



SHIRE OF YORK

**MINUTES OF THE
AUDIT COMMITTEE MEETING
HELD ON 9 MARCH 2017
COMMENCING AT 3.02PM
IN COUNCIL CHAMBERS,
YORK TOWN HALL, YORK**

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Nil



SHIRE OF YORK

MINUTES OF THE AUDIT COMMITTEE
HELD ON 9 MARCH 2017
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IN COUNCIL CHAMBERS, YORK TOWN HALL, YORK

1. OPENING

1.1 Declaration of Opening

Cr David Wallace, Shire President, declared the meeting open at 3.02pm and welcomed the Auditors to the meeting

Cr Walters left the room at 3.02pm

Cr Walters returned to the room at 3.03pm.

1.2 Disclaimer

The Shire President advised the following:

"I wish to draw attention to the Disclaimer Notice contained within the agenda document and advise members of the public that any decisions made at the meeting today, can be revoked, pursuant to the Local Government Act 1995.

Therefore members of the public should not rely on any decisions until formal notification in writing by Council has been received. Any plans or documents in agendas and minutes may be subject to copyright. The express permission of the copyright owner must be obtained before copying any copyright material."

1.3 Standing Orders

Local Government (Council Meetings) Local Law 2016

1.4 Announcement of Visitors

Nil

1.5 Declarations of Interest that Might Cause a Conflict

Nil

1.6 Declarations of Financial Interest

Nil

1.7 Declarations of Interest that May Affect Impartiality

Nil

2. ATTENDANCE

2.1 Members

*Cr David Wallace, Shire President; Cr Denese Smythe, Deputy Shire President;
Cr Heather Saint; Cr Pam Heaton; Cr Jane Ferro; Cr Tricia Walters; Cr Trevor Randell*

2.2 Staff

*Paul Martin, Chief Executive Officer; Suzie Haslehurst, Executive Manager Corporate and
Community Services; Paul Crewe, Executive Manager Infrastructure & Development
Services*

2.3 Auditors

Nil

2.4 Apologies

Nil

3. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

3.1 *Minutes of Audit Committee Meeting held 12 January 2017.*

Recommendation

Moved: Cr Randell

Seconded: Cr Smythe

**That the minutes of the Audit Committee meeting held on 12 January 2017 be
accepted as a true and correct record.**

CARRIED: 7/0

4. ANNOUNCEMENT BY THE PRESIDING MEMBER WITHOUT DISCUSSION

Nil

5. PRESENTATIONS

Nil

6. OFFICER REPORT

SY002-03/17(Audit) – Compliance Audit Return 2016

FILE REFERENCE: FI.FRP.5
APPLICANT OR PROPONENT(S): Shire of York
AUTHORS NAME & POSITION: Suzie Haslehurst - Executive Manager Corporate & Community Services
RESPONSIBLE OFFICER: Suzie Haslehurst - Executive Manager Corporate & Community Services
PREVIOUSLY BEFORE COUNCIL: Annual Requirement
DISCLOSURE OF INTEREST: Nil
APPENDICES: 1. Compliance Audit Return 2016

Nature of Council's Role in the Matter:

- Legislative

Purpose of the Report:

This report presents the Compliance Audit Return 2016 for the Audit Committee's consideration and recommendation.

Background:

Western Australian local governments are required to complete a Compliance Audit Return (CAR) annually and submit it to the Department of Local Government and Communities (DLGC) in accordance with the requirements of the *Local Government (Audit) Regulations 1996*, in relation to activities undertaken by the local authority in the preceding calendar year.

The return is a checklist of a local government's compliance with the requirements of the Local Government Act 1995 and its Regulations as approved by the Minister. The 2015 CAR content focuses on areas considered high risk. It examines whether the Council has complied with each action listed on the return under the following activities:

- Commercial Enterprises by Local Governments (5 audit questions);
- Delegation of Power / Duty (13 audit questions);
- Disclosures of Interest (16 audit questions);
- Disposal of Property (2 audit questions);
- Elections (Gift Register) (1 audit question);
- Finance (14 audit questions);
- Local Government Employees (5 audit questions);
- Official Conduct (6 audit questions); and
- Tenders for providing Goods and Services (25 audit questions).

The audit questions are specific in nature and often require a yes/no response. Officers have provided further comment where appropriate. However, it is anticipated that the work being undertaken by Moore Stephens as part of the Audit Regulation 17 Review and the Financial Management Review will identify further areas for future improvement.

This Compliance Audit covers the period 1 January to 31 December 2016.

Comments and details:

The completed 2016 CAR is required to be:

- Presented for review by the Audit Committee before being presented for consideration and adoption by Council; and
- Returned to the DLGC with a copy of the relevant Council minutes by 31 March 2017.

The Compliance Audit has been undertaken as an internal audit, sourcing evidence of compliance through the Shire's record keeping systems and where required, through additional information held within respective sections of the organisation.

A summary of areas reviewed as part of the 2015 CAR is provided below:

Commercial Enterprises by Local Governments

There were no non-compliances identified during the audit period.

Delegation of Power / Duty

As required by the Local Government Act delegations are to be reviewed on an annual basis. The Delegations Manual was reviewed and adopted in April 2016. Further work was undertaken and amendments were adopted in October 2016.

Disclosures of Interest

There were no non-compliances identified during the audit period.

Disposal of Property

Not applicable. There were no disposals of property during the audit period.

Elections

Not applicable. No elections took place during the audit period.

Finance

There was one area of non-compliance noted in this section. Section 7.9 (1) of the *Local Government Act 1995* requires that the audited financial statements are received by the local government no later than 31 December following the end of the previous financial year. The interim audit was finalised late and the final audit was received by the Shire on 9 December 2016 which was too late to be considered by the Audit Committee and presented to the Council meeting held 19 December 2016. Therefore, the audit report considered by the Audit Committee on 12 January 2017 and subsequently adopted by Council on 27 February 2017.

At the Ordinary Council Meeting held in October 2016, Council appointed new auditors Moore Stephens to undertake the 2016/17 audit. Therefore, it is anticipated that this issue will not occur again.

Local Government Employees

There were no non-compliances identified during the audit period.

Official Conduct

There were no non-compliances identified during the audit period.

Tenders for Providing Goods and Services

There were no non-compliances identified during the audit period.

Implications to consider:

- Consultative
Nil
- Policy related
Policy G4.6 Risk Assessment and Management
- Legal and Statutory
Local Government (Audit) Regulations 1996

14. Compliance audits by local governments

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.
- (3) After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be —
 - (a) presented to the council at a meeting of the council; and
 - (b) adopted by the council; and
 - (c) recorded in the minutes of the meeting at which it is adopted.

[Regulation 14 inserted in Gazette 23 Apr 1999 p. 1724-5; amended in Gazette 30 Dec 2011 p. 5580-1.]

15. Compliance audit return, certified copy of etc. to be given to Executive Director

- (1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —
 - (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
 - (b) any additional information explaining or qualifying the compliance audit,is to be submitted to the Executive Director by 31 March next following the period to which the return relates.
- (2) In this regulation —

certified in relation to a compliance audit return means signed by —

 - (a) the mayor or president; and
 - (b) the CEO.

[Regulation 15 inserted in Gazette 23 Apr 1999 p. 1725.]

- Risk related

Compliance - The requirement to lodge an adopted Compliance Audit Return with the Department of Local Government and Communities is a legislative obligation. Failure to do so exposes Shire officers and Councillors to significant risk. This report and its appendices mitigate this risk.

Voting Requirements:

Absolute Majority Required: No

OFFICER RECOMMENDATION

Moved: Cr Smythe

Seconded: Cr Ferro

“That the Audit Committee recommends that Council;

- 1. Adopts the completed 2016 Compliance Audit Return, as attached to this report for certification by the Shire President and the Chief Executive Officer in accordance with Regulation 15(2) of the Local Government (Audit) Regulations 1996;***
- 2. Requests the Chief Executive Officer to submit the 2016 Compliance Audit Return to the Executive Director of the Department of Local Government and Communities in accordance with Regulation 15(1) of the Local Government (Audit) Regulations 1996; and***
- 3. Notes that the work to be undertaken by Moore Stephens is likely to identify further areas for future improvement”.***

CARRIED: 7/0



York - Compliance Audit Return 2016

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government and Communities 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 2016. | N/A | No major trading undertaking entered into. | Suzie Haslehurst |
| 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 2016. | N/A | No major land transaction entered into. | Suzie Haslehurst |
| 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 2016. | N/A | No major land transaction entered into. | Suzie Haslehurst |
| 4 | s3.59(4) | Has the local government given Statewide public notice of each proposal to commence a major trading undertaking or enter into a major land transaction for 2016. | N/A | No major trading undertaking or land transaction entered into. | Suzie Haslehurst |
| 5 | s3.59(5) | Did the Council, during 2016, resolve to proceed with each major land transaction or trading undertaking by absolute majority. | N/A | No major trading undertaking or land transaction entered into. | Suzie Haslehurst |



| 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 committees with delegated authority | Suzie Haslehurst |
| 2 | s5.16, 5.17, 5.18 | Were all delegations to committees in writing. | N/A | No committees with delegated authority | Suzie Haslehurst |
| 3 | s5.16, 5.17, 5.18 | Were all delegations to committees within the limits specified in section 5.17. | N/A | No committees with delegated authority | Suzie Haslehurst |
| 4 | s5.16, 5.17, 5.18 | Were all delegations to committees recorded in a register of delegations. | N/A | No committees with delegated authority | Suzie Haslehurst |
| 5 | s5.18 | Has Council reviewed delegations to its committees in the 2015/2016 financial year. | N/A | No committees with delegated authority | Suzie Haslehurst |
| 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 | | Suzie Haslehurst |
| 7 | s5.42(1)(2) Admin Reg 18G | Were all delegations to the CEO resolved by an absolute majority. | Yes | The Delegations Manual was reviewed and adopted in April 2016. Further work was undertaken to finalise the review process with adoption of the amended Delegations Manual in October 2016. | Suzie Haslehurst |
| 8 | s5.42(1)(2) Admin Reg 18G | Were all delegations to the CEO in writing. | Yes | Resolution Numbers 020416, 101016 and 111016. | Suzie Haslehurst |
| 9 | s5.44(2) | Were all delegations by the CEO to any employee in writing. | Yes | Resolution Numbers 020416, 101016 and 111016. | Suzie Haslehurst |
| 10 | s5.45(1)(b) | Were all decisions by the Council to amend or revoke a delegation made by absolute majority. | Yes | Resolution Numbers 020416, 101016 and 111016. | Suzie Haslehurst |
| 11 | s5.46(1) | Has the CEO kept a register of all delegations made under the Act to him and to other employees. | Yes | | Suzie Haslehurst |
| 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 2015/2016 financial year. | Yes | The Delegations Manual was reviewed and adopted in April 2016. Further work was undertaken to finalise the review process with adoption of the amended Delegations Manual in October 2016. | Suzie Haslehurst |
| 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 | All actions exercised under delegation are recorded in the Shire's records system. A summary of delegations exercised is now being distributed to Councillors monthly. | Suzie Haslehurst |



| 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 | Where a financial interest was disclosed, the member was required to leave the room. This included agenda briefings, Council workshops and Council meetings. | Suzie Haslehurst |
| 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 | | Suzie Haslehurst |
| 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 | | Suzie Haslehurst |
| 4 | 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. | N/A | No newly elected members during the audit period. | Suzie Haslehurst |
| 5 | 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 | Updated when delegations were reviewed. | Suzie Haslehurst |
| 6 | s5.76(1) Admin Reg 23 Form 3 | Was an annual return lodged by all continuing elected members by 31 August 2016. | Yes | | Suzie Haslehurst |
| 7 | s5.76(1) Admin Reg 23 Form 3 | Was an annual return lodged by all designated employees by 31 August 2016. | Yes | | Suzie Haslehurst |
| 8 | 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 | | Suzie Haslehurst |
| 9 | 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 | | Suzie Haslehurst |
| 10 | 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 | | Suzie Haslehurst |
| 11 | 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 | | Suzie Haslehurst |
| 12 | 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 | | Suzie Haslehurst |



| No | Reference | Question | Response | Comments | Respondent |
|----|--|---|----------|----------|------------------|
| 13 | 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 | | Suzie Haslehurst |
| 14 | 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 | | Suzie Haslehurst |
| 15 | 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 | | Suzie Haslehurst |
| 16 | s5.103(3) Admin Reg 34B | Has the CEO kept a register of all notifiable gifts received by Council members and employees. | Yes | | Suzie Haslehurst |

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)). | N/A | No disposals during the audit period. | Suzie Haslehurst |
| 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. | N/A | No disposals during the audit period. | Suzie Haslehurst |

Elections

| No | Reference | Question | Response | Comments | Respondent |
|----|-------------------|--|----------|--|------------------|
| 1 | Elect Reg 30G (1) | 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 elections took place during the audit period. | Suzie Haslehurst |

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 | All elected members are members of the Audit Committee. | Suzie Haslehurst |



| No | Reference | Question | Response | Comments | Respondent |
|----|--------------|--|----------|---|------------------|
| 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. | N/A | The Committee has no delegated authority. | Suzie Haslehurst |
| 3 | s7.3 | Was the person(s) appointed by the local government to be its auditor, a registered company auditor. | Yes | | Suzie Haslehurst |
| 4 | s7.3, 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 | Resolution number 171016 | Suzie Haslehurst |
| 5 | Audit Reg 10 | Was the Auditor's report for the financial year ended 30 June 2016 received by the local government within 30 days of completion of the audit. | Yes | | Suzie Haslehurst |
| 6 | s7.9(1) | Was the Auditor's report for the financial year ended 30 June 2016 received by the local government by 31 December 2016. | No | Report received from auditors 9 December 2016. Considered by Audit Committee 12 January 2017. | Suzie Haslehurst |
| 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 by the local government, was that action undertaken. | N/A | No issues were raised by the Auditor. | Suzie Haslehurst |
| 8 | S7.12A (4) | 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 by the local government, was a report prepared on any actions undertaken. | N/A | No issues were raised by the Auditor. | Suzie Haslehurst |
| 9 | S7.12A (4) | 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 by the local government, was a copy of the report forwarded to the Minister by the end of the financial year or 6 months after the last report prepared under s7.9 was received by the local government whichever was the latest in time. | N/A | No issues were raised by the Auditor. | Suzie Haslehurst |
| 10 | Audit Reg 7 | Did the agreement between the local government and its auditor include the objectives of the audit. | Yes | | Suzie Haslehurst |
| 11 | Audit Reg 7 | Did the agreement between the local government and its auditor include the scope of the audit. | Yes | | Suzie Haslehurst |
| 12 | Audit Reg 7 | Did the agreement between the local government and its auditor include a plan for the audit. | Yes | | Suzie Haslehurst |
| 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 | | Suzie Haslehurst |



| No | Reference | Question | Response | Comments | Respondent |
|----|-------------|---|----------|----------|------------------|
| 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 | | Suzie Haslehurst |

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. | Yes | WALGA was appointed to manage the recruitment process. CEO appointed in February 2016. Resolution 110216. | Suzie Haslehurst |
| 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. | Yes | WALGA was appointed to manage the recruitment process. Executive Manager Corporate & Community Services and Executive Manager Infrastructure & Development Services advertised in July 2016. | Suzie Haslehurst |
| 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). | Yes | | Suzie Haslehurst |
| 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). | Yes | | Suzie Haslehurst |
| 5 | s5.37(2) | Did the CEO inform council of each proposal to employ or dismiss a designated senior employee. | Yes | Organisational Review undertaken in June 2016. Resolutions 020616 and 200616. Appointment of Executive Managers. Resolution 140816. | Suzie Haslehurst |



| 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 | The CEO is the complaints officer. | Suzie Haslehurst |
| 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 | | Suzie Haslehurst |
| 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 | | Suzie Haslehurst |
| 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 | | Suzie Haslehurst |
| 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 | | Suzie Haslehurst |
| 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 | | Suzie Haslehurst |
| 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 | Decisions to invite tenders. Resolutions 041016, 051016 and 061016. | Suzie Haslehurst |
| 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 | No instances of multiple contracts. | Suzie Haslehurst |
| 3 | F&G Reg 14(1) & (3) | Did the local government invite tenders via Statewide public notice. | Yes | | Suzie Haslehurst |
| 4 | F&G Reg 14 & 15 | Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16. | Yes | | Suzie Haslehurst |



| No | Reference | Question | Response | Comments | Respondent |
|----|------------------------|---|----------|--|------------------|
| 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 | Amendments communicated to all parties and recorded to the Shire's records system. | Suzie Haslehurst |
| 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 | | Suzie Haslehurst |
| 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 | No instance of non-complying tenders. | Suzie Haslehurst |
| 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. | Yes | AS.TEN.54 03-1617 was awarded by Council in December 2016. Resolution Number 071216. | Suzie Haslehurst |
| 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. | Yes | | Suzie Haslehurst |
| 10 | F&G Reg 19 | Was each tenderer sent written notice advising particulars of the successful tender or advising that no tender was accepted. | Yes | | Suzie Haslehurst |
| 11 | F&G Reg 21 & 22 | Did the local governments's advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22. | N/A | No instances of calling for Expressions of Interest within the audit period. | Suzie Haslehurst |
| 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 | No instances of calling for Expressions of Interest within the audit period. | Suzie Haslehurst |
| 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. | N/A | No instances of calling for Expressions of Interest within the audit period. | Suzie Haslehurst |
| 14 | F&G Reg 24 | Was each person who submitted an expression of interest, given a notice in writing in accordance with Functions & General Regulation 24. | N/A | No instances of calling for Expressions of Interest within the audit period. | Suzie Haslehurst |
| 15 | F&G Reg 24AD(2) | Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice. | N/A | The Shire does not have any panels of pre-qualified suppliers. | Suzie Haslehurst |
| 16 | F&G Reg 24AD(4) & 24AE | Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE. | N/A | The Shire does not have any panels of pre-qualified suppliers. | Suzie Haslehurst |
| 17 | F&G Reg 24AF | Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application. | N/A | The Shire does not have any panels of pre-qualified suppliers. | Suzie Haslehurst |



| No | Reference | Question | Response | Comments | Respondent |
|----|-----------------|---|----------|---|------------------|
| 18 | F&G Reg 24AD(6) | If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application, notice of the variation. | N/A | The Shire does not have any panels of pre-qualified suppliers. | Suzie Haslehurst |
| 19 | 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 | The Shire does not have any panels of pre-qualified suppliers. | Suzie Haslehurst |
| 20 | 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. | N/A | The Shire does not have any panels of pre-qualified suppliers. | Suzie Haslehurst |
| 21 | 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. | N/A | | Suzie Haslehurst |
| 22 | F&G Reg 24AI | Did the local government 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. | N/A | | Suzie Haslehurst |
| 23 | F&G Reg 24E | Where the local government gave a regional price preference in relation to a tender process, did the local government comply with the requirements of F&G Reg 24E in relation to the preparation of a regional price preference policy (only if a policy had not been previously adopted by Council). | N/A | No regional price preference given during the audit period. | Suzie Haslehurst |
| 24 | 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. | Yes | | Suzie Haslehurst |
| 25 | F&G Reg 11A | Does the local government have a current purchasing policy 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 | Council's Policy F1.2 Procurement was reviewed and adopted in January 2016. Resolution number 120116. Further work was undertaken and amended policy was adopted in October 2016. Resolution number 121016. | Suzie Haslehurst |



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

Signed Mayor / President, York

Signed CEO, York

SY003-03/17(Audit) – Mid-Year Budget Review 2016/17 Financial Year

| | |
|-------------------------------------|---|
| FILE REFERENCE: | FI.FRP |
| APPLICANT OR PROPONENT(S): | Shire of York |
| AUTHORS NAME & POSITION: | Suzie Haslehurst – Executive Manager Corporate & Community Services, Tabitha Bateman – Financial Controller |
| RESPONSIBLE OFFICER: | Suzie Haslehurst - Executive Manager Corporate & Community Services |
| PREVIOUSLY BEFORE COUNCIL: | Annual Requirement |
| DISCLOSURE OF INTEREST: | Nil |
| APPENDICES: | 1. Projected Financial Activity Statement for the period ended 30 June 2017 2. Mid-Year Budget Review 2016/17 3. Draft Ratio Analysis |

Nature of Council's Role in the Matter:

- Legislative

Purpose of the Report:

This report presents the Budget Review for the period 1 July 2016 to 31 December 2016 for the Audit Committee's consideration and recommendation.

Background:

In accordance with the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*, Council is required to review the Adopted Budget and assess actual values against budgeted values for the period at least once a year, after the December quarter.

The 2016/17 annual budget was adopted by Council on 25 July 2016. At the time of adopting the budget, the following was also resolved:

"That Council:

In accordance with Regulation 34(5) of the Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards, adopt the percentage of 10% or \$10,000 whichever is the greater for reporting material variances in the Statement of Financial Activity."

A comprehensive review of the 2016/17 Adopted Budget for the period to 31 December 2016 has been undertaken within the context of the approved budget programs. Whilst it was determined that only major variances be reported on in accordance with above resolution, additional comments have been provided where officers considered appropriate.

Comments and details:

The Budget Review recognises two primary groups of adjustments:

- those that increase the estimated Budget Closing Position (new funding opportunities or savings on operational costs)
- those that decrease the estimated Budget Closing Position (reduction in anticipated funding or new/additional costs)

The underlying theme of the review is to ensure that a 'balanced budget' funding philosophy is maintained. Wherever possible, those service areas seeking additional funds to what was originally approved for them in the budget development process are encouraged to seek/generate funding or to find offsetting savings in their own areas.

Net Surplus/(Deficit)

Council adopted a breakeven budget for 2016/17 which included a carry forward surplus of \$1,421,808. As the annual financial statements were finalised, the exact surplus amount was determined to be less than anticipated. This has been addressed during the budget review through organisational savings. While a number of variances are proposed to the original budget, a breakeven result is expected to be maintained. The table below provides a summary of the amendments to the Shire's budget proposed as a result of the mid-year review:

| <i>Item</i> | <i>2016/17 Adopted Budget</i> | <i>Proposed Amended Budget</i> | <i>Variance \$</i> | <i>Variance %</i> |
|---|---------------------------------------|--|--------------------|-------------------|
| Operating Revenue | 10,680,970 | 10,353,385 | (327,585) | -3% |
| Operating Expenditure | (10,577,238) | (10,219,450) | 357,788 | -3% |
| Operating Result Sub-Total: | 103,732 | 133,935 | 30,204 | 29% |
| ADD (Non-Cash Items) | | | | |
| Profit/(Loss) on Sales of Assets | (31,250) | (20,797) | 10,453 | -33% |
| Net change in LSL Reserve | - | - | - | - |
| Depreciation Written Back | 2,584,364 | 2,345,098 | (239,266) | -9% |
| Book Value of Assets Sold Written Back | 292,150 | 142,152 | (149,998) | -51% |
| Operating Result | 2,948,996 | 2,600,388 | (348,608) | -12% |
| LESS Capital Expenditure Program | (5,344,945) | (4,293,417) | 1,051,528 | -20% |
| PLUS Funding Received from: | | | | |
| Reserves | 594,141 | 141,168 | (452,973) | -76% |
| Loans Raised | 380,000 | 380,000 | - | - |
| Opening Funds | 1,421,808 | 1,171,861 | (249,947) | -18% |
| Net Surplus/(Deficit) | 0 | 0 | - | - |

The above table is provided in more detail at Appendix 1 to this report - Projected Financial Activity Statement for the period ended 30 June 2017. In addition, a detailed breakdown of the entire budget including explanatory notes, is provided at Appendix 2 – Mid-Year Budget Review 2016/17. Officers provide the following comments in addition to those provided in Appendix 2.

Vehicle and Plant Purchases

Officers are proposing that a policy is developed for Council's consideration to guide the purchase and disposal of vehicles and plant items to provide a consistent approach across the Shire and optimise the value and usage of the Shire's purchases. Therefore, it is suggested the no further purchases or disposals take place during the 2016/17 financial year. This has resulted in increases and decreases across a range of general ledger accounts including proceeds from sale of assets, realisation on sale of assets, depreciation, capital purchases and operating costs. Overall, this has resulted in savings to the organisation. It is proposed however, that consideration is given to including allocations in the 2017/18 budget.

The 2016/17 adopted budget included provision for the replacement of the community bus at a total cost of \$140,000 funded by a transfer from reserve and a Lotterywest grant of \$70,000. While a funding application will be submitted to Lotterywest in the coming weeks, the funds are not expected to be received in this financial year. It is therefore proposed that this item is deferred until 2017/18.

Salaries and Wages

Due to several positions remaining unfilled for a portion of the year, savings were identified within the Administration salaries and superannuation budgets. These savings are proposed to be transferred to maintenance works being undertaken by the outside workforce.

