



26 FEBRUARY 2020

Shire of Esperance

AUDIT COMMITTEE

NOTICE OF MEETING AND AGENDA

An Audit Committee meeting of the Shire of Esperance will be held at Council Meeting Room on 3 March 2020 commencing at 1pm to consider the matters set out in the attached agenda.

W M (Matthew) Scott

Chief Executive Officer

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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 3 MARCH 2020
COMMENCING AT 1PM**

1. OFFICIAL OPENING

2. ATTENDANCE

Members

Cr I Mickel	Shire of Esperance	Presiding Member
Cr J O'Donnell	Shire of Esperance	
Cr S McMullen	Shire of Esperance	
Cr J Obourne	Shire of Esperance	
Mr K Mills	Community Representative	

Shire Officers

Mr W M (Matthew) Scott	Chief Executive Officer
Mr S Burge	Director Corporate Resources
Mrs B O'Callaghan	Manager Financial Services

Members of the Public & Press

3. APOLOGIES & NOTIFICATION OF GRANTED LEAVE OF ABSENCE

4. PUBLIC QUESTION TIME

5. DEPUTATIONS, PRESENTATIONS, INSPECTIONS, PETITIONS

Nil

6. DECLARATION OF MEMBERS INTERESTS

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

7. CONFIRMATION OF MINUTES

That the Minutes of the Audit Committee Meeting of the 5 November 2019 be confirmed as a true and correct record.

8. NEW BUSINESS OF AN URGENT NATURE

Nil

9. MATTERS REQUIRING A DETERMINATION OF COMMITTEE

Item: 9.1

Compliance Audit Return 2019

Author/s	Sarah Walsh	Coordinator Corporate Support
Authorisator/s	Shane Burge	Director Corporate Resources

File Ref: D20/4202

Applicant
Corporate Resources

Location/Address
Shire of Esperance

Executive Summary

For the Audit Committee to recommend to Council, adoption of the 2019 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 2019 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 2019 CAR contains 104 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 2019 Shire of Esperance CAR is attached for reference

Officer's Comment

The CAR has identified one area of non-compliance within the Shire of Esperance for 2019, being that a report stating the action to be taken regarding significant matters raised by the Auditor for the 2017/18 financial year was not prepared within 3 months of receiving the Auditor's report.

A report was tabled to the Audit Committee in July 2019 and to Council in August 2019 in this regard.

Consultation

Asset Management
Corporate Resources
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

Strategic Community Plan 2017 - 2027

Community Leadership

Community confidence and trust in Council

Provide transparent and accountable leadership

Corporate Business Plan 2019/20 – 2022/23

Manage Corporate Reporting

Environmental Considerations

Nil

Attachments

A₁. Compliance Audit Return 2019

Officer's Recommendation

That the Audit Committee recommend that Council adopt the 2019 Shire of Esperance Compliance Audit Return pursuant to Regulation 14(3) of the *Local Government (Audit) Regulations 1996*.

Voting Requirement

Simple Majority

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



Department of
**Local Government, Sport
and Cultural Industries**

Esperance - Compliance Audit Return 2019

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of section of relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2019?	N/A	No Major Trading Undertaking in 2019.	Sarah Walsh
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2019?	N/A		Sarah Walsh
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	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 2019?	N/A		Sarah Walsh
4	s3.59(4)	Has the local government complied with public notice and publishing requirements of each proposal to commence a major trading undertaking or enter into a major land transaction for 2019?	N/A		Sarah Walsh
5	s3.59(5)	Did the Council, during 2019, resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Sarah Walsh

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Delegation of Power / Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority?	N/A	No authority delegated to committees	Sarah Walsh
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing?	N/A		Sarah Walsh
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17?	N/A		Sarah Walsh
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Sarah Walsh
5	s5.18	Has Council reviewed delegations to its committees in the 2018/2019 financial year?	N/A		Sarah Walsh
6	s5.42(1),5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act?	Yes		Sarah Walsh
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority?	Yes	O0619-120	Sarah Walsh
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing?	Yes	D19/15455[v2]	Sarah Walsh
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Sarah Walsh
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes	O0819-170	Sarah Walsh
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees?	Yes	D19/15455[v2]	Sarah Walsh
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2018/2019 financial year?	Yes	D19/21732	Sarah Walsh
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 as required?	Yes		Sarah Walsh

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68)?	Yes		Sarah Walsh
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings?	Yes		Sarah Walsh

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No	Reference	Question	Response	Comments	Respondent
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made?	Yes		Sarah Walsh
4	s5.73	Where the CEO had an interest relating to a gift under section 5.71A(1), was written notice given to the Council?	Yes		Sarah Walsh
5	s5.73	Where the CEO had an interest relating to a gift in a matter in respect of a report another employee is providing advice on under section 5.71A (3), was the nature of interest disclosed when the advice or report was provided?	Yes		Sarah Walsh
6	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day?	Yes		Sarah Walsh
7	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day?	Yes		Sarah Walsh
8	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2019?	Yes		Sarah Walsh
9	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2019?	Yes		Sarah Walsh
10	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return?	Yes		Sarah Walsh
11	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76?	Yes		Sarah Walsh
12	s5.88(1)(2) 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 and 5.71, in the form prescribed in Administration Regulation 28?	Yes		Sarah Walsh
13	s5.89A Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under section 5.71A, in the form prescribed in Administration Regulation 28A?	Yes		Sarah Walsh
14	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76?	Yes		Sarah Walsh
15	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee?	Yes		Sarah Walsh

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No	Reference	Question	Response	Comments	Respondent
16	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes?	Yes		Sarah Walsh
17	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report?	Yes		Sarah Walsh
18	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee?	Yes		Sarah Walsh
19	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees?	Yes	D16/27067	Sarah Walsh

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5))?	Yes		Sarah Walsh
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	Yes		Sarah Walsh

Elections

No	Reference	Question	Response	Comments	Respondent
1	Elect Reg 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 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 candidates?	N/A	No gift forms received for 2019 election.	Sarah Walsh
2	Elect Reg 30G(3) & (4)	Did the CEO remove any 'disclosure of gifts' forms relating to an unsuccessful candidate or a successful candidate that completed the term of office from the electoral gift register, and retain those forms separately for a period of at least 2 years?	N/A	No gift forms received for 2019 election.	Sarah Walsh

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Finance					
No	Reference	Question	Response	Comments	Respondent
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 Act?	Yes		Sarah Walsh
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	Yes		Sarah Walsh
3	s7.3(1)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor, a registered company auditor?	Yes	Marius Van Der Merwe from Butler Settineri Auditor number 404957	Sarah Walsh
4	s7.3(1), 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council?	Yes		Sarah Walsh
5	Audit Reg 10	Was the Auditor's report(s) for the financial year(s) ended 30 June received by the local government within 30 days of completion of the audit?	Yes	Audit Report received 31/10/2019 for the 2018/19 financial year, presented to Council in November 2019	Sarah Walsh
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2019 received by the local government by 31 December 2019?	Yes		Sarah Walsh
7	S7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government, ensure that appropriate action was undertaken in respect of those matters?	Yes		Sarah Walsh
8	S7.12A (4)	Where the auditor identified matters as significant in the auditor's report (prepared under s7.9(1) of the Act), did the local government prepare a report stating what action had been taken or it intended to take with respect to each of the matters and give a copy to the Minister within 3 months after receipt of the audit report?	No	Report was tabled to Audit Committee in July 2019 and to full Council in August 2019 for the 2017/18 Financial Statements	Sarah Walsh
9	S7.12A (5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	Yes		Sarah Walsh
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit?	Yes	Agreement dated 27/4/16 D16/9986	Sarah Walsh
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit?	Yes		Sarah Walsh

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No	Reference	Question	Response	Comments	Respondent
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit?	Yes		Sarah Walsh
13	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor?	Yes		Sarah Walsh
14	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor?	Yes		Sarah Walsh

Integrated Planning and Reporting

No	Reference	Question	Response	Comments	Respondent
1	s5.56 Admin Reg 19DA (6)	Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	O0118-015 23 January 2018	Sarah Walsh
2	s5.56 Admin Reg 19DA (4)	Has the local government reviewed the Corporate Business Plan in the 2018-2019 Financial Year. If Yes, please provide date of Council meeting the review was adopted at?	Yes	O0819-173 27 August 2019	Sarah Walsh
3	s5.56 Admin Reg 19C	Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	O0917-234 26 September 2017	Sarah Walsh
4	s5.56 Admin Reg 19C (4)	Has the local government reviewed the current Strategic Community Plan. If Yes, please provide date of most recent review by Council in Comments. Note: If the current Strategic Community Plan was adopted after 1/1/2016, please respond N/A and provide adoption date in Comments?	N/A	Current Plan adopted September 2017. Resolution #O0917-234.	Sarah Walsh
5	S5.56 Admin Reg 19DA (3)	Has the local government developed an Asset Management Plan(s) that covers all asset classes. If Yes, please provide the date of the most recent Plan adopted by Council in Comments?	Yes	Date of Plan December 2016. Adopted 24/01/2017.	Sarah Walsh
6	S5.56 Admin Reg 19DA (3)	Has the local government developed a Long Term Financial Plan. If Yes, please provide the adoption date of the most recent Plan in Comments?	Yes	O0619-118 25 June 2019	Sarah Walsh
7	S5.56 Admin Reg 19DA (3)	Has the local government developed a Workforce Plan. If Yes, please provide adoption date of the most recent Plan in comments?	Yes	Date of document 2017-2021	Sarah Walsh

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



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Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	N/A	No CEO recruitment in 2019.	Sarah Walsh
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A?	N/A	No CEO or Senior Employee recruitment in 2019.	Sarah Walsh
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 of CEO under section 5.36(4)?	N/A		Sarah Walsh
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only)?	N/A		Sarah Walsh
5	s5.37(2)	Did the CEO inform Council of each proposal to employ or dismiss a designated senior employee?	N/A		Sarah Walsh

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Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer?	N/A	CEO is complaints officer	Sarah Walsh
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c)?	Yes	D12/271	Sarah Walsh
3	s5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made?	Yes		Sarah Walsh
4	s5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint?	Yes		Sarah Walsh
5	s5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred?	Yes		Sarah Walsh
6	s5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) or (c)?	Yes		Sarah Walsh

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



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Optional Questions					
No	Reference	Question	Response	Comments	Respondent
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 Local Government (Financial Management) Regulation 5 (2)(c) within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes		Sarah Walsh
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulation 17 within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes	Report presented to Ordinary Council Meeting in November 2018 O1118-130	Sarah Walsh
3	Financial Management Reg 5A.	Did the local government provide AASB 124 related party information in its annual report(s) tabled at an electors meeting(s) during calendar year 2019?	Yes	Related party information was included in Annual Report for 2017/18 and 2018/19. There was no Electors Meeting in 2019 calendar year. There was one on 17 December 2018 and one to be held on 4 February 2020.	Sarah Walsh
4	S6.4(3)	Did the local government submit to its auditor by 30 September 2019 the balanced accounts and annual financial report for the year ending 30 June 2019?	Yes		Sarah Walsh

Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into 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 Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2))?	Yes		Sarah Walsh
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract?	N/A		Sarah Walsh
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice?	Yes	D19/10167 D19/10026	Sarah Walsh

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



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No	Reference	Question	Response	Comments	Respondent
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16?	Yes		Sarah Walsh
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	D19/32512	Sarah Walsh
6	F&G Reg 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16?	Yes	D19/32638 D19/32534	Sarah Walsh
7	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender?	N/A		Sarah Walsh
8	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria?	N/A		Sarah Walsh
9	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection?	Yes	D19/32311 D19/32342	Sarah Walsh
10	F&G Reg 19	Did the CEO give each tenderer written notice advising particulars of the successful tender or advising that no tender was accepted?	Yes	D19/24581 D19/24617	Sarah Walsh
11	F&G Reg 21 & 22	Did the local governments advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22?	Yes		Sarah Walsh
12	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice?	N/A		Sarah Walsh
13	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services?	Yes		Sarah Walsh
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest, a notice in writing in accordance with Functions & General Regulation 24?	Yes		Sarah Walsh
15	F&G Reg 24AC (1) & (2)	Has the local government established a policy on procurement of goods and services from pre-qualified suppliers in accordance with the regulations?	Yes		Sarah Walsh
16	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice?	Yes		Sarah Walsh

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



No	Reference	Question	Response	Comments	Respondent
17	F&G Reg 24AD(4) & 24AE	Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE?	Yes	D19/4359 D19/4358	Sarah Walsh
18	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 F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application?	Yes		Sarah Walsh
19	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, given notice of the variation?	N/A		Sarah Walsh
20	F&G Reg 24AH(1)	Did the local government reject the 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?	N/A	No rejected applications	Sarah Walsh
21	F&G Reg 24AH(3)	In relation to the applications that were not rejected, did the local government assess which application(s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria?	Yes		Sarah Walsh
22	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 F&G Reg 24AG?	Yes	D19/32329 D19/32327	Sarah Walsh
23	F&G Reg 24AI	Did the CEO send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted?	Yes	D19/13054 D19/10859	Sarah Walsh
24	F&G Reg 24E	Where the local government gave a regional price preference, did the local government comply with the requirements of F&G Reg 24E including the preparation of a regional price preference policy?	N/A		Sarah Walsh
25	F&G Reg 24F	Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy?	N/A		Sarah Walsh
26	F&G Reg 11A	Does the local government have a current purchasing policy that comply with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150,000 or less?	Yes		Sarah Walsh

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No	Reference	Question	Response	Comments	Respondent
27	F&G Reg 11A	Did the local government comply with its current purchasing policy in relation to the supply of goods or services where the consideration under the contract is, or is expected to be \$150,000 or less or worth \$150,000 or less?	Yes		Sarah Walsh

I certify this Compliance Audit return has been adopted by Council at its meeting on _____

Signed Mayor / President, Esperance

Signed CEO, Esperance

Item: 9.2

2019/20 Budget Review

Author/s	Beth O'Callaghan	Manager Financial Services
Authorisator/s	Shane Burge	Director Corporate Resources

File Ref: D20/4842

Applicant
Corporate Resources

Location/Address
Internal

Executive Summary

For the Audit Committee to recommend Council adopt the 2019/20 Budget Review as per the legislative requirement.

Recommendation in Brief

That the Audit Committee recommends Council adopt the 2019/20 Budget Review.

Background

Council undertakes a Budget Review to assess the impact of actual events upon the adopted budget. The Budget Review document contains actual transactions up to the end of December 2019 and also a predicted figure for each account till the end of the financial year. The predicted figures attempt to quantify the likely difference that invariably occurs between the budget and the end of the financial year actual result.

A detailed dissection of the income and expenditure variations is supplied as an attachment. The report lists all accounts which have a variance (surplus or deficit) from which was estimated in the annual budget. All of the variances shown require Council approval by Absolute Majority to adjust the original budget. If Council resolves to adjust the budget as per the attachment, it will provide a predicted \$5,306 surplus by 30 June 2020.

Officer's Comment

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

1. The first column being the Council's adopted budget
2. The second column contains the actual result recorded to 31 December 2019
3. The third column contains the actual result recorded to 21 February 2020
4. The fourth column being the predicted result to the 30 June 2020

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

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

A balanced budget was adopted by Council for the 2019/20 Budget.

Since adoption budget amendments have been presented and adopted by Council resulting in a \$99,205 surplus position.

The main variations which have been identified since budget adoption are outlined below:

- The net movement for depreciation is \$167,100 increase. This is largely due to the fair valuation of plant and equipment that occurred last year and the effect to depreciation was unknown at time of budget preparation. (Depreciation falls under the heading of Non Cash Expense within the document. This heading will also include Loss on Sale if applicable.)

General Purpose Funding

- Financial Assistance Grant funding was \$154,000 more than expected.
- Due to low interest rates Reserve interest has been decreased by \$166,000.
- With the surrender of mining tenements during the year the rate income for UV Mining decreased by \$70,000.

Governance

- Unbudgeted receipt of \$36,000 from LGIS for insurance rebates.
- Corporate Support employee costs have increased \$34,000 offsetting this is a reduction in Corporate Performance employee costs. This is due to a restructure that occurred when positions became vacant in Executive Services.
- General insurance has reduced as the workcare adjustment was less than expected. This was funded by Governance and Workers Compensation Reserve.
- Community Support has an increase in income for the Edge of the Bay which offsets the increase in expenditure for this project.
- Financial Services employee costs has reduced by \$31,000 due to vacant positions.
- Optic Fibre Cable and NBN project exceeded budget by \$23,000 and is now complete.

Law, Order & Public Safety

- Emergency Management grant income increased by \$45,000 of which \$30,000 was a budget amendment in August for UCL Mitigation and a further \$15,000 has been approved since. Offsetting this is an increase in Special Projects expenditure.
- With another busy fire season the expenditure for firefighting has been increased by \$80,000.
- Strategic Firebreak Program has had an increase of \$26,000. This increase is fully funded from DFES (Department of Fire and Emergency Services) therefore reimbursements has been increased the same amount.
- Fire Prevention grants has decreased by \$32,000 but has been reallocated to Fire Prevention Reimbursements. This is DFES funding for water tanks and volunteer insurance. Likewise there has been a reallocation of this expenditure from administration expenses to brigade fund.
- Capital funding from DFES for fire sheds has been reduced by \$42,000 as site works is not funded.
- \$20,000 expenditure has been included in Other Law, Order and Public Safety for a CCTV report. \$150,000 capital income and expenditure has been included for the installation of CCTV.
- Ranger Services reimbursements has increased by \$53,000 and offsets an increase in employee costs. This is workers compensation payments and employee costs for an employee.

Education & Welfare

- Home Care have been advised of more income for Home Care packages therefore the income and expenditure in these areas has been increased by \$266,000.
- Volunteer Resource Centre have been notified they will receive funding for the full year and this is reflected in the budget review.

Community Amenities

- After a review of current security and cleaning costs for the Public Toilets & BBQs security overall has been increased by \$12,400 and cleaning costs has been reduced by \$25,000.

- Building maintenance across a number of public toilets has been reduced by a total of \$21,000.
- Strategic Waste Initiatives special project has been reduced by \$140,000 as it is not envisaged to be spent by the end of the financial year. This budget is for Kirwin Road expenditure (eg. Testing) and Wylie Bay community drop-off planning.
- Maintenance on Wylie Bay facility, closed waste facilities and truck wash bay has had a reduction in budget as it is not expected to be required.

Recreation & Culture

- Based on year to date figures the BOILC kiosk and pro shop sales budget has increased by a combined total of \$21,000.
- BOILC has received \$5,000 CALD (Culturally and Linguistically Diverse) funding to assist towards swimming lessons for individuals who fall within this category.
- Department of Training and Workforce Development have paid \$5,000 for two completed traineeships for BOILC staff members.
- BOILC administration expenses has increased by \$20,000 for a report to be completed on the Centre's future gas usage.
- BOILC utilities budget has increased by \$34,000 for electricity, gas and water. Largely the increase is for gas as the Centre will be paying for gas from 1 April 2020.
- Based on year to date figures the BOILC swim school income has increased by \$30,000.
- Liquidated damages for the solar panels at BOILC is expected to be \$60,000. This will be transferred to the Building Maintenance Reserve.
- Income from the Department of Planning and Infrastructure for sand renourishment has been increased by \$37,000, likewise the expenditure has been increased accordingly.
- Budget amendment in January for Dempster Head Reserve \$20,000 is reflected in the budget review under Coastal Infrastructure. This is funded from Communities Environment Program grant.
- Tanker jetty design budget was increased by \$70,000 for H&H Architects services. This is funded from the Jetty Reserve.
- Budget amendment in October for Tanker Jetty replacement \$800,000 is reflected in the budget review. This is funded from the Priority Projects Reserve.
- The Shire has been successful in obtaining a horticulture traineeship grant for \$30,000 and is reflected in the Parks grant budget. The maintenance budget for Parks has also been increased to offset this income.
- \$100,000 from the Public Open Space irrigation budget under Parks capital has been reallocated to the Eastern Subs Water Supply Upgrade project under Water Supply capital budget.
- Budget amendment in December for Mountain Bike Site Selection Study \$20,000 is reflected in the budget review. This is funded from the Priority Projects Reserve.
- An operations budget \$30,000 has been included for the new indoor sports stadium for electricity, water, cleaning and other start-up costs.
- Budget amendment in February for Noel White building \$900,000 is reflected in the budget review. This is funded from Building Maintenance Reserve.

Transport

- The \$20,000 budget for special project, Review of Manual of Standards at the Airport, has been removed as this has occurred within the existing airport budget.
- Reimbursements for Road and Street operating has increased by \$250,000 for an expected insurance payout from a farmer who has damaged Fisheries Road. Offsetting this is an increase in Rural Roads maintenance.
- Budget amendments in October and November for Roads to Recovery income \$364,000 is reflected in the budget review. This is offset by increases in the capital expenditure for Rural Roads.
- Direct Grant from Main Roads was more than expected by \$31,000.
- Building maintenance for the Condingup Depot has increased by \$20,000 for a diesel tank bund.

Economic Services

- Budget amendment in August for Shire Caravan Park is reflected in the budget review. The increase in non cash expense is largely the loss on asset disposal as the written down value of the assets was greater than the amount paid for the assets and goodwill from RAC. As it is a non-cash transaction it does not affect the budget surplus/deficit position. The \$500,000 received from RAC is presented under Shire Caravan Park – Capital as Proceeds on Sale of Assets. The \$500,000 will be transferred into the Priority Projects Reserve.
- The budget for Public Lands Strategy Implementation \$48,000 has been removed as it will not occur this financial year. This was funded from Land Development Reserve.

Other Property & Services

- Building maintenance for the depot stores demolition has been included under Depot Store and Office for \$70,000 and is funded from Building Maintenance reserve.
- Non cash income for Flinders Development has increased by \$88,000 and is the Profit on Sale of Flinders land. The Proceeds on Sale in the capital section has increased by \$164,000 as more blocks were sold than anticipated. Therefore the amount transferred into the Land Purchase and Development Reserve has increase by \$164,000.
- A budget of \$8,000 has been included for the purchase of Development Area 3 blocks that was unexpected. This has been funded by Land Development Reserve.
- Private Works income and expenditure has been decreased as it is not expected to meet budget by the end of the financial year.

In conclusion the budget review is a good result. The original budget commenced as a balanced budget with subsequent budget amendments resulting in a \$99,205 surplus. After the budget review as at 31 December 2019 the expected budget position is now a small surplus of \$5,306.

Consultation

Executive Services
Corporate Resources
External Services
Asset Management

Financial Implications

As detailed in the attached Budget Review documentation.

Asset Management Implications

Nil

Statutory Implications

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

Policy Implications

Nil

Strategic Implications

Strategic Community Plan 2017 - 2027

Community Leadership

A financially sustainable and supportive organisation achieving operational excellence

Corporate Business Plan 2019/20 – 2022/23

Provide responsible resource and planning management for now and the future

Environmental Considerations

Nil

Attachments

A¹. Budget Review 2019/20

Officer's Recommendation

That the Audit Committee recommends Council adopt the 2019/20 Budget Review.

Voting Requirement

Simple Majority

Shire of Esperance
Budget Review
For the year ending 30th June 2020

Management Accounting Report

For the Period Ended 1 July 2019 to 31 December 2019

Description	Original Budget 2019/20 (A)	Actuals as at 31 Dec 2019 (B)	Actuals as at 21 Feb 2020 (C)	Predicted Actuals to 30 June 2020 (D)	Variances
					Amount \$ (D-A)
Operating Section					
Income					
General Purpose Funding	(27,588,098)	(25,662,496)	(26,492,653)	(27,496,215)	91,883
Governance	(532,360)	(232,901)	(307,526)	(482,058)	50,302
Law, Order & Public Safety	(1,145,602)	(233,340)	(370,444)	(1,270,872)	(125,270)
Health	(59,500)	(36,818)	(48,363)	(61,224)	(1,724)
Education & Welfare	(4,787,562)	(3,113,923)	(3,396,916)	(5,022,430)	(234,868)
Community Amenities	(4,714,240)	(3,922,279)	(4,110,845)	(4,727,296)	(13,056)
Recreation & Culture	(4,385,004)	(870,789)	(1,203,334)	(4,606,677)	(221,673)
Transport	(1,511,846)	(607,748)	(744,538)	(1,777,095)	(265,249)
Economic Services	(2,211,051)	(1,990,082)	(2,084,860)	(2,333,806)	(122,755)
Other Property & Services	(637,410)	(236,771)	(286,821)	(778,310)	(140,900)
Income Total	(47,572,673)	(36,907,147)	(39,046,300)	(48,555,983)	(983,310)
Expenditure					
General Purpose Funding	453,344	192,999	228,848	430,119	(23,225)
Governance	2,477,368	1,274,128	1,702,710	2,371,585	(105,783)
Law, Order & Public Safety	1,862,759	1,016,995	1,445,536	2,029,180	166,421
Health	423,176	197,390	245,525	426,646	3,470
Education & Welfare	5,260,935	2,202,339	2,801,312	5,485,608	224,673
Community Amenities	5,164,298	2,236,996	2,909,532	4,944,253	(220,045)
Recreation & Culture	12,869,895	5,203,247	6,859,998	13,156,138	286,243
Transport	16,966,296	8,189,019	9,726,478	17,329,970	363,674
Economic Services	3,686,876	1,336,014	1,584,580	4,322,760	635,884
Other Property & Services	917,152	652,469	736,277	999,395	82,243
Expenditure Total	50,082,099	22,501,596	28,240,796	51,495,654	1,413,555
Operating Total	2,509,426	(14,405,551)	(10,805,504)	2,939,671	430,245
Non Operating Section					
Income					
General Purpose Funding	0	0	0	0	0
Governance	(186,100)	0	0	(186,100)	0
Law, Order & Public Safety	(1,230,036)	0	(15,455)	(1,341,160)	(111,124)
Health	0	0	0	0	0
Education & Welfare	(649,573)	(47,073)	(47,073)	(660,460)	(10,887)
Community Amenities	(754,400)	0	0	(754,400)	0
Recreation & Culture	(15,553,941)	(3,273,160)	(3,294,799)	(17,317,453)	(1,763,512)
Transport	(5,639,075)	(1,829,343)	(2,919,508)	(5,944,609)	(305,534)
Economic Services	0	(500,000)	(500,000)	(500,000)	(500,000)
Other Property & Services	(1,288,711)	(514,035)	(514,035)	(1,461,672)	(172,961)
Income Total	(25,301,836)	(6,163,611)	(7,290,870)	(28,165,854)	(2,864,018)
Expenditure					
Governance	402,600	90,710	90,710	423,310	20,710
Law, Order & Public Safety	1,983,305	534,114	636,614	2,133,841	150,536
Health	0	0	0	0	0
Education & Welfare	649,573	48,408	76,187	660,460	10,887
Community Amenities	760,900	45,469	45,469	760,900	0
Recreation & Culture	17,308,825	3,825,824	5,373,009	19,012,825	1,704,000
Transport	17,685,237	5,294,792	7,976,869	18,036,802	351,565
Economic Services	25,164	0	0	25,164	0
Other Property & Services	984,551	44,734	82,801	993,477	8,926
Transfer to Reserves	2,750,244	122,543	257,078	3,641,576	891,332
Expenditure Total	42,550,399	10,006,594	14,538,737	45,688,355	3,137,956
Non Operating Total	17,248,563	3,842,983	7,247,867	17,522,501	273,938
Total Operating + Non Operating	19,757,989	(10,562,568)	(3,557,637)	20,462,172	704,183
Adjustments to Rate Setting					
Non Cash Write Back					
a) Depreciation	(16,175,460)	(8,211,502)	(9,562,464)	(16,342,560)	
b) Gain on Asset Disposal	256,711	0	1,638	344,711	
c) Loss of Asset Disposal	(111,641)	(4,172)	(10,067)	(771,030)	
d) Movement in Accruals	(213,000)	(3,667)	(5,872)	(184,000)	
Period Balance					
(Surplus)/Deficit B'fwd	(3,514,599)	(3,514,599)	(3,514,599)	(3,514,599)	
(Surplus)/ Deficit	0	(22,296,508)	(16,649,001)	(5,306)	

**Shire of Esperance
Budget Review**

For the year ending 30th June 2020

Management Accounting Report

DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
03 - General Purpose Funding				
Other Revenue				
3115 - Other Revenue - Operating				
115 - Grants, Subsidies & Contributions	(2,461,325)	(1,307,682)	(1,961,522)	(2,615,363)
120 - Interest Earnings	(828,473)	(185,591)	(344,310)	(656,151)
960 - Transfer from Unspent Grant Reserves	(2,762,203)	(2,762,203)	(2,762,203)	(2,762,203)
3115 - Other Revenue - Operating Total	(6,052,001)	(4,255,476)	(5,068,035)	(6,033,717)
Other Revenue Total	(6,052,001)	(4,255,476)	(5,068,035)	(6,033,717)
Rates				
3110 - Rates - Operating				
100 - Rates & Charges	(21,343,597)	(21,268,507)	(21,272,417)	(21,279,659)
120 - Interest Earnings	(157,500)	(129,877)	(135,696)	(157,839)
125 - Reimbursements	(35,000)	(8,635)	(16,504)	(25,000)
350 - Administration Expenses	13,500	8,830	10,563	13,500
365 - Legal & Debt Recovery Costs	40,000	5,628	11,006	30,000
415 - Rates Expenditure	70,500	37,724	38,832	70,500
980 - Overhead Allocation	329,344	140,816	168,448	316,119
3110 - Rates - Operating Total	(21,082,753)	(21,214,021)	(21,195,770)	(21,032,379)
Rates Total	(21,082,753)	(21,214,021)	(21,195,770)	(21,032,379)
03 - General Purpose Funding Total	(27,134,754)	(25,469,497)	(26,263,805)	(27,066,096)

Shire of Esperance
Budget Review

For the year ending 30th June 2020

Management Accounting Report

DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
04 - Governance				
Administration				
3170 - Corporate Support - Operating				
105 - Fees & Charges	(3,000)	(218)	(336)	(3,000)
115 - Grants, Subsidies & Contributions	0	0	(36,724)	(36,724)
300 - Employee Costs	85,348	41,700	61,096	119,348
350 - Administration Expenses	7,550	2,052	2,716	4,349
410 - Insurance	305,533	248,659	265,369	269,100
955 - Transfer from Reserves	(95,500)	0	0	0
980 - Overhead Allocation	(299,931)	(268,247)	(292,050)	(353,073)
3170 - Corporate Support - Operating Total	0	23,945	70	0
Administration Total	0	23,945	70	0
Community Support				
3700 - Community Support - Operating				
115 - Grants, Subsidies & Contributions	(12,700)	(7,405)	(11,950)	(24,950)
125 - Reimbursements	0	(2,871)	(2,871)	(2,871)
130 - Non Cash Income	(10,417)	0	0	(10,417)
300 - Employee Costs	139,075	83,984	102,443	155,782
350 - Administration Expenses	29,162	15,353	15,922	22,438
370 - Special Projects	0	2,113	2,113	2,113
455 - Programs and Events	76,600	54,330	77,679	82,625
940 - Non Cash Expense	6,250	2,000	2,000	6,250
960 - Transfer from Unspent Grant Reserves	(87,400)	(87,400)	(87,400)	(87,400)
980 - Overhead Allocation	(140,570)	(52,534)	(80,595)	(143,570)
3700 - Community Support - Operating Total	0	7,571	17,341	0
7700 - Community Support - Capital				
190 - Proceeds on Sale of Assets	(12,500)	0	0	(12,500)
705 - Purchases	38,500	0	0	38,500
7700 - Community Support - Capital Total	26,000	0	0	26,000
Community Support Total	26,000	7,571	17,341	26,000
Corporate Performance				
3010 - Corporate Performance - Operating				
125 - Reimbursements	(5,363)	0	0	0
300 - Employee Costs	368,401	171,054	213,687	333,583
350 - Administration Expenses	6,700	3,646	3,873	8,000
370 - Special Projects	5,000	0	0	0
375 - Media & Communications	61,000	22,590	31,553	61,000
940 - Non Cash Expense	4,707	4,000	4,667	8,000
980 - Overhead Allocation	(366,010)	(170,164)	(192,053)	(341,194)
3010 - Corporate Performance - Operating Total	74,435	31,126	61,726	69,389
Corporate Performance Total	74,435	31,126	61,726	69,389

**Shire of Esperance
Budget Review**

For the year ending 30th June 2020

Management Accounting Report

DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
Corporate Resources				
3100 - Corporate Resources - Operating				
125 - Reimbursements	(210,000)	(105,190)	(107,202)	(210,000)
300 - Employee Costs	226,775	108,535	144,723	231,728
350 - Administration Expenses	65,305	23,081	29,521	53,295
360 - Professional Services	30,000	10,000	10,000	30,000
460 - Building Operations	115,216	60,621	73,095	111,416
500 - Building Maintenance	196,351	62,680	87,407	179,627
550 - Grounds Maintenance	43,898	25,453	32,080	43,898
940 - Non Cash Expense	212,711	101,597	118,530	203,163
980 - Overhead Allocation	(557,563)	(196,134)	(254,950)	(527,131)
3100 - Corporate Resources - Operating Total	122,693	90,642	133,205	115,996
7100 - Corporate Resources - Capital				
705 - Purchases	50,000	47,682	47,682	47,682
710 - Building Project	38,600	0	0	38,600
955 - Transfer from Reserves	(38,600)	0	0	(38,600)
7100 - Corporate Resources - Capital Total	50,000	47,682	47,682	47,682
Corporate Resources Total	172,693	138,325	180,887	163,678
Executive Services				
3000 - Executive Services - Operating				
115 - Grants, Subsidies & Contributions	(25,000)	0	(25,000)	(25,000)
125 - Reimbursements	(4,000)	(1,313)	(1,723)	(2,000)
130 - Non Cash Income	(9,350)	0	0	(9,350)
300 - Employee Costs	464,840	239,231	306,298	464,777
350 - Administration Expenses	95,500	59,158	61,985	93,009
360 - Professional Services	15,000	0	0	10,000
365 - Legal & Debt Recovery Costs	35,000	19,685	21,818	35,000
370 - Special Projects	15,000	0	0	15,000
940 - Non Cash Expense	8,850	8,167	9,528	16,334
980 - Overhead Allocation	(487,712)	(258,474)	(287,013)	(497,644)
3000 - Executive Services - Operating Total	108,128	66,453	85,893	100,126
7000 - Executive Services - Capital				
190 - Proceeds on Sale of Assets	(30,000)	0	0	(30,000)
705 - Purchases	69,500	0	0	69,500
7000 - Executive Services - Capital Total	39,500	0	0	39,500
Executive Services Total	147,628	66,453	85,893	139,626

**Shire of Esperance
Budget Review**

For the year ending 30th June 2020

Management Accounting Report

DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
External Services				
3050 - External Services				
115 - Grants, Subsidies & Contributions	(19,240)	(9,620)	(12,580)	(19,240)
125 - Reimbursements	0	(135)	(135)	(135)
130 - Non Cash Income	(21,750)	0	0	(21,750)
300 - Employee Costs	302,822	150,212	196,615	302,283
350 - Administration Expenses	20,700	11,213	12,860	21,350
940 - Non Cash Expense	9,750	4,000	4,000	9,750
980 - Overhead Allocation	(263,054)	(132,485)	(152,859)	(263,032)
3050 - External Services Total	29,228	23,185	47,901	29,226
7050 - External Services - Capital				
190 - Proceeds on Sale of Assets	(25,000)	0	0	(25,000)
705 - Purchases	56,000	0	0	56,000
7050 - External Services - Capital Total	31,000	0	0	31,000
External Services Total	60,228	23,185	47,901	60,226
Financial Services				
3120 - Financial Services - Operating				
105 - Fees & Charges	(6,000)	(6,290)	(6,290)	(6,290)
125 - Reimbursements	0	(11)	(154)	(154)
300 - Employee Costs	718,082	312,977	411,923	686,708
350 - Administration Expenses	3,900	2,898	2,988	3,900
360 - Professional Services	33,000	14,547	14,548	33,000
380 - Bank Charges	86,000	49,999	58,728	86,000
940 - Non Cash Expense	4,718	2,625	3,063	5,250
980 - Overhead Allocation	(656,927)	(296,314)	(339,909)	(631,641)
3120 - Financial Services - Operating Total	182,773	80,432	144,897	176,773
Financial Services Total	182,773	80,432	144,897	176,773
Human Services				
3160 - Human Services - Operating				
125 - Reimbursements	(3,000)	(1,700)	(1,835)	(3,000)
300 - Employee Costs	299,452	138,293	181,752	296,412
320 - Occupational Health & Safety & Risk	22,000	14,825	16,662	22,000
325 - Recruitment	35,000	16,616	18,056	35,000
350 - Administration Expenses	25,000	17,637	18,710	21,756
940 - Non Cash Expense	4,718	2,625	3,063	5,250
980 - Overhead Allocation	(298,157)	(146,995)	(167,000)	(293,681)
3160 - Human Services - Operating Total	85,013	41,301	69,409	83,737
Human Services Total	85,013	41,301	69,409	83,737
Information Mgmt Services				
3150 - Information Management - Operating				
125 - Reimbursements	0	0	(17)	(20)
300 - Employee Costs	239,486	117,163	153,653	239,453
350 - Administration Expenses	37,650	18,328	23,683	37,461
360 - Professional Services	10,000	0	8,000	10,000
980 - Overhead Allocation	(263,316)	(125,452)	(153,698)	(263,094)
3150 - Information Management - Operating Total	23,820	10,039	31,620	23,800
Information Mgmt Services Total	23,820	10,039	31,620	23,800

**Shire of Esperance
Budget Review**

For the year ending 30th June 2020

Management Accounting Report

DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
IT Services				
3140 - Information Technology - Operating				
115 - Grants, Subsidies & Contributions	(16,640)	(9,937)	(12,497)	(18,257)
300 - Employee Costs	303,014	170,618	223,598	333,486
350 - Administration Expenses	2,400	2,048	2,125	3,000
355 - Computer/IT Costs	309,000	121,660	220,875	309,000
360 - Professional Services	54,455	36,581	36,581	55,963
385 - IT Purchases	82,980	63,931	64,719	82,980
940 - Non Cash Expense	7,641	2,667	3,111	5,333
980 - Overhead Allocation	(547,635)	(284,277)	(368,899)	(568,760)
3140 - Information Technology - Operating Total	195,215	103,290	169,612	202,745
7140 - Information Technology - Capital				
705 - Purchases	130,000	0	0	130,000
715 - Infrastructure Project	20,000	43,028	43,028	43,028
955 - Transfer from Reserves	(80,000)	0	0	(80,000)
7140 - Information Technology - Capital Total	70,000	43,028	43,028	93,028
IT Services Total	265,215	146,318	212,640	295,773
Members of Council				
3020 - Members of Council - Operating				
125 - Reimbursements	(3,000)	(811)	(811)	(1,500)
315 - Elected Member Training	30,000	8,874	13,865	25,000
330 - Elected Member Expenditure	317,945	159,981	173,552	296,341
335 - Election Expenses	45,000	44,278	44,278	44,278
340 - Civic Function & Receptions	8,000	840	840	8,000
410 - Insurance	1,175	1,175	1,175	1,175
940 - Non Cash Expense	0	29	34	60
980 - Overhead Allocation	724,583	348,876	400,579	714,381
3020 - Members of Council - Operating Total	1,123,703	563,242	633,512	1,087,735
Members of Council Total	1,123,703	563,242	633,512	1,087,735
04 - Governance Total	2,161,508	1,131,937	1,485,895	2,126,737

**Shire of Esperance
Budget Review**

For the year ending 30th June 2020

Management Accounting Report

DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
05 - Law, Order & Public Safety				
Community Emergency Services				
4070 - Community Emergency Services - Operating				
115 - Grants, Subsidies & Contributions	(57,491)	(13,956)	(36,607)	(67,491)
300 - Employee Costs	101,182	51,697	72,861	109,893
350 - Administration Expenses	14,220	10,333	11,842	22,030
4070 - Community Emergency Services - Operating	57,911	48,074	48,096	64,432
Community Emergency Services Total	57,911	48,074	48,096	64,432
Emergency Management				
4090 - Emergency Management - Operating				
115 - Grants, Subsidies & Contributions	(700,000)	(2,160)	(2,160)	(747,160)
125 - Reimbursements	0	0	(24,095)	(26,505)
350 - Administration Expenses	42,000	35,954	43,573	51,358
370 - Special Projects	9,872	26,167	61,006	65,000
480 - ELEM	2,000	2,196	2,196	2,400
481 - Fire Fighting Equipment	5,000	2,045	2,045	5,000
482 - Fire Fighting Expenses	100,000	40,650	160,329	180,000
530 - Strategic Firebreak Program	100,000	77,283	116,032	126,505
940 - Non Cash Expense	1,667	600	700	1,200
980 - Overhead Allocation	83,502	38,475	49,097	83,676
4090 - Emergency Management - Operating Total	(355,959)	221,210	408,723	(258,526)
8090 - Emergency Management - Capital				
705 - Purchases	700,000	0	0	700,000
8090 - Emergency Management - Capital Total	700,000	0	0	700,000
Emergency Management Total	344,041	221,210	408,723	441,474
Fire Prevention - DFES				
4100 - Fire Prevention - DFES - Operating				
115 - Grants, Subsidies & Contributions	(31,618)	0	0	0
125 - Reimbursements	(179,263)	(75,073)	(135,604)	(208,681)
350 - Administration Expenses	86,618	58,562	58,880	59,000
410 - Insurance	44,769	38,569	38,569	38,569
483 - Brigade Operation Expenses	2,200	523	793	2,200
484 - Brigade Fund	149,016	104,447	167,336	180,634
940 - Non Cash Expense	467,558	191,202	223,068	382,404
960 - Transfer from Unspent Grant Reserves	(71,722)	(71,722)	(71,722)	(71,722)
980 - Overhead Allocation	66,061	30,372	39,249	67,061
4100 - Fire Prevention - DFES - Operating Total	533,619	276,880	320,570	449,465
8100 - Fire Prevention - DFES - Capital				
150 - Capital Grants Received	(967,536)	0	0	(925,705)
710 - Building Project	994,305	494,578	597,078	994,305
8100 - Fire Prevention - DFES - Capital Total	26,769	494,578	597,078	68,600
Fire Prevention - DFES Total	560,388	771,458	917,648	518,065

**Shire of Esperance
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DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
Other Law, Order & Public Safety				
4050 - Other Law, Order & Public Safety - Operating				
350 - Administration Expenses	0	0	0	20,000
420 - Operations	2,764	1,016	1,338	2,764
940 - Non Cash Expense	7,731	7,645	13,834	15,290
980 - Overhead Allocation	10,154	4,637	5,640	10,009
4050 - Other Law, Order & Public Safety - Operating	20,649	13,299	20,812	48,063
8050 - Other Law, Order & Public Safety - Capital				
150 - Capital Grants Received	0	0	0	(150,000)
705 - Purchases	0	0	0	150,000
8050 - Other Law, Order & Public Safety - Capital	0	0	0	0
Other Law, Order & Public Safety Total	20,649	13,299	20,812	48,063
Ranger Services				
4040 - Ranger Services - Operating				
105 - Fees & Charges	(74,250)	(37,675)	(44,828)	(64,600)
125 - Reimbursements	0	(22,621)	(38,278)	(53,455)
130 - Non Cash Income	(10,000)	0	(1,455)	(10,000)
300 - Employee Costs	351,692	200,336	262,467	400,641
350 - Administration Expenses	50,100	17,091	19,783	40,692
459 - Animal Control	8,500	2,658	3,318	7,500
500 - Building Maintenance	11,000	844	885	6,000
940 - Non Cash Expense	20,490	12,460	13,995	24,920
980 - Overhead Allocation	103,405	50,109	61,004	103,176
4040 - Ranger Services - Operating Total	460,937	223,200	276,891	454,874
8040 - Ranger Services - Capital				
190 - Proceeds on Sale of Assets	(12,500)	0	(15,455)	(15,455)
705 - Purchases	39,000	39,536	39,536	39,536
710 - Building Project	250,000	0	0	250,000
955 - Transfer from Reserves	(250,000)	0	0	(250,000)
8040 - Ranger Services - Capital Total	26,500	39,536	24,082	24,081
Ranger Services Total	487,437	262,736	300,973	478,955
State Emergency Services				
4080 - State Emergency Service - Operating				
115 - Grants, Subsidies & Contributions	(16,687)	(5,563)	(11,125)	(16,687)
405 - Grants/Donations Paid	21,258	11,125	15,696	21,258
960 - Transfer from Unspent Grant Reserves	(4,571)	(4,571)	(4,571)	(4,571)
4080 - State Emergency Service - Operating Total	0	992	0	0
State Emergency Services Total	0	992	0	0
05 - Law, Order & Public Safety Total	1,470,426	1,317,769	1,696,252	1,550,989

**Shire of Esperance
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DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
07 - Health				
Environmental Health Services				
4200 - Environmental Health Services - Operating				
105 - Fees & Charges	(58,500)	(33,094)	(44,639)	(57,500)
115 - Grants, Subsidies & Contributions	(1,000)	(3,250)	(3,250)	(3,250)
125 - Reimbursements	0	(474)	(474)	(474)
300 - Employee Costs	317,382	138,302	176,884	315,337
350 - Administration Expenses	27,900	17,251	18,956	29,150
370 - Special Projects	0	3,845	3,845	3,845
940 - Non Cash Expense	4,718	2,625	3,063	5,250
980 - Overhead Allocation	73,176	35,367	42,778	73,064
4200 - Environmental Health Services - Operating	363,676	160,572	197,162	365,422
Environmental Health Services Total	363,676	160,572	197,162	365,422
07 - Health Total	363,676	160,572	197,162	365,422

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DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
08 - Education & Welfare				
Home Care				
3810 - Home Care - Operating				
115 - Grants, Subsidies & Contributions	(200)	(16)	(16)	(200)
125 - Reimbursements	(20,400)	(5,683)	(6,129)	(20,400)
140 - Home Care Program Income	(4,133,797)	(2,622,996)	(2,905,191)	(4,347,382)
300 - Employee Costs	2,976,793	1,401,588	1,812,203	3,168,987
350 - Administration Expenses	578,590	152,458	165,206	457,010
400 - Volunteer Support	9,800	6,542	8,297	15,000
425 - Home Care Program Expenses	3,982,489	1,931,290	1,996,598	4,249,420
460 - Building Operations	36,254	15,013	19,630	35,154
500 - Building Maintenance	44,850	14,265	20,260	44,850
550 - Grounds Maintenance	1,000	0	0	1,000
940 - Non Cash Expense	169,943	85,310	96,945	170,147
961 - Transfer from Unspent Grant - Work Order	(350,069)	(350,069)	(350,069)	(350,069)
980 - Overhead Allocation	(3,125,310)	(1,606,310)	(1,606,310)	(3,253,370)
3810 - Home Care - Operating Total	169,943	(978,608)	(748,575)	170,147
7810 - Home Care - Capital				
150 - Capital Grants Received	(330,000)	0	0	(330,000)
190 - Proceeds on Sale of Assets	(2,500)	0	0	0
705 - Purchases	49,573	2,642	2,642	49,715
710 - Building Project	580,000	45,767	73,545	580,000
715 - Infrastructure Project	20,000	0	0	30,745
955 - Transfer from Reserves	(270,000)	0	0	(283,387)
960 - Transfer from Unspent Grant Reserves	(47,073)	(47,073)	(47,073)	(47,073)
7810 - Home Care - Capital Total	0	1,335	29,114	0
Home Care Total	169,943	(977,272)	(719,461)	170,147
Senior Citizens Centre				
3840 - Senior Citizens Centre - Operating				
105 - Fees & Charges	0	(100)	(100)	(100)
350 - Administration Expenses	40,000	344	40,344	40,344
460 - Building Operations	6,366	4,045	4,045	4,516
500 - Building Maintenance	31,800	16,880	17,259	18,000
550 - Grounds Maintenance	5,337	4,113	4,468	5,337
940 - Non Cash Expense	46,111	23,056	26,898	46,111
980 - Overhead Allocation	46,947	22,698	29,433	48,385
3840 - Senior Citizens Centre - Operating Total	176,561	71,035	122,348	162,593
Senior Citizens Centre Total	176,561	71,035	122,348	162,593

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Budget Review**

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DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
Seniors, Youth & Children				
3860 - Seniors, Youth & Children - Operating				
105 - Fees & Charges	(5,000)	(2,414)	(2,514)	(5,273)
115 - Grants, Subsidies & Contributions	(10,000)	0	0	(10,000)
125 - Reimbursements	(2,700)	(2,069)	(2,320)	(3,800)
350 - Administration Expenses	5,000	4,734	4,904	7,500
370 - Special Projects	160,136	2,330	2,330	160,136
460 - Building Operations	4,177	2,809	3,235	4,627
500 - Building Maintenance	2,000	1,002	2,842	4,200
550 - Grounds Maintenance	1,183	0	5,658	1,183
940 - Non Cash Expense	108,232	54,116	63,135	108,232
955 - Transfer from Reserves	(144,636)	0	0	(144,636)
980 - Overhead Allocation	8,477	3,769	4,535	8,269
3860 - Seniors, Youth & Children - Operating Total	126,869	64,277	81,803	130,438
Seniors, Youth & Children Total	126,869	64,277	81,803	130,438
Volunteer Resource Centre				
3850 - Volunteer Resource Centre - Operating				
105 - Fees & Charges	(500)	(530)	(530)	(530)
115 - Grants, Subsidies & Contributions	(99,850)	(109,636)	(109,636)	(119,630)
300 - Employee Costs	67,037	44,590	58,298	90,902
350 - Administration Expenses	44,616	14,739	17,821	37,861
455 - Programs and Events	9,107	2,959	3,278	11,807
960 - Transfer from Unspent Grant Reserves	(20,410)	(20,410)	(20,410)	(20,410)
3850 - Volunteer Resource Centre - Operating Total	0	(68,288)	(51,180)	0
Volunteer Resource Centre Total	0	(68,288)	(51,180)	0
08 - Education & Welfare Total	473,373	(910,248)	(566,489)	463,178

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DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
10 - Community Amenities				
Cemeteries				
3530 - Cemeteries - Operating				
105 - Fees & Charges	(133,000)	(57,927)	(74,100)	(123,000)
125 - Reimbursements	(1,000)	0	0	(1,000)
350 - Administration Expenses	500	0	0	500
420 - Operations	9,238	2,986	4,104	8,238
460 - Building Operations	205	204	204	205
500 - Building Maintenance	2,000	14	14	2,000
525 - Burial & Grounds Expenses	101,000	26,492	43,508	93,000
550 - Grounds Maintenance	114,150	51,322	65,744	114,150
940 - Non Cash Expense	30,245	15,122	17,643	30,245
980 - Overhead Allocation	25,859	14,291	16,675	26,508
3530 - Cemeteries - Operating Total	149,197	52,505	73,792	150,846
Cemeteries Total	149,197	52,505	73,792	150,846
Environmental Services				
4060 - Environmental Services - Operating				
115 - Grants, Subsidies & Contributions	0	(3,648)	(3,648)	(3,648)
300 - Employee Costs	144,071	73,257	95,558	144,051
350 - Administration Expenses	13,060	4,328	5,185	13,060
370 - Special Projects	42,714	12,850	16,121	46,314
940 - Non Cash Expense	4,434	2,217	2,586	4,434
960 - Transfer from Unspent Grant Reserves	(24,300)	(24,300)	(24,300)	(24,300)
980 - Overhead Allocation	31,032	14,166	17,105	30,493
4060 - Environmental Services - Operating Total	211,011	78,870	108,608	210,404
Environmental Services Total	211,011	78,870	108,608	210,404
Planning Services				
4010 - Planning Services - Operating				
105 - Fees & Charges	(272,500)	(120,957)	(150,151)	(271,000)
300 - Employee Costs	301,415	145,981	189,914	301,372
350 - Administration Expenses	5,500	1,668	1,668	2,977
370 - Special Projects	50,000	0	0	50,000
955 - Transfer from Reserves	(50,000)	0	0	(50,000)
980 - Overhead Allocation	83,960	43,553	51,676	85,170
4010 - Planning Services - Operating Total	118,375	70,245	93,108	118,519
Planning Services Total	118,375	70,245	93,108	118,519
Public Toilets & BBQ's				
3520 - Public Toilets & BBQ's - Operating				
460 - Building Operations	217,774	78,415	124,587	204,532
500 - Building Maintenance	294,720	90,964	120,670	273,020
550 - Grounds Maintenance	0	278	278	500
940 - Non Cash Expense	49,613	24,807	28,941	49,613
980 - Overhead Allocation	15,190	9,289	10,520	15,919
3520 - Public Toilets & BBQ's - Operating Total	577,297	203,753	284,996	543,584
Public Toilets & BBQ's Total	577,297	203,753	284,996	543,584

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DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
Strategic Planning & Land Projects				
4000 - Strategic Planning & Land Projects -				
105 - Fees & Charges	(2,000)	(987)	(1,085)	(1,500)
115 - Grants, Subsidies & Contributions	(50,440)	(25,220)	(32,980)	(50,440)
300 - Employee Costs	196,561	100,812	130,616	196,540
350 - Administration Expenses	17,550	5,485	6,872	11,882
370 - Special Projects	17,250	3,167	3,167	17,250
940 - Non Cash Expense	25,222	19,000	21,333	33,000
980 - Overhead Allocation	161,307	85,414	100,457	163,790
4000 - Strategic Planning & Land Projects -	365,450	187,671	228,380	370,522
Strategic Planning & Land Projects Total	365,450	187,671	228,380	370,522
Waste Management				
3420 - Waste Management - Operating				
105 - Fees & Charges	(3,546,500)	(3,062,473)	(3,194,002)	(3,561,500)
110 - Levy	(607,000)	(608,268)	(608,313)	(608,290)
115 - Grants, Subsidies & Contributions	(18,500)	(14,300)	(17,100)	(23,400)
120 - Interest Earnings	(6,900)	(3,951)	(4,920)	(6,900)
125 - Reimbursements	(100)	(248)	(248)	(318)
130 - Non Cash Income	(2,000)	0	0	(2,000)
300 - Employee Costs	794,778	418,922	545,019	793,864
350 - Administration Expenses	187,000	126,766	141,625	199,450
370 - Special Projects	597,500	167,621	193,992	452,350
420 - Operations	31,781	11,936	16,089	24,881
450 - Refuse	545,625	236,732	338,406	529,375
451 - Recycling	346,500	171,556	258,790	344,750
452 - Other Sanitation	80,615	26,625	32,794	80,615
500 - Building Maintenance	87,850	14,838	16,262	87,850
540 - Maintenance	228,500	81,117	110,248	197,500
940 - Non Cash Expense	155,719	81,388	94,952	163,273
980 - Overhead Allocation	153,860	73,412	86,208	151,582
3420 - Waste Management - Operating Total	(971,272)	(2,278,327)	(1,990,197)	(1,176,918)
7420 - Waste Management - Capital				
190 - Proceeds on Sale of Assets	(7,000)	0	0	(7,000)
705 - Purchases	100,900	45,469	45,469	100,900
715 - Infrastructure Project	660,000	0	0	660,000
955 - Transfer from Reserves	(747,400)	0	0	(747,400)
7420 - Waste Management - Capital Total	6,500	45,469	45,469	6,500
Waste Management Total	(964,772)	(2,232,858)	(1,944,729)	(1,170,418)
10 - Community Amenities Total	456,558	(1,639,814)	(1,155,845)	223,457

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DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
11 - Recreation & Culture				
Bay of Isles Leisure Centre				
3730 - BOILC - Admin - Operating				
105 - Fees & Charges	(139,000)	(71,343)	(98,666)	(159,000)
115 - Grants, Subsidies & Contributions	0	(763)	(5,763)	(5,763)
125 - Reimbursements	0	(2,531)	(5,031)	(5,031)
130 - Non Cash Income	(3,511)	0	0	(3,511)
300 - Employee Costs	571,019	281,868	369,271	568,692
350 - Administration Expenses	75,750	45,687	58,748	97,125
460 - Building Operations	337,527	162,453	216,736	372,027
470 - Kiosk	35,500	22,835	32,332	46,000
471 - Pro Shop	7,000	9,208	11,758	12,000
500 - Building Maintenance	589,000	126,191	145,678	589,000
550 - Grounds Maintenance	8,200	2,109	2,565	8,200
940 - Non Cash Expense	290,907	141,944	165,601	283,885
955 - Transfer from Reserves	(385,127)	0	0	(385,127)
980 - Overhead Allocation	172,267	84,072	101,208	171,210
3730 - BOILC - Admin - Operating Total	1,559,532	801,729	994,437	1,589,707
3740 - BOILC - Pool - Operating				
105 - Fees & Charges	(480,000)	(260,823)	(372,710)	(510,000)
472 - Pool Operations	371,170	196,412	266,393	371,622
473 - Swim School	116,127	58,035	70,714	109,778
3740 - BOILC - Pool - Operating Total	7,297	(6,376)	(35,603)	(28,600)
3750 - BOILC - Dry - Operating				
105 - Fees & Charges	(200,000)	(87,383)	(111,577)	(200,000)
474 - Dry Operations	149,858	76,625	99,465	159,841
3750 - BOILC - Dry - Operating Total	(50,142)	(10,758)	(12,112)	(40,159)
7730 - BOILC - Admin - Capital				
125 - Reimbursements	0	(37,750)	(42,750)	(60,000)
190 - Proceeds on Sale of Assets	(13,000)	0	0	(12,500)
705 - Purchases	40,150	0	0	44,150
710 - Building Project	28,477	12,406	12,406	28,477
955 - Transfer from Reserves	(28,477)	0	0	(28,477)
7730 - BOILC - Admin - Capital Total	27,150	(25,344)	(30,344)	(28,350)
Bay of Isles Leisure Centre Total	1,543,837	759,251	916,378	1,492,598
Civic Centre				
3910 - Civic Centre - Operating				
105 - Fees & Charges	(100,000)	(58,934)	(62,008)	(100,000)
115 - Grants, Subsidies & Contributions	(63,000)	0	0	(68,000)
125 - Reimbursements	(4,500)	(2,923)	(2,923)	(4,500)
135 - Show Income	(110,000)	(69,644)	(75,998)	(110,000)
300 - Employee Costs	148,553	82,795	104,987	154,534
350 - Administration Expenses	34,680	12,756	14,421	34,043
380 - Bank Charges	200	311	323	500
460 - Building Operations	72,096	37,832	44,978	73,396
465 - Show Expenses	150,000	100,226	113,886	150,000
470 - Kiosk	10,000	3,228	4,965	10,000
500 - Building Maintenance	345,600	32,232	73,263	345,600
550 - Grounds Maintenance	37,776	16,773	38,963	37,776
940 - Non Cash Expense	245,546	124,064	144,742	248,130
955 - Transfer from Reserves	(200,000)	0	0	(200,000)
960 - Transfer from Unspent Grant Reserves	(30,000)	(30,000)	(30,000)	(30,000)
980 - Overhead Allocation	56,664	28,784	34,153	56,692
3910 - Civic Centre - Operating Total	593,615	277,500	403,752	598,171
Civic Centre Total	593,615	277,500	403,752	598,171

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Management Accounting Report

DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
Coastal Infrastructure				
3220 - Coastal Infrastructure - Operating				
105 - Fees & Charges	(52,150)	(25,164)	(41,756)	(55,000)
115 - Grants, Subsidies & Contributions	(112,950)	0	(20,000)	(170,000)
125 - Reimbursements	(69,300)	(4,611)	(5,193)	(69,300)
300 - Employee Costs	45,411	13,576	15,599	45,404
350 - Administration Expenses	23,575	9,515	9,515	20,000
370 - Special Projects	1,720,498	214,945	592,270	1,791,355
420 - Operations	15,179	7,132	10,342	15,179
540 - Maintenance	572,445	338,535	484,859	658,300
565 - Coastal Roads Maintenance	30,000	1,603	1,603	30,000
940 - Non Cash Expense	549,534	283,063	330,240	566,125
955 - Transfer from Reserves	(1,720,498)	0	0	(1,791,355)
980 - Overhead Allocation	57,178	27,500	32,110	56,350
3220 - Coastal Infrastructure - Operating Total	1,058,922	866,093	1,409,590	1,097,058
7220 - Coastal Infrastructure- Capital				
150 - Capital Grants Received	(4,000,000)	(4,012)	(4,012)	(4,004,012)
715 - Infrastructure Project	6,443,560	81,601	187,132	7,243,560
955 - Transfer from Reserves	(2,000,000)	0	0	(2,800,000)
960 - Transfer from Unspent Grant Reserves	(35,429)	(35,429)	(35,429)	(35,429)
7220 - Coastal Infrastructure- Capital Total	408,131	42,159	147,691	404,119
Coastal Infrastructure Total	1,467,053	908,253	1,557,281	1,501,177
Community Grants Program				
3780 - Community Grants Program				
125 - Reimbursements	0	(172)	(690)	(622)
405 - Grants/Donations Paid	239,808	179,202	190,702	239,808
980 - Overhead Allocation	25,625	11,856	14,028	24,787
3780 - Community Grants Program Total	265,433	190,886	204,040	263,973
Community Grants Program Total	265,433	190,886	204,040	263,973
Culture				
3720 - Culture - Operating				
350 - Administration Expenses	200	0	0	200
460 - Building Operations	5,500	2,542	2,542	2,542
500 - Building Maintenance	143,700	86,613	89,816	127,200
550 - Grounds Maintenance	0	633	633	1,200
940 - Non Cash Expense	42,888	21,444	25,018	42,888
980 - Overhead Allocation	27,930	11,756	15,882	28,089
3720 - Culture - Operating Total	220,218	122,987	133,890	202,119
7720 - Culture - Capital				
710 - Building Project	105,000	0	0	105,000
955 - Transfer from Reserves	(105,000)	0	0	(105,000)
7720 - Culture - Capital Total	0	0	0	0
Culture Total	220,218	122,987	133,890	202,119

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DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
Esperance Museum				
3870 - Esperance Museum - Operating				
105 - Fees & Charges	(55,000)	(25,513)	(39,097)	(55,000)
115 - Grants, Subsidies & Contributions	(23,000)	0	0	(23,000)
350 - Administration Expenses	23,395	5,365	5,705	22,712
370 - Special Projects	30,000	0	0	30,000
455 - Programs and Events	16,000	5,489	5,521	16,000
460 - Building Operations	55,857	29,567	37,558	58,257
500 - Building Maintenance	119,343	38,213	82,229	121,843
940 - Non Cash Expense	91,634	45,614	53,217	91,229
980 - Overhead Allocation	67,124	33,293	41,871	68,298
3870 - Esperance Museum - Operating Total	325,353	132,028	187,003	330,339
Esperance Museum Total	325,353	132,028	187,003	330,339
Esperance Period Village				
3790 - Esperance Period Village - Operating				
105 - Fees & Charges	(100,000)	(50,785)	(66,110)	(100,000)
125 - Reimbursements	(11,000)	(4,407)	(5,924)	(11,000)
460 - Building Operations	34,108	16,263	21,994	37,108
500 - Building Maintenance	91,000	3,114	4,635	89,000
940 - Non Cash Expense	51,894	25,947	30,272	51,894
980 - Overhead Allocation	61,091	44,108	49,505	67,376
3790 - Esperance Period Village - Operating Total	127,093	34,240	34,373	134,378
7790 - Esperance Period Village - Capital				
710 - Building Project	143,000	0	0	143,000
955 - Transfer from Reserves	(143,000)	0	0	(143,000)
7790 - Esperance Period Village - Capital Total	0	0	0	0
Esperance Period Village Total	127,093	34,240	34,373	134,378
Library				
3710 - Library - Operating				
105 - Fees & Charges	(13,300)	(6,301)	(8,574)	(12,700)
115 - Grants, Subsidies & Contributions	(58,000)	(3,617)	(28,617)	(41,000)
125 - Reimbursements	(100)	(200)	(200)	(200)
300 - Employee Costs	429,518	216,887	281,344	416,422
350 - Administration Expenses	58,200	16,726	21,236	56,500
370 - Special Projects	98,673	29,616	35,582	97,208
460 - Building Operations	40,804	16,825	20,237	32,279
500 - Building Maintenance	64,149	17,823	18,815	54,149
550 - Grounds Maintenance	12,684	4,965	5,331	12,684
940 - Non Cash Expense	60,138	29,667	34,611	59,334
960 - Transfer from Unspent Grant Reserves	(54,208)	(54,208)	(54,208)	(54,208)
980 - Overhead Allocation	141,789	68,658	87,968	144,332
3710 - Library - Operating Total	780,347	336,840	413,526	764,800
Library Total	780,347	336,840	413,526	764,800

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DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
Parks				
3210 - Parks - Operating				
105 - Fees & Charges	(1,500)	(215)	(215)	(1,500)
115 - Grants, Subsidies & Contributions	0	0	0	(30,000)
125 - Reimbursements	(2,000)	0	0	0
350 - Administration Expenses	2,050	0	0	2,050
420 - Operations	102,370	41,422	58,997	101,820
460 - Building Operations	1,921	1,295	1,731	1,921
500 - Building Maintenance	2,500	2,004	3,074	4,000
540 - Maintenance	1,228,374	495,764	620,410	1,258,374
940 - Non Cash Expense	890,463	437,635	510,424	874,369
960 - Transfer from Unspent Grant Reserves	(1,000)	(1,000)	(1,000)	(1,000)
980 - Overhead Allocation	25,091	13,728	15,961	25,648
3210 - Parks - Operating Total	2,248,269	990,633	1,209,382	2,235,682
7210 - Parks - Capital				
150 - Capital Grants Received	(185,000)	0	0	(185,000)
155 - Capital Contributions	(75,000)	0	0	(75,000)
715 - Infrastructure Project	1,032,931	61,485	181,623	932,931
7210 - Parks - Capital Total	772,931	61,485	181,623	672,931
Parks Total	3,021,200	1,052,118	1,391,004	2,908,613
Public Halls				
3290 - Public Halls - Operating				
125 - Reimbursements	(15,500)	(9,073)	(10,771)	(15,500)
460 - Building Operations	27,807	20,980	23,097	27,907
500 - Building Maintenance	300,600	28,860	43,934	320,600
940 - Non Cash Expense	232,855	116,427	135,832	232,855
955 - Transfer from Reserves	(120,000)	0	0	(120,000)
980 - Overhead Allocation	51,738	35,850	40,296	56,261
3290 - Public Halls - Operating Total	477,500	193,045	232,388	502,123
Public Halls Total	477,500	193,045	232,388	502,123
Self Supporting Loans				
4900 - Self Supporting Loans - Operating				
125 - Reimbursements	(52,160)	(26,659)	(42,366)	(52,160)
390 - Interest Paid	52,160	10,829	32,504	52,160
4900 - Self Supporting Loans - Operating Total	0	(15,829)	(9,863)	0
8900 - Self Supporting Loans - Capital				
196 - Loan Repayments	(150,459)	(117,010)	(133,649)	(150,459)
790 - Principal Repayments	150,459	73,695	133,649	150,459
8900 - Self Supporting Loans - Capital Total	0	(43,315)	0	0
Self Supporting Loans Total	0	(59,144)	(9,863)	0

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DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
Sport and Recreation Management				
3260 - Sport and Recreation Management -				
105 - Fees & Charges	(100)	0	0	(100)
125 - Reimbursements	(2,100)	(1,220)	(1,418)	(2,100)
370 - Special Projects	15,000	0	0	35,000
460 - Building Operations	1,800	882	1,082	1,800
500 - Building Maintenance	1,900	317	317	1,900
955 - Transfer from Reserves	0	0	0	(20,000)
980 - Overhead Allocation	9,156	4,075	4,891	8,948
3260 - Sport and Recreation Management -	25,656	4,054	4,872	25,448
Sport and Recreation Management Total	25,656	4,054	4,872	25,448
Sporting Complexes				
3240 - Sporting Complexes - Operating				
125 - Reimbursements	(21,000)	(5,718)	(7,879)	(21,000)
460 - Building Operations	41,191	23,031	25,445	71,191
500 - Building Maintenance	31,150	4,155	9,630	31,650
940 - Non Cash Expense	251,457	125,728	146,683	251,457
980 - Overhead Allocation	23,157	14,192	16,228	24,365
3240 - Sporting Complexes - Operating Total	325,955	161,388	190,107	357,663
7240 - Sporting Complexes - Capital				
150 - Capital Grants Received	(2,407,250)	0	0	(2,407,250)
710 - Building Project	8,144,974	2,972,779	4,045,828	9,044,974
955 - Transfer from Reserves	(3,216,214)	0	0	(4,116,214)
960 - Transfer from Unspent Grant Reserves	(2,130,316)	(2,130,316)	(2,130,316)	(2,130,316)
7240 - Sporting Complexes - Capital Total	391,194	842,463	1,915,512	391,194
Sporting Complexes Total	717,149	1,003,851	2,105,620	748,857
Sporting Grounds				
3230 - Sporting Grounds - Operating				
105 - Fees & Charges	(41,000)	(8,845)	(9,432)	(41,000)
125 - Reimbursements	(32,500)	(20,725)	(23,549)	(32,500)
420 - Operations	63,280	21,855	33,210	56,300
460 - Building Operations	17,234	7,664	9,853	16,434
540 - Maintenance	406,726	209,980	254,016	405,293
980 - Overhead Allocation	21,808	12,205	14,086	22,401
3230 - Sporting Grounds - Operating Total	435,548	222,133	278,184	426,928
7230 - Sporting Grounds - Capital				
150 - Capital Grants Received	(102,713)	0	0	(102,713)
155 - Capital Contributions	(13,440)	0	0	(13,440)
705 - Purchases	13,440	0	0	13,440
715 - Infrastructure Project	163,015	0	0	163,015
7230 - Sporting Grounds - Capital Total	60,302	0	0	60,302
Sporting Grounds Total	495,850	222,133	278,184	487,230

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DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
Television & Radio				
3270 - Television & Radio - Operating				
420 - Operations	11,734	5,655	7,680	11,733
540 - Maintenance	5,240	1,975	2,765	5,240
980 - Overhead Allocation	2,817	1,227	1,447	2,721
3270 - Television & Radio - Operating Total	19,791	8,857	11,892	19,694
Television & Radio Total	19,791	8,857	11,892	19,694
Water Supply				
3250 - Water Supply - Operating				
105 - Fees & Charges	(105,500)	(38,011)	(71,661)	(105,500)
125 - Reimbursements	(6,000)	0	0	0
370 - Special Projects	25,000	0	0	25,000
420 - Operations	12,831	3,285	6,538	12,831
540 - Maintenance	122,204	50,596	63,333	122,204
980 - Overhead Allocation	15,969	7,140	8,594	15,602
3250 - Water Supply - Operating Total	64,504	23,009	6,803	70,137
7250 - Water Supply - Capital				
715 - Infrastructure Project	1,043,819	623,858	812,371	1,143,819
960 - Transfer from Unspent Grant Reserves	(948,643)	(948,643)	(948,643)	(948,643)
7250 - Water Supply - Capital Total	95,176	(324,785)	(136,272)	195,176
Water Supply Total	159,680	(301,775)	(129,468)	265,313
11 - Recreation & Culture Total	10,239,775	4,885,121	7,734,873	10,244,833

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DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
12 - Transport				
Esperance Airport				
3510 - Esperance Airport - Operating				
105 - Fees & Charges	(1,080,500)	(490,084)	(593,615)	(1,080,500)
115 - Grants, Subsidies & Contributions	0	(1,163)	(1,163)	(1,163)
125 - Reimbursements	(5,000)	(2,058)	(13,042)	(15,000)
300 - Employee Costs	269,697	121,862	163,056	265,373
350 - Administration Expenses	29,020	18,193	20,921	30,621
370 - Special Projects	90,000	(0)	(0)	60,000
420 - Operations	106,370	60,930	71,338	91,447
575 - Airside Maintenance	33,500	3,561	5,741	21,500
576 - Landside Building Maintenance	134,350	39,256	50,265	123,207
577 - Landside Grounds Maintenance	38,500	20,033	20,951	30,700
940 - Non Cash Expense	330,673	167,439	195,012	334,878
955 - Transfer from Reserves	(165,000)	0	0	(165,000)
980 - Overhead Allocation	96,850	47,966	56,170	96,457
3510 - Esperance Airport - Operating Total	(121,540)	(14,065)	(24,367)	(207,480)
7510 - Esperance Airport - Capital				
705 - Purchases	42,000	6,939	6,939	42,000
775 - Airside Projects	250,000	0	0	250,000
955 - Transfer from Reserves	(287,000)	0	0	(287,000)
7510 - Esperance Airport - Capital Total	5,000	6,939	6,939	5,000
Esperance Airport Total	(116,540)	(7,126)	(17,428)	(202,480)
Licensing Department				
3880 - Licensing Department - Operating				
105 - Fees & Charges	(210,000)	(94,431)	(110,903)	(210,000)
125 - Reimbursements	(1,500)	(3,041)	(3,041)	(3,041)
300 - Employee Costs	200,368	98,290	129,721	204,317
350 - Administration Expenses	4,880	4,983	5,309	6,912
980 - Overhead Allocation	69,493	30,572	36,258	67,551
3880 - Licensing Department - Operating Total	63,241	36,374	57,344	65,739
Licensing Department Total	63,241	36,374	57,344	65,739
Road Making Plant				
3540 - Road Making Plant - Operating				
130 - Non Cash Income	(24,683)	0	(183)	(24,683)
350 - Administration Expenses	27,000	7,018	7,018	27,000
940 - Non Cash Expense	223,492	78,547	92,075	249,403
3540 - Road Making Plant - Operating Total	225,809	85,565	98,910	251,720
7540 - Road Making Plant - Capital				
190 - Proceeds on Sale of Assets	(275,243)	(17,895)	(17,728)	(275,243)
705 - Purchases	2,386,100	1,139,117	1,597,477	2,386,100
715 - Infrastructure Project	91,174	6,674	8,089	102,000
955 - Transfer from Reserves	(289,174)	0	0	(198,000)
7540 - Road Making Plant - Capital Total	1,912,857	1,127,896	1,587,838	2,014,857
Road Making Plant Total	2,138,666	1,213,461	1,686,748	2,266,577

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DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
Roads & Streets				
3930 - Road & Street - Operating				
115 - Grants, Subsidies & Contributions	(1,000)	0	0	(1,000)
125 - Reimbursements	0	0	(4,545)	(254,545)
370 - Special Projects	61,258	135	25,135	61,258
485 - Roadwise	2,388	200	200	2,388
486 - Community Assistance	15,000	7,233	8,195	15,000
555 - Town Roads	587,380	272,085	347,340	588,880
556 - Rural Roads	3,076,000	1,499,504	1,727,537	3,326,000
557 - Crossovers	18,500	6,508	7,336	18,500
558 - Drainage	87,273	34,901	43,889	84,143
559 - Car Parks	24,000	2,833	3,044	24,000
560 - Street Trees	255,062	90,517	129,308	255,062
561 - Footpaths	124,000	25,661	28,103	124,000
562 - Street Lights	293,000	126,763	170,597	293,000
563 - Gravel Pits	53,000	205	395	53,000
564 - Landscaping	40,463	5,821	12,126	40,463
567 - Town Road Verges	230,000	82,427	151,910	230,000
940 - Non Cash Expense	10,282,989	5,204,936	6,072,425	10,409,872
960 - Transfer from Unspent Grant Reserves	(14,163)	(14,163)	(14,163)	(14,163)
3930 - Road & Street - Operating Total	15,135,150	7,345,566	8,708,830	15,255,858
7930 - Road & Street - Capital				
150 - Capital Grants Received	(20,000)	(4,000)	(4,000)	(20,000)
151 - Roads to Recovery	(1,459,298)	(137,500)	(137,500)	(1,824,122)
152 - BlackSpot	(272,848)	(72,666)	(169,908)	(272,848)
153 - Main Roads	(2,373,219)	(903,105)	(1,896,195)	(2,373,219)
154 - Main Roads - Direct	(662,293)	(694,177)	(694,177)	(694,177)
755 - Town Roads - BlackSpot	242,950	377,295	378,721	440,852
757 - Town Roads - MainRoads	245,000	1,121	12,259	245,000
758 - Town Roads - Municipal Allocation	855,365	367,802	458,573	673,378
760 - Rural Roads - BlackSpot	271,748	0	2,603	271,748
761 - Rural Roads - Roads to Recovery	2,006,200	13,890	310,150	2,092,624
762 - Rural Roads - MainRoads	3,846,856	1,453,088	2,762,181	3,846,856
763 - Rural Roads - Municipal Allocation	5,860,325	1,671,224	2,021,631	6,098,725
766 - Drainage	462,554	4,375	33,853	462,554
767 - Car Park	291,117	179,902	193,753	291,117
769 - Footpaths	833,848	73,366	190,640	833,848
7930 - Road & Street - Capital Total	10,128,305	2,330,614	3,462,584	10,072,336
Roads & Streets Total	25,263,455	9,676,180	12,171,414	25,328,194
Rural Depots & Housing				
3570 - Rural Depots & Housing - Operating				
125 - Reimbursements	(10,000)	(2,808)	(3,882)	(8,000)
350 - Administration Expenses	2,500	1,113	1,495	2,300
460 - Building Operations	16,686	8,245	10,612	17,836
500 - Building Maintenance	86,150	91,434	98,629	115,848
550 - Grounds Maintenance	2,200	2,721	2,721	4,800
940 - Non Cash Expense	54,254	27,127	31,648	54,254
3570 - Rural Depots & Housing - Operating Total	151,790	127,831	141,223	187,038
Rural Depots & Housing Total	151,790	127,831	141,223	187,038
12 - Transport Total	27,500,612	11,046,721	14,039,300	27,645,068

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DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
13 - Economic Services				
Building Services				
4020 - Building Services - Operating				
105 - Fees & Charges	(60,000)	(36,000)	(41,796)	(72,750)
125 - Reimbursements	(250)	0	0	(250)
300 - Employee Costs	232,885	84,426	116,885	223,853
350 - Administration Expenses	15,530	9,555	10,241	13,649
360 - Professional Services	4,000	2,156	2,306	4,000
980 - Overhead Allocation	97,599	50,160	59,457	98,255
4020 - Building Services - Operating Total	289,764	110,296	147,092	266,757
Building Services Total	289,764	110,296	147,092	266,757
Caravan Park				
4210 - Shire Caravan Park - Operating				
105 - Fees & Charges	(350,700)	(469,141)	(469,141)	(513,142)
350 - Administration Expenses	146,373	238,728	238,584	238,819
360 - Professional Services	25,000	11,251	11,251	11,251
460 - Building Operations	57,928	100,943	100,943	100,943
500 - Building Maintenance	82,717	81,252	81,141	81,252
550 - Grounds Maintenance	6,604	3,801	4,253	5,453
940 - Non Cash Expense	133,954	66,977	66,977	725,193
980 - Overhead Allocation	42,674	21,521	24,864	42,251
4210 - Shire Caravan Park - Operating Total	144,550	55,331	58,873	692,020
8210 - Shire Caravan Park - Capital				
190 - Proceeds on Sale of Assets	0	(500,000)	(500,000)	(500,000)
8210 - Shire Caravan Park - Capital Total	0	(500,000)	(500,000)	(500,000)
Caravan Park Total	144,550	(444,669)	(441,127)	192,020
Community & Economic Development				
4170 - Community & Economic Development -				
115 - Grants, Subsidies & Contributions	(15,000)	(16,145)	(16,145)	(16,145)
300 - Employee Costs	335,202	166,333	213,386	334,800
350 - Administration Expenses	10,300	4,737	5,175	9,018
370 - Special Projects	49,600	0	0	800
940 - Non Cash Expense	6,725	2,667	3,111	5,334
955 - Transfer from Reserves	(48,800)	0	0	0
960 - Transfer from Unspent Grant Reserves	(800)	(800)	(800)	(800)
980 - Overhead Allocation	99,611	49,503	57,769	99,484
4170 - Community & Economic Development -	436,838	206,295	262,496	432,491
Community & Economic Development Total	436,838	206,295	262,496	432,491
Esperance Visitor Centre				
3920 - Esperance Visitor Centre - Operating				
105 - Fees & Charges	(175,000)	(59,926)	(101,058)	(170,218)
300 - Employee Costs	281,175	134,552	179,671	281,134
350 - Administration Expenses	27,200	12,872	16,852	26,950
370 - Special Projects	34,898	5,727	5,823	20,000
460 - Building Operations	14,803	5,402	7,979	13,403
469 - Resale	86,000	26,163	46,936	86,000
500 - Building Maintenance	12,000	28,250	28,685	30,000
940 - Non Cash Expense	4,565	2,318	2,705	4,637
980 - Overhead Allocation	64,599	32,813	39,216	64,826
3920 - Esperance Visitor Centre - Operating Total	350,240	188,170	226,809	356,732
Esperance Visitor Centre Total	350,240	188,170	226,809	356,732

**Shire of Esperance
Budget Review**

For the year ending 30th June 2020

Management Accounting Report

DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
Rural Services				
3350 - Rural Services - Operating				
115 - Grants, Subsidies & Contributions	(291,750)	(157,475)	(204,350)	(291,750)
420 - Operations	500	93	345	350
435 - Wild Dog Control	1,528,148	74,029	112,289	1,528,148
545 - Water Supply Maintenance	12,000	5,559	15,436	15,005
960 - Transfer from Unspent Grant Reserves	(1,226,398)	(1,226,398)	(1,226,398)	(1,226,398)
980 - Overhead Allocation	26,409	11,483	13,637	25,564
3350 - Rural Services - Operating Total	48,909	(1,292,709)	(1,289,040)	50,919
7350 - Rural Services - Capital				
705 - Purchases	15,164	0	0	15,164
715 - Infrastructure Project	10,000	0	0	10,000
7350 - Rural Services - Capital Total	25,164	0	0	25,164
Rural Services Total	74,073	(1,292,709)	(1,289,040)	76,083
Shire Building Management				
4030 - Shire Building Management - Operating				
300 - Employee Costs	72,671	36,992	49,127	72,629
350 - Administration Expenses	11,760	6,593	7,187	11,745
985 - Overhead Recovered	(84,431)	(46,770)	(61,669)	(84,374)
4030 - Shire Building Management - Operating Total	0	(3,186)	(5,354)	0
Shire Building Management Total	0	(3,186)	(5,354)	0
Tourism & Area Promotion				
3900 - Tourism & Area Promotion - Operating				
125 - Reimbursements	(10,000)	(1,844)	(2,820)	(10,000)
370 - Special Projects	50,000	818	1,643	50,000
376 - Marketing	40,000	35,153	35,153	37,000
420 - Operations	2,200	1,008	1,530	2,200
460 - Building Operations	7,573	2,224	3,144	7,573
500 - Building Maintenance	16,500	5,666	5,666	16,500
540 - Maintenance	69,433	31,901	43,935	60,180
940 - Non Cash Expense	30,466	14,416	16,011	28,832
955 - Transfer from Reserves	(32,353)	(22,353)	(22,353)	(32,353)
980 - Overhead Allocation	31,705	14,746	16,936	30,103
3900 - Tourism & Area Promotion - Operating Total	205,524	81,734	98,844	190,035
Tourism & Area Promotion Total	205,524	81,734	98,844	190,035
13 - Economic Services Total	1,500,989	(1,154,067)	(1,000,280)	1,514,118

**Shire of Esperance
Budget Review**

For the year ending 30th June 2020

Management Accounting Report

DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
14 - Other Property & Services				
Asset Management				
3200 - Asset Management - Operating				
105 - Fees & Charges	(500)	0	0	0
115 - Grants, Subsidies & Contributions	(42,120)	(20,904)	(30,745)	(42,120)
125 - Reimbursements	(1,500)	(53)	(53)	(1,500)
300 - Employee Costs	1,216,534	631,477	834,343	1,216,369
350 - Administration Expenses	166,600	85,742	92,761	162,500
940 - Non Cash Expense	74,116	47,537	55,460	95,074
980 - Overhead Allocation	270,507	136,955	165,025	273,748
3200 - Asset Management - Operating Total	1,683,637	880,755	1,116,791	1,704,071
Asset Management Total	1,683,637	880,755	1,116,791	1,704,071
Asset Management Planning				
3470 - Asset Management Planning - Operating				
115 - Grants, Subsidies & Contributions	(16,120)	(8,060)	(9,300)	(16,120)
125 - Reimbursements	(500)	0	0	(500)
300 - Employee Costs	304,004	150,092	193,340	303,993
350 - Administration Expenses	11,900	5,071	5,620	11,900
370 - Special Projects	15,000	0	0	15,000
940 - Non Cash Expense	10,742	6,836	7,975	13,672
980 - Overhead Allocation	65,841	37,564	45,026	68,756
3470 - Asset Management Planning - Operating	390,867	191,503	242,661	396,701
Asset Management Planning Total	390,867	191,503	242,661	396,701
Depot, Store & Office				
3580 - Depot, Store & Office - Operating				
105 - Fees & Charges	(10,300)	(295)	(481)	(7,200)
300 - Employee Costs	245,033	127,064	166,253	244,998
350 - Administration Expenses	49,500	27,701	29,595	56,925
460 - Building Operations	77,891	35,348	47,259	77,191
487 - Stock Purchased	5,000	0	0	5,000
500 - Building Maintenance	54,200	90,794	105,871	138,974
550 - Grounds Maintenance	30,000	19,750	31,220	30,000
940 - Non Cash Expense	67,419	34,960	40,787	69,924
955 - Transfer from Reserves	0	0	0	(70,000)
3580 - Depot, Store & Office - Operating Total	518,743	335,321	420,505	545,812
7580 - Depot, Store & Office - Capital				
710 - Building Project	78,711	13,144	51,212	78,711
955 - Transfer from Reserves	(78,711)	0	0	(78,711)
7580 - Depot, Store & Office - Capital Total	0	13,144	51,212	0
Depot, Store & Office Total	518,743	348,465	471,716	545,812

**Shire of Esperance
Budget Review**

For the year ending 30th June 2020

Management Accounting Report

DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
Flinders Development				
4180 - Flinders Development - Operating				
130 - Non Cash Income	(175,000)	0	0	(263,000)
350 - Administration Expenses	4,000	1,098	1,809	4,000
980 - Overhead Allocation	5,371	2,296	2,708	5,192
4180 - Flinders Development - Operating Total	(165,629)	3,394	4,516	(253,808)
8180 - Flinders Development - Capital				
190 - Proceeds on Sale of Assets	(350,000)	(514,035)	(514,035)	(514,035)
715 - Infrastructure Project	860,000	0	0	860,000
955 - Transfer from Reserves	(860,000)	0	0	(860,000)
8180 - Flinders Development - Capital Total	(350,000)	(514,035)	(514,035)	(514,035)
Flinders Development Total	(515,629)	(510,642)	(509,519)	(767,843)
Industrial Park Development				
4190 - Shark Lake Industrial Park Development -				
105 - Fees & Charges	(2,870)	(1,436)	(1,914)	(2,870)
115 - Grants, Subsidies & Contributions	(10,000)	(10,000)	(10,000)	(10,000)
350 - Administration Expenses	0	0	0	4,500
390 - Interest Paid	44,727	19,387	22,351	44,727
980 - Overhead Allocation	6,727	4,243	4,804	7,137
4190 - Shark Lake Industrial Park Development -	38,584	12,194	15,241	43,494
8190 - Shark Lake Industrial Park Development -				
790 - Principal Repayments	45,840	22,664	22,664	45,840
8190 - Shark Lake Industrial Park Development -	45,840	22,664	22,664	45,840
Industrial Park Development Total	84,424	34,858	37,904	89,334
Other Properties & Services				
3490 - Other Properties & Services - Operating				
105 - Fees & Charges	(13,000)	(5,977)	(7,744)	(12,500)
125 - Reimbursements	(500)	0	0	(500)
350 - Administration Expenses	9,639	9,096	9,096	9,639
460 - Building Operations	8,803	8,803	8,803	8,803
550 - Grounds Maintenance	1,500	76	190	1,500
980 - Overhead Allocation	29,949	19,959	22,709	32,320
3490 - Other Properties & Services - Operating Total	36,391	31,957	33,054	39,262
7490 - Other Properties & Services - Capital				
705 - Purchases	0	8,926	8,926	8,926
955 - Transfer from Reserves	0	0	0	(8,926)
7490 - Other Properties & Services - Capital Total	0	8,926	8,926	0
Other Properties & Services Total	36,391	40,883	41,980	39,262

**Shire of Esperance
Budget Review**

For the year ending 30th June 2020

Management Accounting Report

DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
Outside Works				
3590 - Outside Works - Operating				
125 - Reimbursements	(80,000)	(47,627)	(67,976)	(80,000)
300 - Employee Costs	1,579,725	800,296	1,067,034	1,573,976
350 - Administration Expenses	271,000	147,543	171,971	277,000
980 - Overhead Allocation	208,422	99,453	116,654	205,233
985 - Overhead Recovered	(4,181,527)	(2,056,808)	(2,751,225)	(4,226,092)
3590 - Outside Works - Operating Total	(2,202,380)	(1,057,143)	(1,463,542)	(2,249,883)
Outside Works Total	(2,202,380)	(1,057,143)	(1,463,542)	(2,249,883)
Plant & Vehicle Operations				
3550 - Plant & Vehicles - Operating				
115 - Grants, Subsidies & Contributions	(203,000)	(105,063)	(118,875)	(203,000)
125 - Reimbursements	(12,000)	(17,605)	(17,605)	(19,000)
300 - Employee Costs	352,519	183,048	239,382	352,478
350 - Administration Expenses	40,150	20,061	22,935	39,091
395 - Vehicle Costs	2,046,000	950,292	1,234,395	2,046,000
410 - Insurance	186,649	184,582	184,582	184,582
940 - Non Cash Expense	29,342	17,001	19,835	33,997
980 - Overhead Allocation	(475,143)	(334,401)	(365,138)	(517,539)
985 - Overhead Recovered	(1,972,892)	(900,807)	(1,152,649)	(1,916,609)
3550 - Plant & Vehicles - Operating Total	(8,375)	(2,893)	46,862	0
Plant & Vehicle Operations Total	(8,375)	(2,893)	46,862	0
Plant Depreciation				
3560 - Plant Depreciation - Operating				
940 - Non Cash Expense	972,116	541,289	631,142	1,083,178
985 - Overhead Recovered	(972,116)	(522,264)	(628,663)	(1,083,178)
3560 - Plant Depreciation - Operating Total	0	19,025	2,479	0
Plant Depreciation Total	0	19,025	2,479	0
Private Works				
3600 - Private Works - Operating				
146 - Private Works Income Work Orders	(70,000)	(19,752)	(22,129)	(50,000)
490 - Private Works Expenses	50,000	16,212	19,060	35,700
3600 - Private Works - Operating Total	(20,000)	(3,540)	(3,069)	(14,300)
Private Works Total	(20,000)	(3,540)	(3,069)	(14,300)
Project Management				
3460 - Project Management - Operating				
300 - Employee Costs	133,851	95,105	122,847	133,833
350 - Administration Expenses	8,750	5,996	6,281	8,837
940 - Non Cash Expense	7,904	4,833	5,639	9,667
980 - Overhead Allocation	(142,601)	(100,809)	(100,809)	(142,601)
3460 - Project Management - Operating Total	7,904	5,125	33,959	9,736
Project Management Total	7,904	5,125	33,959	9,736
14 - Other Property & Services Total	(24,418)	(53,604)	18,222	(247,110)

**Shire of Esperance
Budget Review**

For the year ending 30th June 2020

Management Accounting Report

DESCRIPTION	2019-20 Original Budget	Actuals as at December 2019 (50%)	Actuals as at 21 February 2019	Predicted Actuals to June 2020
15 - Funds Transfer				
Funds Transfer				
8700 - Funds Transfer - Capital				
956 - Transfer to Reserves	2,750,244	122,543	257,078	3,641,576
8700 - Funds Transfer - Capital Total	2,750,244	122,543	257,078	3,641,576
Funds Transfer Total	2,750,244	122,543	257,078	3,641,576
15 - Funds Transfer Total	2,750,244	122,543	257,078	3,641,576
Total	19,757,989	(10,562,568)	(3,557,637)	20,462,172

Shire of Esperance
Budget Review 2019-20
For the year ending 30th June 2020

Management Budget
Movements in Cash Reserves

	1-Jul-2019	Transfers In Operating			Transfers Out				30-Jun-2020	Budget Year
Reserve Name	Opening Bice.	Interest	Sum	Total	Operating	Carryovers	Capital	Total	Closing Bice.	Net Change \$
Land Purchase & Development	834,322	13,349	514,035	527,384	-	-	(868,926)	(868,926)	492,780	(341,542)
Eastern Suburbs Water Pipeline	184,427	2,951	-	2,951	-	-	-	-	187,378	2,951
Jetty Reserve	1,846,920	29,551	140,000	169,551	(273,921)	(617,434)	(1,000,000)	(1,891,355)	125,116	(1,721,804)
Aerodrome Reserve	6,930,594	110,890	372,358	483,248	(175,000)	-	(1,287,000)	(1,462,000)	5,951,842	(978,752)
Off Street Parking (CBD)	530,926	8,495	-	8,495	-	-	-	-	539,421	8,495
Sanitation	5,490,322	87,845	1,432,306	1,520,151	-	-	(747,400)	(747,400)	6,263,073	772,751
Esperance Homecare Fundraising	467,384	7,478	-	7,478	-	-	(30,745)	(30,745)	444,117	(23,267)
Plant Replacement Reserve	746,452	11,943	-	11,943	-	-	(198,000)	(198,000)	560,395	(186,057)
Building Maintenance & Renewal Reserve	4,519,969	72,318	60,000	132,318	(705,127)	(357,636)	(2,378,737)	(3,441,500)	1,210,787	(3,309,182)
Employee Entitlements - Long Service	950,761	15,212	-	15,213	-	-	-	-	965,974	15,213
Governance & Workers Compensation	104,494	1,672	116,724	118,396	-	-	-	-	222,890	118,396
EHC Asset Replacement	834,567	13,353	-	13,353	-	-	(252,642)	(252,642)	595,278	(239,289)
IT System & Process Development Reserve	114,918	1,839	-	1,839	-	-	(80,000)	(80,000)	36,757	(78,161)
Esperance Homecare Annual Leave Reserve	231,910	3,711	-	3,711	-	-	-	-	235,620	3,710
Esperance Homecare Long Service Leave Reserve	208,949	3,343	-	3,343	-	-	-	-	212,292	3,343
Priority Projects	4,543,924	72,202	550,000	622,202	(70,000)	(900,000)	(3,038,265)	(4,008,265)	1,157,862	(3,386,062)
Unspent Grants Reserve	7,831,058	-	-	-	-	(7,831,058)	-	(7,831,058)	-	(7,831,058)
	36,371,897	456,151	3,185,423	3,641,576	(1,224,048)	(9,706,128)	(9,881,715)	(20,811,891)	19,201,582	(17,170,315)

10. CLOSURE