

Shire of Esperance

AUDIT COMMITTEE

MONDAY 8 MARCH 2021

MINUTES

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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

MINUTES

**AUDIT COMMITTEE MEETING HELD IN COUNCIL MEETING ROOM ON
8 March 2021
COMMENCING AT 10AM**

1. OFFICIAL OPENING

The Presiding Member declared the meeting open at 10.03am.

2. ATTENDANCE

Members

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

Shire Officers

Mr S Burge	Chief Executive Officer
Mrs B O'Callaghan	Manager Financial Services
Mrs F Baxter	Director Corporate & Community Services

Members of the Public & Press

3. APOLOGIES & NOTIFICATION OF GRANTED LEAVE OF ABSENCE

Cr S McMullen	Shire of Esperance	Presiding Member
Cr J Obourne	Shire of Esperance	

MOTION

Moved: Cr O'Donnell

Seconded: Mr Mills

AU0321-061

That the Audit Committee appoint Cr Mickel as the Acting Presiding Member.

CARRIED

Cr Mickel took the chair.

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

Moved: Cr O'Donnell
Seconded: Mr Mills

AU0321-062

That the Minutes of the Audit Committee Meeting of the 9 February 2021 be confirmed as a true and correct record.

CARRIED

8. NEW BUSINESS OF AN URGENT NATURE

Nil

9. MATTERS REQUIRING A DETERMINATION OF COMMITTEE

Item: 9.1

2020/2021 Budget Review

Author/s	Beth O'Callaghan	Manager Financial Services
Authoriser/s	Felicity Baxter	Director Corporate & Community Services

File Ref: D21/5204

Applicant

Corporate and Community Services

Location/Address

Internal

Executive Summary

For the Audit Committee to recommend Council adopt the 2020/21 Budget Review as per the legislative requirement.

Recommendation in Brief

That the Audit Committee recommends Council adopt the 2020/21 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 2020 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 account 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 \$4,627 deficit by 30 June 2021.

Officer's Comment

The Budget Review has been compiled in the statutory reporting program formal 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 2020
3. The third column contains the actual result recorded to 28 February 2021
4. The fourth column being the predicted result to 30 June 2021

Expenditure is presented without brackets and revenue is presented in brackets e.g. (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 small deficit of \$24,650 was adopted by Council for the 2020/21 Budget. Since adoption budget amendments have been presented and adopted by Council resulting in a \$51,950 deficit position.

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

- The net movement for depreciation is \$1.1 million increase. This is largely the increase in roads and street capitalisation from the previous year. Unfortunately the budgeted depreciation for this category was not increased at budget time. This is a non-cash item and is removed from the calculation of the budget surplus/deficit. Depreciation falls under the heading of Non-Cash Expense within the document. This heading will also include Loss on Sale if applicable.
- Employment expenses has had an overall increase of \$370,000. The performance based adjustment payable to LGIS (insurers) is usually classified under Insurance when in reality it should be under Employment Expenses. \$263,000 has therefore been added to Employment Expenses and Insurances has been reduced accordingly. Employment Expense has increased by \$82,000 for the new verge mowing team. Although this new team was included in the original budget it was classified under Materials and Contract. This has now been corrected as we transition across from contractors to an in-house provided verge mowing service.
- The closing position surplus for 2019/2020 was reduced by \$211,201 for prepayment of rates. Due to changes in Accounting Standards, prepayment of rates cannot be considered income until after the rates have struck for the next year. Therefore the Surplus brought forward on page 1 has been decreased by this amount. This is a timing difference and although it affects the opening position it has nil effect on the revised budget result because it was recognised as income in early August, also not budgeted. In short the revised budget has an increase in income by the same amount that the brought forward balance was short.

General Purpose Funding

- Financial Assistance Grant funding was \$99,000 less than expected.
- Interest Earnings has decreased by \$264,000 resulting from very low interest rates.
- Prepaid rates \$211,000 has been adjusted in the budget.

Governance

- Employment expenses increased for Corporate Support for the performance based insurance \$263,000 adjustment as discussed above. Insurance expense has decreased by the same amount.
- Edge of the Bay funding was less than budgeted by \$27,000, and the expenditure was reduced by the same amount.
- Budget for Community Perception Survey has been included for \$19,300 as it was not included at time of original budget.
- The installation of a public disabled toilet proposed for the Administration Building has been deferred due to structural limitations, to be addressed. Original budget of \$42,000.
- Overall employment expenses in Governance is down by approximately \$80,000 due to vacant positions.

Law, Order & Public Safety

- Changeover of Bushfire vehicles of \$700,000 not likely to occur this year.
- \$14,500 funding and the offsetting expenditure for Coastal Safety Awareness program has now been included in the budget.
- Fire-fighting reimbursement and offsetting expenditure has been reduced based on year to date actuals by \$50,000.
- Fire prevention funding has been increased based on notification from Department of Fire and Emergency Services (DFES). This is to fund bush fire brigades vehicle insurances and the purchase of satellite phones, \$36,000.
- Extra expenditure on the Quarry Road Bush Fire Brigade shed of \$50,000 has been included for the fit-out. This will be funded by DFES.
- CCTV funding of \$310,000 has been included from WA Police and Local Roads and Community Infrastructure (LRCI) with an offsetting expenditure budget.

- Extra expenditure \$278,000 for the new Depot Pound building was a budget amendment approved by Council during the year and is reflected in the revised budget, offset by a building maintenance reserve transfer.

Education & Welfare

- Home Care has been advised of more income for Home Care packages therefore the income and expenditure in these areas has been increased by \$135,000.
- Delays in Lotterywest funding toward the Home Care building upgrade has resulted in this project being stalled this financial year and has been removed from the revised budget.

Community Amenities

- Cemetery fees and charges have been increased by \$25,000 based on year to date actuals.
- Development Application fees and Planning Enquiry fees have increased by \$60,000 based on year to date actuals.
- The septic upgrade at Grass Patch Caravan Park will not be occurring this financial year \$75,000.
- Observatory Beach Toilet build will not occur this financial year although some budget remains for design plans, reduced by \$70,000.
- Fee and charges for Waste Management has increased by \$50,000 to cater for an increase in scrap metal sales and income from the sale of bottles and cans.
- Truck-wash facility maintenance has increased by \$41,000 due to equipment failure and manual labour required to manually activate equipment.
- Wylie Bay Waste Facility capping budget of \$150,000 has been postponed.
- Strategic Waste Initiatives budget has been reduced by \$210,000 as it is not likely all the budget will be required this financial year.
- Expenditure for the Perimeter track around the waste facility has been increased by \$60,000 as the expenditure was higher than expected.

Recreation & Culture

- The BOILC plant maintenance budget \$287,000 has been reallocated from an operating account to a capital account as the expenditure will be capital in nature.
- Swim school fees and pool memberships has been increased due to demand \$90,000. The correlating employment expenses has been increased to accommodate the demand.
- BOILC has been successful in obtaining a trainee grant of \$35,000 in the Dry area of the centre and this has been included in the budget as income and offset by an increase in employment expenses.
- Civic Centre hire income has been reduced by \$22,000 based on actuals to date.
- Civic Centre kiosk sales has increased by \$10,000 and kiosk expenses has been increased \$7,000.
- Civic Centre show income has been decreased by \$30,000 and the show expenses has been reduced accordingly.
- LRCI funding for the new rigging, \$192,000 at the Civic Centre has been included in the budget. The rigging project will cost approximately \$372,000 of which \$180,000 was budgeted against the building maintenance for Civic Centre. These funds have been reallocated to the Civic Centre Capital area as it will require capitalising.
- Income from Department of Planning and Infrastructure for sand renourishment \$150,000 has been reallocated as the funding is now going towards the back pass trial.
- Max Solutions (employment agency) income and offsetting expenditure has been reduced by \$37,000.
- Tanker jetty deconstruction has been increased to include combined costs associated with the unplanned collapses, heritage requirements and project management costs \$104,000. This is funded from the Priority Projects reserve.
- Sand renourishment expenditure has decreased by \$50,000.

- The Backpass Trial project has been reclassified from capital to operating in Coastal Infrastructure as it should not be capitalised. The original budget of \$300,000 has been increased to \$600,000. Department of Planning and Infrastructure (Coastal Adaptation and Protection Grant) funding has increased to \$300,000. A further \$150,000 will be funded from the roads program.
- The new Tanker Jetty budget has been increased by \$220,000 for variations to contract and professional advice from designers.
- The Coastal Infrastructure budgets have increased for the Lap Pontoon \$322,000 funded from LRCI and the Beach Enclosure \$400,000 state government funded.
- IGO Grant funding of \$150,000 for Esperance Business COVID Recovery program has been included with expenditure for the same amount.
- Community Grant Program expenditure has been reduced by \$36,500 due to the Esperance Cycling Club withdrawing their application for a new velodrome. The project will no longer go ahead.
- The Cannery sewer upgrade has increased by \$100,000 for dewatering that was not originally included in budget.
- The new Pump Track funded from LRCI has been included in budget for \$600,000.
- The Gibson Oval irrigation tank upgrade, \$50,000 has been postponed to next financial year.
- Grass Patch Hall septs \$41,000 will not be occurring this financial year nor will the restoring of the old Dundas Road Board Office \$50,000.
- Surf Club Building compliance works for \$300,000 has been included in budget funded by LRCI.
- Indoor Sports Stadium has an increase in budget for the mural that is grant funded, \$96,235.
- Noel White pavilion has a \$442,000 increase due to variations to contract for unknown structural remediation at time of original budget.
- Budget amendment to the Graham Mackenzie Stadium \$750,000 is reflected in the budget review.
- GSG Overflow income \$120,000 and offsetting expenditure has been included in budget.
- LRCI funding for Esperance Golf Club irrigation \$100,000 has been included in budget.
- \$139,000 budget for the Esperance Velodrome upgrade has been removed from budget as it will not be going ahead.
- Eastern Suburbs Water Supply income has decreased by \$54,000 due to COVID relief where free water was provided to users for a 3 month period.
- Eastern Suburbs Water Supply maintenance has increased by \$30,000 due to the effluent pump failure and chlorinator major maintenance. This has been offset by the postponement of the Gibson Oval irrigation tank upgrade, mentioned above.
- Eastern Suburbs Water Supply upgrade has increased by \$130,000 for gas pipeline works in conjunction with water mains for RAC Caravan Park. This has been funded by Priority Projects reserve.

Transport

- Aerodrome landing fees have increased by \$420,000 based on year to date actuals. At time of original budget adoption the effect of COVID-19 on flights was still unknown. This also impacted on the reserve transfer into muni.
- The aerodrome apron extension of \$250,000 has been removed from the budget as it will not occur this financial year.
- Reimbursements for Roads and Streets increased by \$24,000 a payment from a farmer for road damage.
- Capital income for Roads and Streets has increased overall by \$1,311,688. This is \$50,000 for Heavy Vehicle Safety and Productivity Grant and has been allocated to Lease Road - fuel depot access construction. The remaining \$1,261,688 is the LRCI funding that has been allocated to Roads and Streets to ensure that funds are expended before the 30 June 2021 cut-off. Funds will be allocated to the original LRCI projects from the road program in the following year.
- The Rural Roads program has been adjusted by an increase in \$750,000 for River Road as per a budget amendment in January and a decrease of \$510,000 (Reseal Program) to assist in funding overspends to new jetty and sand renourishment / Back-pass Trial.