Other Operating

Several new accounts have been created to reflect more appropriate allocation of funds either received or expended. Examples include;

- expenses for the Community & Economic Development Officer (ie phone etc)
- DCA grant for the upgrades to the York Town Hall
- Renewal repairs for staff housing
- Upgrade of ablutions at the Depot
- CANWA grant for Residency Museum 'Remembering Them' project

In addition, low take-up of the cat sterilisation program meant that the Shire was required to repay an amount of approximately \$5,000 to the Department of Local Government and Communities.

It should be noted also that expenditure at the YRCC (other than what is required for day to day operations) has been placed on hold pending the outcomes of the review of the YRCC.

Capital Expenditure

During the past six months, Council has considered some reallocations of funds for capital projects which have been represented in the proposed budget amendments such as the reallocation of funds from Avon Terrace footpaths to refurbishments to the Town Hall. Furthermore, as part of the review, it is proposed to reallocate funds for the skate park concept plan to the repair of the motocross track following recent flood damage.

The 2016/17 annual budget includes an allocation of \$500,000 for upgrades at the York Swimming Pool funded by raising a loan of \$380,000 plus \$120,000 of municipal funds. Some remedial works were undertaken prior to the commencement of the summer season to address leakages. While these allocations have not been amended, it is proposed to finalise the scope of this project with Council following the outcomes of the Community Survey. Officers are proposing to present a project plan for Council's consideration prior to the end of the financial year.

Ratios

Officers have provided at Appendix 3 - Draft Ratio Analysis, an estimate of the Shire's financial ratios compared with previous years. The analysis is considered in draft form as officers expect there to be some changes to ratios following the work of Moore Stephens relating to the Shire's Long Term Financial Plan. However, officers are committed to trend of on-going improvement in this area.

Implications to consider:

- Consultative
Nil
- Policy related
Policy G4.6 *Risk Assessment and Management*

- Legal and Statutory
Local Government (Financial Management) Regulations 1996

33A. Review of budget

- (1) *Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.*

- (2A) *The review of an annual budget for a financial year must —*
 - (a) *consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and*
 - (b) *consider the local government's financial position as at the date of the review; and*
 - (c) *review the outcomes for the end of that financial year that are forecast in the budget.*

- (2) *Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.*

- (3) *A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*
**Absolute majority required.*

- (4) *Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.*

Local Government Act 1995

6.8. Expenditure from municipal fund not included in annual budget

- (1) *A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —*
 - (a) *is incurred in a financial year before the adoption of the annual budget by the local government;*
 - (b) *is authorised in advance by resolution*;* or
 - (c) *is authorised in advance by the mayor or president in an emergency.*** Absolute majority required.*

- (1a) *In subsection (1) —*
***additional purpose** means a purpose for which no expenditure estimate is included in the local government's annual budget.*

- (2) *Where expenditure has been incurred by a local government —*
 - (a) *pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and*
 - (b) *pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council.*

- Risk related
Compliance - The requirement to lodge an adopted Budget Review with the Department of Local Government and Communities is a legislative obligation. Failure to do so exposes Shire officers and Councillors to significant risk. This report and its appendices mitigate this risk.

Voting Requirements:
Absolute Majority Required: Yes

OFFICER RECOMMENDATION

Moved: Cr Ferro

Seconded: Cr Saint

“That the Audit Committee recommends that Council in accordance with Section 6.8 of the Local Government Act 1995:

- 1. Adopts the Mid-Year Budget Review 2016/17 as attached to this report; and***
- 2. Requests the Chief Executive Officer to forward the adopted Mid-Year Budget Review 2016/17 to the Department of Local Government and Communities within 30 days of Council’s adoption.”***

CARRIED: 7/0



SHIRE OF YORK
PROJECTED FINANCIAL ACTIVITY STATEMENT
FOR THE PERIOD ENDED 30 JUNE 2017

| | 2016/17 | 2016/17 | 2016/17 | 2016/17 | | |
|---|---------------------|--------------------|--------------------|---------------------|------------------|-------------|
| | ANNUAL | DEC | YTD | est. MID YEAR | VAR | VAR |
| | BUDGET | BUDGET | ACTUAL | REVIEW | \$ | % |
| OPERATING REVENUE | | | | | | |
| General Purpose Funding | 7,162,897 | 6,295,299 | 6,271,537 | 7,146,478 | (16,419) | 0% |
| Governance | 8,687 | 5,368 | 28,080 | 26,419 | 17,732 | 204% |
| Law, Order Public Safety | 283,500 | 53,815 | 43,564 | 126,974 | (156,526) | -55% |
| Health | 18,500 | 14,440 | 16,615 | 20,873 | 2,373 | 13% |
| Education and Welfare | 33,038 | 18,638 | 16,730 | 35,038 | 2,000 | 6% |
| Community Amenities | 737,023 | 674,983 | 653,570 | 697,105 | (39,918) | -5% |
| Recreation and Culture | 664,157 | 250,031 | 286,441 | 655,551 | (8,606) | -1% |
| Transport | 1,487,833 | 477,639 | 326,273 | 1,467,430 | (20,403) | -1% |
| Economic Services | 202,496 | 52,589 | 32,747 | 99,717 | (102,779) | -51% |
| Other Property and Services | 82,840 | 36,252 | 52,533 | 77,800 | (5,040) | -6% |
| | 10,680,970 | 7,879,053 | 7,728,092 | 10,353,385 | (327,585) | -3% |
| LESS OPERATING EXPENDITURE | | | | | | |
| General Purpose Funding | (332,192) | (129,004) | (135,071) | (345,588) | (13,395) | 4% |
| Governance | (814,487) | (399,529) | (415,376) | (780,037) | 34,451 | -4% |
| Law, Order, Public Safety | (585,545) | (279,845) | (197,406) | (588,711) | (3,166) | 1% |
| Health | (312,220) | (160,887) | (141,341) | (274,069) | 38,152 | -12% |
| Education and Welfare | (112,727) | (59,534) | (53,626) | (111,559) | 1,168 | -1% |
| Community Amenities | (1,426,384) | (676,110) | (453,676) | (1,325,923) | 100,460 | -7% |
| Recreation and Culture | (3,177,904) | (1,582,511) | (1,224,941) | (3,046,813) | 131,090 | -4% |
| Transport | (2,786,932) | (1,402,647) | (703,009) | (2,831,208) | (44,277) | 2% |
| Economic Services | (965,717) | (387,294) | (328,039) | (884,550) | 81,167 | -8% |
| Other Property & Services | (63,129) | (204,917) | (198,494) | (30,991) | 32,138 | -51% |
| | (10,577,238) | (5,282,277) | (3,850,979) | (10,219,450) | 357,788 | -3% |
| Increase/(Decrease) | 103,732 | 2,596,776 | 3,877,113 | 133,935 | 30,204 | 29% |
| ADD | | | | | | |
| Profit/ Loss on the disposal of assets | (31,250) | (30,650) | 120,455 | (20,797) | 10,453 | -33% |
| Net Change in LSL Reserve | - | - | 2,081 | - | - | |
| Depreciation Written Back | 2,584,364 | 1,473,088 | 221,693 | 2,345,098 | (239,266) | -9% |
| Book Value of Assets Sold Written Back | 292,150 | 145,650 | - | 142,152 | (149,998) | -51% |
| | 2,845,264 | 1,588,088 | 344,229 | 2,466,453 | (378,812) | -13% |
| Sub Total | 2,948,996 | 4,184,863 | 4,221,341 | 2,600,388 | (348,608) | -12% |
| LESS CAPITAL PROGRAMME | | | | | | |
| Purchase Land & Buildings | (227,304) | (11,500) | (10,411) | (355,271) | (127,967) | 56% |
| Infrastructure Assets - Roads | (2,383,596) | (1,035,253) | (123,405) | (2,376,059) | 7,537 | 0% |
| Infrastructure Assets - Recreation Facilities | (863,000) | (22,000) | (19,348) | (758,000) | 105,000 | -12% |
| Infrastructure Assets - Other | (110,261) | (37,831) | (36,102) | (120,261) | (10,000) | 9% |
| Purchase Plant and Equipment | (865,400) | (148,448) | (150,470) | (185,549) | 679,851 | -79% |
| Purchase Furniture and Equipment | (139,114) | (44,664) | (29,231) | (110,114) | 29,000 | -21% |
| Repayment of Debt - Loan Principal | (208,700) | (101,809) | (101,485) | (208,700) | - | 0% |
| Transfer to Reserves | (547,570) | (10,000) | (8,936) | (179,463) | 368,107 | -67% |
| Plus Rounding | | | | | | |
| | (5,344,945) | (1,411,504) | (479,389) | (4,293,417) | 1,051,528 | -20% |
| Sub Total | (2,395,949) | 2,773,359 | 3,741,953 | (1,693,029) | 702,920 | -29% |
| LESS FUNDING FROM | | | | | | |
| Reserves | 594,141 | - | 101,028 | 141,168 | (452,973) | -76% |
| Loans Raised | 380,000 | - | - | 380,000 | - | 0% |
| Opening Funds | 1,421,808 | 1,421,808 | 1,171,861 | 1,171,861 | (249,947) | -18% |
| | 2,395,949 | 1,421,808 | 1,272,889 | 1,693,029 | (702,920) | -29% |
| NET SURPLUS/(DEFICIT) | 0 | 4,195,167 | 5,014,842 | (0) | (0) | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| | | Adopted Budget 2016/17 | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% of \$10,000 | (FAVOURABLE/ UNFAVOURABLE VAR. | COMMENT |
|--------------------------------|--|------------------------------|--------------------|-------------------------|--------------------------|--------------------------|---------------------------------------|--------------------------------------|---|
| Proceeds Sale of Assets | | | | | | | | | |
| 042232 | Proceeds Sale Of Assets - Admin Vehicles | (\$105,000) | | | (\$67,727) | (\$67,727) | -95% | 37,273 | No further purchases to be undertaken until Vehicle policy and Fleet/Plant renewal plans are developed prior to 2017/18 budget. |
| | CEO's Vehicles | | | | | | | | |
| | EMCCS's Vehicles | (\$80,000) | | (\$40,000) | | | | | |
| 051228 | Proceeds Sale Of Assets - Ranger's Vehicle | (\$25,000) | | (\$25,000) | | | | | |
| | Ranger Vehicle Changeover x 1 (4 Yr Cycle) Y347 | | | | | | | | |
| | Second Ranger Vehicle (4 Yr Cycle) | | | | | | | | |
| 077276 | Proceeds Sale Of Assets - EHO Vehicle | | | | | | | | |
| | MHB Vehicle Changeover | | | | | | | | |
| | EHO Vehicle Changeover (130) | | | | | | | | |
| 133297 | Proceeds Sale Of Assets - Building Officer Vehicle | (\$5,000) | | | | | | | No further purchases to be undertaken until Vehicle policy and Fleet/Plant renewal plans are developed prior to 2017/18 budget. |
| | Building Officer Vehicle Changeover | | | | | | | | |
| 106210 | Proceeds Sale Of Assets - Planning Vehicle | (\$5,000) | | | | | | | No further purchases to be undertaken until Vehicle policy and Fleet/Plant renewal plans are developed prior to 2017/18 budget. |
| | Planning Vehicle Changeover | | | | | | | | |
| 139297 | Proceeds Sale Of Assets - Community Bus | (\$10,000) | | | | | | | To be undertaken in 2017/18. Funding application submitted to Lotterywest for replacement. |
| | Community Bus | | | | | | | | |
| 127297 | Proceeds Sale Of Assets - Works Plant | (\$54,900) | | | | (\$900) | | | No further purchases to be undertaken until Vehicle policy and Fleet/Plant renewal plans are developed prior to 2017/18 budget. |
| | Chainsaws | | | | | | | | |
| | Brushcutters | (\$500) | | | | | | | |
| | Hino 13T Y345 | | | | | | | | |
| | Maintenance truck 5 tonne Y1660 | (\$30,000) | | | | | | | |
| | Hino 3 Tonne Dual Cab Y397 | (\$15,000) | | | | | | | |
| | Trailers | (\$200) | | | | | | | |
| | Mower John Deere | (\$5,000) | | | | | | | |
| | Blowers | (\$200) | | | | | | | |
| | Scissor Lift | (\$4,000) | | | | | | | |
| | Bobcat/PosiTrak with ramps | | | | | | | | |
| 143295 | Proceeds Sale Of Assets - Pwo Vehicles | (\$86,000) | | | (\$52,727) | (\$52,728) | | | No further purchases to be undertaken until Vehicle policy and Fleet/Plant renewal plans are developed prior to 2017/18 budget. |
| | Building Mice Utility (4 Yr Cycle) Y387 | | | | | | | | |
| | Parks and Gardens Utility Y3777 | (\$15,000) | | | | | | | |
| | Work Supervisor's Vehicle Y96 | (\$21,000) | | | | | | | |
| | EMID's Vehicle Y6555 | (\$25,000) | | (\$25,000) | | | | | |
| | Works Manager vehicle Y000 | (\$25,000) | | (\$25,000) | | | | | |
| 144297 | Proceeds - Sale Of Land | | | | | | | | |
| | 38 Fraser Street Residence | | | | | | | | |
| | 2 Dinsdale Street Residence | | | | | | | | |
| | Sub-Total Proceeds on Sale of Assets | (\$260,900) | (\$260,900) | (\$115,000) | (\$120,455) | (\$121,355) | | \$139,545 | |
| | Written Down Values of Assets Sold | | | | | | | | |
| 042251 | Realisation on Sale of Assets - Admin Vehicles | \$114,100 | | | | \$73,024 | | | No further purchases to be undertaken until Vehicle policy and Fleet/Plant renewal plans are developed prior to 2017/18 budget. |
| | G1 - CEO Vehicles | | \$79,900 | \$39,950 | | | | | |
| | G1 - EMCCS Vehicles | | \$34,200 | \$34,200 | | | | | |
| 051223 | Realisation on Sale of Assets | | | | | | | | |
| | G1 - Ranger's Utility | | | | | | | | |
| 077280 | Realisation on Sale of Assets | | | | | | | | |
| | G1- EHO Vehicles | | | | | | | | |
| | Manager EHO Vehicle Changeover x 1 | | | | | | | | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| | | Adopted Budget 2016/17 | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% or \$10,000 | (FAVOURABLE/ UNFAVOURABLE VAR. | COMMENT |
|--------------|---|------------------------------|-------------------------|--------------------------|--------------------------|---------------------------------------|--------------------------------------|---|
| Descriptions | | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% or \$10,000 | (FAVOURABLE/ UNFAVOURABLE VAR. | COMMENT |
| 106223 | Realisation on Sale of Assets | | | | | | | |
| | 61 - Planning Vehicle | | | | | | | |
| 127197 | Realisation on Sale of Assets - Works Plant | \$61,800 | | | | -100% | (61,800) | No further purchases to be undertaken until Vehicle policy and Fleet/Plant renewal plans are developed. |
| | 61 - John Deere Loader | | | | | | | |
| | 61 - Hino 13T Y345 | | | | | | | |
| | 61 - Hino 5T Y1660 | \$31,500 | | | | | | |
| | 61 - Hino 3T Y397 | \$18,000 | | | | | | |
| | 61 - Mower - John Deere | \$10,000 | | | | | | |
| | 61 - Brushcutters | | | | | | | |
| | 61 - Chainsaws | \$1,900 | | | | | | |
| | 61 - Blowers | \$400 | | | | | | |
| 133296 | Realisation on Sale of Assets | \$5,000 | | | | -100% | (5,000) | No further purchases to be undertaken until Vehicle policy and Fleet/Plant renewal plans are developed prior to 2017/18 budget. |
| | 61 - Building Surveyor Y837 | \$5,000 | | | | | | |
| 139197 | Realisation on Sale of Assets - Community Bus | | \$5,000 | | | | | |
| | 61 - Community Bus | | | | | | | |
| 143298 | Realisation on Sale of Assets | \$111,250 | | | \$69,128 | -38% | (42,122) | No further purchases to be undertaken until Vehicle policy and Fleet/Plant renewal plans are developed prior to 2017/18 budget. |
| | 61 - Works' Vehicles Y96 | \$29,750 | | | | | | |
| | 61 - EMIT's Vehicle | \$34,200 | | | | | | |
| | 61 - Works' Vehicles Y000 | \$32,300 | | | | | | |
| | 61 - Parks and Gardens Utility Y3777 | \$15,000 | | | | | | |
| | Sub-Total Written Down Value of Assets Sold | \$292,150 | \$145,650 | | \$142,152 | | (\$149,998) | |
| | Total - GAIN/LOSS ON DISPOSAL OF ASSET | \$31,250 | \$30,650 | (\$120,455) | \$20,797 | | (\$10,453) | |
| | ABNORMAL ITEMS | | | | | | | |
| | Sub Total - ABNORMAL ITEMS | | | | | | | |
| | Total - ABNORMAL ITEMS | | | | | | | |
| | Total - GAIN/LOSS ON DISPOSAL OF ASSET - OPERATING STATEMENT | \$31,250 | \$30,650 | (\$120,455) | \$20,797 | | (\$10,453) | |
| | RATES | | | | | | | |
| | OPERATING EXPENDITURE | | | | | | | |
| 031120 | Admin O/Head & Labour Costs | | \$74,195 | \$61,888 | \$132,982 | -5% | (7,009) | |
| | 39 - Allocation for total admin costs incurred by Council, transferred from 42100 | | \$139,991 | | | | | |
| 031118 | Rates - Salaries | \$49,714 | \$22,945 | \$23,696 | \$50,741 | 2% | 1,027 | |
| | 50 - Salaries as per Wages Schedule | | \$49,714 | | | | | |
| 031119 | Rates - Superannuation | \$7,209 | \$3,327 | \$3,515 | \$8,651 | 20% | 1,442 | Budget allocated between Rates and Admin - Variance relates to higher % allocated to Rates offset by lower Admin allocation |
| | 50 - Super as per Wages Schedule | | \$7,209 | | | | | |
| 031121 | Long Service Leave | \$305 | | | \$305 | 0% | | |
| | 50 - as per Wages Schedule | | \$305 | | | | | |
| 031122 | Cash Discrepancy | \$10 | | | \$10 | 0% | | |
| | 57 - Contingency allocation for rounding of rates levies | | \$10 | | | | | |
| 031124 | Doubtful Debts Provision | | | | | | | |
| | 57 - Other Expenditure | | | | | | | |
| 031127 | Rates Incentive | \$1,000 | \$1,000 | \$1,000 | \$1,000 | 0% | | |
| | 57 - Rates incentive prize for prompt payment of rates | | \$1,000 | | | | | |
| 031128 | Map Purchases | \$1,000 | \$500 | | \$1,000 | 0% | | |
| | 51 - Allocation for the purchase of property maps | | \$1,000 | | | | | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

Descriptions

| Code | Description | Adopted Budget 2016/17 | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | Year Ending Projected | Variance by +/-10% of \$10,000 | (Favourable/Unfavourable) Var. | Comment |
|--------|---|------------------------|----------------------|----------------------|----------------------|-----------------------|--------------------------------|--------------------------------|---|
| | | | | | | | | | |
| 031129 | Valuation Expenses | \$19,500 | - | \$2,535 | \$1,832 | \$18,000 | -8% | (1,500) | Based on previous years unlikely to require \$12,000 for UV Roll |
| | 51 - GRV General Valuation 2015/16 - 3-5yr cycle | - | - | - | - | - | - | - | |
| | 51 - UV Roll | - | \$12,000 | - | - | - | - | - | |
| | 51 - Interim valuations | - | \$7,500 | - | - | - | - | - | |
| 031130 | Rate Write Offs Non Taxable | \$48,000 | - | - | \$1,798 | \$48,000 | 0% | - | |
| | 57 - Contingency for write-offs associated with long term debtors A2957, A60484 | - | \$48,000 | - | - | - | - | - | |
| 031131 | Other Expenses-Rates | \$623 | - | \$81 | - | \$623 | 0% | 0 | |
| | 51 - Rates Comparison Report | - | \$201 | - | - | - | - | - | |
| | 51 - Title Search Fees | - | \$301 | - | - | - | - | - | |
| | 51 - Contingency | - | \$121 | - | - | - | - | - | |
| 031132 | Rate Debt Recovery Cost | \$60,000 | - | \$24,000 | \$28,506 | \$60,000 | 0% | - | |
| | 51 - General rate debt collection costs | - | \$60,000 | - | - | - | - | - | |
| 039107 | Write Offs | \$2,500 | - | - | - | \$2,500 | 0% | - | |
| | 57 - Costs associated with write offs of long term Sundry Debtors | - | \$2,500 | - | - | - | - | - | |
| | Sub Total - GENERAL RATES OP EXP | \$329,851 | \$329,851 | \$128,583 | \$122,259 | \$323,812 | | (\$6,039) | |
| | OPERATING INCOME | | | | | | | | |
| 031212 | Rates | (\$5,430,210) | - | (\$5,430,210) | (\$5,377,643) | (\$5,407,643) | 0% | 22,567 | New reporting format - rates recognised when received. 2016/17 rates allocated to 2015/16 as income \$53,480. Conservative estimate of \$30,000 to be recognised and journalled - June 2017 |
| | 01 - GRV Rates RID | - | (\$2,547,043) | - | - | - | - | - | |
| | 01 - GRV Rates Minimums | - | (\$612,360) | - | - | - | - | - | |
| | 01 - UV Rates RID | - | (\$1,854,927) | - | - | - | - | - | |
| | 01 - UV Rates Minimums | - | (\$415,880) | - | - | - | - | - | |
| 031213 | Ex Gratia Rates | (\$12,808) | - | (\$12,808) | (\$12,935) | (\$12,935) | 1% | (127) | |
| | 04 - CBH rates adjusted annually according to storage capacity as advised by CBH | - | (\$12,808) | - | - | - | - | - | |
| 031214 | Rates Non Payment Penalty | (\$70,000) | - | (\$29,400) | (\$53,478) | (\$75,000) | 7% | (5,000) | Increase based on YTD actual penalties. |
| | 08 - Penalty interest for non payment of rates | - | (\$70,000) | - | - | - | - | - | |
| 031217 | Rates Rounding Adjustment | - | - | - | \$0 | - | - | - | |
| 031218 | Interim Rates | (\$10,000) | - | (\$5,000) | (\$12,665) | (\$18,000) | 80% | (8,000) | YTD 30/11/16 - Interims \$14,659. Estimate a further \$3,000-4,000 to year end |
| | 01 - Provision for increased rate revenue from interim adjustments | - | (\$10,000) | - | - | - | - | - | |
| 031219 | Interest On Rates Instalments | (\$22,000) | - | (\$13,200) | (\$22,535) | (\$22,580) | 3% | (580) | |
| | 08 - interest associated with instalment option method of payment to reflect Council's foregone interest revenue | - | (\$22,000) | - | - | - | - | - | |
| 031220 | Instalment Admin Fee | (\$19,500) | - | (\$19,500) | (\$19,430) | (\$19,560) | 0% | (60) | |
| | 07 - Charged to reflect Council's cost of administering the instalment option process | - | (\$19,500) | - | - | - | - | - | |
| 031221 | Back Rates Prior Year | (\$100) | - | (\$20) | - | (\$100) | 0% | - | |
| | 01 - Rates due to increases in valuations from previous years | - | (\$100) | - | - | - | - | - | |
| 031222 | Pensioner Deferred Rate Interest | (\$2,000) | - | - | (\$1,824) | (\$2,000) | 0% | - | |
| | 08 - interest payment provided by State Treasury Dept to reflect Council's foregone interest as a result of the Pensioner's Deferral Scheme | - | (\$2,000) | - | - | - | - | - | |
| 031223 | ESL Non-Payment Penalty Interest | (\$3,000) | - | (\$3,000) | (\$1,310) | (\$3,000) | 0% | - | |
| | 08 - interest charged on overdue ESL payments (retained by Council) | - | (\$3,000) | - | - | - | - | - | |
| 031230 | Property Enquiry Fees | (\$17,000) | - | (\$8,500) | (\$8,880) | (\$17,000) | 0% | - | |
| | 07 - Income received from the processing of property settlement transactions | - | (\$17,000) | - | - | - | - | - | |
| 031231 | Rate Debt Recovery Non Taxable | (\$55,000) | - | (\$30,800) | (\$30,447) | (\$55,000) | 0% | - | |
| | 04 - Recovered by Rates | - | (\$55,000) | - | - | - | - | - | |
| 031232 | Rates Debt Recovery Taxable | - | - | - | - | - | - | - | |
| | 04 - Matching income to acct 31132 | - | - | - | - | - | - | - | |
| | Sub Total - GENERAL RATES OP INC | (\$5,641,618) | (\$5,641,618) | (\$5,552,438) | (\$5,541,146) | (\$5,632,818) | | \$9,800 | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| Descriptions | Adopted Budget 2016/17 | YTD Actuals Dec 16 | YTD Budget Dec 16 | YTD Actuals Dec 16 | Year Ending Projected | Variance by +/- 10% or \$10,000 | (Favourable/Unfavourable) Var. | Comment |
|--|------------------------|----------------------|----------------------|----------------------|-----------------------|---------------------------------|--------------------------------|---|
| | (\$5,311,767) | (\$5,311,767) | (\$5,423,855) | (\$5,418,887) | (\$5,309,006) | | \$2,761 | |
| Total - GENERAL RATES | | | | | | | | |
| OTHER GENERAL PURPOSE FUNDING | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | |
| 039104 Provision For Stock Write Off | \$1,500 | - | - | - | \$1,500 | 0% | - | |
| 57 - Provision for stock shortfall | | \$1,500 | - | - | | | | |
| 039106 Debt Recovery | \$565 | - | \$283 | \$12,812 | \$20,000 | 3437% | 19,435 | Unbudgeted complex issue requiring legal advice - Resolution 191016 |
| 57 - Costs associated with debt recovery matters other than those relating to rates 31.132 | | \$565 | - | - | | | | |
| 039199 Depreciation | \$276 | - | \$138 | - | \$276 | 0% | (0) | |
| 54 - Depreciation of assets | | \$276 | - | - | | | | |
| Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP | \$2,341 | \$2,341 | \$421 | \$12,812 | \$21,776 | \$34 | \$19,435 | |
| OPERATING INCOME | | | | | | | | |
| 032260 Grant Funds (United) | (\$841,175) | - | (\$420,588) | (\$423,917) | (\$845,576) | 1% | (4,401) | |
| 02 - LGGC funding (operating) | | (\$841,175) | - | - | | | | |
| 032270 Grant Funds (United) | (\$592,546) | - | (\$296,273) | (\$294,796) | (\$591,851) | 0% | 695 | |
| 02 - LGGC funding road maintenance (operating) | | (\$592,546) | - | - | | | | |
| 039219 Charges Legal Costs | - | - | - | - | - | | - | |
| 039222 Interest Earned Muni & Trust | (\$40,000) | - | (\$16,000) | (\$2,743) | (\$35,000) | -13% | 5,000 | Investments placed later in the year due to rates timing plus low interest rates - unlikely to receive budgeted amount. |
| 08 - Interest earned on short term Council investments | | (\$40,000) | - | - | | | | |
| 039227 Interest Earned Reserve Funds | (\$47,558) | - | (\$10,000) | (\$8,936) | (\$41,233) | -13% | 6,325 | Lower interest rates - unlikely to receive budgeted amount. |
| 08 - Interest earned on short term Council investments | | (\$47,558) | - | - | | | | |
| Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC | (\$1,521,279) | (\$1,521,279) | (\$742,861) | (\$730,391) | (\$1,513,660) | | \$7,619 | |
| Total - OTHER GENERAL PURPOSE FUNDING | (\$1,518,938) | (\$1,518,938) | (\$742,440) | (\$717,579) | (\$1,491,884) | | \$27,054 | |
| Total - GENERAL PURPOSE FUNDING | (\$6,830,705) | (\$6,830,705) | (\$6,166,295) | (\$6,136,466) | (\$6,800,890) | | \$29,814 | |
| MEMBERS OF COUNCIL | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | |
| 041101 Attendance Fees | \$101,346 | - | \$50,673 | \$51,089 | \$101,346 | 0% | - | |
| 57 - Elected Members' sitting fees | | \$80,568 | - | - | | | | |
| 57 - President's attendance meeting fees | | \$20,778 | - | - | | | | |
| 041102 Conference Expenses | \$20,000 | - | \$8,000 | \$15,563 | \$20,000 | 0% | - | |
| 51 - Councillor's attendance at conferences, training sessions incl. accommodation | | \$20,000 | - | - | | | | |
| 041103 Election Expenses | - | - | - | - | - | | - | |
| 57 - Provision for Municipal election held every two years | | - | - | - | | | | |
| 041104 Presidential Allowance | \$20,936 | - | \$10,468 | \$10,554 | \$20,936 | 0% | - | |
| 57 - Shire President's allowance | | \$16,749 | - | - | | | | |
| 57 - Deputy President's allowance | | \$4,187 | - | - | | | | |
| 041105 Sponsorships | \$10,000 | - | \$5,300 | - | \$10,000 | 0% | - | |
| 57 - Project Funding - Yr 1 & 2 - Avon Ice Revitalisation | | \$10,000 | - | - | | | | |
| 041106 Refreshments & Receptions | \$20,000 | - | \$11,400 | \$6,883 | \$18,000 | -10% | (2,000) | Based on YTD expenditure |
| 51 - Council luncheons, civic receptions, Christmas party and other functions | | \$20,000 | - | - | | | | |
| 041107 Citizenship & Presentations | \$550 | - | \$314 | \$91 | \$550 | 0% | - | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| | | Adopted Budget 2016/17 | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <->10% or \$10,000 | (FAVOURABLE/ UNFAVOURABLE VAR. | COMMENT |
|---------|---|------------------------------|----------|-------------------------|--------------------------|--------------------------|--------------------------------------|--------------------------------------|--|
| | 57 - Small gifts purchased for presentation at citizenship ceremonies | | | | | | | | |
| 0411108 | Printing & Stationery | \$2,200 | \$550 | \$1,254 | \$690 | \$2,200 | 0% | | |
| | 51 - Elected member business cards | | \$300 | | | | | | |
| | 51 - Binding of minutes | | \$1,400 | | | | | | |
| | 51 - Contingency | | \$500 | | | | | | |
| 0411109 | Communication Allowance | \$24,500 | | \$12,250 | \$12,269 | \$24,500 | 0% | | |
| | 57 - Councillor's communication allowance 7 @ \$3500 | | \$24,500 | | | | | | |
| 0411110 | Insurance | \$5,082 | | \$5,082 | \$5,014 | \$5,014 | -1% | (68) | |
| | 53 - Councillor's & Officer's Liability | | \$4,497 | | | | | | |
| | 53 - Corporate Travel | | \$375 | | | | | | |
| | 53 - Personal Accident Insurance | | \$210 | | | | | | |
| 0411111 | Subscriptions | \$15,523 | | \$155 | \$11,290 | \$14,000 | -10% | (1,523) | Contingency for Political Lobbying - savings |
| | 51 - WA Local Government Association | | \$8,951 | | | | | | |
| | 51 - WALGA Zone Secretarial Services | | \$2,255 | | | | | | |
| | 51 - Avon Midland Zone - Political Lobbying | | \$1,500 | | | | | | |
| | 51 - LGWA Corporate Membership | | \$1,287 | | | | | | |
| | 51 - Volunteering WA | | \$220 | | | | | | |
| | 51 - Country Arts WA | | \$110 | | | | | | |
| | 51 - Australia Day Council | | \$200 | | | | | | |
| | 51 - Contingency | | \$1,000 | | | | | | |
| 0411112 | Public Relations | \$84,533 | | \$17,752 | \$17,488 | \$84,533 | 0% | 0 | |
| | 50 - Direct labour costs | | \$1,526 | | | | | | |
| | 40 - Labour overheads | | \$2,271 | | | | | | |
| | 51 - Miscellaneous Shire paraphernalia | | \$2,000 | | | | | | |
| | 51 - Senior Citizens' Appreciation - Day YDHS | | \$2,500 | | | | | | |
| | 51 - Community bus hire for Companion Time & other approved community groups | | \$1,200 | | | | | | |
| | 51 - Community bus hire for Youth Holiday Programmes x4 | | \$1,300 | | | | | | |
| | 51 - Seniors Mobility - Stay on your feet | | \$1,250 | | | | | | |
| | 51 - Budget newsletter | | \$500 | | | | | | |
| | 51 - Community directory - York Telecentre | | \$1,200 | | | | | | |
| | 51 - Anzac Celebrations | | \$5,000 | | | | | | |
| | 51 - Community Matters column | | \$22,000 | | | | | | |
| | 51 - Plaques, gifts etc | | \$2,000 | | | | | | |
| | 51 - Australia Day Community BBQ | | \$2,700 | | | | | | |
| | 51 - Residents' Satisfaction Survey | | \$15,000 | | | | | | |
| | 51 - Funding Requests approved June '16 OCM | | \$18,704 | | | | | | |
| | 51 - Recognition of Achievers | | \$2,000 | | | | | | |
| | 51 - York Society New Residents' pack | | \$600 | | | | | | |
| | 51 - Shire of York Polo Shirts | | | | | | | | |
| | 51 - Town Hall usage - various contingency | | \$2,282 | | | | | | |
| 0411114 | Other-Sundry | \$700 | | \$182 | \$351 | \$700 | 0% | | |
| | 80 - Plant operation costs | | \$500 | | | | | | |
| | 51 - Desk plates, name badges etc | | \$200 | | | | | | |
| | 51 - Statutory Compliance return | | \$500 | | | | | | |
| 0411115 | Legal Fees | \$5,000 | | \$50 | | | -100% | (5,000) | Contingency only |
| | 51 - Legal contingency | | \$5,000 | | | | | | |
| 0411116 | Portraits & Plaques | | | | \$495 | | | | |
| | 51 - Councillors' portraits & pictures for Council Chambers & similar matters | | | | | | | | |
| 0411118 | Travel Expenses | \$1,500 | | \$15 | \$335 | \$500 | -67% | (1,000) | Full budget not required due to limited amount of training to be undertaken in second half of FY |
| | 51 - Members' travel expenses based on kilometrage | | \$1,500 | | | | | | |
| 0411121 | Maintenance - Chambers | \$2,000 | | \$1,140 | | \$2,000 | 0% | | |
| | 50 - Employee costs | | | | | | | | |
| | 51 - Materials & contracts | | \$2,000 | | | | | | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| | Adopted Budget 2016/17 | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% or \$10,000 | (FAVOURABLE/ UNFAVOURABLE) VAR. | COMMENT |
|--|------------------------|--------|-------------------|--------------------|-----------------------|---------------------------------|---------------------------------|---------|
|--|------------------------|--------|-------------------|--------------------|-----------------------|---------------------------------|---------------------------------|---------|

| | | | | | | | | |
|--------|---|------------------|------------------|------------------|------------------|-------|-------------------|---|
| 041122 | Admin O/Head & Labour Cost | \$396,641 | \$198,321 | \$175,351 | \$376,781 | -5% | (19,860) | Reduction in Administration costs offsetting ABC allocations to other GL's |
| 041124 | Strategic Planning | \$5,000 | \$2,850 | - | - | -100% | (5,000) | Not required prior to 30/6/17 |
| 041127 | SEAVROC | \$22,976 | - | - | \$22,976 | 0% | - | |
| 041128 | SEAVROC | \$44,054 | - | - | \$44,054 | 0% | - | |
| 041167 | SEAVROC | \$13,117 | - | - | \$13,117 | 0% | - | |
| 041169 | SEAVROC | \$18,185 | - | - | \$18,185 | 0% | - | |
| 041190 | SEAVROC | \$644 | \$502 | \$25 | \$644 | 0% | - | |
| | Sub Total - MEMBERS OF COUNCIL OP/EXP | \$814,487 | \$325,707 | \$307,490 | \$780,037 | | (\$34,451) | |
| | OPERATING INCOME | | | | | | | |
| 041228 | Seavroc Connect Lg Project Grant | | | | | | | |
| 041237 | Contributions And Donations | (\$100) | (\$56) | (\$500) | (\$600) | 500% | (500) | Bendigo Bank contribution to Rates Incentive Prize |
| 041239 | Reimbursements Taxable Supply | (\$200) | (\$112) | (\$644) | (\$200) | 0% | - | |
| | Sub Total - MEMBERS OF COUNCIL OP/INC | (\$300) | (\$168) | (\$1,144) | (\$800) | | (\$500) | |
| | Total - MEMBERS OF COUNCIL | \$814,187 | \$325,539 | \$306,345 | \$779,237 | | (\$34,951) | |
| | GOVERNANCE | | | | | | | |
| | OPERATING EXPENDITURE | | | | | | | |
| 042100 | Less Allocated To Schedules | (\$2,333,182) | (\$1,096,596) | (\$1,031,475) | (\$2,216,361) | -5% | 116,821 | |
| | various sub programs to reflect admin costs incurred for the operation of these works and/or services | | | | | | | |
| 042109 | Administration - Salaries | \$1,243,468 | \$573,908 | \$672,998 | \$1,207,186 | -3% | (36,282) | Savings due to positions unfilled for a portion of the year - EMCCS/Assets Officer. |
| 042104 | Admin Garden Maintenance | \$1,178 | \$554 | - | \$1,178 | 0% | (0) | |
| | 50 - Provision for employment of Administration Staff as per Wages Schedule including annual leave payments | | | | | | | |
| | 50 - Direct labour costs | | | | | | | |
| | 40 - Labour overheads | | | | | | | |
| | 51 - Materials eg mulch, fertiliser, plants etc. | | | | | | | |
| | 80 - Plant operation costs | | | | | | | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

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|--------|--|------------------------|-----------|-------------------|--------------------|-----------------------|--------------------------------|--------------------------------|--|
| | | | | | | | | | |
| 042107 | Insurance | \$89,266 | | \$89,266 | \$82,689 | \$87,172 | -2% | (2,094) | |
| | 53 - Public Liability & Professional Indemnity | | \$21,844 | - | - | - | | | |
| | 53 - Management Liability | | \$4,497 | - | - | - | | | |
| | 50 - Workers' Compensation | | \$48,059 | - | - | - | | | |
| | 53 - Fidelity Guarantee | | \$735 | - | - | - | | | |
| | 53 - Personal Accident Insurance | | \$210 | - | - | - | | | |
| | 53 - Cyber Crime | | \$885 | - | - | - | | | |
| | 53 - Property Insurance | | \$3,069 | - | - | - | | | |
| | 53 - Regional Risk Coordinator | | \$9,592 | - | - | - | | | |
| | 53 - Corporate Travel | | \$375 | - | - | - | | | |
| 042108 | Superannuation Admin | \$180,303 | | \$83,217 | \$49,739 | \$131,318 | -27% | (48,985) | Less than expected take up of additional Council superannuation contributions. |
| 042111 | Housing Maintenance Fraser St | | \$180,303 | - | \$2,712 | \$7,478 | | 7,478 | Budget reallocated from Sch 7 GL 77163 - occupied by EMIDS |
| | 50 - Direct labour costs | | - | - | - | - | | | |
| | 40 - Labour overheads | | - | - | - | - | | | |
| | 51 - Materials & contracts | | - | - | - | - | | | |
| | 52 - Water | | - | - | - | - | | | |
| | 53 - Property Insurance | | - | - | - | - | | | |
| | 57 - Rates | | - | - | - | - | | | |
| 042112 | Housing Mfice - Forbes Street | \$9,094 | | \$5,184 | \$3,355 | \$9,094 | 0% | - | |
| | 50 - Direct labour costs | | \$1,000 | - | - | - | | | |
| | 40 - Labour overheads | | \$1,370 | - | - | - | | | |
| | 51 - Materials & contracts | | \$2,500 | - | - | - | | | |
| | 51 - General Repairs | | \$1,000 | - | - | - | | | |
| | 52 - Water | | \$600 | - | - | - | | | |
| | 53 - Property Insurance | | \$524 | - | - | - | | | |
| | 57 - Rates | | \$1,900 | - | - | - | | | |
| 042114 | Motor Vehicle Expenses Allocated to Function 14 | \$9,000 | | \$4,498 | \$4,311 | \$9,000 | 0% | - | Vehicle expenses down on budget due to lower usage (position vacancies) |
| | 51 - Parts, repairs, fuel etc | | \$7,500 | - | - | - | | | |
| | 53 - Insurance & Licenses | | \$1,500 | - | - | - | | | |
| 042116 | Housing Mfice - Roe Street | | | | \$139 | \$3,000 | | 3,000 | Expenditure originally allocated to Schedule 14 GL 146172 - now occupied by EMCCS. Costs offset by savings from Fraser St |
| | 50 - Direct labour costs | | - | - | - | - | | | |
| | 40 - Labour overheads | | - | - | - | - | | | |
| | 51 - Materials & contracts | | - | - | - | - | | | |
| | 57 - Rates | | - | - | - | - | | | |
| 042150 | Parental Leave Payments | | | | | | | | |
| | 51 - Payments for approved parental leave reimbursed by govt. | | | | | | | | |
| 042167 | Dishonour Cheque Fees | \$100 | | \$40 | | \$100 | 0% | - | |
| | 57 - Bank fees associated with presentation of dishonoured cheques | | \$100 | - | - | - | | | |
| 042168 | Fringe Benefits General | \$65,000 | | \$32,500 | \$40,501 | \$75,000 | 15% | 10,000 | Higher FBT costs than budgeted |
| | 57 - Fringe Benefits Tax - Admin-based FBT | | \$65,000 | - | - | - | | | |
| 042169 | Consultant Fees | \$205,715 | | \$96,682 | \$66,828 | \$170,534 | -17% | (35,181) | Savings on HR consultancy and recruitment costs as well as asset management consultancy due to employment of Asset Management Officer. |
| | 51 - Financial Services | | \$7,500 | - | - | - | | | |
| | 51 - Asset Management Improvement Program Review | | \$10,000 | - | - | - | | | |
| | 51 - CEO Review (Reg 17) | | \$10,000 | - | - | - | | | |
| | 51 - Payroll Services | | \$22,000 | - | - | - | | | |
| | 51 - WALGA Tax Service | | \$1,385 | - | - | - | | | |
| | 51 - WALGA Tax Service | | \$3,840 | - | - | - | | | |
| | 51 - WALGA Local Laws Service | | \$590 | - | - | - | | | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

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|--------------|---|------------------------|-----------|-------------------|--------------------|-----------------------|-------------------------------|---------------------------------|--|
| | | | | | | | | | |
| | 51 - WALGA Procurement Services | - | \$2,400 | - | - | - | | | |
| | 51 - Financial Internal Controls Review & Business Plans | - | \$10,000 | - | - | - | | | |
| | 51 - Consultancy - Integrated Planning Reviews (Include CBP, LIFP, SP & WP) | - | \$5,000 | - | - | - | | | |
| | 51 - Human Resources Consultancy/Recruitment | - | \$118,000 | - | - | - | | | |
| | 51 - Asset Projects | - | \$10,000 | - | - | - | | | |
| | 51 - Internal Grants Procurement | - | \$5,000 | - | - | - | | | |
| | 51 - Contingency | - | \$5,000 | - | - | - | | | |
| 042171 | Staff Training/Conferences | \$29,000 | - | \$13,630 | \$8,404 | \$19,000 | -34% | (10,000) | Only essential training to be undertaken prior to completion of Workforce Plan |
| | 51 - Staff training | - | \$17,000 | - | - | - | | | |
| | 51 - Conferences | - | \$12,000 | - | - | - | | | |
| 042173 | Staff Telephone Expenses | \$3,000 | - | \$1,410 | - | \$5,210 | -100% | (3,000) | No home phone subsidies - mobiles posted to 42178 |
| | 52 - Mobile Phone purchases as required | - | \$3,000 | - | - | - | | | |
| 042175 | Long Service Leave | \$5,210 | - | - | - | \$5,210 | 0% | - | |
| | 50 - Annual provision for LSL accruals | - | \$5,210 | - | - | - | | | |
| 042176 | Admin Building Maintenance | \$85,523 | - | \$39,909 | \$36,826 | \$85,523 | 0% | (0) | |
| | 50 - Salaries, Wages - Cleaning | - | \$15,909 | - | - | - | | | |
| | 50 - Direct labour costs | - | \$12,101 | - | - | - | | | |
| | 40 - Labour overheads | - | \$16,578 | - | - | - | | | |
| | 51 - Air-conditioning service | - | \$2,000 | - | - | - | | | |
| | 51 - Water Filtration Unit | - | \$720 | - | - | - | | | |
| | 51 - General Mtce incl Termite inspections | - | \$13,087 | - | - | - | | | |
| | 51 - Full Termite Treatment - Priority | - | - | - | - | - | | | |
| | 51 - Sanitaire bin | - | \$200 | - | - | - | | | |
| | 51 - CEEP monitoring - Air-con, Lights | - | \$793 | - | - | - | | | |
| | 51 - Service fire extinguishers | - | \$710 | - | - | - | | | |
| | 51 - Service automatic doors | - | \$800 | - | - | - | | | |
| | 63 - Electricity | - | \$10,032 | - | - | - | | | |
| | 52 - Water | - | \$1,200 | - | - | - | | | |
| | 51 - Sewerage | - | \$621 | - | - | - | | | |
| | 53 - Property Insurance | - | \$4,106 | - | - | - | | | |
| | 57 - Rates | - | \$1,911 | - | - | - | | | |
| | 57 - ESL Levy | - | \$55 | - | - | - | | | |
| | 51 - Cleaning Materials | - | \$3,000 | - | - | - | | | |
| | 51 - Rubbish/recycling charges | - | \$1,200 | - | - | - | | | |
| | 80 - Plant operation costs | - | \$500 | - | - | - | | | |
| 042178 | Admin Telephone | \$22,000 | - | \$10,340 | \$10,257 | \$22,000 | 0% | - | |
| | 62 - Admin telephone | - | \$22,000 | - | - | - | | | |
| 042180 | Admin - Internet Expense | \$8,764 | - | \$8,764 | \$3,142 | \$4,765 | -46% | (3,999) | Expenses for Website Mgmt spread across work units. |
| | 51 - Website Management | - | \$6,364 | - | - | - | | | |
| | 51 - ISP annual connection fees | - | \$2,400 | - | - | - | | | |
| 042181 | Purchase Admin Maps | \$500 | - | - | - | \$500 | 0% | - | |
| | 51 - Purchase of map, plans etc for use in Admin Centre | - | \$500 | - | - | - | | | |
| 042182 | Staff Uniform Subsidy | \$7,700 | - | \$4,235 | \$617 | \$7,700 | 0% | - | |
| | 50 - Purchase of corporate uniform by staff in accordance with Council policy | - | \$7,700 | - | - | - | | | |
| 042183 | Office Expense - Printing | \$8,000 | - | \$6,160 | \$1,784 | \$7,284 | -9% | (716) | |
| | 51 - Printing costs incurred | - | \$8,000 | - | - | - | | | |
| 042184 | Office Exp-Stationery | \$14,000 | - | \$6,580 | \$7,428 | \$14,000 | 0% | - | |
| | 51 - Stationery costs incurred for the purchase of minor office equipment, copy paper etc | - | \$12,000 | - | - | - | | | |
| | 51 - Additional office printer and minor equipment | - | \$2,000 | - | - | - | | | |
| 042185 | Office Expenses-Advertising | \$10,000 | - | \$5,700 | \$7,657 | \$15,000 | 50% | 5,000 | Additional advertising - tenders, community consultation |
| | 51 - Advertising Local Laws | - | - | - | - | - | | | |
| | 51 - Advertising costs for statutory notices and other requirements | - | \$10,000 | - | - | - | | | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| Descriptions | | Adopted Budget | YTD Budget | YTD Actuals | Year Ending Projected | Variance | (Favourable) | Comment |
|--------------|--|----------------|-------------------|------------------|-----------------------|------------------------|-------------------|--|
| | | 2016/17 | Dec 16 | Dec 16 | Projected | BY <-> 10% or \$10,000 | UNFAVOURABLE VAR. | |
| 042186 | Office Exp-Office Equip Mice | \$25,983 | \$12,991 | \$7,540 | \$24,000 | -8% | (1,983) | |
| | 51 - Copy costs and servicing | - | \$16,555 | - | - | - | - | |
| | 51 - Toner and photocopier consumables | - | \$3,428 | - | - | - | - | |
| | 51 - Other equipment maintenance / minor purchases | - | \$6,000 | - | - | - | - | |
| 042187 | Office Expenses-Bank Charges | \$14,000 | \$7,000 | \$8,850 | \$15,000 | 7% | 1,000 | |
| 042188 | Office Exp-Computer Expenses | \$108,527 | \$75,969 | \$69,669 | \$107,469 | -1% | (1,058) | |
| | 51 - Bank / Eftpos fees and other associated bank charges | - | \$14,000 | - | - | - | - | |
| | 51 - IT Vision annual support and maintenance | - | \$32,736 | - | - | - | - | |
| | 51 - IT Vision Universe licence | - | \$3,200 | - | - | - | - | |
| | 51 - Microsoft licences (Upgrade To Office Professional and Other Licences) | - | \$32,166 | - | - | - | - | |
| | 51 - General network & software support | - | \$20,425 | - | - | - | - | |
| | 51 - Computer/Printer purchases incl laptops/tablets as required | - | \$20,000 | - | - | - | - | |
| 042189 | Office Exp-Postage/Freight | \$14,000 | \$5,180 | \$10,834 | \$16,000 | 14% | 2,000 | Higher cost of rates mailouts due to size of envelopes and priority postage |
| | 51 - Postage and freight charges for operations other than works | - | \$14,000 | - | - | - | - | |
| 042190 | Office Expenses-Sundry | \$20,000 | \$7,400 | \$11,914 | \$21,000 | 5% | 1,000 | Additional budget for cost of disposal of archives due for destruction (Feb17) |
| 042191 | Relocation Expenses | \$3,000 | - | \$5,000 | \$5,000 | 67% | 2,000 | As per contract of employment |
| | 50 - Contingency for relocation of Senior Staff | - | \$3,000 | - | - | - | - | |
| 042193 | Audit Fees | \$30,000 | \$22,500 | \$1,380 | \$30,000 | 0% | - | |
| | 51 - Annual Audit | - | \$25,000 | - | - | - | - | |
| | 51 - Grant acquittal audits | - | \$5,000 | - | - | - | - | |
| 042194 | Revaluation Fees | - | - | - | - | - | - | |
| | 51 - Consultant valuer to revalue Buildings & Structures | - | - | - | - | - | - | |
| 042195 | Legal Expenses | \$10,000 | \$4,700 | \$286 | \$5,000 | -50% | (5,000) | Full contingency not required |
| | 57 - Contingency for legal matters | - | \$10,000 | - | - | - | - | |
| 042196 | Title Search | \$100 | \$47 | - | \$100 | 0% | - | |
| | 57 - Miscellaneous title searches non-rate related | - | \$100 | - | - | - | - | |
| 042199 | Depreciation Expense | \$110,750 | \$52,053 | \$24,503 | \$110,750 | 0% | - | |
| | 54 - Depreciation of assets | - | \$110,750 | - | - | - | - | |
| | Sub Total - GOVERNANCE - GENERAL OP/EXP | (\$0) | (\$73,821) | \$107,886 | - | | \$0 | |
| | OPERATING INCOME | | | | | | | |
| 042220 | Contributions Taxable Supply | (\$115) | (\$71) | - | (\$115) | 0% | (0) | |
| | 04 - Miscellaneous reimbursements paid in relation to governance | - | (\$71) | - | (\$115) | - | - | |
| 042221 | Reimbursements taxable Supply | (\$6,000) | (\$3,720) | (\$21,560) | (\$20,140) | 236% | (14,140) | Higher than expected LGIS Dividends and rebates received. |
| | 04 - Insurance rebates, WALGA advertising rebate (to cease 14-15), miscellaneous etc | - | (\$6,000) | - | (\$21,560) | - | - | |
| 042222 | Donations | - | - | - | - | - | - | |
| 042223 | Reimbursements Staff Uniform expenditure | (\$110) | (\$68) | - | (\$110) | 0% | 0 | |
| | Reimbursements Staff Uniform | - | (\$68) | - | (\$110) | - | - | |
| 042224 | Charges-Other Taxable Supply | (\$362) | (\$224) | (\$44) | (\$100) | -72% | 262 | |
| | 07 - Faxing, photocopying, sale of publications etc | - | (\$224) | (\$44) | (\$100) | - | - | |
| 042225 | Charges Other Non Tax Supply | (\$300) | (\$186) | (\$217) | (\$300) | 0% | - | |
| | 07 - Miscellaneous charges for sale of documents, FOI requests etc | - | (\$186) | (\$217) | (\$300) | - | - | |
| 042228 | Reimbursements Non Tax Supply | (\$1,500) | (\$930) | (\$4,854) | (\$4,854) | 224% | (3,354) | Super payments returned - paid from GL 42108 |
| | 04 - Provision for reimbursement of non GST taxable items - Trainee | - | (\$1,500) | - | (\$4,854) | - | - | |
| 042233 | Housing Rent | - | - | - | - | - | - | |
| | 07 - CEO | - | - | - | - | - | - | |
| 042250 | Parental Leave Payments | - | - | - | - | - | - | |
| | 04 - Reimbursements for parental leave payments from GL42150 | - | - | - | - | - | - | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

Adopted Budget 2016/17

Descriptions

| | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% or \$10,000 | (FAVOURABLY UNFAVOURABLE) VAR. | COMMENT |
|--------|---|-------------------|--------------------|-----------------------|---------------------------------|--------------------------------|--|
| | | | | | | | |
| | | (\$8,387) | (\$28,986) | (\$25,619) | | (\$17,232) | |
| | | (\$8,387) | \$80,950 | (\$25,619) | | (\$17,232) | |
| | | \$805,800 | \$387,296 | \$753,618 | | (\$52,183) | |
| | FIRE PREVENTION | | | | | | |
| | OPERATING EXPENDITURE | | | | | | |
| 051101 | Admin O/Head & Labour Costs | | | | | | |
| | 39 - Allocation for total admin costs incurred by Council, transferred from 42100 | \$46,664 | \$20,630 | \$44,327 | -5% | (2,336) | |
| 051103 | Fire Control Expenses - ESL Expenditure | \$500 | | \$500 | 0% | - | |
| | 51 - Materials and contracts | \$500 | | \$500 | 0% | - | |
| 051103 | Fire Insurance | \$15,161 | \$12,100 | \$12,100 | -20% | (3,061) | Insurance for fire trucks posted to GL 51126 |
| | 53 - Bushfire Insurance incl volunteer protection | \$10,360 | | | | | |
| | 53 - Volunteers' Vehicle Insurance | \$1,500 | | | | | |
| | 53 - Fire Trucks | \$3,061 | | | | | |
| | 53 - Fire Sheds building insurance | \$240 | | | | | |
| 051104 | Communication Mice & Repairs | \$2,000 | | \$2,000 | 0% | - | |
| | 51 - Materials and contracts | \$2,000 | | | | | |
| 051105 | Fire Control Expenses | \$21,958 | \$1,723 | \$18,358 | -16% | (3,600) | Savings on utilities and telephone |
| | 50 - Direct labour costs | \$4,054 | | | | | |
| | 40 - Labour overheads | \$6,033 | | | | | |
| | 51 - Materials and contracts | \$3,671 | | | | | |
| | 51 - Utilities | \$2,500 | | | | | |
| | 62 - Utilities - Ranger's telephone expenses | \$2,100 | | | | | |
| | 63 - Electricity | \$500 | | | | | |
| | 51 - Bushfire advertising | \$600 | | | | | |
| | 80 - Plant operation costs | \$2,500 | | | | | |
| 051107 | Fire Breaks - Shire Land | \$10,316 | \$2,699 | \$10,316 | 0% | (0) | |
| | 50 - Direct labour costs | \$730 | | | | | |
| | 40 - Labour overheads | \$1,086 | | | | | |
| | 51 - Materials and contracts (protect burn) | \$7,000 | | | | | |
| | 80 - Plant operation costs | \$1,500 | | | | | |
| 051108 | Staff Training | \$500 | | \$500 | 0% | - | |
| | 51 - Conference registration, accommodation etc | \$500 | | | | | |
| 051109 | Ranger Vehicle Expenses | \$7,414 | \$1,534 | \$7,414 | 0% | - | |
| | 51 - Materials and contracts | \$7,000 | | | | | |
| | 53 - Insurance | \$414 | | | | | |
| 051113 | Computer Maintenance | \$500 | | \$500 | 0% | - | |
| | 51 - Maintenance of Ranger's computer | \$500 | | | | | |
| 051115 | Fire Base Maintenance | \$1,500 | | | | | Contribution paid from CESM GL 53140 |
| | 51 - Honorarium paid to CFO | \$1,500 | | | | | |
| 051120 | Fire Control - Salaries | \$24,899 | \$14,972 | \$32,327 | 30% | 7,428 | Payroll allocations vary from budget based on activity |
| | 50 - Salaries as per Wages Schedule | \$24,899 | | | | | |
| 051121 | Fire Control - Superannuation | \$3,610 | \$2,258 | \$4,687 | 30% | 1,077 | |
| | 50 - Superannuation payments associated with 51120 | \$3,610 | | | | | |
| 051122 | Fire Control - Long Service Leave | \$754 | | \$754 | 0% | - | |
| | 50 - Annual provision for LSL accruals | \$754 | | | | | |
| 051125 | Plant & Equipment Maintenance - ESL Equip | \$3,804 | | \$3,804 | 0% | (0) | |
| | 51 - Plant and equipment maintenance as per ESL funding allocation | \$3,804 | | | | | |
| | 51 - Purchase of plant and equipment as per ESL funding allocation. Repairs <\$1200 | | | | | | |
| 051126 | Vehicle Maintenance | \$5,918 | \$1,694 | \$5,918 | 0% | 0 | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| Description | Adopted Budget 2016/17 | | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <->10% or \$10,000 | (FAVOURABLE/ UNFAVOURABLE VAR. | | COMMENT |
|-------------|--|--------------------|-------------------|--------------------|-----------------------|--------------------------------|--------------------------------|------------------|---|
| | Detail | | | | | | | | |
| 051127 | 51 - Materials and contracts | \$4,807 | \$2,451 | - | \$4,807 | 0% | | 0 | |
| | Land & Buildings Maintenance | | | | | | | | |
| | 51 - Materials and contracts | \$3,000 | - | - | | | | | |
| | 63 - Electricity | \$1,807 | - | - | | | | | |
| | 50 - Direct labour costs | - | - | - | | | | | |
| | 40 - Labour overheads | - | - | - | | | | | |
| | 80 - Plant operation costs | - | - | - | | | | | |
| 051128 | Protective Clothing | \$5,000 | \$5,000 | - | \$5,000 | 0% | | | |
| | 51 - Protective clothing and safety equipment required by BF volunteers | | | | | | | | |
| | Other Goods & Services | \$4,000 | \$4,000 | \$2,031 | \$4,000 | 0% | | | |
| 051129 | 51 - Materials and contracts | \$3,500 | \$3,500 | \$4,900 | \$3,500 | 0% | | | |
| 051130 | Fire Breaks - Contractors | \$148,200 | \$37,050 | \$2,218 | \$148,200 | 0% | | | |
| 051199 | 51 - Materials and contracts - reimbursed to Council see 51221 | | | | | | | | |
| | Depreciation Expense | | | | | | | | |
| | 54 - Depreciation of assets | | | | | | | | |
| | | | | | | | | | |
| | Sub Total - FIRE PREVENTION OP/EK | \$311,005 | \$133,409 | \$66,758 | \$309,013 | | | (\$1,992) | |
| | OPERATING INCOME | | | | | | | | |
| 051201 | ESL Commission | (\$4,000) | (\$4,000) | (\$4,000) | (\$4,000) | 0% | | | |
| | 09 - Commission earned from FESA from Council's management of ESL | | | | | | | | |
| 051217 | Fines & Penalties - Fire Prevention | (\$7,000) | (\$7,000) | (\$510) | (\$2,000) | -71% | | 5,000 | Proactive community engagement on fire prevention has resulted in less fines being issued |
| 051220 | 07 - Fines and penalties issued for non-compliance of Council's BF notice | | | | | | | | |
| | ESL Grants | (\$41,190) | (\$20,995) | (\$20,995) | (\$41,190) | 0% | | 0 | |
| 051221 | 02 - ESL allocation provided on an annual basis based on funding submission from Shire | | | | | | | | |
| | Reimbursements - Fire Break | (\$3,500) | (\$3,500) | (\$3,160) | (\$3,500) | 0% | | | |
| 051224 | 04 - Reimbursements from property owners | | | | | | | | |
| | Reimbursements Taxable Supply | (\$10) | (\$10) | | (\$10) | 0% | | | |
| | 04 - Miscellaneous reimbursements | | | | | | | | |
| 051225 | FESA Capital Grants | (\$204,690) | | | (\$54,690) | -73% | | 150,000 | DFES funds not required - purchase of new Fire Truck unlikely to take place this year |
| | 03 - Grant for Talbot Fire Tender | | | | | | | | |
| | 03 - Grant for Greenhills Fire Shed | | | | | | | | |
| | | | | | | | | | |
| | Sub Total - FIRE PREVENTION OP/INC | (\$260,390) | (\$35,105) | (\$28,665) | (\$105,390) | | | \$155,000 | |
| | Total - FIRE PREVENTION | \$50,615 | \$98,304 | \$38,093 | \$203,623 | | | \$153,008 | |
| | ANIMAL CONTROL | | | | | | | | |
| | OPERATING EXPENDITURE | | | | | | | | |
| 052163 | Animal Control - Salaries | \$24,899 | \$11,492 | \$16,162 | \$32,327 | 30% | | 7,428 | Payroll allocations varied from budget based on activity |
| 052164 | 50 - Salaries as per Wages Schedule | | | | | | | | |
| | Animal Control - Superannuation | \$3,610 | \$1,666 | \$2,258 | \$4,687 | 30% | | 1,077 | Payroll allocations varied from budget based on activity |
| 052165 | 50 - Superannuation payments associated with 52163 | | | | | | | | |
| | Uniform Allowance | \$1,000 | \$560 | \$314 | \$1,000 | 0% | | | |
| 052166 | 50 - Provision for purchase of Ranger's uniform and protective clothing | | | | | | | | |
| | Admin O/Head & Labour Costs | \$93,327 | \$52,263 | \$41,259 | \$88,654 | -5% | | (4,673) | |
| 052167 | 39 - Allocation for total admin costs incurred by Council, transferred from 42100 | | | | | | | | |
| | Long Service Leave | \$317 | | | \$317 | 0% | | 0 | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| | | Adopted Budget 2016/17 | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% of \$10,000 | (FAVOURABLE/ UNFAVOURABLE VAR. | COMMENT |
|--------------|--|---------------------------|----------------------|-----------------------|--------------------------|---------------------------------------|--------------------------------------|--|
| Descriptions | | Detail | | | | | | |
| | 50 - Annual provision for LSL accruals | - | \$317 | - | - | | | |
| 052168 | Annual Leave Provision | \$761 | \$426 | - | \$761 | 0% | (0) | |
| 052169 | Animal Control Sundry Expenditure | \$48,021 | \$22,570 | \$24,164 | \$48,021 | 0% | (0) | |
| | 50 - Direct labour costs | - | \$500 | - | - | | | |
| | 40 - Labour overheads | - | \$744 | - | - | | | |
| | 51 - Contractor services incl pound maintenance | - | \$40,000 | - | - | | | |
| | 51 - Wireless internet | - | \$616 | - | - | | | |
| | 51 - Purchase of dog tags | - | \$300 | - | - | | | |
| | 51 - Corella control | - | \$3,000 | - | - | | | |
| | 51 - Miscellaneous - Stationery | - | \$1,027 | - | - | | | |
| | 62 - Ranger mobile phone expenses | - | \$1,232 | - | - | | | |
| | 51 - Corporate firearms licence | - | \$301 | - | - | | | |
| | 80 - Plant operation costs | - | \$300 | - | - | | | |
| 052170 | Staff Training & Conferences | \$500 | \$280 | \$2,375 | \$2,375 | 375% | 1,875 | Offset by reduction in other organisational training |
| | 51 - Conference registration, accommodation etc | - | \$500 | - | - | | | |
| 052172 | Cat Pound - Expenditure | \$1,244 | \$697 | - | - | -100% | (1,244) | Cat pound consumables and management by Contract Services |
| | 50 - Direct labour costs | - | \$500 | - | - | | | |
| | 40 - Labour overheads | - | \$744 | - | - | | | |
| 052199 | Depreciation Expense | \$1,078 | \$604 | \$1,066 | \$1,078 | 0% | - | |
| | 54 - Depreciation of assets | - | \$1,078 | - | - | | | |
| 052174 | Cat Sterilisation program expenditure | - | - | \$5,035 | \$5,035 | | 5,035 | Unspent Cat Sterilisation Grant funds repaid DLGC due to low program participation |
| | 51 - Materials and Contracts | - | - | - | - | | | |
| | Sub Total - ANIMAL CONTROL OF/EXP | \$174,758 | \$90,558 | \$92,632 | \$184,256 | | \$9,498 | |
| | OPERATING INCOME | | | | | | | |
| 052272 | Fines & Penalties Animal Control | (\$100) | (\$100) | - | (\$100) | 0% | - | |
| | 07 - Fines and penalties issued for non-compliance of Council's Cat laws | - | - | - | - | | | |
| 052273 | Charges-impounding Fees | (\$100) | (\$100) | - | (\$100) | 0% | - | |
| | 07 - Fees associated with impounding of cats | - | - | - | - | | | |
| 052274 | Charges-Cat Registration | (\$1,500) | (\$1,500) | (\$1,839) | (\$1,800) | 20% | (300) | Based on YTD actual income. |
| | 07 - Cat registration fees | - | (\$1,500) | - | - | | | |
| 052282 | Fines & Penalties Animal Control | (\$5,000) | (\$2,500) | (\$1,000) | (\$2,000) | -60% | 3,000 | Increased community engagement has resulted in improved compliance |
| | 07 - Fines and penalties issued for non-compliance of Council's dog laws | - | (\$5,000) | - | - | | | |
| 052283 | Charges-impounding Fees | (\$3,000) | (\$1,500) | (\$1,836) | (\$3,000) | 0% | - | |
| | 07 - Fees associated with impounding of animals | - | (\$3,000) | - | - | | | |
| 052284 | Charges-Dog Registration | (\$13,000) | (\$13,000) | (\$9,268) | (\$13,000) | 0% | - | |
| | 07 - Dog registration fees | - | (\$13,000) | - | - | | | |
| 052285 | Sundry Income Tax Supply | - | - | (\$567) | (\$1,000) | | (1,000) | Cat trap hire and sustenance fees |
| | 07 - Contract ranger services to surrounding shires | - | - | - | - | | | |
| 052289 | Dog Tag Replacements | (\$10) | (\$10) | (\$28) | (\$30) | 200% | (20) | |
| | 07 - Income received from the issuing of replacement dog tags | - | (\$10) | - | - | | | |
| 052271 | State Government Grant | - | - | - | - | | - | |
| | Sub Total - ANIMAL CONTROL OF/INC | (\$22,710) | (\$18,710) | (\$14,536) | (\$21,030) | | \$1,680 | |
| | Total - ANIMAL CONTROL | \$152,048 | \$71,848 | \$78,097 | \$163,226 | | \$11,178 | |
| | OTHER LAW ORDER & PUBLIC SAFETY | | | | | | | |
| | OPERATING EXPENDITURE | | | | | | | |
| 053102 | Crime Prevention Expenditure | \$30,388 | \$17,017 | \$13,935 | \$28,000 | -8% | (2,386) | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| Descriptions | Adopted Budget 2016/17 | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% or \$10,000 | (FAVOURABLE/ UNFAVOURABLE) VAR. | COMMENT |
|---|------------------------|-------------------|--------------------|-----------------------|---------------------------------|---------------------------------|---|
| | | | | | | | |
| 50 - Direct labour costs | | \$10,405 | - | - | | | |
| 40 - Labour overheads | | \$15,483 | - | - | | | |
| 51 - Community Safety Project | | \$2,000 | - | - | | | |
| 51 - Office of Crime Prevention - Graffiti Tracking Project Annual Licence Fee | | \$500 | - | - | | | |
| 51 - Graffiti expenses - materials, license, insurance | | \$1,000 | - | - | | | |
| 80 - Plant operation costs | | \$1,000 | - | - | | | |
| 053101 Admin O/Head & Labour Costs | \$34,998 | \$19,599 | \$15,472 | \$33,245 | -5% | (1,752) | |
| 39 - Allocation for total admin costs incurred by Council, transferred from 42100 | | \$34,998 | - | - | | | |
| 053111 Rural Street Numbering | \$873 | \$489 | - | \$873 | 0% | 0 | |
| 51 - Materials and contracts | | \$873 | - | - | | | |
| 053120 Abandoned Vehicle Expenditure | \$1,200 | \$672 | \$252 | \$1,000 | -17% | (200) | Expected savings |
| 51 - Materials and contracts | | \$1,200 | - | - | | | |
| 053140 Community Emergency Services Manager | \$26,500 | \$14,840 | \$8,357 | \$26,500 | 0% | - | |
| 51 - Payment to Shire of Beverley to support GESM position | | \$26,500 | - | - | | | |
| 053130 Local Emergency Planning Expenditure | \$4,763 | \$2,667 | - | \$4,763 | 0% | 0 | |
| 51 - Emergency Plan Exercise - Mig exp. catering | | \$1,091 | - | - | | | |
| 50 - Employee costs | | \$2,707 | - | - | | | |
| 80 - Plant operation costs | | \$965 | - | - | | | |
| 053105 Speed Alert Mobile Trailer Maintenance | \$1,061 | \$594 | - | \$1,061 | 0% | 0 | |
| 51 - Materials and contracts | | \$1,061 | - | - | | | |
| Sub Total - OTHER LAW ORDER & PUBLIC SAFETY | \$99,782 | \$55,878 | \$38,016 | \$95,442 | | (\$4,340) | |
| OPERATING INCOME | | | | | | | |
| 053201 Government Grants - Crime Prevention | | | | | | | |
| 03 - Non Operating Grant | | | | | | | |
| 053202 Developers Contributions To Rural Numbers | (\$300) | | (\$364) | (\$454) | 51% | (154) | Higher number of RSN applications than expected |
| 04 - Small subdivisions and rural blocks | | (\$300) | - | - | | | |
| 053220 Abandoned Vehicle Income | (\$100) | | | (\$100) | 0% | - | |
| 09 - Income associated with the disposal of abandoned vehicles | | (\$100) | - | - | | | |
| Sub Total - OTHER LAW ORDER & PUBLIC SAFETY | (\$400) | (\$400) | (\$364) | (\$554) | | (\$154) | |
| Total - OTHER LAW ORDER PUBLIC SAFETY | \$99,382 | \$99,382 | \$37,652 | \$94,888 | | (\$4,494) | |
| Total - LAW ORDER & PUBLIC SAFETY | \$302,045 | \$226,030 | \$153,841 | \$461,737 | | \$159,692 | |
| HEALTH ADMINISTRATION & INSPECTION | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | |
| 077155 Health - Salaries | \$104,955 | \$68,441 | \$82,429 | \$116,888 | 11% | 11,933 | Payroll allocations varied from budget based on activity offset by savings in other areas |
| 50 - Salaries as per Wages Schedule | | \$104,955 | - | - | | | |
| 077156 Health - Superannuation | \$15,218 | \$7,024 | \$7,702 | \$15,218 | 0% | (0) | |
| 50 - Superannuation payments associated with 52163 | | \$15,218 | - | - | | | |
| 077157 Admin O/Head & Labour Costs | \$93,327 | \$42,931 | \$41,259 | \$88,654 | -5% | (4,673) | |
| 39 - Allocation for total admin costs incurred by Council, transferred from 42100 | | \$93,327 | - | - | | | |
| 077158 Long Service Leave | \$1,748 | \$1,748 | - | \$1,748 | 0% | (0) | |
| 50 - Annual provision for LSL accruals | | \$1,748 | - | - | | | |
| 077160 Health Control Expenses | \$15,913 | \$5,092 | \$650 | \$4,913 | -69% | (11,000) | Contingency for legal unlikely to be required this financial year |
| 51 - Legal expenses | | \$11,000 | - | - | | | |
| 51 - Material and contracts - equipment, calibration etc | | \$1,685 | - | - | | | |
| 62 - Utilities - Telephone | | \$992 | - | - | | | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| Descriptions | | Adopted Budget 2016/17 | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% or \$10,000 | (FAVOURABLE/ UNFAVOURABLE) VAR. | COMMENT |
|--------------|--|------------------------|-------------------|-------------------|--------------------|-----------------------|---------------------------------|---------------------------------|--|
| | | | | | | | | | |
| | 51 - Food Standards subscription | - | \$301 | - | - | - | | | |
| | 51 - Professional memberships | - | \$434 | - | - | - | | | |
| | 51 - Food sampling and water testing incl kit | - | \$1,500 | - | - | - | | | |
| | 51 - Relief EHO | - | - | - | - | - | | | |
| 077161 | Staff Training | \$6,000 | - | \$5,160 | \$22 | \$1,000 | -83% | (5,000) | Only essential training to be undertaken prior to completion of Workforce Plan |
| | 51 - Conferences, seminars | - | \$6,000 | - | - | - | | | |
| 077166 | Health Promotions | \$750 | - | \$750 | \$26 | \$750 | 0% | - | |
| | 51 - Foodsafe promotions, general public health awareness | - | \$750 | - | - | - | | | |
| 077162 | Vehicle Operating Expenses | \$13,833 | - | \$4,012 | \$2,548 | \$8,000 | -42% | (5,833) | Lower costs than expected - one vehicle only |
| | 51 - Servicing, parts & repairs, fuel & oils | - | \$11,625 | - | - | - | | | |
| | 53 - Insurance & Licenses | - | \$2,208 | - | - | - | | | |
| 077163 | Housing Maintenance Fraser St | \$10,478 | - | \$3,667 | - | - | -100% | (10,478) | House not occupied by EHO - transfer budget to GL 42111 (EMIDS) and GL 42116 (EMCCS) |
| | 50 - Direct labour costs | - | \$2,026 | - | - | - | | | |
| | 40 - Labour overheads | - | \$2,818 | - | - | - | | | |
| | 51 - Materials & contracts | - | \$1,541 | - | - | - | | | |
| | 52 - Water | - | \$538 | - | - | - | | | |
| | 53 - Property insurance | - | \$382 | - | - | - | | | |
| | 57 - Rates | - | \$1,447 | - | - | - | | | |
| | 80 - Plant operation costs | - | \$1,727 | - | - | - | | | |
| 077199 | Depreciation Expense | \$9,335 | - | \$3,920 | \$1,361 | \$9,335 | 0% | - | |
| | 54 - Depreciation of assets | - | \$9,335 | - | - | - | | | |
| | Sub Total - HEALTH ADMIN & INSPECTION OP/EXP | \$271,558 | \$271,558 | \$142,745 | \$135,997 | \$246,506 | | (\$25,052) | |
| | OPERATING INCOME | | | | | | | | |
| 077271 | Health Charges Other - Taxable | \$6,500 | - | \$6,500 | \$6,635 | \$6,635 | 2% | (135) | |
| | 07 - Annual Food Business Registration fees | - | - | - | - | - | | | |
| 077272 | Housing Rent | - | \$6,500 | - | - | - | | | |
| | 07 - EHO rent | - | - | - | - | - | | | |
| 077274 | Septic Tank App Fee Charges | \$3,000 | - | \$1,260 | \$1,298 | \$3,000 | 0% | - | |
| | 07 - Charges levied in accordance with Health Act | - | \$3,000 | - | - | - | | | |
| 077275 | Septic Inspection Fee | \$2,000 | - | \$840 | \$751 | \$2,000 | 0% | - | |
| | 07 - Charges levied in accordance with Health Act | - | \$2,000 | - | - | - | | | |
| 077277 | Health Act - Charges | \$5,000 | - | \$5,000 | \$4,689 | \$5,000 | 0% | - | |
| | 07 - Charges levied in accordance with Health Act | - | \$5,000 | - | - | - | | | |
| 077278 | Trading Public Places - Charges | \$2,000 | - | \$840 | \$1,005 | \$2,000 | 0% | - | |
| | 07 - Fees payable to Council for permit to trade in a public place | - | \$2,000 | - | - | - | | | |
| 077255 | Health Income Tax Supply - Regional Service | - | \$2,000 | - | \$2,238 | \$2,238 | | (2,238) | Long Service Leave reimbursement paid |
| | 07 - Contract health services to SEAROC and surrounding shires | - | - | - | - | - | | | |
| 077256 | Health Contributions | - | - | - | - | - | | | |
| | Sub Total - HEALTH ADMIN & INSPECTION OP/INC | (\$18,500) | (\$18,500) | (\$14,440) | (\$16,615) | (\$20,873) | | (\$2,373) | |
| | Total - HEALTH ADMIN & INSPECTION | \$253,058 | \$253,058 | \$128,305 | \$119,382 | \$225,633 | | (\$27,425) | |
| | OTHER HEALTH | | | | | | | | |
| | OPERATING EXPENDITURE | | | | | | | | |
| 078113 | Analytical Expenses | \$1,500 | - | \$945 | \$929 | \$1,500 | 0% | - | |
| | 51 - Expenditure on food sampling and water testing | - | \$1,500 | - | - | - | | | |



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| Descriptions | | Adopted Budget 2016/17 | | YTD Budget Dec 16 | | YTD Actuals Dec 16 | | YEAR ENDING PROJECTED | | VARIANCE BY +/-10% of \$10,000 | | IF FAVOURABLE/ UNFAVOURABLE VAR. | | COMMENT | |
|--------------|---|------------------------|-----------|-------------------|-----------|--------------------|-----------|-----------------------|-----------|--------------------------------|------------|--|--|---------|--|
| | | | | | | | | | | | | | | | |
| 079158 | Medical Pract Vehicle Expenses | \$6,000 | - | \$2,940 | - | \$3,000 | - | \$3,000 | - | -50% | (3,000) | | Commitment made to provide financial assistance for doctors - no arrangement entered into as at 31/12/16 | | |
| 079161 | 51- Annual contribution in lieu of provision of vehicles Housing Maintenance - 2 Dinsdale St | - | \$6,000 | - | - | - | \$250 | - | - | | | | | | |
| | 50 - Direct labour costs | - | - | - | - | - | - | - | - | | | | | | |
| | 40 - Labour overheads | - | - | - | - | - | - | - | - | | | | | | |
| | 51 - Materials and contracts | - | - | - | - | - | - | - | - | | | | | | |
| 079162 | Medical Pract Sundry Expenses | \$18,200 | - | \$5,460 | - | \$9,100 | - | \$9,100 | - | -50% | (9,100) | | Commitment made to provide financial assistance for doctors - no arrangement entered into as at 31/12/16 | | |
| 079199 | 51 - Rent Subsidy | \$13,963 | \$18,200 | \$8,796 | \$4,165 | \$13,963 | \$4,165 | \$13,963 | \$4,165 | 0% | - | | | | |
| 079163 | 54 - Depreciation of assets Medical Expenses Other 51 - Biannual Well Men's Health Day | \$1,000 | \$1,000 | - | - | - | - | - | - | -100% | (1,000) | | Budget not required this financial year | | |
| | Sub Total - OTHER HEALTH OP/EXP | | \$40,663 | \$18,141 | \$5,344 | \$27,563 | \$5,344 | \$27,563 | \$5,344 | | (\$13,100) | | | | |
| | OPERATING INCOME | | - | - | - | - | - | - | - | | | | | | |
| | Sub Total - OTHER HEALTH OP/INC | | - | - | - | - | - | - | - | | | | | | |
| | Total - OTHER HEALTH | \$40,663 | \$40,663 | \$18,141 | \$5,344 | \$27,563 | \$5,344 | \$27,563 | \$5,344 | | (\$13,100) | | | | |
| | Total - HEALTH | \$293,720 | \$293,720 | \$146,447 | \$124,725 | \$253,196 | \$124,725 | \$253,196 | \$124,725 | | (\$40,525) | | | | |
| | EDUCATION & WELFARE | | - | - | - | - | - | - | - | | | | | | |
| | CARE OF FAMILIES AND CHILDREN | | - | - | - | - | - | - | - | | | | | | |
| | OPERATING EXPENDITURE | | - | - | - | - | - | - | - | | | | | | |
| 064101 | Early Childhood Hub (Old Bowling Club) | \$13,280 | - | \$5,843 | \$3,128 | \$13,280 | \$3,128 | \$13,280 | \$3,128 | 0% | 0 | | | | |
| | 50 - Direct labour costs | - | \$653 | - | - | - | - | - | - | | | | | | |
| | 40 - Labour overheads | - | \$972 | - | - | - | - | - | - | | | | | | |
| | 80 - Plant operation costs | - | - | - | - | - | - | - | - | | | | | | |
| | 51 - General maintenance | - | \$10,000 | - | - | - | - | - | - | | | | | | |
| | 53 - Insurance | - | \$1,655 | - | - | - | - | - | - | | | | | | |
| | Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP | \$13,280 | \$13,280 | \$5,843 | \$3,128 | \$13,280 | \$3,128 | \$13,280 | \$3,128 | \$0 | \$0 | | | | |
| | OPERATING INCOME | | - | - | - | - | - | - | - | | | | | | |
| | Sub Total - CARE OF FAMILIES AND CHILDREN OP/INC | | - | - | - | - | - | - | - | | | | | | |
| | Total - CARE OF FAMILIES AND CHILDREN | \$13,280 | \$13,280 | \$5,843 | \$3,128 | \$13,280 | \$3,128 | \$13,280 | \$3,128 | \$0 | \$0 | | | | |
| | OTHER WELFARE | | - | - | - | - | - | - | - | | | | | | |
| | OPERATING EXPENDITURE | | - | - | - | - | - | - | - | | | | | | |
| 066101 | Admin O'Head & Labour Costs | \$23,332 | - | \$11,199 | \$10,315 | \$22,164 | \$10,315 | \$22,164 | \$10,315 | -5% | (1,168) | | | | |
| | 39 - Allocation for total admin costs incurred by Council, transferred from 42100 | - | \$23,332 | - | \$23,332 | - | \$23,332 | - | \$23,332 | | | | | | |



**Shire of York
Mid Year Budget Review 2016/17
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| 067101 | Cent Units Build/Garden Mice | Detail | Adopted Budget 2016/17 | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-10% or \$10,000 | (FAVOURABLE/ UNFAVOURABLE) VAR. | COMMENT |
|--------|---|-------------------|------------------------|-------------------|--------------------|-----------------------|-------------------------------|---------------------------------|---------|
| | | | | | | | | | |
| | 50 - Direct labour costs | - | \$33,031 | \$17,250 | \$33,031 | 0% | | | |
| | 40 - Labour overheads | \$3,888 | - | - | - | | | | |
| | 51 - General maintenance | \$5,785 | - | - | - | | | | |
| | 51 - Cleaning of gutters | \$2,000 | - | - | - | | | | |
| | 51 - Homeswest maintenance report | \$514 | - | - | - | | | | |
| | 51 - Garden plants and fertiliser | \$205 | - | - | - | | | | |
| | 51 - Paint exterior timber | \$600 | - | - | - | | | | |
| | 52 - Water | \$3,500 | - | - | - | | | | |
| | 63 - Electricity | \$2,500 | - | - | - | | | | |
| | 51 - Termite inspection/treatment | \$800 | - | - | - | | | | |
| | 51 - Carpet replacement | \$500 | - | - | - | | | | |
| | 51 - Paint interior/minor repairs | \$3,000 | - | - | - | | | | |
| | 51 - Picket fence painting and repairs | \$3,000 | - | - | - | | | | |
| | 53 - Property insurance | \$500 | - | - | - | | | | |
| | 57 - ESL levy | \$1,592 | - | - | - | | | | |
| | 80 - Plant operation costs | \$333 | - | - | - | | | | |
| | 80 - Plant operation costs | \$4,314 | - | - | - | | | | |
| 067199 | Depreciation Expense | \$3,989 | \$3,989 | \$5,860 | \$3,989 | 0% | | | |
| 068101 | Maintenance PML - Contingency | \$5,855 | \$5,855 | \$3,238 | \$5,855 | 0% | | (0) | |
| | 51 - Materials and contracts | \$1,000 | - | - | - | | | | |
| | 50 - Direct labour costs | \$650 | - | - | - | | | | |
| | 40 - Labour overheads | \$967 | - | - | - | | | | |
| | 51 - Full Termite Treatment | \$200 | - | - | - | | | | |
| 068199 | Depreciation | \$3,038 | \$27,611 | \$9,336 | \$27,611 | 0% | | | |
| | 54 - Depreciation of assets | \$27,611 | - | - | - | | | | |
| 069101 | Education Expenses | \$5,630 | \$5,630 | \$4,500 | \$5,630 | 0% | | | |
| | 51 - P & C Hall Hire and setup - Art Exhibition | \$630 | - | - | - | | | | |
| | 51 - Presentation night book awards | \$2,000 | - | - | - | | | | |
| | 51 - YDHS Youthcare sponsorship | \$3,000 | - | - | - | | | | |
| | Sub Total - OTHER WELFARE OP/EXP | \$99,448 | \$53,691 | \$50,498 | \$98,279 | (\$0) | | (\$1,168) | |
| | OPERATING INCOME | | | | | | | | |
| 067207 | Reimbursements Non- Taxable Supply | - | - | - | - | | | | |
| 067202 | Rent Centennial Units | (\$30,000) | (\$15,600) | (\$16,730) | (\$32,000) | 7% | | (2,000) | |
| | 07 - Rent received from tenants of Centennial Units | (\$30,000) | - | - | - | | | | |
| 067205 | Reimbursements Taxable Supply | (\$3,038) | (\$3,038) | - | (\$3,038) | 0% | | | |
| | 04 - Reimbursement of insurance for PML Contributions & Donations Pml | (\$3,038) | - | - | - | | | | |
| 068201 | Contributions & Donations Pml | - | - | - | - | | | | |
| | Sub Total - OTHER WELFARE OP/INC | (\$33,038) | (\$18,638) | (\$16,730) | (\$35,038) | | | (\$2,000) | |
| | Total - OTHER WELFARE | \$66,410 | \$66,410 | \$33,768 | \$63,241 | | | (\$3,168) | |
| | Total - EDUCATION & WELFARE | \$79,689 | \$79,689 | \$40,896 | \$76,521 | | | (\$3,168) | |
| | SANITATION - HOUSEHOLD REFUSE | | | | | | | | |
| | OPERATING EXPENDITURE | | | | | | | | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| Code | Descriptions | Adopted Budget 2016/17 | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% OF \$10,000 VAR. | (FAVOURABLE/ UNFAVOURABLE) | COMMENT |
|--------|--|------------------------|------------------|-------------------|--------------------|-----------------------|--------------------------------------|----------------------------|---|
| | | | | | | | | | |
| 101101 | Admin O/Head & Labour Costs | \$69,995 | - | \$37,098 | \$30,944 | \$66,491 | -5% | (3,505) | |
| 101103 | 39 - Allocation for total admin costs incurred by Council, transferred from 42100 | \$5,000 | \$69,995 | \$2,500 | \$2,000 | \$5,000 | 0% | - | |
| | Community Projects - Waste | | | | | | | | |
| | 51 - Contingency allocation for community based projects eg. KABC, Tidy Towns, Garage Sale | | | | | | | | |
| | Trail | | \$5,000 | | | | | | |
| 101104 | Recycling Services | \$88,117 | \$88,117 | \$44,057 | \$41,872 | \$74,285 | -16% | (15,832) | Lower recycling costs than budgeted |
| | 51 - Materials and contracts | | \$88,117 | | | | | | |
| 101105 | Seavroc Regional Waste Minimisation Strategy | \$7,406 | \$7,406 | \$3,703 | \$3,160 | \$7,406 | 0% | 0 | |
| | 51 - SEAVROC Waste Management Study and projects carry fwd 12/13 b.q.c | | | | | | | | |
| | 51 - E-waste project | | | | | | | | |
| | 50 - Direct labour costs | | \$6,000 | | | | | | |
| | 40 - Labour overheads | | \$565 | | | | | | |
| | 40 - Labour overheads | | \$841 | | | | | | |
| 101106 | Waste Management Facility Mfce | \$14,727 | \$14,727 | \$7,363 | \$1,220 | \$9,727 | -34% | (5,000) | Reduction in mulching costs expected |
| | 50 - Direct labour costs | | \$1,601 | | | | | | |
| | 40 - Labour overheads | | \$2,382 | | | | | | |
| | 51 - Waste oil removal | | \$1,206 | | | | | | |
| | 52 - Water | | \$486 | | | | | | |
| | 53 - Property insurance | | \$317 | | | | | | |
| | 51 - Materials and contracts - Mulching etc | | \$5,000 | | | | | | |
| | 57 - Transfer station licence | | \$1,355 | | | | | | |
| | 80 - Plant operation costs | | \$2,380 | | | | | | |
| 101108 | Avon Waste - Transfer Stn Op | \$143,101 | \$143,101 | \$71,548 | \$54,129 | \$142,523 | 0% | (578) | |
| | 51 - Contract collection payments | | \$143,101 | | | | | | |
| 101109 | Refuse Collection (Contractor) | \$114,888 | \$114,888 | \$57,442 | \$49,574 | \$121,573 | 6% | 6,685 | |
| | 51 - Materials and contracts | | \$114,888 | | | | | | |
| 101110 | Dumping/Disposal Fees | \$86,268 | \$86,268 | \$43,132 | \$22,629 | \$74,629 | -13% | (11,639) | Reduced costs for first half of year - lower tonnages per month |
| | 51 - Dumping fees at regional refuse site operated by Shire of Northam | | | | | | | | |
| 101113 | Drum Muster Collection | \$3,923 | \$3,923 | \$1,883 | \$1,825 | \$3,623 | -8% | (300) | |
| | 50 - Direct labour costs | | \$858 | | | | | | |
| | 40 - Labour overheads | | \$1,277 | | | | | | |
| | 51 - Materials and contracts | | \$1,130 | | | | | | |
| | 80 - Plant operation costs | | \$659 | | | | | | |
| 101114 | Skip Bins Verge Collection | \$12,000 | \$12,000 | \$6,000 | \$11,207 | \$11,207 | -7% | (793) | |
| | 51 - Materials and contracts | | \$12,000 | | | | | | |
| 101115 | Bulk Rubbish Verge Collection | \$87,689 | \$87,689 | \$43,845 | \$38,712 | \$82,689 | -6% | (5,000) | |
| | 50 - Direct labour costs | | \$26,000 | | | | | | |
| | 40 - Labour overheads | | \$38,689 | | | | | | |
| | 51 - Materials and contracts | | \$5,000 | | | | | | |
| | 80 - Plant operation costs | | \$18,000 | | | | | | |
| 101199 | Depreciation | \$16,999 | \$16,999 | \$8,499 | \$151 | \$16,999 | 0% | - | |
| | 54 - Depreciation of assets | | \$16,999 | | | | | | |
| | Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP | \$650,113 | \$650,113 | \$327,068 | \$246,215 | \$616,152 | | (\$33,961) | |
| | OPERATING INCOME | | | | | | | | |
| 101214 | Charges - Rubbish Service | | | | | | | | |
| | 07 - Charges for rubbish collection service calculated on 1430 services x \$240 | | (\$286,400) | (\$286,400) | (\$289,299) | (\$290,000) | 1% | (3,600) | |
| 101215 | Bin Service - Additional Bins | | | | | | | | |
| | 07 - Rubbish collection on additional bins | | (\$108,500) | (\$108,500) | (\$107,279) | (\$107,279) | -1% | 1,221 | |
| 101216 | Waste Management Levy | | | | | | | | |
| | 07 - Waste management and refuse facilities | | (\$242,730) | (\$242,730) | (\$232,624) | (\$232,624) | -4% | 10,106 | |
| 101218 | Reimbursements Taxable | | | | | | | | |
| | 04 - Reimbursements - Sale of scrap metal etc | | (\$100) | (\$100) | (\$390) | (\$100) | 0% | - | |
| 101219 | Reimbursements Non Taxable | | | | | | | | |
| | Reimbursements | | (\$300) | (\$300) | (\$700) | (\$700) | 1.33% | (400) | Drummuster reimbursements |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| Descriptions | | Adopted Budget | YTD Budget | YTD Actuals | YEAR ENDING PROJECTED | VARIANCE BY <->10% or \$10,000 | (FAVOURABLE/ UNFAVOURABLE) VAR. | COMMENT |
|--------------|--|--------------------|--------------------|--------------------|-----------------------|--------------------------------|---------------------------------|---|
| | | 2016/17 | Dec 16 | Dec 16 | PROJECTED | | | |
| 1041225 | 04 - Reimbursement of Drummuster expenses | - | (\$300) | - | - | - | - | |
| | Operating Grants - Waste Management | (\$1,000) | (\$1,000) | (\$1,320) | (\$2,320) | 132% | (1,320) | E-waste rebate DER and Garage Sale Trail rebate |
| | 02 - Garage Sale Trail Project - Funds from Waste Authority | - | (\$1,000) | - | - | - | - | |
| | Sub Total - SANITATION H/HOLD REFUSE OP/INC | (\$639,030) | (\$639,030) | (\$630,912) | (\$633,023) | | \$6,007 | |
| | Total - SANITATION HOUSEHOLD REFUSE | \$11,083 | (\$311,962) | (\$384,697) | (\$16,871) | | (\$27,954) | |
| | SANITATION OTHER | - | - | - | - | - | - | |
| | OPERATING EXPENDITURE | - | - | - | - | - | - | |
| 102147 | Street Bin Collection - Contract | \$5,000 | \$2,475 | \$2,570 | \$5,000 | 0% | - | |
| | 51 - Contractor to collect public street bins | - | - | - | - | - | - | |
| 102148 | Main Street Bins - Mice | \$1,000 | \$495 | - | \$1,000 | 0% | - | |
| | 51 - Cleaning and mice of street bins by Shire | - | - | - | - | - | - | |
| 102199 | Depreciation Expense | \$235 | \$116 | - | \$235 | 0% | - | |
| | 54 - Depreciation of assets | - | - | - | - | - | - | |
| | Sub Total - SANITATION OTHER OP/EXP | \$6,235 | \$3,086 | \$2,570 | \$6,235 | | - | |
| | OPERATING INCOME | - | - | - | - | - | - | |
| | Sub Total - SANITATION OTHER OP/INC | - | - | - | - | - | - | |
| | Total - SANITATION OTHER | \$6,235 | \$3,086 | \$2,570 | \$6,235 | | \$0 | |
| | PROTECTION OF THE ENVIRONMENT | - | - | - | - | - | - | |
| | OPERATING EXPENDITURE | - | - | - | - | - | - | |
| 105102 | Roadside Conservation | - | - | - | - | - | - | |
| | 51 - Roadside mapping - research botanist | - | - | - | - | - | - | |
| 105103 | Weed / Pest Control Programmes | \$3,000 | \$2,610 | - | \$3,000 | 0% | - | |
| | 51 - Materials and contracts | - | - | - | - | - | - | |
| 105104 | Environmental Control Expenses | \$3,420 | \$2,975 | - | \$2,420 | -29% | (1,000) | Based on actual expenditure YTD. |
| | 51 - Talbot Brook Environmental Group travel reimb | - | - | - | - | - | - | |
| | 51 - YDHS National Tree Day | \$500 | \$500 | - | - | - | - | |
| | 51 - Community projects | \$2,000 | - | - | - | - | - | |
| | 51 - Community projects - Red Card Red Fox | \$420 | - | - | - | - | - | |
| 105105 | Urban Stormwater - Expenditure | \$40,000 | \$34,800 | - | \$40,000 | 0% | - | |
| | 51 - Stormwater catchment planning | - | \$40,000 | - | - | - | - | |
| | Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP | \$46,420 | \$40,385 | - | \$45,420 | | (\$1,000) | |
| | OPERATING INCOME | - | - | - | - | - | - | |
| 105254 | Charges - Tree Planter | - | - | (\$99) | (\$99) | | (99) | |
| | 07 - Provision for income received from hire of tree planter | - | - | - | - | - | - | |
| 105255 | Reimbursements | (\$10) | (\$8) | - | (\$10) | 0% | - | |
| | 04 - Reimbursements received | - | (\$10) | - | - | - | - | |
| | Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC | (\$10) | (\$8) | (\$99) | (\$109) | | (\$99) | |



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| Descriptions | Adopted Budget 2016/17 | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY +/-10% or \$10,000 VAR. | (FAVOURABLE/ UNFAVOURABLE) | COMMENT |
|--|------------------------|------------------|-------------------|--------------------|-----------------------|-------------------------------------|----------------------------|---|
| | | | | | | | | |
| Total - PROTECTION OF THE ENVIRONMENT | \$46,410 | \$46,410 | \$40,377 | (\$99) | \$45,311 | | (\$1,099) | |
| TOWN PLANNING & REGIONAL DEVELOPMENT | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | |
| 106180 Planning - Salaries | \$103,405 | | \$47,725 | \$70,142 | \$100,432 | -3% | (2,973) | |
| 106181 Planning - Superannuation | \$14,994 | \$103,405 | \$6,920 | \$4,503 | \$14,563 | -3% | (431) | |
| 106182 Planning - Long Service Leave | \$622 | \$14,994 | - | - | \$622 | 0% | (0) | |
| 106184 Admin O/Head & Labour Costs | \$93,327 | \$622 | \$49,463 | \$41,259 | \$88,654 | -5% | (4,673) | |
| 106185 39 - Allocation for total admin costs incurred by Council, transferred from 42100 Control Exp-Plan Consultant | \$21,000 | \$93,327 | \$12,390 | \$3,131 | \$11,000 | -48% | (10,000) | Planning consultants not required. |
| 51 - Local Planning Strategy | | \$1,000 | | | | | | |
| 51 - Planning and Technical Services | | \$20,000 | | | | | | |
| 51 - Concept Plans | | | | | | | | |
| 106186 Control Expenses - Advertising | \$4,000 | | \$800 | \$895 | \$3,500 | -13% | (500) | |
| 51 - Advertising expenses related to Town Planning matters | | \$4,000 | | | | | | |
| 106187 Control Expenses - Legal Fees | \$25,000 | | \$14,750 | \$2,739 | \$25,000 | 0% | - | |
| 51 - Contingency for legal expenses arising from appeals and civil actions | | \$25,000 | | | | | | |
| 106188 Control Expenses - Sundry | \$32,015 | | \$15,847 | \$58 | \$12,015 | -62% | (20,000) | Engineering supervision offset by matching income (GL 106206) - unlikely to be required. |
| 51 - Contingency for miscellaneous expenses | | \$2,114 | | | | | | |
| 50 - Direct labour costs | | \$123 | | | | | | |
| 51 - Survey work as required | | \$6,162 | | | | | | |
| 51 - Training Expenses | | \$3,000 | | | | | | |
| 51 - Engineering Supervision | | \$20,000 | | | | | | |
| 62 - Mobile phone expenses | | \$616 | | | | | | |
| 106191 Review Town Planning Scheme | \$151,027 | | \$30,205 | - | \$151,027 | 0% | - | Possible unspent funds at year end - to be deferred to 2017/18. |
| 51 - Materials and contracts - Mapping | | \$1,027 | | | | | | |
| 51 - Industrial land review | | \$20,000 | | | | | | |
| 51 - Consultant for full review | | \$130,000 | | | | | | |
| 106192 Vehicle Operating Expenses Planner | \$6,563 | | \$3,248 | - | - | -100% | (6,563) | Vehicle not required for position |
| 51 - Parts & repairs, fuels & oils etc | | \$5,469 | | | | | | |
| 53 - Insurance | | \$1,094 | | | | | | |
| 106194 Heritage Expenditure | \$11,777 | | \$5,830 | \$1,440 | \$21,377 | 82% | 9,600 | Additional expenditure offset by increased subsidy to be received for 2016/17 (GL 106216) |
| 51 - Heritage Consultants | | \$10,000 | | | | | | |
| 51 - York Society Archives | | \$750 | | | | | | |
| 51 - Contingency | | \$1,027 | | | | | | |
| 106179 Development Assessment Panel Expenses | | | | | | | | |
| 51 - Hearing costs | | | | | | | | |
| 106199 Depreciation | \$16,485 | | \$8,160 | \$1,701 | \$16,485 | 0% | - | |
| 54 - Depreciation of assets | | \$16,485 | | | | | | |
| Sub Total - TOWN PLAN & REG DEV OP/EXP | \$480,215 | \$480,215 | \$195,340 | \$126,014 | \$444,675 | | (\$35,540) | |
| OPERATING INCOME | | | | | | | | |
| 106200 Reimbursements - Advertising | (\$1,000) | | (\$495) | (\$483) | (\$1,000) | 0% | - | |



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| | | Adopted Budget 2016/17 | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% or \$10,000 | (FAVOURABLY UNFAVOURABLE) VAR. | COMMENT |
|--------------|--|------------------------|-------------------|--------------------|-----------------------|---------------------------------|--------------------------------|---|
| Descriptions | | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% or \$10,000 | (FAVOURABLY UNFAVOURABLE) VAR. | COMMENT |
| 106201 | 04 - Town Planning advertising expenses | (\$1,000) | - | - | - | - | (0) | |
| | Sale Of Text Scheme Texts | (\$121) | - | (\$73) | (\$121) | 0% | | |
| | 07 - Sale of Town Planning schemes etc | (\$121) | - | - | (\$121) | 0% | | |
| 106202 | Appl Planning Consent Charges | (\$15,600) | (\$7,722) | (\$6,651) | (\$15,600) | 0% | | |
| | 07 - Processing of Town Planning applications | (\$15,600) | - | - | (\$15,600) | 0% | | |
| | 07 - Fees received - DAP applications | - | - | - | - | -100% | 2,080 | Based on YTD income. Unlikely to receive budgeted amount. |
| 106203 | Rezoning Application Charges | (\$2,080) | - | - | - | -100% | 1,000 | Based on YTD income. Unlikely to receive budgeted amount. |
| | 07 - Fees received from processing of property rezoning applications | (\$2,080) | - | - | - | -100% | 1,000 | Based on YTD income. Unlikely to receive budgeted amount. |
| 106204 | Sub Div/Amalgamate Clearance | (\$1,000) | - | - | - | -100% | 20,000 | Engineering supervision offset by matching expense (GL 106188) - unlikely to be required. |
| | 09 - Fees received from processing of subdivision and amalgamation clearances | (\$1,000) | - | - | - | -100% | 20,000 | Engineering supervision offset by matching expense (GL 106188) - unlikely to be required. |
| 106206 | Planning/Engineering Supervision Fee | (\$20,000) | - | - | - | -100% | 2,000 | Based on YTD income. Unlikely to receive budgeted amount. |
| | 07 - Fees received for supervision of planning conditions associated with private land developments including Engineer's supervision fee | (\$20,000) | - | - | - | -100% | 2,000 | Based on YTD income. Unlikely to receive budgeted amount. |
| 106209 | Other Planning Income - Taxable | (\$500) | - | - | (\$500) | 0% | | |
| | 04 - Other Planning Income | (\$500) | - | - | (\$500) | 0% | | |
| 106212 | Payment in Lieu Of Car Parking | - | - | - | - | - | | |
| | 09 - Other revenue | - | - | - | - | - | | |
| 106213 | Fines & Penalties - Planning | (\$2,000) | (\$990) | - | - | -100% | 2,000 | Based on YTD income. Unlikely to receive budgeted amount. |
| | 07 - Fees and charges | (\$2,000) | (\$990) | - | - | -100% | 2,000 | Based on YTD income. Unlikely to receive budgeted amount. |
| 106215 | Reimburse-Planning Legal Expenses | (\$2,000) | - | - | (\$2,000) | 0% | | |
| | 04 - Reimbursement of Town Planning legal expenses incurred at acct.106187 | (\$2,000) | - | - | (\$2,000) | 0% | | |
| 106216 | Planning Reimbursements | (\$5,000) | (\$2,500) | (\$720) | (\$9,800) | 96% | (4,800) | Approved additional subsidy for 2016/17 only at this stage - may be reduced 2017/18 |
| | 04 - Contributions, reimbursements and donations - Heritage Council | (\$5,000) | (\$2,500) | (\$720) | (\$9,800) | 96% | (4,800) | Approved additional subsidy for 2016/17 only at this stage - may be reduced 2017/18 |
| | Sub Total - TOWN PLAN & REG DEV OP/INC | (\$49,301) | (\$11,707) | (\$7,927) | (\$29,021) | | \$20,280 | |
| | Total - TOWN PLANNING & REGIONAL DEVELOPMENT | \$430,914 | \$183,633 | \$118,087 | \$415,654 | | (\$15,260) | |
| | OTHER COMMUNITY AMENITIES | | | | | | | |
| | OPERATING EXPENDITURE | | | | | | | |
| 109101 | Admin O'Head & Labour Costs - Cemetery | \$34,998 | \$18,549 | \$15,472 | \$33,245 | -5% | (1,752) | |
| | 39 - Allocation for total admin costs incurred by Council, transferred from 42100 | \$34,998 | \$18,549 | \$15,472 | \$33,245 | -5% | (1,752) | |
| 109137 | Cemetery Maintenance | \$98,918 | \$37,589 | \$32,803 | \$83,918 | -15% | (15,000) | Reallocate \$15,000 to drainage improvements and renewals - See GL 109383 |
| | 50 - Direct labour costs | \$16,282 | - | - | - | | | |
| | 40 - Labour overheads | \$24,228 | - | - | - | | | |
| | 50 - Re-open costs | \$2,500 | - | - | - | | | |
| | 51 - General maintenance, fertiliser, plants, chemicals | \$5,000 | - | - | - | | | |
| | 51 - Casual Labour (amenity) | \$15,000 | - | - | - | | | |
| | 51 - Contractor - grave digging | \$6,000 | - | - | - | | | |
| | 51 - Archiving of cemetery records | \$646 | - | - | - | | | |
| | 51 - Cemetery plates and niche wall plaques | \$1,938 | - | - | - | | | |
| | 51 - Membership Crematoria Australia | \$323 | - | - | - | | | |
| | 51 - Rubbish collection - Weighted base bins x2 | - | - | - | - | | | |
| | 52 - Water | \$1,601 | - | - | - | | | |
| | 53 - Insurance | \$110 | - | - | - | | | |
| | 63 - Electricity | \$246 | - | - | - | | | |
| | 80 - Plant operation costs | \$10,000 | - | - | - | | | |
| | 50 - Salaries as per Wages Schedule | \$8,773 | - | - | - | | | |
| | 50 - Superannuation | \$1,272 | - | - | - | | | |
| | 51 - Digitise and update Grave Plan | \$5,000 | - | - | - | | | |



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| | | Adopted Budget 2016/17 | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <->10% of \$10,000 | (FAVOURABLE/ UNFAVOURABLE VAR. | COMMENT |
|--------|---|------------------------------|----------|-------------------------|--------------------------|--------------------------|--------------------------------------|--------------------------------------|--|
| 109141 | Street Furniture Maintenance | \$2,708 | | - | - | - | 0% | 0 | |
| | 50 - Direct labour costs | | \$117 | - | - | | | | |
| | 40 - Labour overheads | | \$168 | - | - | | | | |
| | 51 - General maintenance, oil signs and seats | | \$603 | - | - | | | | |
| | 80 - Plant operation costs | | \$11 | - | - | | | | |
| | 51 - Signage | | \$1,808 | - | - | | | | |
| 109143 | Toilets Howick St Maintenance | \$17,455 | | \$8,788 | \$8,788 | \$18,455 | 6% | 1,000 | Unbudgeted Shamps disposal |
| | 50 - Salaries, Wages - Cleaning | | \$1,143 | - | - | | | | |
| | 50 - Direct labour costs | | \$2,515 | - | - | | | | |
| | 40 - Labour overheads | | \$3,742 | - | - | | | | |
| | 51 - Repair Floor | | - | - | - | | | | |
| | 51 - General maintenance, graffiti removal etc | | \$3,272 | - | - | | | | |
| | 51 - Sanitaire and sanitation supplies | | \$2,446 | - | - | | | | |
| | 52 - Water | | \$2,082 | - | - | | | | |
| | 53 - Insurance | | \$387 | - | - | | | | |
| | 57 - FESA levy and sewerage rates | | \$28 | - | - | | | | |
| | 63 - Electricity | | \$951 | - | - | | | | |
| | 80 - Plant operation costs | | \$889 | - | - | | | | |
| 109144 | Sewerage Ponds Maintenance | \$8,675 | | \$831 | \$831 | \$8,675 | 0% | (0) | |
| | 50 - Direct labour costs | | \$1,076 | - | - | | | | |
| | 40 - Labour overheads | | \$1,601 | - | - | | | | |
| | 51 - General maintenance including pump and tank | | \$1,027 | - | - | | | | |
| | 51 - Water and soil testing | | \$514 | - | - | | | | |
| | 51 - Pond clean out and removal of waste | | \$603 | - | - | | | | |
| | 52 - Utilities | | \$29 | - | - | | | | |
| | 57 - Licence fee | | \$1,808 | - | - | | | | |
| | 53 - Insurance | | \$56 | - | - | | | | |
| | 80 - Plant operation costs | | \$1,961 | - | - | | | | |
| 109148 | Community Plans | \$19,555 | | - | - | \$19,555 | 0% | - | |
| | 51 - Age Friendly Community Plan | | \$19,555 | - | - | | | | |
| | 51 - Children & Youth plan | | - | - | - | | | | |
| 109149 | Youth Development Contribution | \$3,000 | | - | - | - | -100% | (3,000) | Unlikely to be spent due to other priorities at present. |
| | 51 - Annual contribution towards Youth activities | | \$3,000 | - | - | | | | |
| 109152 | Youth Scholarship Programs | \$1,500 | | - | - | - | -100% | (1,500) | Contingency for possible opportunities |
| | 57 - Contribution towards Leeuwyn voyages and/or other scholarship programs | | \$1,500 | - | - | | | | |
| 109154 | Loan 60 Redemption Interest | - | | - | - | - | - | - | |
| | 55 - Interest payments on Loan 60 - repaid by landowners -natures Sept 2015 | | - | - | - | | | | |
| 109156 | Admin O/Heads And Labour Costs - Youth Services | \$34,998 | | \$15,472 | \$15,472 | \$33,245 | -5% | (1,752) | |
| | 39 - Allocation for total admin costs incurred by Council, transferred from 42100 | | \$34,998 | - | - | | | | |
| 109158 | Youth General Expenditure | \$8,500 | | \$876 | \$876 | \$876 | -90% | (7,624) | |
| | 51 - Provision for school holiday programmes | | \$8,000 | - | - | | | | |
| | 51 - Contribution to Youth Discos | | \$500 | \$1,185 | \$1,185 | | | | |
| 109160 | Youth Services - Salaries | - | | - | - | - | - | - | |
| | 50 - Salaries as per Wages Schedule | | - | - | - | | | | |
| 109161 | Youth Services - Superannuation | - | | - | - | - | - | - | |
| | 50 - Superannuation associated with 109160 | | - | - | - | | | | |
| 109162 | Youth Centre Maintenance | \$6,487 | | \$3,114 | \$3,114 | \$6,487 | 0% | 0 | |
| | 50 - Direct labour costs | | \$224 | - | - | | | | |
| | 40 - Labour overheads | | \$333 | - | - | | | | |
| | 51 - Materials and contracts - gas bottles, stationery etc | | \$1,027 | - | - | | | | |
| | 51 - Cleaner and cleaning products | | \$2,000 | - | - | | | | |
| | 52 - Water | | \$471 | - | - | | | | |
| | 53 - Insurance | | \$190 | - | - | | | | |
| | 62 - Telephone and Internet | | \$1,178 | - | - | | | | |
| | 63 - Electricity | | \$1,064 | - | - | | | | |



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|--------|--|------------------------|-------------------|-------------------|--------------------|-----------------------|---------------------------------|---------------------------------|---|
| | | | | | | | | | |
| 109171 | Long Service Leave | \$331 | - | \$159 | - | - | -100% | (331) | |
| 109199 | 50- Annual provision for LSL accruals - Youth | - | \$331 | - | - | - | - | - | |
| | Depreciation Expense | \$6,277 | - | \$3,013 | \$1,489 | \$6,277 | 0% | - | |
| | 54- Depreciation of assets | - | \$6,277 | - | - | - | - | - | |
| | Sub Total - OTHER COMMUNITY AMENITIES OP/EXP | \$243,401 | \$243,401 | \$110,231 | \$78,877 | \$213,442 | | (\$29,960) | |
| | OPERATING INCOME | | | | | | | | |
| 109250 | Grave Reservation Fees | (\$2,080) | (\$2,080) | (\$1,331) | (\$229) | (\$460) | -78% | 1,620 | Limited reserve requests to date |
| 109251 | 07 - Fees for reservation of cemetery plots | (\$37) | (\$37) | (\$17) | - | (\$37) | -1% | 0 | |
| 109253 | 07 - Fees received for research undertaken into cemetery records at request | (\$23,200) | (\$23,200) | (\$10,545) | (\$6,228) | (\$15,000) | -35% | 8,200 | YTD actuals suggest unlikely to receive full income |
| 109254 | 07 - Burials/ interment of ashes into niche wall | (\$260) | (\$260) | (\$166) | (\$76) | (\$260) | 0% | - | |
| 109255 | 07 - Reimbursement of niche wall plaques | (\$3,120) | (\$3,120) | (\$1,997) | (\$1,393) | (\$3,120) | 0% | - | |
| 109256 | 07 - Fees and charges | (\$2,465) | (\$2,465) | (\$1,577) | (\$892) | (\$2,000) | -19% | 465 | |
| 109260 | 07 - Approved Undertaker licence | - | (\$2,465) | - | - | - | - | - | |
| 109260 | Reimbursement Water Supply Ssl 60 (Principal & Interest) | - | - | - | - | - | - | - | |
| 109260 | 04 - Reimbursement of Loan 60 by landowners | - | - | - | - | - | - | - | |
| 109205 | Government Grants - Community-based | - | - | - | - | - | - | - | |
| 109273 | 02 - Age Friendly Community Plan funding (rec'd 15-16 - exp 16-17 GL 109148) | - | - | - | - | - | - | - | |
| 109267 | Contributions Youth Centre | (\$3,500) | (\$3,500) | (\$2,240) | (\$55) | (\$55) | -100% | (55) | Programmes not run by Shire - no income to be received. |
| 109269 | 04 - Participant contributions received | (\$14,000) | (\$14,000) | (\$6,364) | (\$5,758) | (\$14,000) | 0% | - | |
| 109270 | 07 - Fees received from dumping by licensed operators at Septic Ponds | (\$10) | (\$10) | (\$10) | - | (\$10) | 0% | - | |
| 109271 | 04 - Contributions, reimbursements and donations | (\$10) | (\$10) | - | - | (\$10) | 0% | - | |
| 109272 | Reimbursements - Non Taxable (Septic Ponds) | (\$10) | (\$10) | - | - | (\$10) | 0% | - | |
| | 04 - Contributions, reimbursements and donations | - | (\$10) | - | - | (\$10) | 0% | - | |
| | Sub Total - OTHER COMMUNITY AMENITIES OP/INC | (\$48,682) | (\$48,682) | (\$24,238) | (\$14,631) | (\$34,952) | | \$13,730 | |
| | Total - OTHER COMMUNITY AMENITIES | \$194,719 | \$194,719 | \$85,993 | \$64,245 | \$178,490 | | (\$16,230) | |
| | Total - COMMUNITY AMENITIES | \$689,361 | \$689,361 | \$1,127 | (\$199,893) | \$628,818 | | (\$60,543) | |
| | PUBLIC HALL & CIVIC CENTRES | | | | | | | | |
| | OPERATING EXPENDITURE | | | | | | | | |
| 111102 | Town Hall | \$123,977 | - | \$61,369 | \$51,553 | \$104,638 | -16% | (19,339) | Based on actual expenditure YTD. |
| | 50- Direct labour costs | - | \$13,396 | - | - | - | - | - | |
| | 50 - Salaries, Wages - Cleaning | - | \$44,373 | - | - | - | - | - | |
| | 40 - Labour overheads | - | \$19,934 | - | - | - | - | - | |
| | 51- Replace floorboards as required | - | \$1,500 | - | - | - | - | - | |
| | 51- Arcon service | - | \$500 | - | - | - | - | - | |



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|--------|---|------------------------|-------------------|-------------------|--------------------|-----------------------|---------------------------------|---------------------------------|---|
| | | | | | | | | | |
| | 51 - Cleaning products and toilet tissue | | \$3,000 | - | | | | | |
| | 51 - General maintenance | | \$6,000 | - | | | | | |
| | 51 - Termite Treatment | | \$500 | - | | | | | |
| | 63 - Electricity | | \$5,000 | - | | | | | |
| | 52 - Water | | \$3,167 | - | | | | | |
| | 62 - Town Hall Lift - phone and service | | \$1,000 | - | | | | | |
| | 53 - Casual Hirer's Liability | | \$19,112 | - | | | | | |
| | 53 - Property insurance | | | - | | | | | |
| | 51 - Paint internal wall | | \$274 | - | | | | | |
| | 51 - APRA Copyright fee | | \$708 | - | | | | | |
| | 51 - Sanitaire | | \$514 | - | | | | | |
| | 51 - Automatic doors maintenance | | | - | | | | | |
| | 51 - Paint external wall | | | - | | | | | |
| | 80 - Plant operation costs | | \$5,000 | - | | | | | |
| 111103 | Scout Hall | \$1,390 | | \$688 | \$3,836 | \$4,200 | 202% | 2,810 | Based on actual expenditure YTD. Additional maintenance requirements |
| | 51 - Contingency | | \$1,000 | - | | | | | |
| | 53 - Property insurance | | \$390 | - | | | | | |
| 111105 | Old Convent School | | | | \$3,707 | \$9,000 | | 9,000 | Old Convent School moved to Public Halls - expenses previously posted to 113102. Costs include rates, water/sewage, electricity |
| | 51 - General maintenance | | | | | | | | Interest on Loan 67 Old Convent School reallocated from 113111 to 111106 |
| 111106 | Interest On Loans - Old Convent School | | | | \$433 | \$19,240 | | 19,240 | |
| | 55 - Interest payments on Loan 67 - Old Convent School (L800.801 South Street) | | | | | | | | |
| 111120 | Admin O/Head & Labour Costs | \$46,664 | | \$24,732 | \$20,630 | \$44,327 | -5% | (2,336) | |
| | 39 - Allocation for total admin costs incurred by Council, transferred from 42100 | | \$46,664 | - | | | | | |
| 111104 | Greenhills Hall | \$4,866 | | \$4,866 | \$666 | \$4,866 | 0% | - | |
| | 51 - Annual maintenance contribution paid to Greenhills Progress Assoc. | | \$4,200 | - | | | | | |
| | 51 - Rubbish collection - Weighted base bins 42 | | | | | | | | |
| | 53 - Property insurance | | \$666 | - | | | | | |
| 111107 | Talbot Hall | \$4,925 | | \$4,925 | \$796 | \$4,925 | 0% | - | |
| | 51 - Annual maintenance contribution paid to Talbot Progress Assoc. | | \$4,200 | - | | | | | |
| | 51 - Seal and paint asbestos - toilet roof | | | | | | | | |
| | 53 - Property insurance | | \$725 | - | | | | | |
| 111199 | Depreciation Expense | \$51,531 | | \$25,508 | \$66,370 | \$51,531 | 0% | 0 | |
| | 54 - Depreciation of assets | | \$51,531 | - | | | | | |
| | Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP | \$233,352 | \$233,352 | \$122,087 | \$147,989 | \$242,728 | | \$9,375 | |
| | OPERATING INCOME | | | | | | | | |
| 111216 | Hall Hire - Charges | (\$18,000) | | (\$9,360) | (\$4,586) | (\$12,000) | -33% | 6,000 | Very low usage at full fees - Community groups |
| | 07 - Hire fees for use of Town Hall | | (\$18,000) | - | | | | | |
| 111218 | Liquor License Charges | (\$400) | | (\$208) | (\$266) | (\$400) | 0% | - | |
| | 07 - Sundry income received from applications for liquor licence approvals | | (\$400) | - | | | | | |
| 111219 | Grant Income | | | | | (\$103,170) | | (103,170) | DCA grant funds for Functional Upgrades to Town Hall - See GL 113029 Capex - grant approved Sept 2016 |
| | 03 - Non-Operating Grants | | | | | | | | Grant funds unlikely to be obtained 2016/17 - Budgeted expenditure \$50,000 |
| 111225 | Grants - Old Convent School | (\$25,000) | | | | | -100% | 25,000 | |
| | 03 - Non-Operating Grants | | (\$25,000) | - | | | | | |
| | 03 - Non-Operating Grants | | | | | | | | |
| | Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC | (\$43,400) | (\$43,400) | (\$9,568) | (\$4,852) | (\$115,570) | | (\$72,170) | |



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| Descriptions | Adopted Budget 2016/17 | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% or \$10,000 | (FAVOURABLE)/ UNFAVOURABLE VAR. | COMMENT |
|--|------------------------|-------------------|--------------------|-----------------------|---------------------------------|---------------------------------|----------------------------------|
| | \$189,952 | \$112,519 | \$143,137 | \$127,158 | | (\$62,795) | |
| Total - PUBLIC HALL & CIVIC CENTRES | | | | | | | |
| OTHER RECREATION & SPORT | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | |
| Public Parks, Gardens, Reserves, Maintenance | | | | | | | |
| 113100 Avon Park Maintenance | \$91,494 | \$37,741 | \$29,155 | \$85,968 | -6% | (5,526) | |
| 50 - Direct labour costs | \$22,312 | | | | | | |
| 40 - Labour overheads | \$33,201 | | | | | | |
| 51 - Play equipment repairs | \$2,568 | | | | | | |
| 51 - Reticulation | \$1,541 | | | | | | |
| 51 - Fertiliser, plants, chemicals, retic | \$1,541 | | | | | | |
| 51 - Shelter repairs | \$514 | | | | | | |
| 51 - General maintenance and contingency incl re-turfing/garden beds | \$4,000 | | | | | | |
| 51 - Swinging bridge oil and minor repairs incl. termite check | \$1,500 | | | | | | |
| 51 - Graffiti removal | \$248 | | | | | | |
| 51 - Rubbish collection - Street bins x18 (2 collections per wk) | | | | | | | |
| 51 - Rubbish collection - Weighted base bins x5 | | | | | | | |
| 52 - Water | \$10,670 | | | | | | |
| 53 - Property insurance | \$400 | | | | | | |
| 63 - Electricity | \$3,000 | | | | | | |
| 80 - Plant operation costs | \$10,000 | | | | | | |
| 113101 Johanna Whitley Park Maintenance | \$7,668 | \$3,796 | \$4,577 | \$8,377 | 9% | 709 | |
| 50 - Direct labour costs | \$1,609 | | | | | | |
| 40 - Labour overheads | \$2,394 | | | | | | |
| 51 - Materials and contracts | \$2,000 | | | | | | |
| 53 - Property insurance | \$165 | | | | | | |
| 80 - Plant operation costs | \$1,500 | | | | | | |
| 113102 Peace Park Maintenance | \$36,988 | \$18,309 | \$10,372 | \$32,188 | -13% | (4,800) | Based on actual expenditure YTD. |
| 50 - Direct labour costs | \$7,023 | | | | | | |
| 40 - Labour overheads | \$10,451 | | | | | | |
| 51 - Materials and contract - re-turfing/garden beds | \$3,000 | | | | | | |
| 51 - Rubbish collection - Street bins x1 | | | | | | | |
| 52 - Water | \$8,500 | | | | | | |
| 63 - Electricity | \$2,500 | | | | | | |
| 80 - Plant operation costs | \$5,514 | | | | | | |
| 113103 War Memorial Gardens Maintenance | \$10,441 | \$5,168 | \$2,793 | \$9,941 | -5% | (500) | |
| 50 - Direct labour costs | \$1,656 | | | | | | |
| 40 - Labour overheads | \$2,464 | | | | | | |
| 51 - Materials and contracts | \$1,500 | | | | | | |
| 51 - Rubbish collection - Street bins x1 | | | | | | | |
| 52 - Water | \$1,601 | | | | | | |
| 63 - Electricity | \$204 | | | | | | |
| 53 - Insurance | \$148 | | | | | | |
| 80 - Plant operation costs | \$2,868 | | | | | | |
| 113104 Sundry Parks & Reserve | \$90,113 | \$44,606 | \$32,950 | \$83,113 | -8% | (7,000) | |
| 50 - Direct labour costs | \$23,480 | | | | | | |
| 40 - Labour overheads | \$34,939 | | | | | | |
| 51 - General maintenance including fertiliser, plants, chemicals | \$5,000 | | | | | | |
| 51 - Parks improvements - partnerships | \$5,000 | | | | | | |
| 52 - Water | \$4,268 | | | | | | |
| 57 - Other expenses | \$621 | | | | | | |
| 63 - Electricity | \$709 | | | | | | |
| 53 - Insurance | \$33 | | | | | | |



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|---|------------------------|----------|-------------------|-----------|--------------------|--|-----------------------|-------------------------------|---|---------|
| | | | | | | | | | | |
| 80 - Plant operation costs | | | | | | | | | | |
| 1131105 Henrietta St Gardens Maintenance | \$528 | \$262 | \$38 | \$528 | (0) | | 0% | | | |
| 51 - General maintenance including fertiliser, plants, chemicals | | \$528 | | | | | | | | |
| 1131106 Gwamby/Avon Ascent Maintenance | \$32,589 | \$16,132 | \$13,926 | \$32,589 | 0 | | 0% | | | |
| 50 - Direct labour costs | | | | | | | | | | |
| 40 - Labour overheads | | \$8,371 | | | | | | | | |
| 51 - Play equipment repairs | | \$12,456 | | | | | | | | |
| 51 - 880 maintenance | | \$1,541 | | | | | | | | |
| 51 - General maintenance | | \$1,027 | | | | | | | | |
| 51 - Gas | | \$1,027 | | | | | | | | |
| 51 - Gas | | \$257 | | | | | | | | |
| 52 - Water | | \$694 | | | | | | | | |
| 53 - Insurance | | \$487 | | | | | | | | |
| 51 - Oil walkway | | \$308 | | | | | | | | |
| 51 - Signage | | \$205 | | | | | | | | |
| 80 - Plant operation costs | | \$6,216 | | | | | | | | |
| 1131107 Aboretum Maintenance - Ford/Grey St | \$5,104 | \$2,527 | \$600 | \$2,500 | (2,604) | | -51% | | Savings on materials - maintenance allocation | |
| 50 - Direct labour costs | | | | | | | | | | |
| 40 - Labour overheads | | | | | | | | | | |
| 80 - Plant operation costs | | | | | | | | | | |
| 51 - General maintenance including Signage, fertiliser, plants, chemicals | | \$5,000 | | | | | | | | |
| 52 - Water | | \$104 | | | | | | | | |
| 1131108 Monger St Reserve Maintenance | \$5,155 | \$2,552 | \$99 | \$5,155 | (0) | | 0% | | | |
| 50 - Direct labour costs | | \$1,856 | | | | | | | | |
| 40 - Labour overheads | | \$2,762 | | | | | | | | |
| 51 - General maintenance and contingency | | \$257 | | | | | | | | |
| 80 - Plant operation costs | | \$281 | | | | | | | | |
| 1131111 Loan Redemption Interest - Forrest Oval | \$122,352 | \$68,517 | \$40,970 | \$103,112 | (19,240) | | -16% | | Interest on Old Convent School reallocated to 111106 (Public Halls) | |
| 55 - Loan 65A - Forrest Oval Stage 1 | | \$70,687 | | | | | | | | |
| 55 - Loan 65A - Forrest Oval Stage 2 | | \$12,667 | | | | | | | | |
| 55 - Loan 64 - Forrest Oval BTN & lights - 499,155 | | \$19,758 | | | | | | | | |
| 55 - Loan 67 - Lot 800, 801 South Street, York | | \$19,240 | | | | | | | | |
| 1131112 Youth Skate Park | \$5,015 | \$2,482 | \$199 | \$3,674 | (1,341) | | -27% | | Savings on materials - maintenance allocation | |
| 50 - Direct labour costs | | \$1,005 | | | | | | | | |
| 40 - Labour overheads | | \$1,495 | | | | | | | | |
| 51 - General maintenance | | \$1,541 | | | | | | | | |
| 51 - Rubbish collection - Weighted base bins x1 | | \$107 | | | | | | | | |
| 53 - Insurance | | \$867 | | | | | | | | |
| 80 - Plant operation costs | | \$867 | | | | | | | | |
| 1131115 Toilets Avon Park | \$20,380 | \$10,088 | \$8,741 | \$16,602 | (3,778) | | -19% | | Based on actual expenditure YTD. | |
| 50 - Direct labour costs | | \$903 | | | | | | | | |
| 50 - Salaries, Wages - Cleaning | | \$10,500 | | | | | | | | |
| 40 - Labour overheads | | \$1,344 | | | | | | | | |
| 51 - Paint Floor | | | | | | | | | | |
| 51 - Graffiti removal and repair vandalism | | \$932 | | | | | | | | |
| 51 - Cleaning products and toilet tissue | | \$4,000 | | | | | | | | |
| 51 - General maintenance and contingency | | \$2,500 | | | | | | | | |
| 53 - Insurance | | \$201 | | | | | | | | |
| 1131116 Mt Brown Park Maintenance | \$17,203 | \$8,516 | \$5,954 | \$17,203 | (0) | | 0% | | | |
| 50 - Direct labour costs | | \$4,229 | | | | | | | | |
| 40 - Labour overheads | | \$6,293 | | | | | | | | |
| 51 - Vandalism repairs | | \$415 | | | | | | | | |
| 51 - General maintenance and contingency | | \$2,568 | | | | | | | | |
| 53 - Insurance | | \$111 | | | | | | | | |
| 51 - Bins x 2 | | | | | | | | | | |
| 51 - Mt Brown Conservation Plan | | | | | | | | | | |



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|---|------------------------|-------------------|--------------------|-----------------------|---------------------------------|---------------------------------|--|
| | | Detail | | | | | |
| 80 - Plant operation costs | - | \$3,588 | - | - | | | |
| 113117 Candice Bateman Park Maintenance | \$32,479 | - | \$16,077 | \$9,821 | \$32,479 | 0% | 0 |
| 50 - Direct labour costs | - | \$7,024 | - | - | | | |
| 40 - Labour overheads | - | \$10,452 | - | - | | | |
| 51 - Play equipment repairs | - | \$373 | - | - | | | |
| 51 - Sand | - | \$124 | - | - | | | |
| 51 - General maintenance and contingency | - | \$2,054 | - | - | | | |
| 51 - Cleaning products and toilet tissue | - | \$1,027 | - | - | | | |
| 52 - Water | - | \$1,529 | - | - | | | |
| 63 - Electricity | - | \$1,154 | - | - | | | |
| 53 - Insurance | - | \$266 | - | - | | | |
| 51 - Rubbish collection - Weighted base bins | - | \$8,475 | - | - | | | |
| 80 - Plant operation costs | - | \$8,475 | - | - | | | |
| 113118 Moto Cross Track Maintenance | \$17,752 | - | \$8,787 | \$4,967 | \$27,752 | 56% | 10,000 Transferred from Skate Park Concept Plan following flood damage. |
| 50 - Direct labour costs | - | \$5,237 | - | - | | | |
| 40 - Labour overheads | - | \$7,793 | - | - | | | |
| 51 - General maintenance and contingency | - | \$1,027 | - | - | | | |
| 51 - Rubbish collection - Weighted base bins x1 | - | \$54 | - | - | | | |
| 53 - Insurance | - | \$23 | - | - | | | |
| 57 - FESA levy | - | \$55 | - | - | | | |
| 80 - Plant operation costs | - | \$3,563 | - | - | | | |
| 113119 Avon Walk Trail Maintenance | \$2,009 | - | \$995 | \$88 | \$2,009 | 0% | (0) |
| 50 - Direct labour costs | - | \$208 | - | - | | | |
| 40 - Labour overheads | - | \$310 | - | - | | | |
| 51 - General maintenance and contingency | - | \$257 | - | - | | | |
| 51 - Signage | - | \$313 | - | - | | | |
| 80 - Plant operation costs | - | \$922 | - | - | | | |
| 113120 Gardener Vehicles | \$8,281 | - | \$4,099 | \$2,333 | \$8,281 | 0% | (0) |
| 51 - Materials and contracts | - | \$7,453 | - | - | | | |
| 53 - Insurance | - | \$828 | - | - | | | |
| 113122 Racecourse Maintenance | \$11,052 | - | \$1,168 | \$12,895 | \$12,895 | 17% | 1,843 |
| 50 - Direct labour costs | - | \$1,168 | - | - | | | |
| 40 - Labour overheads | - | \$1,738 | - | - | | | |
| 51 - Materials and contracts | - | - | - | - | | | |
| 51 - Racecourse Development | - | - | - | - | | | |
| 51 - Rates Contribution | - | \$7,500 | - | - | | | |
| 80 - Plant operation costs | - | \$646 | - | - | | | |
| 113135 Forrest Oval Lights - Electricity | - | - | - | \$57 | - | | - |
| 113151 Admin O/Head & Labour Costs | \$116,659 | - | \$61,829 | \$51,574 | \$110,818 | -5% | (5,841) |
| 39 - Allocation for total admin costs incurred by Council, transferred from 42100 | - | \$116,659 | - | - | | | |
| 113152 Long Service Leave | \$3,717 | - | - | - | \$3,717 | 0% | 0 |
| 50 - Annual provision for LSL accruals | - | \$3,717 | - | - | | | |
| 113153 Forrest Oval Stadium Mtrc | \$17,283 | - | \$8,555 | \$8,532 | \$17,283 | 0% | 0 |
| 50 - Direct labour costs | - | \$999 | - | - | | | |
| 50 - Salaries, Wages - Cleaning | - | \$6,019 | - | - | | | |
| 40 - Labour overheads | - | \$1,487 | - | - | | | |
| 51 - Cleaning products and toilet tissue | - | \$1,000 | - | - | | | |
| 51 - Paint and repair squash court walls | - | \$2,200 | - | - | | | |
| 51 - General maintenance and contingency | - | - | - | - | | | |
| 51 - Vacuum cleaner back pack | - | \$1,000 | - | - | | | |
| 51 - Replace Blinds | - | \$416 | - | - | | | |
| 52 - Water | - | - | - | - | | | |
| 63 - Electricity - not on separate meter | - | - | - | - | | | |
| 53 - Casual Hirer's Liability | - | - | - | - | | | |
| 53 - Property insurance | - | \$3,368 | - | - | | | |



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|---|------------------------|-----------|-------------------|--------------------|-----------------------|--------------------------------|--------------------------------|---|
| | | | | | | | | |
| 62 - Telephone | - | - | - | - | - | - | - | |
| 80 - Plant operation costs | - | \$794 | - | - | - | - | - | |
| 113155 | | | | | | | | |
| Forrest Oval Pavilion | | | | | | | | |
| 50 - Direct labour costs | \$5,076 | - | \$2,513 | \$5,619 | \$7,500 | 48% | 2,424 | Increased maintenance and cleaning costs, including install of condenser fans x 2 |
| 50 - Salaries, Wages - Cleaning | - | \$164 | - | - | - | - | - | |
| 40 - Labour overheads | - | \$1,000 | - | - | - | - | - | |
| 51 - Carpet cleaning and cleaning supplies | - | \$244 | - | - | - | - | - | |
| 51 - General maintenance and contingency | - | \$500 | - | - | - | - | - | |
| 51 - Chairs x 40 | - | \$2,000 | - | - | - | - | - | |
| 51 - Light fittings | - | - | - | - | - | - | - | |
| 53 - Casual Hirer's Liability | - | \$573 | - | - | - | - | - | |
| 53 - Property insurance | - | \$595 | - | - | - | - | - | |
| 113141 | | | | | | | | |
| Forrest Oval Convention Centre | \$133,541 | - | \$66,103 | \$51,249 | \$116,999 | -12% | (16,542) | Based on actual expenditure YTD. |
| 50 - Direct labour costs | - | \$7,892 | - | - | - | - | - | |
| 50 - Salaries, Wages - Cleaning | - | \$20,321 | - | - | - | - | - | |
| 40 - Labour overheads | - | \$11,744 | - | - | - | - | - | |
| 51 - Carpet cleaning and cleaning supplies | - | \$4,000 | - | - | - | - | - | |
| 51 - General maintenance and contingency | - | \$12,324 | - | - | - | - | - | |
| 51 - Shower drain grates | - | \$10,000 | - | - | - | - | - | |
| 53 - Property insurance | - | \$4,236 | - | - | - | - | - | |
| 51 - Toilets - replace seats | - | \$4,500 | - | - | - | - | - | |
| 51 - Resurface outdoor furniture | - | - | - | - | - | - | - | |
| 51 - Rubbish/recycling charges - Large Bin | - | \$5,135 | - | - | - | - | - | |
| 52 - Utilities - Water | - | \$11,103 | - | - | - | - | - | |
| 62 - Utilities - Telephone | - | \$7,234 | - | - | - | - | - | |
| 51 - Monitoring CCTV | - | \$3,000 | - | - | - | - | - | |
| 63 - Utilities - Electricity | - | \$26,600 | - | - | - | - | - | |
| 80 - Plant operation costs | - | \$5,453 | - | - | - | - | - | |
| 113142 | | | | | | | | |
| YRCC Marketing & Promotion | \$3,500 | - | \$1,680 | - | \$1,500 | -57% | (2,000) | Marketing plan not developed pending outcome of YRCC Review |
| 51 - Materials and contracts | - | \$3,500 | - | - | - | - | - | |
| 113143 | | | | | | | | |
| YRCC Gym Maintenance | \$10,017 | - | \$4,808 | \$4,005 | \$10,017 | 0% | 0 | |
| 50 - Salaries, Wages, Superannuation | - | \$402 | - | - | - | - | - | |
| 50 - Salaries, Wages - Cleaning | - | \$2,774 | - | - | - | - | - | |
| 50 - Direct labour costs | - | \$165 | - | - | - | - | - | |
| 51 - Materials and contracts - Fleet Fitness | - | \$3,081 | - | - | - | - | - | |
| 51 - Materials and contracts - addt fobs & software lic | - | \$2,568 | - | - | - | - | - | |
| 51 - General Maintenance | - | \$1,027 | - | - | - | - | - | |
| 113144 | | | | | | | | |
| Conference Expenses | \$36,577 | - | \$17,557 | \$13,551 | \$29,568 | -19% | (7,009) | Savings offset by reduced income due to lower trading Friday evenings. |
| 50 - Salaries, Wages | - | \$25,652 | - | - | - | - | - | |
| 50 - Salaries, Wages - Cleaning | - | \$925 | - | - | - | - | - | |
| 51 - Stock Purchases | - | \$10,000 | - | - | - | - | - | |
| 113145 | | | | | | | | |
| Bar Expenses | \$196,703 | - | \$94,417 | \$70,025 | \$144,537 | -27% | (52,166) | Savings offset by reduced income due to lower trading Friday evenings. |
| 50 - Salaries, Wages | - | \$104,273 | - | - | - | - | - | |
| 50 - Salaries, Wages - Cleaning | - | \$92,430 | - | - | - | - | - | |
| 51 - Stock Purchases | - | \$92,430 | - | - | - | - | - | |
| 113146 | | | | | | | | |
| Cafe/Restaurant Expenses | \$138,328 | - | \$66,397 | \$57,865 | \$135,000 | -2% | (3,328) | |
| 50 - Salaries, Wages | - | \$93,328 | - | - | - | - | - | |
| 51 - Stock Purchases | - | \$45,000 | - | - | - | - | - | |
| 113147 | | | | | | | | |
| Canteen Expenses | \$22,000 | - | \$13,200 | \$13,241 | \$26,934 | 22% | 4,934 | Variations to payroll allocations based on activity |
| 50 - Salaries, Wages | - | \$10,066 | - | - | - | - | - | |
| 51 - Stock Purchases | - | \$11,934 | - | - | - | - | - | |
| 113166 | | | | | | | | |
| Feasibility Study / Operational and Marketing Plan - YRCC | \$5,000 | - | - | - | \$5,000 | 0% | - | |



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|--------------|--|------------------------|----------|-------------------|--------------------|-----------------------|---------------------------------|---------------------------------|---|
| | | | | | | | | | |
| 113148 | 51 - Materials and contracts | | \$5,000 | | | | | | |
| | YRCC Turf Maintenance - Bowls | \$10,408 | | \$4,996 | \$7,590 | \$10,408 | 0% | 0 | |
| | 50 - Direct labour costs | | \$2,716 | | | | | | |
| | 40 - Labour overheads | | \$4,042 | | | | | | |
| | 80 - Plant operation costs | | | | | | | | |
| | 51 - Materials and contracts | | \$3,650 | | | | | | |
| 113149 | YRCC Turf Maintenance - Tennis | \$10,203 | | \$4,897 | \$3,948 | \$10,203 | 0% | 0 | |
| | 50 - Direct labour costs | | \$1,354 | | | | | | |
| | 40 - Labour overheads | | \$2,015 | | | | | | |
| | 80 - Plant operation costs | | | | | | | | |
| | 51 - Materials and contracts | | \$6,834 | | | | | | |
| 113150 | Forrest Oval Turf Maintenance | \$10,000 | | \$4,800 | \$20,371 | \$38,000 | 280% | 28,000 | Mowing and maintenance of Oval turf now posted here instead of budgeted GL113156 |
| | 51 - Vertimowing and decompacting | | \$10,000 | | | | | | |
| 113156 | Forrest Oval Grounds Maintenance | \$85,368 | | \$49,514 | \$22,924 | \$61,000 | -29% | (24,368) | Budget reduction offset by GL 113150 due to reallocation of wages for turf maintenance |
| | 50 - Direct labour costs | | \$18,002 | | | | | | |
| | 50 - Salaries | | \$5,563 | | | | | | |
| | 50 - Salaries, Wages - Cleaning | | | | | | | | |
| | 40 - Labour overheads | | \$26,788 | | | | | | |
| | 51 - Fertiliser, plants, chemicals, retic | | \$2,500 | | | | | | |
| | 51 - General maintenance and contingency | | \$5,000 | | | | | | |
| | 51 - Reticulation | | \$1,000 | | | | | | |
| | 51 - Playground lighting | | | | | | | | |
| | 51 - Pressure cleaner | | | | | | | | |
| | 51 - Rubbish collection - Weighted base bins x10 | | | | | | | | |
| | 53 - Property insurance | | \$864 | | | | | | |
| | 63 - Utilities - Electricity | | \$281 | | | | | | |
| | 80 - Plant operation costs | | \$25,370 | | | | | | |
| 113157 | Forrest Oval Water Supplies | \$32,073 | | \$9,622 | \$4,952 | \$22,952 | -28% | (9,121) | Based on YTD expenditure and anticipated EOY result. |
| | 50 - Direct labour costs | | \$1,889 | | | | | | |
| | 40 - Labour overheads | | \$2,811 | | | | | | |
| | 51 - Chemicals | | \$603 | | | | | | |
| | 51 - Parts/repairs to chlorinator, pumps etc | | \$2,000 | | | | | | |
| | 51 - Fence & gate repairs - Town Dam | | \$1,000 | | | | | | |
| | 51 - Catchment and Water Supply improvements | | | | | | | | |
| | 52 - Water (scheme in use until further notice) | | \$21,340 | | | | | | |
| | 63 - Electricity | | \$1,596 | | | | | | |
| | 53 - Property insurance | | \$56 | | | | | | |
| | 80 - Plant operation costs | | \$779 | | | | | | |
| 113160 | Recreation - Salaries | \$48,558 | | \$22,411 | \$17,992 | \$42,785 | -12% | (5,773) | Variations to payroll allocations based on activity |
| | 50 - Salaries as per Wages Schedule | | \$48,558 | | | | | | |
| 113161 | YRCC - Superannuation | \$40,727 | | \$18,797 | \$16,100 | \$36,750 | -10% | (3,977) | Based on estimated year end actuals 14.5% |
| | 50 - Superannuation payments | | \$40,727 | | | | | | |
| 113167 | Sporting Club Sponsorships | \$17,751 | | \$8,876 | \$2,871 | \$17,751 | 0% | - | |
| | 51 - Sponsorships - Funding Pool | | \$17,751 | | | | | | |
| 113169 | Hockey Oval Maintenance | \$26,548 | | \$13,141 | \$6,289 | \$16,691 | -37% | (9,857) | Based on YTD expenditure. Last year's actuals high due to large expense on sand, leaking sewer issues and security. |
| | 50 - Direct labour costs | | \$2,228 | | | | | | |
| | 40 - Labour overheads | | \$3,315 | | | | | | |
| | 50 - Salaries, Wages - Cleaning | | \$4,714 | | | | | | |
| | 51 - General maintenance including fertiliser, chemicals | | \$10,270 | | | | | | |
| | 51 - Vacuum cleaner back pack | | | | | | | | |
| | 51 - Steel Bunkers x 2 | | | | | | | | |
| | 51 - Vertimowing and decompacting | | \$3,272 | | | | | | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| | | Adopted Budget 2016/17 | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% of \$10,000 | (FAVOURABLE/ UNFAVOURABLE VAR. | COMMENT |
|--------|---|---------------------------|--------------------|----------------------|-----------------------|--------------------------|---------------------------------------|--------------------------------------|---|
| | 53 - Insurance | - | \$1,148 | - | - | - | | | |
| | 80 - Plant operation costs | - | \$1,602 | - | - | - | | | |
| 113172 | Second Hockey Field | \$10,059 | - | \$4,979 | \$4,054 | \$10,059 | 0% | (0) | |
| | 50 - Direct labour costs | - | \$2,134 | - | - | - | | | |
| | 40 - Labour overheads | - | \$3,175 | - | - | - | | | |
| | 51 - General maintenance including fertiliser, chemicals | - | \$3,081 | - | - | - | | | |
| | 80 - Plant operation costs | - | \$1,669 | - | - | - | | | |
| 113174 | Parks & Gardens Landscape Plan & Consultation | \$3,000 | - | - | - | - | -100% | (3,000) | Abornst advice - Avon Park not required. - from 12602 |
| | 51 - Parks Maintenance and Replacement Plan (in-house Asset Projects Officer) | - | - | - | - | - | | | |
| | 51 - Arborist | - | \$3,000 | - | - | - | | | |
| | 51 - Irrigation Plan | - | - | - | - | - | | | |
| 113175 | Playground Safety Audits | - | - | - | - | - | | | |
| | 51 - Materials & Contracts | - | - | - | - | - | | | |
| 113177 | Kidsport Expenditure | \$11,000 | \$11,000 | \$5,280 | \$1,515 | \$10,395 | -6% | (605) | |
| 113191 | Admin O/Head & Labour Costs | \$349,977 | \$349,977 | \$185,488 | \$154,721 | \$332,454 | -5% | (17,523) | |
| | 39 - Allocation for total admin costs incurred by Council, transferred from 42100 | - | \$349,977 | - | - | - | | | |
| 113192 | Admin O/Head & Labour Costs | \$69,995 | \$69,995 | \$37,098 | \$30,944 | \$66,491 | -5% | (3,505) | |
| | 39 - Allocation for total admin costs incurred by Council, transferred from 42100 | - | \$69,995 | - | - | - | | | |
| 113199 | Depreciation Expense | \$418,231 | \$418,231 | \$207,024 | \$58,856 | \$418,231 | 0% | (0) | |
| | 54 - Depreciation of assets | - | \$418,231 | - | - | - | | | |
| | Sub Total - OTHER RECREATION & SPORT OP/EXP | \$2,348,903 | \$2,348,903 | \$1,164,636 | \$809,357 | \$2,187,409 | | (\$161,494) | |
| | OPERATING INCOME | | | | | | | | |
| 113220 | Reimbursements Taxable Supply | - | - | - | (\$390) | (\$390) | | (390) | |
| | 04 - Miscellaneous reimbursements | - | - | - | - | - | | | |
| 113221 | Stadium Hire Charges | (\$5,000) | (\$5,000) | (\$550) | (\$2,435) | (\$5,000) | 0% | - | |
| | 07 - Income received from hire of Rec Centre | - | (\$5,000) | - | - | - | | | |
| 113222 | Avon Park - Charges | (\$600) | (\$600) | (\$6) | (\$105) | (\$105) | -83% | 495 | |
| | 07 - Private hire eg weddings etc | - | (\$100) | - | - | - | | | |
| | 07 - Commercial hire | - | (\$500) | - | - | - | | | |
| 113224 | Leases - Charges (as per Fees and Charges) | (\$25,731) | (\$25,731) | (\$8,491) | (\$7,183) | (\$23,704) | -8% | 2,027 | |
| | 07 - Education Department | - | (\$14,341) | - | - | - | | | |
| | 07 - York Football club | - | (\$1,311) | - | - | - | | | |
| | 07 - York Football club (Junior) | - | (\$634) | - | - | - | | | |
| | 07 - York Hockey Club | - | (\$1,311) | - | - | - | | | |
| | 07 - York Tennis Club | - | (\$1,311) | - | - | - | | | |
| | 07 - Bowls Club | - | (\$1,311) | - | - | - | | | |
| | 07 - Imperials Cricket Club | - | (\$678) | - | - | - | | | |
| | 07 - York Netball Club | - | (\$678) | - | - | - | | | |
| | 07 - York Netball Club (Junior) | - | (\$634) | - | - | - | | | |
| | 07 - Basketball Club (Junior) | - | (\$634) | - | - | - | | | |
| | 07 - Badminton | - | (\$678) | - | - | - | | | |
| | 07 - York Golf Club | - | (\$100) | - | - | - | | | |
| | 07 - Reserve Carriage Diner | - | (\$2,000) | - | - | - | | | |
| | 07 - Sundry | - | (\$110) | - | - | (\$14,000) | 0% | - | |
| 113229 | Recreation Grants | (\$14,000) | (\$14,000) | (\$9,800) | - | (\$14,000) | 0% | - | |
| | 02 - Grant Funds - Kidsport - DSR | - | - | - | - | - | | | |
| | 03 - Bike Parking YRCC - Dot grant | - | - | - | - | - | | | |
| | 03 - Howick St / Peace Parks - Upgrades (funds rec'd 28/6/16 \$12,964) | - | - | - | - | - | | | |
| 113230 | Squash Court Hire Fees | (\$331) | (\$331) | (\$331) | - | - | -100% | 331 | Courts unable to be used for Squash |
| | 07 - Hire of Squash facilities | - | (\$331) | - | - | - | | | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| Descriptions | Adopted Budget 2016/17 | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% or \$10,000 | (FAVOURABLE)/ UNFAVOURABLE VAR. | COMMENT |
|---|------------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|---|
| | (\$552) | (\$6) | (\$96) | (\$200) | -64% | 352 | Low usage |
| 113231 Pavilion - Hire Charges | | | | | | | |
| 07 - Hire of Forrest Oval Pavilion | (\$552) | | | | | | |
| 113248 YRCC Green Fees - Bowls | (\$8,000) | (\$3,840) | (\$2,005) | (\$6,500) | -19% | 1,500 | Less use |
| 07 - Income from the hire of Bowls Greens | | (\$8,000) | | | | | |
| 113249 YRCC Green Fees - Tennis | (\$1,500) | (\$900) | | | -100% | 1,500 | No fees expected to be received 2016/17 due to defective courts |
| 07 - Income from the hire of Tennis Greens | | (\$1,500) | | | | | |
| 113233 Oval - Hire Charges | (\$520) | | (\$1,915) | (\$1,915) | 268% | (1,395) | Increased hire fees - Circus and Hockey Event |
| 07 - Income received from the hire of Forrest Oval | | (\$520) | | | | | |
| 113235 Charges - Forrest Oval Lights | (\$2,080) | (\$998) | (\$1,193) | (\$2,480) | 19% | (400) | Based on YTD Income. |
| 07 - Football club use of lighting | | (\$1,040) | | | | | |
| 07 - Cricket club use of lighting | | | | | | | |
| 07 - Tennis club use of lighting | | (\$520) | | | | | |
| 07 - Netball club use of lighting | | | | | | | |
| 07 - Bowls club use of lighting | | (\$520) | | | | | |
| 07 - Miscellaneous - use of lighting | | | | | | | |
| 113241 Convention Centre - Memberships | | | | | | | |
| 07 - Income received from individual memberships | | | | | | | |
| 113242 Convention Centre - Hire | (\$6,000) | (\$2,880) | (\$1,574) | (\$3,500) | -42% | 2,500 | |
| 07 - Income received from hire charges | | (\$6,000) | | | | | |
| 113243 Convention Centre - Gym | (\$22,880) | (\$10,982) | (\$11,085) | (\$21,805) | -5% | 1,075 | |
| 07 - Income received from gym usage | | (\$22,880) | | | | | |
| 113244 Convention Centre - Conferences | (\$41,600) | (\$19,968) | (\$18,883) | (\$34,646) | -17% | 6,954 | |
| 07 - Conference Fees | | (\$41,600) | | | | | |
| 113245 Convention Centre - Bar | (\$220,000) | (\$105,600) | (\$99,051) | (\$205,051) | -7% | 14,949 | Decreased Friday patronage - no home tennis |
| 07 - Bar Sales | | (\$220,000) | | | | | |
| 113246 Convention Centre - Café/Restaurant | (\$130,000) | (\$57,200) | (\$47,223) | (\$99,223) | -24% | 30,777 | No marketing of conventions pending outcome of YRCC review. |
| 07 - Café/Restaurant Sales | | (\$130,000) | | | | | |
| 113247 Convention Centre - Canteen | (\$30,000) | (\$6,000) | (\$18,774) | (\$27,000) | -10% | 3,000 | |
| 07 - Canteen Sales | | (\$30,000) | | | | | |
| 113260 Transfer From POS Trust Fund | (\$1,500) | (\$750) | | (\$1,500) | 0% | | |
| 10 - York Estates POS for Candice Bateman Park | | (\$1,500) | | | | | |
| 10 - York Estates POS for Candice Bateman Park | | (\$1,500) | | | | | |
| 113264 Transfer From Trust | (\$12,602) | | | (\$5,000) | -60% | 7,602 | Dependant on outcomes of Avon Park Working Group |
| 03 - York Tourist Bureau - River Project | | (\$12,602) | | | | | |
| 111217 Contributions | (\$1,000) | | | | -100% | 1,000 | Scout Hall not being used currently. |
| 04 - Contributions - Scout hall | | (\$1,000) | | | | | |
| 113273 Government Grant Walk Trails | (\$22,500) | | | | -100% | 22,500 | Greenhills Progress Association carry forward |
| 03 - Trails Grant funding - Avon Walk Trail - Sig 1 | | (\$22,500) | | | | | |
| 03 - Trails Grant funding - Greenhills | | | | | | | |
| Sub Total - OTHER RECREATION & SPORT OF/INC | (\$546,396) | (\$228,303) | (\$211,911) | (\$452,019) | | \$94,377 | |
| Total - OTHER RECREATION & SPORT | \$1,802,508 | \$936,333 | \$597,446 | \$1,735,390 | | (\$67,117) | |
| SWIMMING POOL | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | |
| 112150 Swimming Pool - Salaries | \$82,969 | \$38,293 | \$39,430 | \$85,426 | 3% | 2,457 | |
| 50 - Salaries as per Wages Schedule | | \$66,082 | | | | | |
| 50 - Support staff | | \$16,887 | | | | | |
| 112151 Swimming Pool - Superannuation | \$12,031 | \$5,553 | \$5,008 | \$11,000 | -9% | (1,031) | |
| 50 - Superannuation payments associated with acct 112150 | | \$12,031 | | | | | |
| 112153 Admin O/Head & Labour Costs | \$34,998 | \$18,549 | \$15,472 | \$33,245 | -5% | (1,752) | |
| 39 - Allocation for total admin costs incurred by Council, transferred from 42100 | | \$34,998 | | | | | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| Code | Descriptions | Adopted Budget 2016/17 | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% or \$10,000 | (FAVOURABLE/ UNFAVOURABLE) VAR. | COMMENT |
|--------|---|------------------------|------------------|-------------------|--------------------|-----------------------|---------------------------------|---------------------------------|--|
| | | | | | | | | | |
| 112154 | Long Service Leave | \$1,177 | - | - | - | \$1,177 | 0% | 0 | |
| 112155 | 50 - Annual provision for LSL accruals | - | \$1,177 | - | - | \$1,177 | 0% | 0 | |
| | Swimming Pool - Water | \$17,646 | - | \$8,222 | \$8,222 | \$18,222 | 3% | 576 | |
| | 52 - Water | - | \$17,646 | - | - | - | - | - | |
| 112156 | Swimming Pool - Electricity | \$13,490 | - | \$7,824 | \$4,417 | \$14,417 | 7% | 927 | |
| | 63 - Electricity | - | \$13,490 | - | - | - | - | - | |
| 112157 | Swimming Pool - Chemicals | \$15,071 | - | \$8,741 | \$4,149 | \$14,149 | -6% | (922) | |
| | 51 - Chemicals required for maintenance of water quality | - | \$15,071 | - | - | - | - | - | |
| 112158 | General Maintenance Pool | \$24,080 | - | \$15,411 | \$28,886 | \$30,919 | 28% | 6,839 | Additional works staff hours and maintenance required prior to opening. Installation of Eye Wash facility \$1,635 offset by LGIS funds |
| | 50 - Direct labour costs | - | \$2,414 | - | - | - | - | - | |
| | 40 - Labour overheads | - | \$3,592 | - | - | - | - | - | |
| | 51 - General maintenance | - | \$2,181 | - | - | - | - | - | |
| | 51 - Service pool cleaner | - | \$1,745 | - | - | - | - | - | |
| | 51 - Pump service | - | \$1,745 | - | - | - | - | - | |
| | 51 - Promotional events | - | \$545 | - | - | - | - | - | |
| | 51 - Breathing apparatus service | - | \$545 | - | - | - | - | - | |
| | 51 - Supervisor annual qualification, seminars, training etc | - | \$559 | - | - | - | - | - | |
| | 51 - Contingency - equipment breakdowns | - | \$3,081 | - | - | - | - | - | |
| | 51 - Rubbish/recycling charges | - | - | - | - | - | - | - | |
| | 53 - Property insurance | - | \$3,583 | - | - | - | - | - | |
| | 51 - Repair paving | - | - | - | - | - | - | - | |
| | 51 - Paint changeroom floors | - | - | - | - | - | - | - | |
| | 51 - Minor Refurbishment First Aid Room | - | - | - | - | - | - | - | |
| | 51 - Repair Cracks to Pool Surrounds | - | - | - | - | - | - | - | |
| | 57 - FESA Iew | - | - | - | - | - | - | - | |
| | 80 - Plant operation costs | \$350 | - | - | - | - | - | - | |
| 112159 | Telephone | \$3,738 | - | \$368 | \$232 | \$500 | -21% | (134) | |
| | 62 - Telephone | \$634 | - | - | - | - | - | - | |
| 112164 | Pool Garden Maintenance | \$3,282 | - | \$1,838 | \$2,304 | \$3,282 | 0% | (0) | |
| | 50 - Direct labour costs | - | \$435 | - | - | - | - | - | |
| | 40 - Labour overheads | - | \$647 | - | - | - | - | - | |
| | 51 - Fertiliser, plants, chemicals, retic (incl removal of palms) | - | \$2,000 | - | - | - | - | - | |
| | 80 - Plant operation costs | \$200 | - | - | - | - | - | - | |
| 112111 | Loan Redemption Interest - Swimming Pool | \$3,334 | - | - | - | \$3,334 | 0% | - | |
| | 59 - ... Loan 63P | - | \$3,334 | - | - | - | - | - | |
| 112199 | Depreciation Expense | \$19,825 | - | \$11,102 | \$7,260 | \$19,825 | 0% | (0) | |
| | 54 - Depreciation of assets | - | \$19,825 | - | - | - | - | - | |
| | Sub Total - SWIMMING POOL OF/EXP | \$228,535 | \$228,535 | \$117,913 | \$115,379 | \$235,496 | | \$6,961 | |
| | OPERATING INCOME | | | | | | | | |
| 112072 | Grants Government - CLGF Individual - Swimming Pool | (\$32,000) | - | - | (\$32,000) | (\$32,000) | 0% | - | |
| | 13-14 Individual Allocation | - | - | - | - | - | - | - | |
| | Community Pool Revitalisation Program | (\$32,000) | - | - | - | - | - | - | |
| | DSR GRANT- Major Pool Upgrades | - | - | - | - | - | - | - | |
| 112273 | Pool Admission Charges | (\$35,000) | - | (\$7,350) | (\$18,841) | (\$33,000) | -6% | 2,000 | |
| | 07 - General admission fees | - | (\$32,000) | - | - | - | - | - | |
| | 07 - York District High School | - | (\$3,000) | - | - | - | - | - | |
| 112276 | Contributions | - | - | - | - | - | - | - | |
| 112277 | Reimbursements - Non Taxable | (\$10) | - | (\$9) | - | (\$10) | 0% | - | |
| | 04 - Miscellaneous reimbursements | - | (\$10) | - | - | - | - | - | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

Descriptions

| Adopted Budget 2016/17 | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% or \$10,000 | COMMENT |
|------------------------|--------|-------------------|--------------------|-----------------------|---------------------------------|---------|
| | | | | | (FAVOURABLE)/ UNFAVOURABLE VAR. | |

| | | | | | | |
|--------|--|------------------|-----------------|------------------|------------------|---|
| | Sub Total - SWIMMING POOL OP/INC | (\$67,010) | (\$50,841) | (\$65,010) | \$2,000 | |
| | Total - SWIMMING POOL | \$161,525 | \$64,539 | \$170,486 | \$8,961 | |
| | LIBRARIES | | | | | |
| | OPERATING EXPENDITURE | | | | | |
| 115110 | Admin O/Head & Labour Costs | \$23,332 | \$10,315 | \$22,164 | (1,168) | |
| | 39- Allocation for total admin costs incurred by Council, transferred from 42100 | | | | | |
| 115111 | Library Operating-Stationery | \$1,797 | - | \$1,797 | 0 | |
| | 51- Stationery/office supplies for Shire Library | | | | | |
| 115112 | Library Operating-Freight | \$2,514 | \$224 | \$1,309 | (1,205) | Based on YTD expenditure and anticipated to EOY |
| | 51- Freight charges library | | | | | |
| 115113 | Office Expenses | \$2,682 | \$1,596 | \$1,596 | (1,086) | Based on YTD expenditure and anticipated to EOY |
| | 51- General office items and contingency | | | | | |
| | 51- Amib subscription | \$2,048 | - | - | - | |
| | 51- Contribution to Regional Library Service | \$362 | \$200 | \$362 | 0 | |
| 115114 | Magazines/Newspapers | \$497 | \$193 | \$497 | 0 | |
| | 51- Cost of replacing lost or damaged LISWA books - on-charged where appropriate | | | | | |
| 115115 | Storytime Library | \$543 | - | \$543 | 0 | |
| | 51- Purchase of newspapers and magazines for public use at the library | | | | | |
| 115117 | Books - Purchases | \$3,272 | \$778 | \$3,272 | 0 | |
| | 51- Miscellaneous expenditure for children's Storytime projects | | | | | |
| 115118 | Long Service Leave | \$545 | - | \$545 | (0) | |
| | 51- Purchase of bestsellers and other popular titles to compliment LISWA stock | | | | | |
| 115120 | Library - Salaries | \$74,429 | \$35,549 | \$75,979 | 1,550 | |
| | 51- Annual provision for LSL accruals | | | | | |
| | 50- Salaries as per Wages Schedule | \$74,429 | - | - | - | |
| | 50- Salaries Book Selections | - | - | - | - | |
| 115121 | Library - Superannuation | \$10,792 | \$3,577 | \$10,792 | (0) | |
| | 50- Superannuation payments associated with acct 115120 | | | | | |
| 115124 | Library Equipment | \$2,748 | \$1,319 | \$2,748 | 0 | |
| | 51- Miscellaneous equipment for library including furniture, office equipment and shelving | | | | | |
| | 51- Purchase of new membership cards | \$211 | - | - | - | |
| 115126 | Library Staff Training | \$1,350 | \$600 | \$1,350 | (0) | |
| | 50- Attendance of library staff at related conferences and training | | | | | |
| 115199 | Depreciation Expense | \$48 | \$13 | \$48 | 0 | |
| | 54- Depreciation of assets | | | | | |
| | Sub Total - LIBRARIES OP/EXP | \$124,910 | \$53,190 | \$123,002 | (\$1,909) | |
| | OPERATING INCOME | | | | | |
| 115229 | Charges-Lost Books | (\$300) | (\$374) | (\$400) | (100) | |
| | 04- Reimbursement for cost of repair or replacement of LISWA stock | | | | | |
| 115230 | Sundry Income Taxable Supply | (\$21) | (\$71) | (\$80) | (59) | |
| | 07- Provision for miscellaneous library income | | | | | |
| | Sub Total - LIBRARIES OP/INC | (\$321) | (\$445) | (\$480) | (\$159) | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

Adopted Budget 2016/17

Descriptions

| | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% OF \$10,000 | (FAVOURABLE/ UNFAVOURABLE) VAR. | COMMENT |
|----------|--|-------------------|--------------------|-----------------------|---------------------------------|---------------------------------|--|
| | Total - LIBRARIES | \$124,589 | \$59,247 | \$122,522 | \$0 | (\$2,068) | |
| | OTHER CULTURE | - | - | - | - | - | |
| | OPERATING EXPENDITURE | - | - | - | - | - | |
| | RESIDENCY MUSEUM | - | - | - | - | - | |
| 11333... | Heritage Projects | - | - | - | - | - | |
| | Maps & Signage | - | - | - | - | - | |
| 118111 | Loan Interest Repayments - Archives Centre | \$3,393 | \$2,104 | \$3,393 | 0% | 0 | |
| | 55 - Interest payments on Loan 65 for Archives Facility - matures 30/6/19 | - | - | - | - | - | |
| 118165 | Attendants' Fees | \$1,242 | \$770 | \$500 | -60% | (742) | 'Thank you' Morning Tea for volunteers |
| | 51 - General contingency for volunteers | - | - | - | - | - | |
| 118166 | Secretaries' Fees | \$309 | \$192 | - | -100% | (309) | |
| | 51 - Honorarium paid to Secretary of Residency Museum Mgmt Committee | - | - | - | - | - | |
| 118167 | Museum Shop Stock Purchases | \$1,242 | \$770 | \$1,242 | 0% | 0 | |
| | books | - | - | - | - | - | |
| | \$1,242 | - | - | - | - | - | |
| 118172 | Residency Museum Building Mice | \$35,959 | \$14,743 | \$35,959 | 0% | 0 | |
| | 50 - Direct labour costs | - | - | - | - | - | |
| | 40 - Labour overheads | \$2,826 | - | - | - | - | |
| | \$4,205 | - | - | - | - | - | |
| | 51 - General maintenance | \$6,544 | - | - | - | - | |
| | 51 - Oil floorboards | \$621 | - | - | - | - | |
| | 51 - Roof and ceiling repairs | \$621 | - | - | - | - | |
| | 51 - Alarm system maintenance | \$932 | - | - | - | - | |
| | 51 - Signage | \$2,000 | - | - | - | - | |
| | 51 - Cleaning | \$2,194 | - | - | - | - | |
| | 51 - Painting | \$2,000 | - | - | - | - | |
| | 51 - Verandah handrail repairs | \$545 | - | - | - | - | |
| | 52 - Water | \$3,470 | - | - | - | - | |
| | 53 - Property insurance | \$2,050 | - | - | - | - | |
| | 63 - Electricity | \$4,244 | - | - | - | - | |
| | 57 - FESA levy, rubbish collection etc | \$373 | - | - | - | - | |
| | \$3,334 | - | - | - | - | - | |
| 118173 | Maintenance Exhibits | \$3,760 | \$2,331 | \$3,760 | 0% | - | |
| | 51 - Maintenance of exhibits and displays | - | - | - | - | - | |
| 118175 | Museum Promotion & Marketing | \$5,000 | \$3,100 | \$5,000 | 0% | - | |
| | 51 - Provision for marketing and promotion of Residency Museum | - | - | - | - | - | |
| 118176 | Museum Phone, Internet & Computer | \$1,604 | \$994 | \$3,000 | 87% | 1,396 | Website subscription \$1591 plus additional support required |
| | 51 - Computer / modem maintenance | \$362 | - | - | - | - | |
| | 51 - Audio training and ongoing support | \$301 | - | - | - | - | |
| | 51 - internet fees | \$301 | - | - | - | - | |
| | 62 - Telephone charges | \$639 | - | - | - | - | |
| 118177 | Stationery/Postage | \$1,027 | \$637 | \$500 | -51% | (527) | Based on YTD expenditure and anticipated to EOY |
| | 51 - Stationery, postage and freight expenses | \$1,027 | - | - | - | - | |
| 118178 | Membership Fees | \$435 | \$270 | \$435 | 0% | (0) | |
| | 51 - Costs of memberships of professional associations | \$435 | - | - | - | - | |
| 118179 | Volunteers Police Clearances | \$162 | \$100 | \$400 | 148% | 238 | Greater volume volunteers |
| | 51 - Provision for police & working with children clearances of volunteers | \$162 | - | - | - | - | |
| 118181 | Refreshments | \$869 | \$539 | \$869 | 0% | (0) | |
| | 51 - Provision for minor refreshments for volunteers and guests | \$869 | - | - | - | - | |
| 118182 | Equipment | \$5,000 | \$3,100 | \$5,000 | 0% | - | |
| | 51 - Provision for purchase of minor equipment including office machines. | \$5,000 | - | - | - | - | |



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| Code | Descriptions | Adopted Budget 2016/17 | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% or \$10,000 | (FAVOURABLE)/ UNFAVOURABLE VAR. | COMMENT |
|--------|--|------------------------|------------------|-------------------|--------------------|-----------------------|---------------------------------|---------------------------------|---|
| | | | | | | | | | |
| 118183 | Conferences, Travelling | \$1,000 | - | \$620 | \$390 | \$1,000 | 0% | - | |
| | 51 - Attendance of staff at related conferences, training sessions etc | - | \$1,000 | - | - | - | - | - | |
| 118184 | Research Projects | \$652 | - | \$404 | \$35 | \$652 | 0% | (0) | |
| | 51 - Provision for miscellaneous research into Museum collection and local history | - | \$652 | - | - | - | - | - | |
| 118185 | Sundry Expenses | \$1,000 | - | \$620 | \$439 | \$1,000 | 0% | - | |
| | 51 - Contingency | - | \$1,000 | - | - | - | - | - | |
| 118187 | Grant Expenditure | \$5,000 | - | \$3,100 | - | \$28,360 | 467% | 23,360 | CANWA Grant 'Remembering Them' approved after budget adoption plus additional exhibition costs Shire contribution. Partly offset by grant GL 118228 |
| 118188 | Residency Museum Garden - Shire | \$2,309 | - | \$1,431 | \$1,718 | \$2,309 | 0% | 0 | |
| | 50 - Direct labour costs | - | \$219 | - | - | - | - | - | |
| | 40 - Labour overheads | - | \$326 | - | - | - | - | - | |
| | 51 - Materials and contracts | - | \$1,206 | - | - | - | - | - | |
| | 51 - Garden/Reticulation maintenance | - | \$500 | - | - | - | - | - | |
| | 80 - Plant operation costs | - | \$58 | - | - | - | - | - | |
| 118190 | Interpretation Plan Expenditure | - | - | - | - | - | - | - | |
| | 51 - Expenditure - