(40,050)	(40,050)	(34,110)	(40,050)
4900 - Self Supporting Loans - Operating Total	-	-	3,131	-
8900 - Self Supporting Loans - Capital				
196 - Loan Repayments	404,456	404,456	96,846	404,456
790 - Principal Repayments	(404,456)	(404,456)	(96,846)	(404,456)
8900 - Self Supporting Loans - Capital Total	-	-	-	-
Sport and Recreation Management				
3260 - Sport and Recreation Management - Operating				
105 - Fees & Charges	1,500	1,500	950	1,500
125 - Reimbursements	1,000	1,000	56	1,000
460 - Building Operations	(1,300)	(1,300)	(732)	(1,300)
500 - Building Maintenance	(3,500)	(3,500)	(631)	(3,500)
980 - Overhead Allocation	(10,002)	(10,002)	(8,514)	(14,191)
3260 - Sport and Recreation Management - Operating Total	(12,302)	(12,302)	(8,871)	(16,491)
Sporting Complexes				
3240 - Sporting Complexes - Operating				
105 - Fees & Charges	140,000	140,000	88,199	105,000
115 - Grants, Subsidies & Contributions	150,000	150,000	150,000	150,000
125 - Reimbursements	4,500	1,397,500	624,851	1,397,500
300 - Employee Costs	(117,300)	(117,300)	(59,521)	(116,000)
350 - Administration Expenses	(6,000)	(6,000)	(3,435)	(8,500)
370 - Special Projects	(99,970)	(99,970)	(100,000)	(99,970)
460 - Building Operations	(295,335)	(295,335)	(134,908)	(268,145)
500 - Building Maintenance	(141,440)	(1,421,440)	(1,420,821)	(1,421,440)
940 - Non Cash Expense	(408,990)	(408,990)	(238,578)	(408,990)
955 - Transfer from Reserves	52,327	52,327	-	52,327
980 - Overhead Allocation	(56,698)	(56,698)	(41,062)	(56,750)
3240 - Sporting Complexes - Operating Total	(778,906)	(665,906)	(1,135,274)	(674,968)
3241 - Overflow Camping - Operating				
105 - Fees & Charges	280,000	280,000	250,100	280,000
125 - Reimbursements	-	-	11,927	20,000
300 - Employee Costs	(81,100)	(81,100)	(80,568)	(101,100)
370 - Special Projects	(120,000)	(120,000)	(121,965)	(120,000)
380 - Bank Charges	-	-	(1,781)	(2,500)
3241 - Overflow Camping - Operating Total	78,900	78,900	57,713	76,400
7240 - Sporting Complexes - Capital				
150 - Capital Grants Received	2,934,368	2,934,368	1,173,748	2,934,368
195 - Borrowings	2,434,907	2,434,907	-	2,434,907
710 - Building Project	(3,493,369)	(3,493,369)	(9,340)	(3,493,369)

	2024-25 ORIGINAL BUDGET	CURRENT APPROVED BUDGET	ACTUALS YEAR TO DATE	PREDICTED ACTUALS JUNE 2025
715 - Infrastructure Project	(3,091,004)	(3,091,004)	-	(3,091,004)
955 - Transfer from Reserves	656,097	656,097	-	656,097
960 - Transfer from Unspent Grant Reserves	250,000	250,000	250,000	250,000
7240 - Sporting Complexes - Capital Total	(309,001)	(309,001)	1,414,408	(309,001)
Sporting Grounds				
3230 - Sporting Grounds - Operating				
105 - Fees & Charges	51,500	51,500	41,547	51,500
115 - Grants, Subsidies & Contributions	50,000	50,000	50,000	50,000
125 - Reimbursements	27,000	27,000	25,491	27,000
420 - Operations	(74,009)	(74,009)	(61,991)	(96,960)
460 - Building Operations	(16,229)	(16,229)	(8,356)	(14,383)
540 - Maintenance	(492,890)	(492,890)	(357,467)	(540,090)
980 - Overhead Allocation	(44,251)	(44,251)	(31,657)	(46,023)
3230 - Sporting Grounds - Operating Total	(498,879)	(498,879)	(342,434)	(568,956)
7230 - Sporting Grounds - Capital				
715 - Infrastructure Project	(279,500)	(279,500)	(120,389)	(279,500)
955 - Transfer from Reserves	22,500	22,500	-	22,500
7230 - Sporting Grounds - Capital Total	(257,000)	(257,000)	(120,389)	(257,000)
Television & Radio				
3270 - Television & Radio - Operating				
420 - Operations	(13,354)	(13,354)	(6,446)	(13,336)
540 - Maintenance	(5,968)	(5,968)	(5,864)	(9,000)
980 - Overhead Allocation	(3,004)	(3,004)	(3,152)	(5,026)
3270 - Television & Radio - Operating Total	(22,326)	(22,326)	(15,462)	(27,362)
7270 - Television & Radio - Capital				
705 - Purchases	(160,000)	(160,000)	-	(160,000)
955 - Transfer from Reserves	160,000	160,000	-	160,000
7270 - Television & Radio - Capital Total	-	-	-	-
Water Supply				
3250 - Water Supply - Operating				
105 - Fees & Charges	129,000	129,000	108,672	155,000
420 - Operations	(18,695)	(18,695)	(8,693)	(18,617)
540 - Maintenance	(226,700)	(226,700)	(111,576)	(226,700)
980 - Overhead Allocation	(19,702)	(19,702)	(13,052)	(23,094)
3250 - Water Supply - Operating Total	(136,097)	(136,097)	(24,649)	(113,411)
7250 - Water Supply - Capital				
715 - Infrastructure Project	(153,000)	(153,000)	-	(153,000)
7250 - Water Supply - Capital Total	(153,000)	(153,000)	-	(153,000)
11 - Recreation & Culture Total	(12,950,936)	(12,837,936)	(7,326,269)	(13,192,885)
12 - Transport				
Esperance Airport				
3510 - Esperance Airport - Operating				
105 - Fees & Charges	1,442,319	1,442,319	940,920	1,452,619
115 - Grants, Subsidies & Contributions	16,756	16,756	-	16,756
125 - Reimbursements	5,000	5,000	4,887	8,000
300 - Employee Costs	(489,836)	(489,836)	(291,375)	(489,836)
350 - Administration Expenses	(58,200)	(58,200)	(35,188)	(65,435)
370 - Special Projects	(120,000)	(120,000)	(64,280)	(120,000)
420 - Operations	(206,284)	(206,284)	(116,456)	(200,255)
575 - Airside Maintenance	(98,756)	(98,756)	(9,653)	(98,756)
576 - Landside Building Maintenance	(303,066)	(303,066)	(114,665)	(303,066)
577 - Landside Grounds Maintenance	(34,000)	(34,000)	(11,105)	(39,500)
940 - Non Cash Expense	(520,542)	(520,542)	(308,562)	(520,542)
955 - Transfer from Reserves	597,797	597,797	-	597,797
980 - Overhead Allocation	(135,920)	(135,920)	(72,338)	(118,424)
3510 - Esperance Airport - Operating Total	95,268	95,268	(77,815)	119,358
7510 - Esperance Airport - Capital				
705 - Purchases	-	-	(7,328)	(7,328)
775 - Airside Projects	(356,959)	(356,959)	(299,341)	(356,959)
776 - Landside Projects	(104,488)	(104,488)	-	(208,488)
955 - Transfer from Reserves	461,447	461,447	-	572,775
7510 - Esperance Airport - Capital Total	-	-	(306,669)	-
Licensing Department				
3880 - Licensing Department - Operating				

	2024-25 ORIGINAL BUDGET	CURRENT APPROVED BUDGET	ACTUALS YEAR TO DATE	PREDICTED ACTUALS JUNE 2025
105 - Fees & Charges	265,000	265,000	164,967	265,000
125 - Reimbursements	1,000	1,000	(3)	1,000
300 - Employee Costs	(267,900)	(267,900)	(175,882)	(267,900)
350 - Administration Expenses	(5,830)	(5,830)	(3,796)	(5,830)
980 - Overhead Allocation	(108,531)	(108,531)	(90,952)	(152,092)
3880 - Licensing Department - Operating Total	(116,261)	(116,261)	(105,666)	(159,822)
Road Making Plant				
3540 - Road Making Plant - Operating				
125 - Reimbursements	250	250	336	250
130 - Non Cash Income	30,338	30,338	-	30,338
350 - Administration Expenses	(89,000)	(89,000)	(6,537)	(89,000)
940 - Non Cash Expense	(250,654)	(250,654)	(153,231)	(250,654)
3540 - Road Making Plant - Operating Total	(309,066)	(309,066)	(159,432)	(309,066)
7540 - Road Making Plant - Capital				
190 - Proceeds on Sale of Assets	408,000	408,000	151,974	408,000
705 - Purchases	(2,879,000)	(2,879,000)	(2,316,739)	(2,879,000)
7540 - Road Making Plant - Capital Total	(2,471,000)	(2,471,000)	(2,164,765)	(2,471,000)
Roads & Streets				
3930 - Road & Street - Operating				
115 - Grants, Subsidies & Contributions	8,000	8,000	7,350	-
125 - Reimbursements	205,100	205,100	3,340	205,100
370 - Special Projects	(204,668)	(204,668)	(60,676)	(204,668)
485 - Roadwise	(3,000)	(3,000)	(265)	(3,000)
486 - Community Assistance	(19,000)	(19,000)	(8,945)	(19,000)
555 - Town Roads	(755,990)	(755,990)	(489,536)	(755,990)
556 - Rural Roads	(4,037,000)	(4,037,000)	(2,486,549)	(4,037,000)
557 - Crossovers	(10,000)	(10,000)	(2,791)	(6,000)
558 - Drainage	(160,900)	(160,900)	(46,386)	(160,900)
559 - Car Parks	(26,000)	(26,000)	(22,855)	(26,000)
560 - Street Trees	(293,900)	(293,900)	(234,326)	(293,900)
561 - Footpaths	(126,000)	(126,000)	(95,160)	(126,000)
562 - Street Lights	(450,000)	(450,000)	(242,758)	(442,000)
563 - Gravel Pits	(64,000)	(64,000)	(3,701)	(64,000)
564 - Landscaping	(71,200)	(71,200)	(52,337)	(71,200)
567 - Town Road Verges	(310,000)	(310,000)	(275,430)	(340,000)
940 - Non Cash Expense	(15,429,645)	(15,429,645)	(9,000,626)	(15,429,645)
3930 - Road & Street - Operating Total	(21,748,203)	(21,748,203)	(13,011,650)	(21,774,203)
7930 - Road & Street - Capital				
150 - Capital Grants Received	3,277,587	3,277,587	-	906,228
151 - Roads to Recovery	-	-	696,310	2,371,359
152 - BlackSpot	2,874,141	1,875,458	422,434	1,875,458
153 - Main Roads	3,980,983	3,980,983	2,089,901	3,980,983
154 - Main Roads - Direct	1,146,112	1,146,112	1,146,112	1,146,112
755 - Town Roads - BlackSpot	(1,833,097)	(1,833,097)	(197,173)	(1,833,097)
757 - Town Roads - MainRoads	(760,003)	(760,003)	(11,623)	(760,003)
758 - Town Roads - Municipal Allocation	(2,102,380)	(2,102,380)	(738,865)	(2,102,380)
760 - Rural Roads - BlackSpot	(125,199)	(125,199)	(1,080,139)	(125,199)
761 - Rural Roads - Roads to Recovery	(3,526,415)	(3,526,415)	(2,279,193)	(3,391,415)
762 - Rural Roads - MainRoads	(4,813,435)	(4,813,435)	(3,113,370)	(4,813,435)
763 - Rural Roads - Municipal Allocation	(6,858,441)	(6,858,441)	(2,294,416)	(6,858,441)
766 - Drainage	(554,407)	(554,407)	(38,129)	(554,407)
767 - Car Park	(652,188)	(652,188)	(494,518)	(652,188)
769 - Footpaths	(1,458,654)	(1,458,654)	(210,797)	(1,458,654)
7930 - Road & Street - Capital Total	(11,405,396)	(12,404,079)	(6,103,465)	(12,269,079)
Rural Depots & Housing				
3570 - Rural Depots & Housing - Operating				
125 - Reimbursements	2,000	2,000	2,263	2,000
350 - Administration Expenses	(12,000)	(12,000)	(6,642)	(12,000)
460 - Building Operations	(27,261)	(27,261)	(18,465)	(26,912)
500 - Building Maintenance	(70,317)	(70,317)	(46,319)	(70,317)
550 - Grounds Maintenance	(2,000)	(2,000)	-	(2,000)
940 - Non Cash Expense	(57,326)	(57,326)	(33,440)	(57,326)
3570 - Rural Depots & Housing - Operating Total	(166,904)	(166,904)	(102,603)	(166,555)
12 - Transport Total	(36,121,562)	(37,120,245)	(22,032,065)	(37,030,367)
13 - Economic Services				
Building Services				

	2024-25 ORIGINAL BUDGET	CURRENT APPROVED BUDGET	ACTUALS YEAR TO DATE	PREDICTED ACTUALS JUNE 2025
4020 - Building Services - Operating				
105 - Fees & Charges	91,622	91,622	103,616	142,946
115 - Grants, Subsidies & Contributions	28,000	28,000	18,360	28,000
300 - Employee Costs	(425,694)	(425,694)	(257,928)	(439,194)
350 - Administration Expenses	(29,130)	(29,130)	(11,524)	(23,030)
360 - Professional Services	(5,000)	(5,000)	-	(4,000)
940 - Non Cash Expense	-	-	(5,870)	(10,000)
980 - Overhead Allocation	(150,795)	(150,795)	(164,496)	(286,388)
4020 - Building Services - Operating Total	(490,997)	(490,997)	(317,843)	(591,666)
Caravan Park				
4210 - Shire Caravan Park - Operating				
105 - Fees & Charges	290,000	290,000	141,263	290,000
980 - Overhead Allocation	(12,532)	(12,532)	(8,027)	(13,017)
4210 - Shire Caravan Park - Operating Total	277,468	277,468	133,236	276,983
Economic Development				
4170 - Economic Development - Operating				
115 - Grants, Subsidies & Contributions	-	-	5,000	5,000
300 - Employee Costs	(94,896)	(94,896)	(56,568)	(94,896)
350 - Administration Expenses	(10,000)	(10,000)	(1,667)	(9,300)
370 - Special Projects	(27,500)	(27,500)	(17,300)	(32,500)
940 - Non Cash Expense	(4,335)	(4,335)	(2,529)	(4,335)
955 - Transfer from Reserves	27,500	27,500	-	27,500
980 - Overhead Allocation	(222,989)	(222,989)	(137,572)	(235,301)
4170 - Economic Development - Operating Total	(332,220)	(332,220)	(210,635)	(343,832)
Esperance Visitor Centre				
3920 - Esperance Visitor Centre - Operating				
105 - Fees & Charges	228,000	228,000	112,908	218,000
300 - Employee Costs	(350,800)	(350,800)	(221,066)	(348,550)
350 - Administration Expenses	(32,950)	(32,950)	(17,724)	(32,950)
460 - Building Operations	(17,155)	(17,155)	(9,875)	(17,116)
469 - Resale	(112,000)	(112,000)	(59,719)	(106,000)
500 - Building Maintenance	(25,915)	(25,915)	(3,688)	(25,915)
940 - Non Cash Expense	(4,857)	(4,857)	(2,833)	(4,857)
955 - Transfer from Reserves	7,915	7,915	-	7,915
980 - Overhead Allocation	(123,079)	(123,079)	(77,493)	(132,899)
3920 - Esperance Visitor Centre - Operating Total	(430,841)	(430,841)	(279,491)	(442,372)
Rural Services				
3350 - Rural Services - Operating				
115 - Grants, Subsidies & Contributions	198,158	198,158	157,300	299,554
350 - Administration Expenses	(99,554)	(99,554)	-	(99,554)
420 - Operations	(500)	(500)	(169)	(500)
435 - Wild Dog Control	(120,186)	(120,186)	(70,950)	(221,582)
545 - Water Supply Maintenance	(18,000)	(18,000)	(13,207)	(18,000)
960 - Transfer from Unspent Grant Reserves	11,582	11,582	11,582	11,582
980 - Overhead Allocation	(26,065)	(26,065)	(22,301)	(36,317)
3350 - Rural Services - Operating Total	(54,565)	(54,565)	62,254	(64,817)
7350 - Rural Services - Capital				
150 - Capital Grants Received	125,000	125,000	-	125,000
155 - Capital Contributions	-	-	75,000	-
7350 - Rural Services - Capital Total	125,000	125,000	75,000	125,000
Shire Building Management				
4030 - Shire Building Management - Operating				
125 - Reimbursements	-	-	503	-
300 - Employee Costs	(83,538)	(83,538)	(72,191)	(83,538)
350 - Administration Expenses	(15,200)	(15,200)	(7,650)	(13,210)
985 - Overhead Recovered	98,738	98,738	55,225	96,748
4030 - Shire Building Management - Operating Total	-	-	(24,113)	-
Tourism & Area Promotion				
3900 - Tourism & Area Promotion - Operating				
105 - Fees & Charges	-	-	64	-
125 - Reimbursements	13,000	13,000	5,927	13,000
370 - Special Projects	(171,000)	(171,000)	(72,185)	(171,252)
376 - Marketing	(70,000)	(70,000)	(16,172)	(70,000)
420 - Operations	(2,900)	(2,900)	(1,825)	(2,900)
460 - Building Operations	(9,391)	(9,391)	(4,654)	(8,374)
500 - Building Maintenance	(24,649)	(24,649)	(1,610)	(24,649)
540 - Maintenance	(115,900)	(115,900)	(124,309)	(115,900)

	2024-25 ORIGINAL BUDGET	CURRENT APPROVED BUDGET	ACTUALS YEAR TO DATE	PREDICTED ACTUALS JUNE 2025
940 - Non Cash Expense	(19,451)	(19,451)	(11,152)	(19,451)
955 - Transfer from Reserves	29,765	29,765	-	29,765
980 - Overhead Allocation	(84,613)	(84,613)	(53,692)	(86,786)
3900 - Tourism & Area Promotion - Operating Total	(455,139)	(455,139)	(279,609)	(456,547)
13 - Economic Services Total	(1,361,294)	(1,361,294)	(841,200)	(1,497,251)
14 - Other Property & Services				
Asset Management				
3200 - Asset Management - Operating				
115 - Grants, Subsidies & Contributions	-	-	1,817	-
125 - Reimbursements	3,000	3,000	2,517	3,000
300 - Employee Costs	(1,523,986)	(1,523,986)	(950,614)	(1,523,986)
350 - Administration Expenses	(211,500)	(211,500)	(180,604)	(224,300)
940 - Non Cash Expense	(111,090)	(111,090)	(49,196)	(111,090)
980 - Overhead Allocation	(406,602)	(406,602)	(248,627)	(428,642)
3200 - Asset Management - Operating Total	(2,250,178)	(2,250,178)	(1,424,707)	(2,285,018)
Asset Management Planning				
3470 - Asset Management Planning - Operating				
115 - Grants, Subsidies & Contributions	-	-	686	-
300 - Employee Costs	(488,369)	(488,369)	(346,921)	(488,369)
350 - Administration Expenses	(24,000)	(24,000)	(13,053)	(18,751)
360 - Professional Services	(20,000)	(20,000)	-	(20,000)
980 - Overhead Allocation	(140,827)	(140,827)	(101,387)	(144,874)
3470 - Asset Management Planning - Operating Total	(673,196)	(673,196)	(460,675)	(671,994)
Depot, Store & Office				
3580 - Depot, Store & Office - Operating				
105 - Fees & Charges	1,500	1,500	-	1,500
300 - Employee Costs	(291,285)	(291,285)	(205,678)	(291,285)
350 - Administration Expenses	(50,200)	(50,200)	(23,048)	(52,600)
460 - Building Operations	(90,543)	(90,543)	(53,635)	(89,877)
487 - Stock Purchased	(2,000)	(2,000)	(3,313)	(2,000)
500 - Building Maintenance	(261,916)	(261,916)	(126,846)	(252,432)
550 - Grounds Maintenance	(126,000)	(126,000)	(99,345)	(126,000)
940 - Non Cash Expense	(93,680)	(93,680)	(55,502)	(93,680)
955 - Transfer from Reserves	171,948	171,948	-	45,000
3580 - Depot, Store & Office - Operating Total	(742,176)	(742,176)	(567,366)	(861,374)
7580 - Depot, Store & Office - Capital				
710 - Building Project	-	-	(42,458)	(226,948)
955 - Transfer from Reserves	-	-	-	226,948
7580 - Depot, Store & Office - Capital Total	-	-	(42,458)	-
Flinders Development				
4180 - Flinders Development - Operating				
130 - Non Cash Income	88,540	88,540	-	88,540
350 - Administration Expenses	(7,000)	(7,000)	(10)	(7,000)
360 - Professional Services	(59,470)	(59,470)	-	(59,470)
955 - Transfer from Reserves	59,470	59,470	-	59,470
980 - Overhead Allocation	(5,775)	(5,775)	(6,223)	(9,912)
4180 - Flinders Development - Operating Total	75,765	75,765	(6,232)	71,628
8180 - Flinders Development - Capital				
190 - Proceeds on Sale of Assets	600,000	600,000	265,181	600,000
715 - Infrastructure Project	(1,000,000)	(1,000,000)	-	(1,000,000)
955 - Transfer from Reserves	1,000,000	1,000,000	-	1,000,000
8180 - Flinders Development - Capital Total	600,000	600,000	265,181	600,000
Industrial Park Development				
4190 - Shark Lake Industrial Park Development - Operating				
115 - Grants, Subsidies & Contributions	10,000	10,000	10,000	10,000
350 - Administration Expenses	(2,000)	(2,000)	-	(2,000)
390 - Interest Paid	(27,428)	(27,428)	(16,008)	(27,428)
540 - Maintenance	(5,000)	(5,000)	-	(5,000)
980 - Overhead Allocation	(9,853)	(9,853)	(9,036)	(11,395)
4190 - Shark Lake Industrial Park Development - Operating Total	(34,281)	(34,281)	(15,045)	(35,823)
8190 - Shark Lake Industrial Park Development - Capital				
715 - Infrastructure Project	(230,000)	(230,000)	-	(230,000)
790 - Principal Repayments	(57,319)	(57,319)	(28,339)	(57,319)

	2024-25 ORIGINAL BUDGET	CURRENT APPROVED BUDGET	ACTUALS YEAR TO DATE	PREDICTED ACTUALS JUNE 2025
955 - Transfer from Reserves	230,000	230,000	-	230,000
8190 - Shark Lake Industrial Park Development - Capital Total	(57,319)	(57,319)	(28,339)	(57,319)
Other Properties & Services				
3490 - Other Properties & Services - Operating				
105 - Fees & Charges	67,000	67,000	44,369	63,000
125 - Reimbursements	-	-	89	-
350 - Administration Expenses	(3,000)	(3,000)	-	(3,000)
460 - Building Operations	(19,847)	(19,847)	(18,665)	(19,171)
500 - Building Maintenance	(15,204)	(115,204)	(4,612)	(115,204)
550 - Grounds Maintenance	(1,900)	(1,900)	(552)	(1,900)
940 - Non Cash Expense	(27,339)	(27,339)	(21,221)	(27,339)
980 - Overhead Allocation	(50,468)	(50,468)	(41,051)	(50,243)
3490 - Other Properties & Services - Operating Total	(50,758)	(150,758)	(41,644)	(153,857)
7490 - Other Properties & Services - Capital				
710 - Building Project	(100,000)	-	-	-
715 - Infrastructure Project	(1,364,522)	(1,364,522)	(513,538)	(1,364,522)
955 - Transfer from Reserves	1,364,522	1,364,522	-	1,364,522
7490 - Other Properties & Services - Capital Total	(100,000)	-	(513,538)	-
Outside Works				
3590 - Outside Works - Operating				
115 - Grants, Subsidies & Contributions	-	-	2,464	-
125 - Reimbursements	85,000	85,000	111,319	115,000
300 - Employee Costs	(2,604,867)	(2,604,867)	(1,925,019)	(2,613,467)
350 - Administration Expenses	(462,000)	(462,000)	(358,110)	(581,000)
980 - Overhead Allocation	(390,612)	(390,612)	(215,216)	(384,964)
985 - Overhead Recovered	6,364,833	6,364,833	4,458,613	6,610,823
3590 - Outside Works - Operating Total	2,992,354	2,992,354	2,074,051	3,146,392
Plant & Vehicle Operations				
3550 - Plant & Vehicles - Operating				
105 - Fees & Charges	2,000	2,000	-	2,000
115 - Grants, Subsidies & Contributions	240,000	240,000	82,057	240,000
125 - Reimbursements	2,000	2,000	7,327	11,406
300 - Employee Costs	(539,341)	(539,341)	(290,048)	(539,341)
350 - Administration Expenses	(52,800)	(52,800)	(32,341)	(52,600)
395 - Vehicle Costs	(3,191,500)	(3,191,500)	(1,799,702)	(2,760,906)
410 - Insurance	(275,000)	(275,000)	(110,614)	(110,614)
940 - Non Cash Expense	(36,785)	(36,785)	(17,890)	(36,785)
980 - Overhead Allocation	734,046	734,046	460,008	790,447
985 - Overhead Recovered	3,117,380	3,117,380	1,441,826	2,456,393
3550 - Plant & Vehicles - Operating Total	-	-	(259,377)	-
Plant Depreciation				
3560 - Plant Depreciation - Operating				
940 - Non Cash Expense	(1,516,515)	(1,516,515)	(812,707)	(1,516,515)
985 - Overhead Recovered	1,516,515	1,516,515	646,781	1,516,515
3560 - Plant Depreciation - Operating Total	-	-	(165,926)	-
Private Works				
3600 - Private Works - Operating				
146 - Private Works Income Work Orders	140,000	140,000	30,737	140,000
490 - Private Works Expenses	(100,000)	(100,000)	(40,204)	(100,000)
3600 - Private Works - Operating Total	40,000	40,000	(9,467)	40,000
14 - Other Property & Services Total	(199,789)	(199,789)	(1,195,540)	(207,365)
15 - Funds Transfer				
Funds Transfer				
8700 - Funds Transfer - Capital				
956 - Transfer to Reserves	(4,831,398)	(4,944,398)	(718,785)	(4,711,252)
8700 - Funds Transfer - Capital Total	(4,831,398)	(4,944,398)	(718,785)	(4,711,252)
15 - Funds Transfer Total	(4,831,398)	(4,944,398)	(718,785)	(4,711,252)
Corporate & Community Services				
Community Development & Events				
3780 - Community Development				
115 - Grants, Subsidies & Contributions	59,500	59,500	23,886	59,500

	2024-25 ORIGINAL BUDGET	CURRENT APPROVED BUDGET	ACTUALS YEAR TO DATE	PREDICTED ACTUALS JUNE 2025
125 - Reimbursements	2,500	2,500	2,387	2,500
300 - Employee Costs	(353,036)	(353,036)	(245,413)	(359,036)
350 - Administration Expenses	(10,700)	(10,700)	(3,424)	(7,200)
370 - Special Projects	(115,949)	(115,949)	(6,760)	(100,798)
405 - Grants/Donations Paid	(418,423)	(418,423)	(217,726)	(418,423)
455 - Programs and Events	(288,715)	(288,715)	(164,275)	(274,715)
960 - Transfer from Unspent Grant Reserves	57,236	57,236	57,236	57,236
980 - Overhead Allocation	(182,721)	(182,721)	(108,882)	(187,596)
3780 - Community Development Total	(1,250,308)	(1,250,308)	(662,970)	(1,228,532)
Corporate & Community Services Total	(1,250,308)	(1,250,308)	(662,970)	(1,228,532)

**Shire of Esperance
Shire of Esperance
Budget Review**

For the year ending 30 June 2025

**Management Budget
Movements in Cash Reserves**

Reserve Name	Actual Opening Balance 01 July 2024	Transfers In			Transfers Out			Total	Closing Balance 30 June 2025	2024-25 Budget Net Change \$
		Interest	Allocation	Total	Operating	Carryovers	Capital			
Land Purchase & Development Reserve	4,040,996	98,077	600,000	698,077	-	(3,181,492)	-	(3,181,492)	1,557,581	(2,483,415)
Eastern Suburbs Water Pipeline Reserve	41,012	995	-	995	-	-	-	-	42,007	995
Jetty Reserve	472,840	11,476	147,000	158,476	-	-	-	-	631,316	158,476
Aerodrome Reserve	7,149,317	173,517	458,104	631,621	(311,000)	(758,244)	(111,328)	(1,180,572)	6,600,366	(548,951)
Off Street Parking (CBD) Reserve	583,798	14,169	-	14,169	-	-	-	-	597,967	14,169
Sanitation Reserve	12,272,815	297,867	1,210,519	1,508,386	(260,000)	(2,902,579)	(2,120,000)	(5,282,579)	8,498,622	(3,774,193)
Esperance Homecare Fundraising Reserve	1,016,734	24,677	-	24,677	-	-	-	-	1,041,411	24,677
Plant Replacement Reserve	633,211	15,368	101,000	116,368	-	-	-	-	749,579	116,368
Building Maintenance & Renewal Reserve	2,991,316	72,601	580,629	653,230	-	(951,729)	(1,746,120)	(2,697,849)	946,697	(2,044,619)
Employee Entitlements - Long Service Leave Reserve	1,369,475	33,238	-	33,238	-	-	-	-	1,402,713	33,238
Governance & Workers Compensation Reserve	218,433	5,301	200,000	205,301	(100,047)	-	-	(100,047)	323,687	105,254
EHC Asset Replacement Reserve	591,602	14,358	-	14,358	-	(40,111)	(25,000)	(65,111)	540,849	(50,753)
IT System & Process Development Reserve	76,583	1,859	52,500	54,359	-	-	-	-	130,942	54,359
Esperance Homecare Annual Leave Reserve	333,730	8,100	-	8,100	-	-	-	-	341,830	8,100
Esperance Homecare Long Service Leave Reserve	335,332	8,139	-	8,139	-	-	-	-	343,471	8,139
Priority Projects Reserve	834,672	20,258	252,500	272,758	-	(62,681)	-	(62,681)	1,044,749	210,077
Community Infrastructure	-	-	309,000	309,000	-	-	-	-	309,000	309,000
Unspent Grants Reserve	7,178,019	-	-	-	-	(7,178,019)	-	(7,178,019)	-	(7,178,019)
	40,139,885	800,000	3,911,252	4,711,252	(671,047)	(15,074,855)	(4,002,448)	(19,748,350)	25,102,787	(15,037,098)

2024-25 BUDGET – BUDGET REQUEST

Title: RFID – Self Loan Station & External Reserves Locker
Area: Library

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

Impact	2024-25 \$	2025-26 \$	2025-26 \$	2026-27 \$	2027-28 \$
Expenses	3000	3120	3120	3120	3120
Net Operating Balance					
Cumulative effect surplus/(deficit)					
Asset Investment	39,761				
Adjustment to Salaries					
Additional FTE's					
Source of Funding					
Muni 01-03710-350-514 (Already held \$40k, Need Council support for ongoing)	39,761	3120	3120	3120	3120
Grants & Subsidies					
Building maintenance Reserve					
Other* please specify Building Maintenance	3000				

TYPE OF EXPENDITURE

- | | |
|---|---|
| ☒ Capital | ☐ General Expenditure |
| ☒ New Asset | ☒ New project/expense |
| ☐ Replacement Asset | ☐ Continuation of closing
project/expense |

FUNDING TIMING

- | | |
|---|---|
| ☐ Specified Term | ☒ Ongoing |
|---|---|

INVESTMENT REQUEST

NOTE: Funds to cover this purchase are already held in account 01-03710-350-514 Library Software Licenses and this request is for the ongoing commitment.

Savings have been made to existing budget due to:

- 1) The delayed timing of the new library management system migration meant that a year's worth of budgeted fees was not charged and also
- 2) Regional WA Libraries Consortia costs for 24/25 were reduced considerably as significantly more public libraries have joined the consortia than anticipated in the original quote.

RFID technology enables our stock to be recognised and managed without the need to manually scan in each item with a barcode scanner. This saves us significant time and handling and also allows for autonomous borrowings.

In April 2025 the Library will install a RFID returns shelf, circulation assist pads for the issues counter/s to allow for bulk processing and also a wand/reader to assist with inventory management. This project will bring in significant process improvements and enhance our patrons experience.

The budgets for this related project totalled \$32k. Library staff have invested significant time and resources in 2025 into preparing stock items to be RFID ready.

This new request is complementing the existing RFID project by introducing additional RFID technology to the Library – namely a Self-Loan Station (\$13k) and an External Locker Console (\$22k). Details of the items are in the attached quote and architecture packs for the items. Building and maintenance will be covered within existing budget as very little has been spent to date as we awaited clarity over our building.

Project will consist of the purchase and installation of equipment by existing supplier FE Tech. Power and network connections to be arranged internally using local trades. We will be supported by our IT department, City of Albany support staff, FE Tech project team and our Building Maintenance team.

Project will be completed upon the delivery of the technology, anticipated to be 10-20 weeks following initial order.

No additional FTE is proposed with the asset purchase. The Reserve locker will add an additional task to be completed by Library officers as they will have to stock the locker based upon requests with the expectation that demand will increase.

Item	Cost	Ongoing
V6 Self Loan Station with movable, height adjustable Pedestal	13,046	1,115
External Locker Console	22,886	1,957
32 GB RAM DDR4 for Advantech EPC	200	
Annual License Fee – Library Live	48	48
Onsite Install Fee	2,000	
Delivery Fee	1,629	
Power & Network – External Locker	2,000	
Power & Network – Internal Station	1,000	
TOTAL	42,761	3,120

DETAIL OF REQUEST

With the migration to the new Library Management system in May 2024 and introduction of RFID capability in April 2025 we have capacity to improve our service and target those patrons who are not able to visit the library during our opening hours and/or who are seeking a speedy library visit.

These asset purchases enhance our service offerings and will allow for greater patron autonomy and self-sufficiency when checking out items. In our 'time poor' society it is anticipated that library patronage and the demand for our collection resources will grow if the barriers are removed and access to our collection items is enhanced.

They will ensure that our existing and ongoing investment in the RFID technology is leveraged to a greater potential.

Learnings from other library relocation projects suggests it may be problematic to introduce new technology at the same time as relocating a library. It is best to have established the new technology prior to a move.

Both assets can be relocated with the library move to the James St Precinct. They could also be potentially moved to a 'non-library' location to create an off site 'micro-library' (eg BOILC, Stadium, Satellite town).

External Reserves Locker (18 Door Console Unit with touchscreen)



(Proposal is for only the right half of the locker in the above image)

With this asset Library members are able to reserve items (from our online catalogue or in-person at the library) and nominate their collection point as the External Reserves Locker. Library staff will be able to load the requested item into the locker for collection later. Collection of items by patrons is self-serve and available to use 24/7. This is especially convenient and appealing for patrons who are not able to get to the library during opening hours, particularly those with work or other commitments or who do not live close to the library (satellite community members who visit on weekends). Items can already be returned through our 24/7 returns slot.

The reserves locker has 18 individual lockers and additional units can be added to the main unit in the future to increase capacity. If the locker is underutilised, staff can select popular items to put in the lockers which any member can take out. This is a great option over extended closure periods, long weekends etc.

The External Reserves Locker is to be situated on the outside wall of the main entrance to the Library. Power and network connection will be required.

V6 Self Loan Station



The Self Loans Station will be situated inside the library and will allow members to check out items by themselves. This method of circulation will appeal to those who do not highly value the connection with library staff when they check-out items and also those in a hurry who don't wish to wait for library staff to be available to check out their items. This additional staffing requirement is often ad-hoc and unpredictable and is a disruption to our officer's back-office workflows.

Based upon 2023-24 financial year statistics, the library issues 60,000 items per year. With the self-loan station there will be some reduction of staff time spent on issuing items, depending on the level of take-up by patrons. Whilst a staff member will always have to be stationed on the front counter, this self-loan station has the potential to reduce additional library officers manning the counter during times of elevated demand.

The station is height adjustable meaning it is suitable for all patrons including children and those in wheelchairs.

The station can also be used as a display screen for still images and videos when not in use. Additional capabilities include purchasing printing credits, booking event tickets, checking into library events and displaying the online catalogue (OPAC)

RISK

Status Quo

Continuing with the status-quo will mean that we are underserving a segment of our community who are seeking a more convenient way to access the Library collection. Community expectations around service efficiency and integrated technology have surpassed what our Library currently offers. Arguably, these expectations will be enhanced with our transition to a modern purpose-built building at James St.

Contrastingly, many of our patrons are highly satisfied with the status quo and value their regular interactions and connections with library staff. These patrons may be fearful of the change that this new technology presents. It will be made clear to all that use of the two new items will be optional.

User engagement/confidence with technology / Underutilisation

Marketing and promotion will assist with building patron knowledge and support of the new items. Digital education is our specialty. Library staff can produce demonstration instructions to assist with those navigating the use.

24/7 Lockers are also becoming more common-place. There is now one at the Esperance Post Office which means that our target market may already be familiar with their use.

Self-checkout is also commonplace in retail. Self-Loan stations have been widely used in Libraries for decades and the technology is relatively easy to use. The self-loan station will be in close proximity to library staff at the front counter who can guide patrons through the process and resolve any issues.

If assets are being underutilised they can be re-purposed for alternative use off-site.

Delivery / Supplier Risk

FE Tech is a WALGA preferred supplier who are delivering the associated RFID project already underway.

FE Tech is also used by the Regional WA Library consortium lead - the Albany Public Library – who already have self-loan stations in their library and use the same Library Management System (Spydus)

Payment is structured so that 50% of the payment is upon delivery with an ongoing engagement through maintenance.

We will be supported by our IT and Building Maintenance team.

CONSULTATION

FE Tech - Supplier

Shire IT Team (Robbie Meerman)

Shire Building Maintenance Team (Kat Schofield)

Library Systems Coordinator City of Albany

2024-25 MID-YEAR REVIEW – BUDGET REQUEST

Title: BOILC Air Handling Unit Upgrade

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

Impact	2024-25 \$	2025-26 \$	2026-27 \$	2027-28 \$	2028-29 \$
Expenses	-	-	-	-	-
Net Operating Balance	-	-	-	-	-
Cumulative Cost	-	-	-	-	-
Asset Investment	\$89,610	-	-	-	-
Adjustment to Salaries	-	-	-	-	-
Additional FTE's	-	-	-	-	-
Source of Funding					
Muni	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-
Building Maintenance Reserve	\$89,610	-	-	-	-
Other* please specify	-	-	-	-	-

TYPE OF EXPENDITURE

☒ Capital

☐ General Expenditure

FUNDING NATURE

☐ Existing Project

☒ New Project

FUNDING TIMING

☒ Specified Term

☐ Ongoing

INVESTMENT REQUEST

This project has been quoted at \$89,610 plus GST to upgrade the air handling unit at the Bay of Isles Leisure Centre.

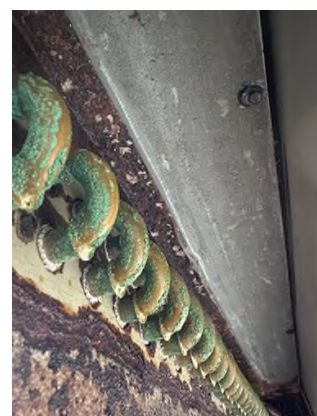
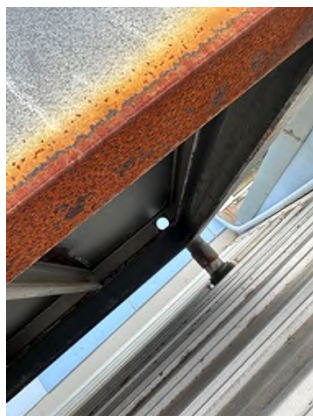
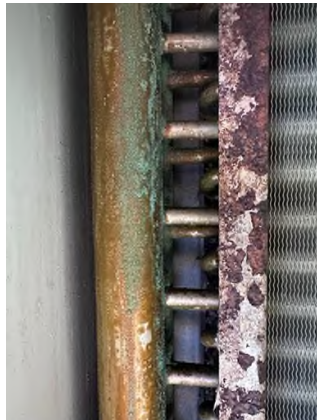
DETAIL OF REQUEST

After consultation with Coastal Climate Choice, it has been found that the existing TRANE air handling units at the Bay of Isles Leisure Centre are beyond repair and reconditioning the blower wheel as often as we are, isn't very economical. So far, Coastal Climate Choice have replaced the left blower wheel three times and the right blower wheel once (May 2023, July 2024 and January 2025) at a cost of \$5,000 - \$6,000 each. If these are continued to be replaced, the remainder of the unit is going to break down or additional damage can occur.

Issues on Current Units as noted by Coastal Climate Choice:

- The units have been estimated to be about 25 years old, based on their mechanical drawings.
- They have non-genuine spiders (arms) holding the assembly in place, contributing to their continued collapse.

- There is no play in electric motor traveller as they are rusted seized. Coastal Climate Choice have attempted to prevent the second from seizing and even tried freeing up the seized one, to no avail. This means the electric motor and pulley cannot be adjusted at all, to adjust belt tension.
- The doors are not able to be locked. The handle has corroded beyond repair a long time ago. The swivel clips to open and close the side covers are gone.
- Two of four outside air dampers are now seized shut. All four sets of grilles that the dampers control have seized.
- They are in a very corrosive environment with evidence of this corrosion on the package unit (whole box).



Potential Solutions Provided:

- Replace the interior fan assembly (electric motor, belts, pulleys and snail blower wheel) with a modern EC fan motor assembly. This was not seen as a viable option. The rust is beyond repair on the box of the whole package assembly.
- A new EC motor assembly (keeping the old rusty package 'shell'), to replace the internal snail blower wheel assembly alone. It was \$15,000 - \$20,000 to do both. The installation would be extremely difficult with the existing corrosion, as we would need to partition the plenum for the new installation, and we are still left with a rusty box that can't be reconditioned.
- New units as per attached quote. These would come in a coating of a product called 'blygold' for longevity, addressing the corrosion issue. Allowance for new hot water valves, control dampers and grilles in the plenum have been made. Some existing materials would be used including the aluminium plenum, the air handler attaches and the existing sheet metal duct on the roof. The

improved energy efficiency of the two units could, in theory, create a power saving of approximately \$9,000 per year.

Recommendation – Solution 3 listed above and in the attached quote.

RISK

The risk of not upgrading these air handling units are continued costs to repair damages as they occur and the eventual risk that the units will sustain additional damages or break down completely. It is also not economically viable to continue to undertake reactive maintenance to these units.

CONSULTATION

Coastal Climate Choice

Shire of Esperance Building Maintenance team

9. ELECTED MEMBERS

40. SHIRE OFFICERS

11. CLOSURE