Economic Services

- Building Services fees and charges have increased by \$14,000 based on year to date actuals for licences, registrations and approvals particularly.
- Community and Economic Development grant funding has increased by \$15,000 after a successful bid for a Department of Sport and Recreation grant for Club Development.
- Capital grants for Rural Services has been adjusted down by \$160,938 as part of the reallocation of LRCI funding to the Roads Program as discussed above. LRCI in this area is funding the Myrup Bore and Salmon Gums water tank refurbishment.
- Blue Water Lodge (Youth Hostel Australia) maintenance budget has increased to \$76,000. This has been partly funded by grant from GEDC \$40,000 as per budget amendment. A budget for rental income \$15,000 has also been included.

Other Property & Services

- Profit of \$215,000 and Proceeds on Sale \$430,000 for Flinders Development has been increased with better than expected sales in the area. There is at least another two sales pending at time of writing this report.
- Administration Expenses has increased by \$15,500 for Flinders Development for Stage 3 subdivision fee and Western Australian Planning Costs (WAPC).
- A budget has been included for valuations at Shark Lake Industrial Park \$5,000 which is offset by a Land Purchase and Development reserve transfer.
- A budget has been included for Development Area 3 purchases for \$10,000 funded by a Land Purchase and Development reserve transfer.
- Fuel and Oil budget has been reduced by \$130,000 based on year to date actuals.
- Private Works has been increased by \$28,000 with some invoices pending to be raised.

In conclusion the original budget commenced as a \$24,650 deficit with subsequent budget amendments resulting in a \$51,950 deficit. After the Budget Review as at 31 December 2020 the expected budget position is now a small deficit of \$4,627. This is a good result considering challenges with major projects and the uncertainty of the impact of COVID-19 at original budget adoption.

Consultation

Executive Services
Corporate and Community Services
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

Leadership

A financially sustainable and supportive organisation achieving operational excellence

Corporate Business Plan 2020/21 – 2023/24

Provide responsible resource and planning management for now and the future.

Environmental Considerations

Nil

Attachments

A. 2020/2021 Budget Review

Shire of Esperance
Budget Review
For the year ending 30th June 2021

Management Accounting Report

For the Period Ended 1 July 2020 to 31 December 2020

Description	Original Budget 2020/21 (A)	Actuals as at 31 Dec 2020 (B)	Actuals as at 28 Feb 2021 (C)	Predicted Actuals to 30 June 2021 (D)	Variances
					Amount \$ (D-A)
Operating Section					
Income					
General Purpose Funding	(27,456,085)	(25,854,547)	(26,620,366)	(27,367,873)	88,212
Governance	(486,050)	(147,021)	(185,376)	(538,072)	(52,022)
Law, Order & Public Safety	(1,200,014)	(183,415)	(284,306)	(487,315)	712,699
Health	(33,000)	(22,226)	(25,871)	(41,797)	(8,797)
Education & Welfare	(5,201,215)	(3,464,048)	(3,881,630)	(5,360,486)	(159,271)
Community Amenities	(4,696,774)	(3,980,741)	(4,245,193)	(4,872,527)	(175,753)
Recreation & Culture	(3,232,037)	(927,790)	(1,324,920)	(3,566,186)	(334,149)
Transport	(1,075,561)	(489,939)	(652,903)	(1,245,575)	(170,014)
Economic Services	(1,006,579)	(731,122)	(856,120)	(1,089,398)	(82,819)
Other Property & Services	(1,350,240)	(175,006)	(251,545)	(1,620,871)	(270,631)
Income Total	(45,737,555)	(35,975,856)	(38,328,230)	(46,190,100)	(452,545)
Expenditure					
General Purpose Funding	379,970	159,400	193,083	373,318	(6,652)
Governance	2,246,529	1,060,628	1,537,207	2,205,172	(41,357)
Law, Order & Public Safety	1,906,005	878,000	1,131,014	1,911,165	5,160
Health	405,955	199,189	250,506	406,793	838
Education & Welfare	5,682,080	2,174,290	2,787,174	5,829,899	147,819
Community Amenities	5,311,922	2,189,306	2,836,140	4,888,116	(423,806)
Recreation & Culture	12,497,378	6,212,303	7,807,281	13,559,833	1,062,455
Transport	17,294,036	8,493,385	10,311,810	18,223,758	929,722
Economic Services	2,143,053	810,200	1,052,164	2,176,139	33,086
Other Property & Services	932,298	532,059	848,391	988,953	56,655
Expenditure Total	48,799,226	22,708,761	28,754,770	50,563,146	1,763,920
Operating Total	3,061,671	(13,267,095)	(9,573,460)	4,373,046	1,311,375
Non Operating Section					
Income					
Governance	(122,705)	0	0	(82,705)	40,000
Law, Order & Public Safety	(266,555)	372	(104,628)	(904,555)	(638,000)
Education & Welfare	(852,500)	(10,000)	(10,000)	(297,187)	555,313
Community Amenities	(384,000)	(1,044)	(1,044)	(404,470)	(20,470)
Recreation & Culture	(10,433,170)	(1,940,687)	(2,253,035)	(11,588,861)	(1,155,691)
Transport	(6,780,186)	(3,351,819)	(3,404,092)	(7,846,103)	(1,065,917)
Economic Services	(1,423,638)	(143,182)	(643,182)	(1,268,182)	155,456
Other Property & Services	(2,616,298)	(1,486,441)	(1,852,916)	(3,067,116)	(450,818)
Income Total	(22,879,052)	(6,932,802)	(8,268,897)	(25,459,179)	(2,580,127)
Expenditure					
Governance	237,705	25,426	103,832	197,705	(40,000)
Law, Order & Public Safety	1,000,055	46,869	81,724	938,055	(62,000)
Education & Welfare	852,500	172,187	172,187	297,187	(555,313)
Community Amenities	384,000	290,384	290,470	404,470	20,470
Recreation & Culture	12,326,642	6,169,412	7,518,263	14,048,493	1,721,851
Transport	19,546,037	6,672,338	8,445,410	19,550,927	4,890
Economic Services	1,463,188	51,909	51,909	1,472,847	9,659
Other Property & Services	950,733	99,200	160,983	960,777	10,044
Transfer to Reserves	3,518,499	47,735	85,494	4,355,344	836,845
Expenditure Total	40,279,359	13,575,459	16,910,272	42,225,805	1,946,446
Non Operating Total	17,400,307	6,642,657	8,641,375	16,766,626	(633,681)
Total Operating + Non Operating	20,461,978	(6,624,439)	(932,085)	21,139,672	677,694
Adjustments to Rate Setting					
Non Cash Write Back					
a) Depreciation	(16,491,701)	(8,728,915)	(10,180,864)	(17,626,993)	
b) Gain on Asset Disposal	892,938	0	12,812	1,119,312	
c) Loss of Asset Disposal	(486,184)	0	(7,273)	(486,184)	
d) Movement in Accruals	(213,500)	(20,661)	(20,661)	(213,500)	
Period Balance					
(Surplus)/Deficit B'fwd	(4,138,881)	(3,927,680)	(3,927,680)	(3,927,680)	
(Surplus)/ Deficit	24,650	(19,301,695)	(15,055,751)	4,627	

Shire of Esperance
Budget Review
For the year ending 30th June 2021

Management Accounting Report

DESCRIPTION	2020-21 Original Budget	Actuals as at December 2020 (50%)	Actuals as at 28 February 2021	Predicted Actuals to June 2021
03 - General Purpose Funding				
Other Revenue				
3115 - Other Revenue - Operating				
115 - Grants Subsidies & Contributions	(2,698,950)	(1,300,059)	(1,950,089)	(2,600,118)
120 - Interest Earnings	(449,543)	(61,900)	(106,063)	(185,304)
960 - Transfer from Unspent Grant Reserves	(2,997,491)	(2,997,491)	(2,997,491)	(2,997,491)
3115 - Other Revenue - Operating Total	(6,145,984)	(4,359,450)	(5,053,643)	(5,782,913)
Other Revenue Total	(6,145,984)	(4,359,450)	(5,053,643)	(5,782,913)
Rates				
3110 - Rates - Operating				
100 - Rates & Charges	(21,227,601)	(21,452,352)	(21,520,058)	(21,525,460)
120 - Interest Earnings	(67,500)	(42,055)	(44,567)	(49,500)
125 - Reimbursements	(15,000)	(690)	(2,099)	(10,000)
350 - Administration Expenses	12,500	10,161	12,232	14,000
365 - Legal & Debt Recovery Costs	20,000	3,083	9,023	20,000
415 - Rates Expenditure	42,500	19,517	21,172	43,872
980 - Overhead Allocation	304,970	126,639	150,656	295,446
3110 - Rates - Operating Total	(20,930,131)	(21,335,697)	(21,373,641)	(21,211,642)
Rates Total	(20,930,131)	(21,335,697)	(21,373,641)	(21,211,642)
03 - General Purpose Funding Total	(27,076,115)	(25,695,147)	(26,427,284)	(26,994,555)

Shire of Esperance
Budget Review
For the year ending 30th June 2021

Management Accounting Report

DESCRIPTION	2020-21 Original Budget	Actuals as at December 2020 (50%)	Actuals as at 28 February 2021	Predicted Actuals to June 2021
04 - Governance				
Administration				
3170 - Corporate Support - Operating				
105 - Fees & Charges	(3,000)	(814)	(1,841)	(3,000)
125 - Reimbursements	0	(405)	(405)	(405)
300 - Employee Costs	168,578	272,840	297,550	431,804
350 - Administration Expenses	6,350	4,262	6,019	7,863
410 - Insurance	480,700	247,955	248,590	248,591
955 - Transfer from Reserves	(200,000)	0	0	(263,791)
980 - Overhead Allocation	(452,628)	(522,076)	(534,825)	(421,062)
3170 - Corporate Support - Operating Total	0	1,762	15,088	0
Administration Total	0	1,762	15,088	0
Community Support				
3700 - Community Support - Operating				
115 - Grants Subsidies & Contributions	(43,500)	(12,309)	(16,309)	(16,309)
300 - Employee Costs	127,285	82,246	106,803	153,734
350 - Administration Expenses	10,950	3,203	4,262	7,750
455 - Programs and Events	107,600	49,485	62,131	81,929
940 - Non Cash Expense	6,000	2,461	2,871	4,922
980 - Overhead Allocation	(208,335)	(116,033)	(138,619)	(232,026)
3700 - Community Support - Operating Total	0	9,053	21,139	0
Community Support Total	0	9,053	21,139	0
Corporate Performance				
3010 - Corporate Performance - Operating				
300 - Employee Costs	266,997	139,108	179,173	267,155
350 - Administration Expenses	7,300	2,724	2,868	8,000
370 - Special Projects	0	0	0	19,300
375 - Media & Communications	60,200	18,279	24,386	56,000
940 - Non Cash Expense	8,000	4,000	4,667	8,000
980 - Overhead Allocation	(293,862)	(129,687)	(151,876)	(307,554)
3010 - Corporate Performance - Operating Total	48,635	34,424	59,218	50,901
Corporate Performance Total	48,635	34,424	59,218	50,901
Corporate Resources				
3100 - Corporate Resources - Operating				
115 - Grants Subsidies & Contributions	0	0	(1,020)	(5,355)
125 - Reimbursements	(200,000)	(119,984)	(119,984)	(201,000)
300 - Employee Costs	230,446	58,906	67,796	146,378
350 - Administration Expenses	51,500	26,295	31,802	48,000
360 - Professional Services	10,000	0	0	17,000
460 - Building Operations	119,380	68,964	87,298	117,665
500 - Building Maintenance	93,800	54,770	80,406	140,100
550 - Grounds Maintenance	43,898	20,230	26,505	43,898
940 - Non Cash Expense	204,357	111,437	130,010	222,874
980 - Overhead Allocation	(453,848)	(107,993)	(151,311)	(434,312)
3100 - Corporate Resources - Operating Total	99,533	112,625	151,502	95,248
7100 - Corporate Resources - Capital				
710 - Building Project	42,705	0	1,850	2,705
955 - Transfer from Reserves	(42,705)	0	0	(2,705)
7100 - Corporate Resources - Capital Total	0	0	1,850	0
Corporate Resources Total	99,533	112,625	153,352	95,248

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DESCRIPTION	2020-21 Original Budget	Actuals as at December 2020 (50%)	Actuals as at 28 February 2021	Predicted Actuals to June 2021
Executive Services				
3000 - Executive Services - Operating				
125 - Reimbursements	(3,000)	(373)	(373)	(1,000)
300 - Employee Costs	459,857	217,336	281,422	422,357
350 - Administration Expenses	90,100	42,416	50,800	73,000
360 - Professional Services	30,000	5,955	5,955	20,000
365 - Legal & Debt Recovery Costs	25,000	12,005	13,457	25,000
370 - Special Projects	15,000	291	291	15,000
940 - Non Cash Expense	18,000	3,821	4,458	7,644
980 - Overhead Allocation	(528,602)	(213,541)	(242,753)	(467,866)
3000 - Executive Services - Operating Total	106,355	67,910	113,257	94,135
Executive Services Total	106,355	67,910	113,257	94,135
External Services				
3050 - External Services				
115 - Grants Subsidies & Contributions	(9,620)	(2,484)	(2,484)	(2,484)
125 - Reimbursements	0	(1,586)	(33,337)	(33,337)
300 - Employee Costs	296,920	115,481	147,412	216,307
350 - Administration Expenses	19,700	6,100	7,326	11,500
940 - Non Cash Expense	9,750	3,345	3,902	6,690
980 - Overhead Allocation	(285,075)	(109,125)	(125,686)	(178,808)
3050 - External Services Total	31,675	11,731	(2,867)	19,868
External Services Total	31,675	11,731	(2,867)	19,868
Financial Services				
3120 - Financial Services - Operating				
105 - Fees & Charges	(6,290)	(7,111)	(7,111)	(7,111)
300 - Employee Costs	702,653	341,636	450,757	690,330
350 - Administration Expenses	3,900	1,767	1,821	3,900
360 - Professional Services	43,500	24,828	24,829	54,000
380 - Bank Charges	86,000	43,733	54,185	73,000
940 - Non Cash Expense	5,250	2,625	3,063	5,250
980 - Overhead Allocation	(656,914)	(316,571)	(363,864)	(646,273)
3120 - Financial Services - Operating Total	178,099	90,907	163,680	173,096
Financial Services Total	178,099	90,907	163,680	173,096
Human Services				
3160 - Human Services - Operating				
125 - Reimbursements	(3,000)	(676)	(1,233)	(3,000)
300 - Employee Costs	302,899	152,157	191,712	299,435
320 - Occupational Health & Safety & Risk	22,000	3,319	4,984	20,000
325 - Recruitment	40,000	19,371	25,352	35,000
350 - Administration Expenses	23,050	14,730	15,514	19,110
370 - Special Projects	7,500	535	10,116	10,116
940 - Non Cash Expense	5,250	2,625	3,063	5,250
980 - Overhead Allocation	(309,582)	(142,913)	(165,116)	(300,406)
3160 - Human Services - Operating Total	88,117	49,148	84,392	85,505
Human Services Total	88,117	49,148	84,392	85,505

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DESCRIPTION	2020-21 Original Budget	Actuals as at December 2020 (50%)	Actuals as at 28 February 2021	Predicted Actuals to June 2021
Information Mgmt Services				
3150 - Information Management - Operating				
300 - Employee Costs	234,582	121,656	156,301	235,482
350 - Administration Expenses	31,400	11,680	16,081	30,360
360 - Professional Services	4,000	2,000	2,000	4,000
980 - Overhead Allocation	(250,343)	(117,205)	(137,335)	(245,345)
3150 - Information Management - Operating Total	19,639	18,131	37,047	24,497
Information Mgmt Services Total	19,639	18,131	37,047	24,497
IT Services				
3140 - Information Technology - Operating				
115 - Grants Subsidies & Contributions	(16,640)	0	0	0
125 - Reimbursements	0	(1,280)	(1,280)	(1,280)
300 - Employee Costs	316,132	138,288	183,555	291,304
350 - Administration Expenses	2,400	2,120	2,302	4,000
355 - Computer/IT Costs	345,500	163,087	292,484	345,500
360 - Professional Services	15,000	7,000	7,000	10,000
385 - IT Purchases	32,000	6,012	10,387	32,000
980 - Overhead Allocation	(515,020)	(234,424)	(275,631)	(505,476)
3140 - Information Technology - Operating Total	179,372	80,803	218,817	176,048
7140 - Information Technology - Capital				
705 - Purchases	195,000	25,426	101,982	195,000
955 - Transfer from Reserves	(80,000)	0	0	(80,000)
7140 - Information Technology - Capital Total	115,000	25,426	101,982	115,000
IT Services Total	294,372	106,229	320,799	291,048
Members of Council				
3020 - Members of Council - Operating				
125 - Reimbursements	(1,000)	0	0	0
315 - Elected Member Training	15,000	4,806	8,446	10,000
330 - Elected Member Expenditure	291,125	153,064	156,142	279,848
340 - Civic Function & Receptions	4,000	0	127	4,000
410 - Insurance	1,250	1,175	1,175	1,175
940 - Non Cash Expense	6,019	3,009	3,511	6,019
980 - Overhead Allocation	692,660	275,056	321,156	646,760
3020 - Members of Council - Operating Total	1,009,054	437,110	490,557	947,802
Members of Council Total	1,009,054	437,110	490,557	947,802
04 - Governance Total	1,875,479	939,030	1,455,662	1,782,100

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05 - Law Order & Public Safety				
Community Emergency Services				
4070 - Community Emergency Services - Operating				
115 - Grants Subsidies & Contributions	(60,626)	(7,337)	(24,032)	(59,282)
300 - Employee Costs	101,552	33,209	47,901	100,465
350 - Administration Expenses	19,700	9,471	10,873	18,100
4070 - Community Emergency Services - Operating Total	60,626	35,343	34,742	59,283
Community Emergency Services Total	60,626	35,343	34,742	59,283
Emergency Management				
4090 - Emergency Management - Operating				
115 - Grants Subsidies & Contributions	(700,000)	(4,500)	(4,500)	(14,500)
125 - Reimbursements	(50,000)	0	0	0
350 - Administration Expenses	50,000	27,342	30,557	41,824
370 - Special Projects	2,957	0	40	2,957
480 - ELEMC	1,500	8,859	8,887	15,500
481 - Fire Fighting Equipment	5,000	0	1,846	5,000
482 - Fire Fighting Expenses	150,000	0	1,258	100,000
530 - Strategic Firebreak Program	100,000	21,844	61,563	100,000
940 - Non Cash Expense	1,200	600	700	1,200
980 - Overhead Allocation	98,653	55,435	64,042	101,406
4090 - Emergency Management - Operating Total	(340,690)	109,580	164,393	353,387
8090 - Emergency Management - Capital				
705 - Purchases	700,000	0	0	0
8090 - Emergency Management - Capital Total	700,000	0	0	0
Emergency Management Total	359,310	109,580	164,393	353,387
Fire Prevention - DFES				
4100 - Fire Prevention - DFES - Operating				
125 - Reimbursements	(220,168)	(65,481)	(130,712)	(255,910)
350 - Administration Expenses	59,000	53,735	53,735	53,735
410 - Insurance	42,750	40,605	40,605	40,605
483 - Brigade Operation Expenses	2,200	567	825	2,200
484 - Brigade Fund	161,048	104,489	157,158	200,450
500 - Building Maintenance	0	3,750	3,750	3,750
940 - Non Cash Expense	391,031	199,696	233,475	405,521
960 - Transfer from Unspent Grant Reserves	(44,830)	(44,830)	(44,830)	(44,830)
980 - Overhead Allocation	81,613	46,738	53,812	82,731
4100 - Fire Prevention - DFES - Operating Total	472,644	339,269	367,818	488,252
8100 - Fire Prevention - DFES - Capital				
150 - Capital Grants Received	(20,505)	372	372	(70,505)
710 - Building Project	25,000	38,715	38,715	75,000
715 - Infrastructure Project	29,005	0	0	29,005
8100 - Fire Prevention - DFES - Capital Total	33,500	39,087	39,087	33,500
Fire Prevention - DFES Total	506,144	378,356	406,905	521,752

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Other Law Order & Public Safety				
4050 - Other Law Order & Public Safety - Operating				
350 - Administration Expenses	20,000	17,950	17,950	20,000
420 - Operations	1,768	864	864	1,772
940 - Non Cash Expense	20,036	10,018	11,688	20,036
980 - Overhead Allocation	9,485	4,222	4,982	9,257
4050 - Other Law Order & Public Safety - Operating Total	51,289	33,054	35,484	51,065
8050 - Other Law Order & Public Safety - Capital				
150 - Capital Grants Received	0	0	(105,000)	(310,000)
705 - Purchases	0	0	0	210,000
715 - Infrastructure Project	0	0	0	100,000
8050 - Other Law Order & Public Safety - Capital Total	0	0	(105,000)	0
Other Law Order & Public Safety Total	51,289	33,054	(69,516)	51,065
Ranger Services				
4040 - Ranger Services - Operating				
105 - Fees & Charges	(62,000)	(39,400)	(49,476)	(60,100)
125 - Reimbursements	(30,000)	(6,190)	(7,740)	(15,000)
300 - Employee Costs	381,022	166,873	224,361	398,383
350 - Administration Expenses	31,700	13,310	23,204	31,000
370 - Special Projects	0	0	0	4,638
459 - Animal Control	7,750	2,970	4,494	7,250
500 - Building Maintenance	11,000	1,193	3,030	7,600
940 - Non Cash Expense	24,919	4,976	5,472	7,951
980 - Overhead Allocation	97,731	41,948	49,267	90,141
4040 - Ranger Services - Operating Total	462,122	185,680	252,612	471,863
8040 - Ranger Services - Capital				
710 - Building Project	246,050	8,155	43,010	524,050
955 - Transfer from Reserves	(246,050)	0	0	(524,050)
8040 - Ranger Services - Capital Total	0	8,155	43,010	0
Ranger Services Total	462,122	193,835	295,622	471,863
State Emergency Services				
4080 - State Emergency Service - Operating				
115 - Grants Subsidies & Contributions	(24,051)	(7,339)	(14,677)	(29,354)
350 - Administration Expenses	9,890	0	0	11,354
405 - Grants/Donations Paid	22,500	7,339	14,677	26,339
960 - Transfer from Unspent Grant Reserves	(8,339)	(8,339)	(8,339)	(8,339)
4080 - State Emergency Service - Operating Total	0	(8,339)	(8,339)	0
State Emergency Services Total	0	(8,339)	(8,339)	0
05 - Law Order & Public Safety Total	1,439,491	741,829	823,807	1,457,350

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07 - Health				
Environmental Health Services				
4200 - Environmental Health Services - Operating				
105 - Fees & Charges	(32,000)	(20,286)	(23,931)	(32,250)
115 - Grants Subsidies & Contributions	(1,000)	(1,940)	(1,940)	(9,547)
300 - Employee Costs	301,998	143,512	186,465	300,584
350 - Administration Expenses	27,750	12,417	15,134	26,500
370 - Special Projects	0	10,445	10,445	10,916
940 - Non Cash Expense	5,250	2,625	3,063	5,250
980 - Overhead Allocation	70,957	30,190	35,400	63,543
4200 - Environmental Health Services - Operating				
Total	372,955	176,963	224,636	364,996
Environmental Health Services Total	372,955	176,963	224,636	364,996
07 - Health Total	372,955	176,963	224,636	364,996

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DESCRIPTION	2020-21 Original Budget	Actuals as at December 2020 (50%)	Actuals as at 28 February 2021	Predicted Actuals to June 2021
08 - Education & Welfare				
Home Care				
3810 - Home Care - Operating				
115 - Grants Subsidies & Contributions	(651,746)	(2,727)	(31,227)	(31,627)
125 - Reimbursements	(20,400)	(1,101)	(7,135)	(20,400)
130 - Non Cash Income	(16,500)	0	0	(16,500)
140 - Home Care Program Income	(4,180,073)	(3,310,123)	(3,690,341)	(4,964,923)
300 - Employee Costs	3,077,385	1,419,855	1,872,184	3,170,206
350 - Administration Expenses	450,358	142,522	163,808	518,373
380 - Bank Charges	0	375	375	700
400 - Volunteer Support	12,500	2,832	3,048	12,500
425 - Home Care Program Expenses	4,506,898	1,029,231	1,090,508	4,489,023
460 - Building Operations	35,480	15,996	24,652	36,853
500 - Building Maintenance	74,250	23,179	27,350	67,250
550 - Grounds Maintenance	1,000	0	0	1,000
940 - Non Cash Expense	140,020	65,272	77,039	130,342
955 - Transfer from Reserves	(16,000)	0	0	(16,000)
980 - Overhead Allocation	(3,289,652)	(789,819)	(789,819)	(3,262,955)
3810 - Home Care - Operating Total	123,520	(1,404,508)	(1,259,558)	113,842
7810 - Home Care - Capital				
150 - Capital Grants Received	(339,000)	0	0	0
190 - Proceeds on Sale of Assets	(40,350)	(10,000)	(10,000)	(40,350)
705 - Purchases	119,500	121,192	121,192	156,192
710 - Building Project	689,000	0	0	90,000
715 - Infrastructure Project	44,000	50,995	50,995	50,995
955 - Transfer from Reserves	(473,150)	0	0	(256,837)
7810 - Home Care - Capital Total	0	162,187	162,187	0
Home Care Total	123,520	(1,242,321)	(1,097,371)	113,842
Senior Citizens Centre				
3840 - Senior Citizens Centre - Operating				
105 - Fees & Charges	(100)	(100)	(100)	(100)
350 - Administration Expenses	30,000	30,000	30,000	30,000
460 - Building Operations	4,530	4,086	4,136	4,086
500 - Building Maintenance	48,300	18,227	20,580	33,300
550 - Grounds Maintenance	5,337	1,946	2,297	5,337
940 - Non Cash Expense	46,111	24,700	28,817	49,400
980 - Overhead Allocation	59,230	35,797	40,847	60,042
3840 - Senior Citizens Centre - Operating Total	193,408	114,656	126,577	182,065
Senior Citizens Centre Total	193,408	114,656	126,577	182,065

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Seniors Youth & Children				
3860 - Seniors Youth & Children - Operating				
105 - Fees & Charges	(4,300)	(1,046)	(1,790)	(4,150)
115 - Grants Subsidies & Contributions	(12,000)	(2,414)	(4,500)	(4,500)
125 - Reimbursements	(3,800)	(501)	(501)	(1,000)
350 - Administration Expenses	6,000	1,466	1,466	8,300
370 - Special Projects	162,136	0	0	145,636
460 - Building Operations	5,004	2,622	2,896	4,087
500 - Building Maintenance	38,100	24,961	35,986	45,672
550 - Grounds Maintenance	1,183	0	0	1,183
940 - Non Cash Expense	108,232	57,511	67,096	115,021
955 - Transfer from Reserves	(144,636)	0	0	(144,636)
980 - Overhead Allocation	8,018	3,508	4,140	7,893
3860 - Seniors Youth & Children - Operating				
Total	163,937	86,107	104,793	173,506
Seniors Youth & Children Total	163,937	86,107	104,793	173,506
Volunteer Resource Centre				
3850 - Volunteer Resource Centre - Operating				
105 - Fees & Charges	(250)	0	0	(250)
115 - Grants Subsidies & Contributions	(118,500)	(112,979)	(112,979)	(123,344)
125 - Reimbursements	0	(146)	(146)	(146)
300 - Employee Costs	92,422	46,373	62,561	99,878
350 - Administration Expenses	43,888	7,895	11,218	26,272
455 - Programs and Events	13,000	5,755	5,990	29,150
500 - Building Maintenance	2,350	0	0	1,350
960 - Transfer from Unspent Grant Reserves	(32,910)	(32,910)	(32,910)	(32,910)
3850 - Volunteer Resource Centre - Operating				
Total	0	(86,012)	(66,266)	0
Volunteer Resource Centre Total	0	(86,012)	(66,266)	0
08 - Education & Welfare Total	480,865	(1,127,570)	(932,267)	469,413

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10 - Community Amenities				
Cemeteries				
3530 - Cemeteries - Operating				
105 - Fees & Charges	(132,800)	(79,658)	(108,374)	(157,800)
350 - Administration Expenses	500	125	125	500
420 - Operations	9,252	2,557	3,190	6,269
460 - Building Operations	220	231	231	231
500 - Building Maintenance	7,600	13	3,015	7,600
525 - Burial & Grounds Expenses	101,500	35,536	46,140	87,500
550 - Grounds Maintenance	113,650	50,715	65,537	113,650
940 - Non Cash Expense	30,245	15,076	17,589	30,154
980 - Overhead Allocation	27,325	18,406	20,125	26,293
3530 - Cemeteries - Operating Total	157,492	43,001	47,578	114,397
Cemeteries Total	157,492	43,001	47,578	114,397
Environmental Services				
4060 - Environmental Services - Operating				
115 - Grants Subsidies & Contributions	(6,744)	(6,744)	(6,744)	(6,744)
300 - Employee Costs	156,461	81,469	102,802	156,401
350 - Administration Expenses	9,000	2,978	3,855	7,000
370 - Special Projects	15,621	7,314	7,589	15,621
940 - Non Cash Expense	4,434	2,046	2,387	4,091
980 - Overhead Allocation	29,387	12,965	15,290	28,785
4060 - Environmental Services - Operating Total	208,159	100,028	125,179	205,154
Environmental Services Total	208,159	100,028	125,179	205,154
Planning Services				
4010 - Planning Services - Operating				
105 - Fees & Charges	(253,500)	(190,114)	(238,364)	(313,500)
300 - Employee Costs	296,654	148,188	195,206	295,540
350 - Administration Expenses	3,000	11,314	11,636	13,486
360 - Professional Services	30,000	0	0	20,000
370 - Special Projects	49,090	28,757	28,757	80,000
955 - Transfer from Reserves	(49,090)	0	0	(80,000)
980 - Overhead Allocation	95,234	49,689	56,137	87,025
4010 - Planning Services - Operating Total	171,388	47,834	53,372	102,551
Planning Services Total	171,388	47,834	53,372	102,551
Public Toilets & BBQ's				
3520 - Public Toilets & BBQ's - Operating				
460 - Building Operations	228,236	97,251	156,841	253,902
500 - Building Maintenance	262,790	24,250	38,239	143,290
940 - Non Cash Expense	49,613	26,737	31,193	53,474
980 - Overhead Allocation	17,827	14,141	15,085	17,034
3520 - Public Toilets & BBQ's - Operating Total	558,466	162,379	241,358	467,700
7520 - Public Toilets & BBQ's - Capital				
710 - Building Project	90,000	0	0	20,000
955 - Transfer from Reserves	(90,000)	0	0	(20,000)
7520 - Public Toilets & BBQ's - Capital Total	0	0	0	0
Public Toilets & BBQ's Total	558,466	162,379	241,358	467,700

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Strategic Planning & Land Projects				
4000 - Strategic Planning & Land Projects - Operating				
105 - Fees & Charges	(2,000)	(394)	(498)	(1,500)
115 - Grants Subsidies & Contributions	(50,440)	(25,220)	(32,980)	(50,440)
300 - Employee Costs	198,408	99,924	129,523	198,350
350 - Administration Expenses	11,500	5,843	6,364	11,500
370 - Special Projects	10,000	3,597	5,022	10,000
940 - Non Cash Expense	19,000	7,250	9,860	12,000
980 - Overhead Allocation	167,135	84,973	95,434	139,530
4000 - Strategic Planning & Land Projects - Operating Total	353,603	175,973	212,725	319,440
Strategic Planning & Land Projects Total	353,603	175,973	212,725	319,440
Waste Management				
3420 - Waste Management - Operating				
105 - Fees & Charges	(3,495,000)	(3,062,622)	(3,241,010)	(3,565,000)
110 - Levy	(608,000)	(608,393)	(609,113)	(609,193)
115 - Grants Subsidies & Contributions	(18,500)	(4,850)	(4,850)	(5,150)
120 - Interest Earnings	(2,500)	(1,075)	(1,588)	(2,500)
125 - Reimbursements	(200)	(1,671)	(1,671)	(2,700)
300 - Employee Costs	831,656	394,001	517,796	825,267
350 - Administration Expenses	214,800	101,009	120,459	219,800
370 - Special Projects	494,900	50,411	60,588	283,000
420 - Operations	20,450	14,232	15,654	23,181
450 - Refuse	520,625	245,469	339,871	538,625
451 - Recycling	366,750	178,278	241,842	393,250
452 - Other Sanitation	70,748	33,718	41,638	70,748
500 - Building Maintenance	159,850	17,521	26,237	147,350
540 - Maintenance	363,000	165,871	222,305	253,750
940 - Non Cash Expense	169,794	85,254	99,463	170,509
955 - Transfer from Reserves	(78,000)	0	0	(78,000)
980 - Overhead Allocation	155,667	72,195	83,115	143,410
3420 - Waste Management - Operating Total	(833,960)	(2,320,652)	(2,089,264)	(1,193,653)
7420 - Waste Management - Capital				
190 - Proceeds on Sale of Assets	(1,200)	(1,044)	(1,044)	(1,044)
715 - Infrastructure Project	294,000	290,384	290,470	384,470
955 - Transfer from Reserves	(292,800)	0	0	(383,426)
7420 - Waste Management - Capital Total	0	289,340	289,426	0
Waste Management Total	(833,960)	(2,031,312)	(1,799,838)	(1,193,653)
10 - Community Amenities Total	615,148	(1,502,097)	(1,119,626)	15,589

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DESCRIPTION	2020-21 Original Budget	Actuals as at December 2020 (50%)	Actuals as at 28 February 2021	Predicted Actuals to June 2021
11 - Recreation & Culture				
Bay of Isles Leisure Centre				
3730 - BOILC - Admin - Operating				
105 - Fees & Charges	(132,000)	(82,857)	(114,040)	(143,083)
115 - Grants Subsidies & Contributions	(2,500)	0	(2,154)	(2,154)
125 - Reimbursements	0	(1,500)	(1,500)	(1,500)
130 - Non Cash Income	0	0	(2,363)	(2,363)
300 - Employee Costs	586,057	292,965	381,547	587,865
350 - Administration Expenses	81,600	31,759	38,793	81,763
360 - Professional Services	30,600	17,350	17,350	30,600
460 - Building Operations	455,952	208,624	282,065	444,887
470 - Kiosk	41,000	27,236	36,511	43,000
471 - Pro Shop	12,000	6,841	9,290	12,000
500 - Building Maintenance	491,468	109,840	142,139	189,900
550 - Grounds Maintenance	8,200	1,519	2,807	6,000
940 - Non Cash Expense	286,285	140,433	163,838	287,865
955 - Transfer from Reserves	(293,878)	0	0	0
980 - Overhead Allocation	172,762	81,287	94,149	167,262
3730 - BOILC - Admin - Operating Total	1,737,546	833,497	1,048,432	1,702,042
3740 - BOILC - Pool - Operating				
105 - Fees & Charges	(400,000)	(244,790)	(358,662)	(490,000)
115 - Grants Subsidies & Contributions	0	(2,500)	(2,500)	(2,500)
472 - Pool Operations	418,132	204,542	278,894	417,632
473 - Swim School	87,083	65,704	76,807	127,050
3740 - BOILC - Pool - Operating Total	105,215	22,956	(5,461)	52,182
3750 - BOILC - Dry - Operating				
105 - Fees & Charges	(155,000)	(95,520)	(128,422)	(175,000)
115 - Grants Subsidies & Contributions	0	0	0	(35,000)
474 - Dry Operations	148,068	92,282	115,371	202,528
3750 - BOILC - Dry - Operating Total	(6,932)	(3,238)	(13,051)	(7,472)
7730 - BOILC - Admin - Capital				
190 - Proceeds on Sale of Assets	(11,364)	(11,363)	(11,363)	(11,363)
705 - Purchases	35,000	23,965	23,965	23,965
710 - Building Project	500,000	75,853	75,853	786,568
955 - Transfer from Reserves	(500,000)	0	0	(786,568)
7730 - BOILC - Admin - Capital Total	23,636	88,455	88,455	12,602
Bay of Isles Leisure Centre Total	1,859,465	941,670	1,118,375	1,759,354

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Civic Centre				
3910 - Civic Centre - Operating				
105 - Fees & Charges	(100,000)	(45,980)	(55,070)	(88,000)
115 - Grants Subsidies & Contributions	(95,810)	(24,310)	(24,310)	(99,310)
125 - Reimbursements	(2,500)	0	0	(1,000)
135 - Show Income	(110,000)	(13,218)	(33,022)	(80,000)
300 - Employee Costs	162,309	91,457	114,090	161,939
350 - Administration Expenses	33,700	9,189	9,956	35,250
380 - Bank Charges	600	315	315	600
460 - Building Operations	71,714	40,893	48,087	71,196
465 - Show Expenses	177,810	13,795	24,008	150,000
470 - Kiosk	10,000	9,941	10,797	17,000
500 - Building Maintenance	573,360	74,465	107,601	370,360
550 - Grounds Maintenance	37,708	5,947	11,167	25,000
940 - Non Cash Expense	248,128	128,024	149,361	261,047
955 - Transfer from Reserves	(327,000)	0	0	0
980 - Overhead Allocation	55,186	30,448	34,298	53,903
3910 - Civic Centre - Operating Total	735,205	320,966	397,278	877,985
7910 - Civic Centre - Capital				
150 - Capital Grants Received	0	0	0	(192,000)
190 - Proceeds on Sale of Assets	0	(1,046)	(1,046)	(1,046)
705 - Purchases	45,000	29,394	35,565	45,000
710 - Building Project	0	0	0	372,000
955 - Transfer from Reserves	0	0	0	(180,000)
7910 - Civic Centre - Capital Total	45,000	28,348	34,519	43,954
Civic Centre Total	780,205	349,314	431,797	921,939
Coastal Infrastructure				
3220 - Coastal Infrastructure - Operating				
105 - Fees & Charges	(54,000)	(17,369)	(36,245)	(57,500)
115 - Grants Subsidies & Contributions	(150,200)	0	0	(300,000)
125 - Reimbursements	(69,587)	(3,126)	(3,458)	(36,000)
300 - Employee Costs	46,587	817	817	20,000
350 - Administration Expenses	20,000	2,411	2,411	10,000
370 - Special Projects	579,844	590,381	623,664	1,283,664
420 - Operations	21,300	8,944	11,998	16,464
540 - Maintenance	601,397	347,649	411,556	547,397
565 - Coastal Roads Maintenance	30,000	33,610	34,054	34,057
940 - Non Cash Expense	566,126	338,449	394,857	676,898
955 - Transfer from Reserves	(519,844)	0	0	(623,664)
980 - Overhead Allocation	58,378	31,626	35,704	57,449
3220 - Coastal Infrastructure - Operating Total	1,130,001	1,333,392	1,475,358	1,628,765
7220 - Coastal Infrastructure- Capital				
150 - Capital Grants Received	(3,238,879)	(1,533,860)	(1,533,860)	(3,811,435)
715 - Infrastructure Project	6,113,041	3,979,106	4,786,503	6,757,630
955 - Transfer from Reserves	(2,203,424)	0	0	(2,203,424)
960 - Transfer from Unspent Grant Reserves	(21,294)	(21,294)	(21,294)	(21,294)
7220 - Coastal Infrastructure- Capital Total	649,444	2,423,952	3,231,349	721,477
Coastal Infrastructure Total	1,779,445	3,757,344	4,706,707	2,350,242

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DESCRIPTION	2020-21 Original Budget	Actuals as at December 2020 (50%)	Actuals as at 28 February 2021	Predicted Actuals to June 2021
Community Grants Program				
3780 - Community Grants Program				
115 - Grants Subsidies & Contributions	0	(150,000)	(150,000)	(150,000)
125 - Reimbursements	0	(5,229)	(5,229)	(5,229)
405 - Grants/Donations Paid	290,750	203,174	287,139	404,250
980 - Overhead Allocation	22,664	10,029	11,796	22,660
3780 - Community Grants Program Total	313,414	57,974	143,706	271,681
Community Grants Program Total	313,414	57,974	143,706	271,681
Culture				
3720 - Culture - Operating				
350 - Administration Expenses	200	0	0	200
460 - Building Operations	4,500	4,670	4,670	4,670
500 - Building Maintenance	85,950	31,436	36,454	70,450
550 - Grounds Maintenance	0	672	672	0
940 - Non Cash Expense	42,888	31,440	36,680	62,880
980 - Overhead Allocation	34,186	17,337	20,590	35,132
3720 - Culture - Operating Total	167,724	85,555	99,066	173,332
7720 - Culture - Capital				
710 - Building Project	99,550	64,551	66,962	199,550
955 - Transfer from Reserves	(99,550)	0	0	(99,550)
7720 - Culture - Capital Total	0	64,551	66,962	100,000
Culture Total	167,724	150,106	166,028	273,332
Esperance Museum				
3870 - Esperance Museum - Operating				
105 - Fees & Charges	(45,000)	(13,149)	(29,185)	(35,000)
115 - Grants Subsidies & Contributions	(18,000)	(18,000)	(18,000)	(18,000)
300 - Employee Costs	2,000	318	3,071	4,237
350 - Administration Expenses	13,150	3,367	4,903	11,575
370 - Special Projects	25,000	0	12,500	25,000
455 - Programs and Events	15,000	4,086	4,086	15,000
460 - Building Operations	59,001	29,305	39,579	57,917
500 - Building Maintenance	87,200	71,864	81,535	124,200
940 - Non Cash Expense	91,229	48,643	56,750	97,286
980 - Overhead Allocation	72,619	40,507	46,339	72,704
3870 - Esperance Museum - Operating Total	302,199	166,941	201,578	354,919
Esperance Museum Total	302,199	166,941	201,578	354,919

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DESCRIPTION	2020-21 Original Budget	Actuals as at December 2020 (50%)	Actuals as at 28 February 2021	Predicted Actuals to June 2021
Esperance Period Village				
3790 - Esperance Period Village - Operating				
105 - Fees & Charges	(73,500)	(22,197)	(35,893)	(74,000)
125 - Reimbursements	(10,000)	(3,527)	(5,020)	(8,500)
460 - Building Operations	34,368	16,776	23,354	30,848
500 - Building Maintenance	58,700	42,791	54,156	75,050
940 - Non Cash Expense	46,896	24,952	29,111	49,904
980 - Overhead Allocation	78,453	75,089	78,411	73,793
3790 - Esperance Period Village - Operating Total	134,917	133,884	144,119	147,095
7790 - Esperance Period Village - Capital				
710 - Building Project	143,000	0	3,902	143,000
955 - Transfer from Reserves	(143,000)	0	0	(143,000)
7790 - Esperance Period Village - Capital Total	0	0	3,902	0
Esperance Period Village Total	134,917	133,884	148,021	147,095
Library				
3710 - Library - Operating				
105 - Fees & Charges	(12,700)	(5,370)	(7,474)	(12,350)
115 - Grants Subsidies & Contributions	(27,682)	(25,682)	(25,682)	(25,682)
125 - Reimbursements	(100)	0	0	(100)
300 - Employee Costs	424,751	213,008	279,482	421,089
350 - Administration Expenses	50,320	18,613	22,313	45,328
370 - Special Projects	26,328	23,953	24,061	25,682
460 - Building Operations	38,269	20,377	24,284	38,637
500 - Building Maintenance	47,800	16,791	18,159	41,800
550 - Grounds Maintenance	12,684	4,916	6,924	12,684
940 - Non Cash Expense	59,333	36,814	42,945	73,602
960 - Transfer from Unspent Grant Reserves	(646)	(646)	(646)	(646)
980 - Overhead Allocation	151,143	77,135	89,750	151,204
3710 - Library - Operating Total	769,500	379,909	474,116	771,248
Library Total	769,500	379,909	474,116	771,248

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DESCRIPTION	2020-21 Original Budget	Actuals as at December 2020 (50%)	Actuals as at 28 February 2021	Predicted Actuals to June 2021
Parks				
3210 - Parks - Operating				
105 - Fees & Charges	(1,500)	(600)	(600)	(1,500)
115 - Grants Subsidies & Contributions	(30,000)	(30,000)	(30,000)	(30,000)
125 - Reimbursements	(2,000)	0	0	(2,000)
350 - Administration Expenses	8,800	0	0	8,800
420 - Operations	110,261	43,955	60,836	102,181
460 - Building Operations	1,991	1,441	1,475	2,077
500 - Building Maintenance	6,500	149	1,031	6,100
540 - Maintenance	1,259,183	517,833	664,470	1,259,183
940 - Non Cash Expense	873,469	462,788	539,920	925,577
955 - Transfer from Reserves	(6,750)	0	0	(6,750)
980 - Overhead Allocation	26,969	18,046	19,733	26,060
3210 - Parks - Operating Total	2,246,923	1,013,612	1,256,865	2,289,728
7210 - Parks - Capital				
150 - Capital Grants Received	0	0	0	(600,000)
155 - Capital Contributions	(75,000)	(39,091)	(39,091)	(75,000)
705 - Purchases	88,500	0	60,622	88,500
715 - Infrastructure Project	581,140	111,907	111,907	1,131,140
955 - Transfer from Reserves	(74,500)	0	0	(74,500)
7210 - Parks - Capital Total	520,140	72,816	133,438	470,140
Parks Total	2,767,063	1,086,428	1,390,303	2,759,868
Public Halls				
3290 - Public Halls - Operating				
125 - Reimbursements	(15,500)	(8,696)	(8,696)	(15,500)
405 - Grants/Donations Paid	260,410	130,205	260,410	260,410
460 - Building Operations	28,402	22,369	24,021	24,732
500 - Building Maintenance	267,050	33,620	57,331	183,750
940 - Non Cash Expense	232,855	125,253	146,129	250,506
955 - Transfer from Reserves	(260,410)	0	0	(268,410)
980 - Overhead Allocation	65,381	59,853	62,784	62,057
3290 - Public Halls - Operating Total	578,188	362,604	541,979	497,545
7290 - Public Halls - Capital				
710 - Building Project	100,000	0	0	100,000
955 - Transfer from Reserves	(100,000)	0	0	(100,000)
7290 - Public Halls - Capital Total	0	0	0	0
Public Halls Total	578,188	362,604	541,979	497,545

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Self Supporting Loans				
4900 - Self Supporting Loans - Operating				
125 - Reimbursements	(48,430)	(21,164)	(37,650)	(48,430)
390 - Interest Paid	48,430	11,445	28,363	48,430
4900 - Self Supporting Loans - Operating Total	0	(9,719)	(9,287)	0
8900 - Self Supporting Loans - Capital				
196 - Loan Repayments	(163,497)	(69,033)	(119,396)	(163,497)
790 - Principal Repayments	163,497	63,433	116,427	163,497
8900 - Self Supporting Loans - Capital Total	0	(5,600)	(2,969)	0
Self Supporting Loans Total	0	(15,319)	(12,256)	0
Sport and Recreation Management				
3260 - Sport and Recreation Management - Operating				
105 - Fees & Charges	(1,300)	(700)	(950)	(1,300)
125 - Reimbursements	(2,300)	(886)	(1,413)	(2,300)
370 - Special Projects	2,292	4,220	4,220	4,220
460 - Building Operations	2,000	803	1,017	2,000
500 - Building Maintenance	4,400	25	580	2,600
980 - Overhead Allocation	8,583	3,759	4,433	8,311
3260 - Sport and Recreation Management - Operating Total	13,675	7,221	7,887	13,531
Sport and Recreation Management Total	13,675	7,221	7,887	13,531
Sporting Complexes				
3240 - Sporting Complexes - Operating				
105 - Fees & Charges	(86,000)	(26,252)	(27,128)	(64,000)
115 - Grants Subsidies & Contributions	0	0	0	(300,000)
125 - Reimbursements	(3,000)	(8,580)	(8,871)	(10,667)
300 - Employee Costs	62,579	18,607	30,925	62,554
350 - Administration Expenses	500	898	1,725	2,000
370 - Special Projects	0	0	0	300,000
460 - Building Operations	64,000	63,957	77,914	125,561
500 - Building Maintenance	65,000	20,094	27,495	50,300
940 - Non Cash Expense	391,457	98,975	115,471	357,949
980 - Overhead Allocation	26,630	21,061	22,497	25,326
3240 - Sporting Complexes - Operating Total	521,166	188,760	240,028	549,023
7240 - Sporting Complexes - Capital				
150 - Capital Grants Received	(2,045,750)	(15,000)	(276,985)	(1,041,985)
710 - Building Project	3,940,899	1,561,954	1,964,978	3,729,841
955 - Transfer from Reserves	(1,254,199)	0	0	(1,554,199)
960 - Transfer from Unspent Grant Reserves	(250,000)	(250,000)	(250,000)	(250,000)
7240 - Sporting Complexes - Capital Total	390,950	1,296,954	1,437,993	883,657
Sporting Complexes Total	912,116	1,485,714	1,678,021	1,432,680

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Sporting Grounds				
3230 - Sporting Grounds - Operating				
105 - Fees & Charges	(41,000)	(13,855)	(115,037)	(163,000)
115 - Grants Subsidies & Contributions	0	0	0	(100,000)
125 - Reimbursements	(33,900)	(24,136)	(26,308)	(33,900)
370 - Special Projects	0	6,284	104,732	220,000
420 - Operations	60,708	36,456	52,749	82,594
460 - Building Operations	17,955	6,880	8,957	15,761
500 - Building Maintenance	0	561	653	0
540 - Maintenance	393,605	235,464	273,432	443,605
980 - Overhead Allocation	23,787	16,644	18,068	22,842
3230 - Sporting Grounds - Operating Total	421,155	264,298	317,246	487,902
7230 - Sporting Grounds - Capital				
150 - Capital Grants Received	(102,713)	0	0	0
715 - Infrastructure Project	367,015	0	0	227,802
7230 - Sporting Grounds - Capital Total	264,302	0	0	227,802
Sporting Grounds Total	685,457	264,298	317,246	715,704
Television & Radio				
3270 - Television & Radio - Operating				
420 - Operations	11,744	5,885	8,071	11,757
540 - Maintenance	5,240	2,201	2,991	5,466
980 - Overhead Allocation	2,683	1,153	1,358	2,582
3270 - Television & Radio - Operating Total	19,667	9,239	12,420	19,805
Television & Radio Total	19,667	9,239	12,420	19,805
Water Supply				
3250 - Water Supply - Operating				
105 - Fees & Charges	(100,000)	(12,102)	(23,543)	(46,000)
125 - Reimbursements	0	(5,848)	(5,848)	(5,848)
370 - Special Projects	25,000	18,820	18,820	23,072
420 - Operations	13,725	4,883	8,574	13,780
540 - Maintenance	122,204	103,934	144,360	164,864
980 - Overhead Allocation	14,849	6,542	7,716	14,468
3250 - Water Supply - Operating Total	75,778	116,229	150,079	164,336
7250 - Water Supply - Capital				
715 - Infrastructure Project	150,000	259,247	271,578	280,000
955 - Transfer from Reserves	(150,000)	0	0	(280,000)
7250 - Water Supply - Capital Total	0	259,247	271,578	0
Water Supply Total	75,778	375,476	421,657	164,336
11 - Recreation & Culture Total	11,158,813	9,512,803	11,747,585	12,453,279

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12 - Transport				
Esperance Airport				
3510 - Esperance Airport - Operating				
105 - Fees & Charges	(376,000)	(330,720)	(460,680)	(796,000)
115 - Grants Subsidies & Contributions	0	(1,299)	(1,299)	(1,299)
125 - Reimbursements	(15,000)	(3,714)	(4,436)	(8,000)
300 - Employee Costs	279,259	173,498	212,422	306,599
350 - Administration Expenses	41,450	12,808	15,691	36,108
370 - Special Projects	53,607	21,800	21,800	53,607
420 - Operations	82,088	43,386	51,945	69,564
575 - Airside Maintenance	40,000	3,280	5,707	39,000
576 - Landside Building Maintenance	50,900	17,834	47,501	58,900
577 - Landside Grounds Maintenance	30,500	10,426	12,289	30,500
940 - Non Cash Expense	332,896	166,070	193,527	340,141
955 - Transfer from Reserves	(449,623)	0	0	(165,000)
980 - Overhead Allocation	97,819	47,147	53,635	84,613
3510 - Esperance Airport - Operating Total	167,896	160,516	148,102	48,733
7510 - Esperance Airport - Capital				
705 - Purchases	6,457	0	0	6,457
775 - Airside Projects	250,000	0	0	0
776 - Landside Projects	15,000	19,229	19,229	19,229
955 - Transfer from Reserves	(271,457)	0	0	(25,686)
7510 - Esperance Airport - Capital Total	0	19,229	19,229	0
Esperance Airport Total	167,896	179,745	167,331	48,733
Licensing Department				
3880 - Licensing Department - Operating				
105 - Fees & Charges	(200,000)	(102,926)	(118,818)	(200,000)
125 - Reimbursements	(1,500)	(3,200)	(3,200)	(3,200)
300 - Employee Costs	178,677	96,096	128,685	203,160
350 - Administration Expenses	5,780	4,822	5,056	7,782
980 - Overhead Allocation	66,981	29,071	34,228	64,491
3880 - Licensing Department - Operating Total	49,938	23,863	45,951	72,233
Licensing Department Total	49,938	23,863	45,951	72,233
Road Making Plant				
3540 - Road Making Plant - Operating				
130 - Non Cash Income	(1,438)	0	(4,818)	(4,818)
350 - Administration Expenses	14,500	999	29,499	14,500
940 - Non Cash Expense	580,589	36,379	45,910	539,325
3540 - Road Making Plant - Operating Total	593,651	37,378	70,591	549,007
7540 - Road Making Plant - Capital				
190 - Proceeds on Sale of Assets	(607,400)	(147,400)	(199,673)	(607,400)
705 - Purchases	2,554,685	945,011	1,344,423	2,554,685
715 - Infrastructure Project	7,000	5,307	5,307	5,307
7540 - Road Making Plant - Capital Total	1,954,285	802,918	1,150,057	1,952,592
Road Making Plant Total	2,547,936	840,296	1,220,648	2,501,599

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Roads & Streets				
3930 - Road & Street - Operating				
115 - Grants Subsidies & Contributions	(1,000)	(1,000)	(10,455)	(12,000)
125 - Reimbursements	(20,000)	(42,140)	(44,258)	(44,258)
485 - Roadwise	2,800	14	14	5,800
486 - Community Assistance	15,000	1,438	3,607	5,000
555 - Town Roads	589,630	290,858	384,538	589,630
556 - Rural Roads	3,096,000	1,302,676	1,707,454	3,096,000
557 - Crossovers	15,500	4,785	8,436	15,500
558 - Drainage	84,293	43,759	54,000	83,693
559 - Car Parks	24,000	2,139	5,890	24,000
560 - Street Trees	228,033	126,110	156,497	213,478
561 - Footpaths	101,000	20,620	34,780	101,000
562 - Street Lights	362,000	127,685	180,616	370,500
563 - Gravel Pits	53,000	151	151	53,000
564 - Landscaping	40,463	3,101	4,654	20,000
567 - Town Road Verges	230,000	102,758	145,968	230,000
940 - Non Cash Expense	10,409,871	5,693,121	6,641,975	11,386,242
960 - Transfer from Unspent Grant Reserves	(1,000)	(1,000)	(1,000)	(1,000)
3930 - Road & Street - Operating Total	15,229,590	7,675,075	9,272,867	16,136,585
7930 - Road & Street - Capital				
150 - Capital Grants Received	(242,500)	(854,719)	(854,719)	(1,904,188)
151 - Roads to Recovery	(2,174,122)	(424,000)	(424,000)	(1,824,122)
152 - BlackSpot	(536,725)	(139,867)	(139,867)	(536,725)
153 - Main Roads	(2,239,922)	(1,077,888)	(1,077,888)	(2,239,922)
154 - Main Roads - Direct	(708,060)	(707,945)	(707,945)	(708,060)
755 - Town Roads - BlackSpot	310,234	1,385	1,385	272,588
757 - Town Roads - MainRoads	211,200	0	0	211,200
758 - Town Roads - Municipal Allocation	1,138,069	238,339	520,576	1,188,069
760 - Rural Roads - BlackSpot	519,601	229,000	369,247	519,601
761 - Rural Roads - Roads to Recovery	3,365,600	1,645,214	1,740,617	3,365,600
762 - Rural Roads - MainRoads	3,830,980	887,352	1,241,556	3,830,980
763 - Rural Roads - Municipal Allocation	5,426,843	2,451,028	2,774,404	5,666,843
766 - Drainage	512,677	108,686	119,532	512,677
767 - Car Park	275,504	55,753	159,778	275,504
769 - Footpaths	1,122,187	86,033	149,358	1,122,187
7930 - Road & Street - Capital Total	10,811,566	2,498,371	3,872,034	9,752,232
Roads & Streets Total	26,041,156	10,173,446	13,144,901	25,888,817
Rural Depots & Housing				
3570 - Rural Depots & Housing - Operating				
125 - Reimbursements	(10,000)	(3,939)	(3,939)	(10,000)
350 - Administration Expenses	2,300	1,144	1,525	2,300
460 - Building Operations	18,196	9,428	10,983	16,249
500 - Building Maintenance	110,450	71,233	78,610	103,550
550 - Grounds Maintenance	2,200	520	776	2,200
940 - Non Cash Expense	54,254	28,663	33,440	57,326
3570 - Rural Depots & Housing - Operating Total	177,400	107,049	121,395	171,625
Rural Depots & Housing Total	177,400	107,049	121,395	171,625
12 - Transport Total	28,984,326	11,324,399	14,700,226	28,683,007

Shire of Esperance
Budget Review
For the year ending 30th June 2021

Management Accounting Report

DESCRIPTION	2020-21 Original Budget	Actuals as at December 2020 (50%)	Actuals as at 28 February 2021	Predicted Actuals to June 2021
13 - Economic Services				
Building Services				
4020 - Building Services - Operating				
105 - Fees & Charges	(71,750)	(46,347)	(62,461)	(85,390)
125 - Reimbursements	0	685	(364)	(364)
300 - Employee Costs	213,727	111,939	144,864	213,646
350 - Administration Expenses	13,796	6,623	8,274	13,218
360 - Professional Services	4,000	150	150	2,000
940 - Non Cash Expense	7,300	0	0	7,300
980 - Overhead Allocation	96,952	51,089	57,680	88,728
4020 - Building Services - Operating Total	264,025	124,139	148,143	239,138
8020 - Building Services - Capital				
190 - Proceeds on Sale of Assets	(12,700)	(18,182)	(18,182)	(18,182)
705 - Purchases	42,250	51,909	51,909	51,909
8020 - Building Services - Capital Total	29,550	33,727	33,727	33,727
Building Services Total	293,575	157,866	181,870	272,865
Caravan Park				
4210 - Shire Caravan Park - Operating				
105 - Fees & Charges	(180,000)	(22,791)	(22,791)	(172,791)
350 - Administration Expenses	0	8,750	8,750	8,750
980 - Overhead Allocation	42,665	24,845	27,698	42,011
4210 - Shire Caravan Park - Operating Total	(137,335)	10,804	13,657	(122,030)
Caravan Park Total	(137,335)	10,804	13,657	(122,030)
Community & Economic Development				
4170 - Community & Economic Development - Operating				
115 - Grants Subsidies & Contributions	(10,000)	0	(5,000)	(25,000)
300 - Employee Costs	334,720	164,638	210,227	333,742
350 - Administration Expenses	7,600	1,972	3,765	6,995
370 - Special Projects	800	0	0	15,800
960 - Transfer from Unspent Grant Reserves	(800)	(800)	(800)	(800)
980 - Overhead Allocation	103,001	41,230	47,734	77,642
4170 - Community & Economic Development - Operating Total	435,321	207,040	255,926	408,379
Community & Economic Development Total	435,321	207,040	255,926	408,379
Esperance Visitor Centre				
3920 - Esperance Visitor Centre - Operating				
105 - Fees & Charges	(130,000)	(62,587)	(106,482)	(127,000)
300 - Employee Costs	278,454	137,581	183,316	278,342
350 - Administration Expenses	26,200	10,587	15,081	24,500
370 - Special Projects	9,177	2,956	3,525	9,177
460 - Building Operations	14,724	5,776	7,900	14,351
469 - Resale	64,000	17,408	32,898	53,000
500 - Building Maintenance	12,000	1,581	2,523	8,500
940 - Non Cash Expense	4,636	2,464	2,875	4,928
980 - Overhead Allocation	62,683	33,793	38,245	61,100
3920 - Esperance Visitor Centre - Operating Total	341,874	149,559	179,881	326,898
Esperance Visitor Centre Total	341,874	149,559	179,881	326,898

Shire of Esperance
Budget Review
For the year ending 30th June 2021

Management Accounting Report

DESCRIPTION	2020-21 Original Budget	Actuals as at December 2020 (50%)	Actuals as at 28 February 2021	Predicted Actuals to June 2021
Rural Services				
3350 - Rural Services - Operating				
115 - Grants Subsidies & Contributions	(200,250)	(158,098)	(208,101)	(208,101)
420 - Operations	600	298	370	600
435 - Wild Dog Control	610,029	84,432	87,699	617,880
545 - Water Supply Maintenance	15,250	4,061	4,061	15,250
960 - Transfer from Unspent Grant Reserves	(399,779)	(399,779)	(399,779)	(399,779)
980 - Overhead Allocation	24,902	10,821	12,751	24,181
3350 - Rural Services - Operating Total	50,752	(458,265)	(502,999)	50,031
7350 - Rural Services - Capital				
150 - Capital Grants Received	(1,410,938)	(125,000)	(625,000)	(1,250,000)
705 - Purchases	1,175,938	0	0	1,175,938
715 - Infrastructure Project	245,000	0	0	245,000
7350 - Rural Services - Capital Total	10,000	(125,000)	(625,000)	170,938
Rural Services Total	60,752	(583,265)	(1,127,999)	220,969
Shire Building Management				
4030 - Shire Building Management - Operating				
125 - Reimbursements	0	(1,118)	(1,118)	(1,118)
300 - Employee Costs	74,672	39,169	48,590	74,249
350 - Administration Expenses	11,550	5,657	6,489	11,550
985 - Overhead Recovered	(86,222)	(45,635)	(56,859)	(84,681)
4030 - Shire Building Management - Operating Total	0	(1,927)	(2,898)	0
Shire Building Management Total	0	(1,927)	(2,898)	0
Tourism & Area Promotion				
3900 - Tourism & Area Promotion - Operating				
105 - Fees & Charges	0	0	(8,936)	(15,055)
115 - Grants Subsidies & Contributions	0	(40,000)	(40,000)	(40,000)
125 - Reimbursements	(4,000)	(287)	(287)	(4,000)
370 - Special Projects	38,516	26,760	52,566	100,516
376 - Marketing	27,000	0	22,270	27,000
420 - Operations	2,700	937	1,360	2,700
460 - Building Operations	7,584	898	1,360	2,696
500 - Building Maintenance	11,800	7,408	9,786	12,500
540 - Maintenance	62,636	30,805	41,427	61,949
940 - Non Cash Expense	19,149	9,559	11,152	19,118
955 - Transfer from Reserves	(10,000)	0	0	(10,000)
980 - Overhead Allocation	26,452	11,649	13,638	26,901
3900 - Tourism & Area Promotion - Operating Total	181,837	47,729	104,336	184,325
Tourism & Area Promotion Total	181,837	47,729	104,336	184,325
13 - Economic Services Total	1,176,024	(12,194)	(395,227)	1,291,406

Shire of Esperance
Budget Review
For the year ending 30th June 2021

Management Accounting Report

DESCRIPTION	2020-21 Original Budget	Actuals as at December 2020 (50%)	Actuals as at 28 February 2021	Predicted Actuals to June 2021
14 - Other Property & Services				
Asset Management				
3200 - Asset Management - Operating				
115 - Grants Subsidies & Contributions	(42,120)	(20,942)	(25,902)	(42,120)
125 - Reimbursements	(1,500)	0	0	(1,500)
130 - Non Cash Income	0	0	(5,631)	(5,631)
300 - Employee Costs	1,223,137	638,082	821,265	1,242,822
350 - Administration Expenses	161,000	78,848	98,196	156,500
940 - Non Cash Expense	105,006	36,253	41,573	72,673
980 - Overhead Allocation	268,231	122,786	141,892	256,412
3200 - Asset Management - Operating Total	1,713,754	855,027	1,071,393	1,679,156
7200 - Asset Management - Capital				
190 - Proceeds on Sale of Assets	(21,000)	0	(31,818)	(31,818)
705 - Purchases	57,500	0	57,544	57,544
7200 - Asset Management - Capital Total	36,500	0	25,726	25,726
Asset Management Total	1,750,254	855,027	1,097,119	1,704,882
Asset Management Planning				
3470 - Asset Management Planning - Operating				
115 - Grants Subsidies & Contributions	(16,120)	(8,060)	(10,540)	(16,120)
300 - Employee Costs	298,455	149,003	195,157	298,348
350 - Administration Expenses	12,400	2,553	3,583	11,400
360 - Professional Services	5,000	1,650	1,650	5,000
940 - Non Cash Expense	13,672	6,836	7,975	13,672
980 - Overhead Allocation	70,483	46,543	51,040	67,741
3470 - Asset Management Planning - Operating Total	383,890	198,525	248,865	380,041
Asset Management Planning Total	383,890	198,525	248,865	380,041
Depot Store & Office				
3580 - Depot Store & Office - Operating				
105 - Fees & Charges	(12,000)	(1,992)	(2,172)	(12,000)
300 - Employee Costs	245,902	156,865	202,894	245,808
350 - Administration Expenses	29,350	8,321	10,540	28,150
460 - Building Operations	81,872	37,201	48,027	82,391
487 - Stock Purchased	1,000	334	334	1,000
500 - Building Maintenance	151,200	40,123	72,625	119,497
550 - Grounds Maintenance	45,000	15,817	24,688	45,000
940 - Non Cash Expense	97,651	44,459	51,869	88,917
3580 - Depot Store & Office - Operating Total	639,975	301,128	408,805	598,763
Depot Store & Office Total	639,975	301,128	408,805	598,763

Shire of Esperance
Budget Review
For the year ending 30th June 2021

Management Accounting Report

DESCRIPTION	2020-21 Original Budget	Actuals as at December 2020 (50%)	Actuals as at 28 February 2021	Predicted Actuals to June 2021
Flinders Development				
4180 - Flinders Development - Operating				
130 - Non Cash Income	(875,000)	0	0	(1,090,000)
350 - Administration Expenses	4,000	1,024	7,864	19,500
980 - Overhead Allocation	5,104	2,212	2,604	4,895
4180 - Flinders Development - Operating Total	(865,896)	3,236	10,468	(1,065,605)
8180 - Flinders Development - Capital				
190 - Proceeds on Sale of Assets	(1,750,000)	(1,486,441)	(1,821,098)	(2,180,000)
715 - Infrastructure Project	845,298	74,344	74,344	845,298
955 - Transfer from Reserves	(845,298)	0	0	(845,298)
8180 - Flinders Development - Capital Total	(1,750,000)	(1,412,097)	(1,746,754)	(2,180,000)
Flinders Development Total	(2,615,896)	(1,408,861)	(1,736,286)	(3,245,605)
Industrial Park Development				
4190 - Shark Lake Industrial Park Development - Operating				
105 - Fees & Charges	(10,500)	(5,250)	(7,875)	(10,500)
115 - Grants Subsidies & Contributions	(10,000)	(10,000)	(10,000)	(10,000)
350 - Administration Expenses	0	0	0	5,000
390 - Interest Paid	42,331	18,368	21,193	42,331
955 - Transfer from Reserves	0	0	0	(5,000)
980 - Overhead Allocation	7,967	6,607	7,010	7,517
4190 - Shark Lake Industrial Park Development - Operating Total	29,798	9,725	10,328	29,348
8190 - Shark Lake Industrial Park Development - Capital				
790 - Principal Repayments	47,935	23,700	23,700	47,935
8190 - Shark Lake Industrial Park Development - Capital Total	47,935	23,700	23,700	47,935
Industrial Park Development Total	77,733	33,425	34,028	77,283
Other Properties & Services				
3490 - Other Properties & Services - Operating				
105 - Fees & Charges	(12,000)	(5,400)	(7,667)	(12,000)
350 - Administration Expenses	9,639	311	1,329	12,000
460 - Building Operations	9,330	9,958	9,958	9,958
550 - Grounds Maintenance	1,500	266	380	1,500
980 - Overhead Allocation	36,130	31,536	33,293	34,174
3490 - Other Properties & Services - Operating Total	44,599	36,671	37,293	45,632
7490 - Other Properties & Services - Capital				
705 - Purchases	0	1,156	5,395	10,000
955 - Transfer from Reserves	0	0	0	(10,000)
7490 - Other Properties & Services - Capital Total	0	1,156	5,395	0
Other Properties & Services Total	44,599	37,827	42,688	45,632

Shire of Esperance
Budget Review
For the year ending 30th June 2021

Management Accounting Report

DESCRIPTION	2020-21 Original Budget	Actuals as at December 2020 (50%)	Actuals as at 28 February 2021	Predicted Actuals to June 2021
Outside Works				
3590 - Outside Works - Operating				
125 - Reimbursements	(80,000)	(433)	(26,052)	(100,000)
300 - Employee Costs	1,612,520	751,708	1,008,419	1,611,982
350 - Administration Expenses	266,000	135,447	164,082	272,000
980 - Overhead Allocation	208,297	97,425	112,779	202,838
985 - Overhead Recovered	(4,360,546)	(2,172,486)	(2,761,607)	(4,264,739)
3590 - Outside Works - Operating Total	(2,353,729)	(1,188,339)	(1,502,379)	(2,277,919)
Outside Works Total	(2,353,729)	(1,188,339)	(1,502,379)	(2,277,919)
Plant & Vehicle Operations				
3550 - Plant & Vehicles - Operating				
115 - Grants Subsidies & Contributions	(203,000)	(111,076)	(130,927)	(203,000)
125 - Reimbursements	(18,000)	(2,079)	(2,349)	(15,000)
300 - Employee Costs	359,777	200,695	255,707	380,666
350 - Administration Expenses	40,500	24,746	27,268	36,691
395 - Vehicle Costs	2,008,800	919,364	1,173,366	1,882,490
410 - Insurance	196,000	181,177	181,177	181,177
940 - Non Cash Expense	34,275	18,015	21,017	36,031
980 - Overhead Allocation	(524,423)	(231,794)	(264,978)	(513,643)
985 - Overhead Recovered	(1,893,929)	(910,359)	(1,084,313)	(1,785,412)
3550 - Plant & Vehicles - Operating Total	0	88,689	175,968	0
Plant & Vehicle Operations Total	0	88,689	175,968	0
Plant Depreciation				
3560 - Plant Depreciation - Operating				
940 - Non Cash Expense	1,197,742	612,907	715,043	1,225,726
985 - Overhead Recovered	(1,197,742)	(575,547)	(648,325)	(1,225,726)
3560 - Plant Depreciation - Operating Total	0	37,360	66,718	0
Plant Depreciation Total	0	37,360	66,718	0
Private Works				
3600 - Private Works - Operating				
146 - Private Works Income Work Orders	(70,000)	(9,774)	(22,430)	(98,000)
490 - Private Works Expenses	50,000	17,525	62,633	70,000
3600 - Private Works - Operating Total	(20,000)	7,751	40,203	(28,000)
Private Works Total	(20,000)	7,751	40,203	(28,000)
Project Management				
3460 - Project Management - Operating				
300 - Employee Costs	146,220	76,694	98,375	148,511
350 - Administration Expenses	8,800	1,955	2,176	5,800
940 - Non Cash Expense	9,667	3,333	3,333	6,666
980 - Overhead Allocation	(155,020)	(74,704)	(74,704)	(154,311)
3460 - Project Management - Operating Total	9,667	7,278	29,180	6,666
Project Management Total	9,667	7,278	29,180	6,666
14 - Other Property & Services Total	(2,083,507)	(1,030,190)	(1,095,091)	(2,738,257)

Shire of Esperance
Budget Review
For the year ending 30th June 2021

Management Accounting Report

DESCRIPTION	2020-21 Original Budget	Actuals as at December 2020 (50%)	Actuals as at 28 February 2021	Predicted Actuals to June 2021
15 - Funds Transfer				
Funds Transfer				
8700 - Funds Transfer - Capital				
956 - Transfer to Reserves	3,518,499	47,735	85,494	4,355,344
8700 - Funds Transfer - Capital Total	3,518,499	47,735	85,494	4,355,344
Funds Transfer Total	3,518,499	47,735	85,494	4,355,344
15 - Funds Transfer Total	3,518,499	47,735	85,494	4,355,344
Total	20,461,978	(6,624,439)	(932,085)	21,139,672

Shire of Esperance
Budget Review 2020-21
For the year ending 30th June 2021

Management Budget
Movements in Cash Reserves

	1-Jul-2020	Transfers In			Transfers Out				30-Jun-2021	Budget Year
Reserve Name	Opening Balance	Interest	Sum	Total	Operating	Carryovers	Capital	Total	Closing Balance	Net Change \$
Land Purchase & Development Reserve	1,336,260	7,147	2,180,000	2,187,147	(15,000)	(845,298)	-	(860,298)	2,663,109	1,326,849
Eastern Suburbs Water Pipeline Reserve	186,976	1,000	-	1,000	-	-	(150,000)	(150,000)	37,976	(149,000)
Jetty Reserve	1,064,513	5,693	140,000	145,693	-	(943,424)	(260,000)	(1,203,424)	6,782	(1,057,731)
Aerodrome Reserve	7,078,059	37,855	126,408	164,263	(175,000)	(1,006,457)	(19,229)	(1,200,686)	6,041,636	(1,036,423)
Off Street Parking (CBD) Reserve	538,263	2,879	-	2,879	-	-	-	-	541,142	2,879
Sanitation Reserve	6,981,470	37,338	1,461,160	1,498,498	(28,000)	(110,000)	(323,426)	(461,426)	8,018,542	1,037,072
Esperance Homecare Fundraising Reserve	455,250	2,435	-	2,435	(16,000)	-	-	(16,000)	441,685	(13,565)
Plant Replacement Reserve	558,769	2,988	-	2,988	(6,750)	-	(74,500)	(81,250)	480,507	(78,262)
Building Maintenance & Renewal Reserve	3,307,804	17,689	177,471	195,159	(8,000)	(1,813,941)	(1,611,474)	(3,433,415)	69,548	(3,238,256)
Employee Entitlements - Long Service Leave Reserve	1,076,266	5,756	-	5,756	-	-	-	-	1,082,022	5,756
Governance & Workers Compensation Reserve	222,662	1,191	80,000	81,191	(263,791)	-	-	(263,791)	40,062	(182,600)
EHC Asset Replacement Reserve	951,172	5,087	-	5,087	-	(30,745)	(226,092)	(256,837)	699,422	(251,750)
IT System & Process Development Reserve	116,506	623	-	623	-	(80,000)	-	(80,000)	37,129	(79,377)
Esperance Homecare Annual Leave Reserve	253,231	1,354	-	1,354	-	-	-	-	254,585	1,354
Esperance Homecare Long Service Leave Reserve	217,000	1,161	-	1,161	-	-	-	-	218,160	1,160
Priority Projects Reserve	1,890,187	10,109	50,000	60,110	(260,410)	(832,957)	(130,000)	(1,223,367)	726,930	(1,163,257)
Unspent Grants Reserve	3,757,089	-	-	-	-	(3,757,089)	-	(3,757,089)	-	(3,757,089)
	29,991,477	140,304	4,215,039	4,355,344	(772,951)	(9,419,911)	(2,794,721)	(12,987,583)	21,359,238	(8,632,239)

RECOMMENDATION & DECISION

9.1 2020/2021 Budget Review

Moved: Mr Mills

Seconded: Cr O'Donnell

AU0321-063

That the Audit Committee recommends Council to adopt the 2020/21 Budget Review.

CARRIED

10. CLOSURE

The Presiding Member declared the meeting closed at 10.38am.

These Minutes were confirmed at a meeting held on _____

Signed _____

Presiding Member at the meeting at which the Minutes were confirmed.

Dated _____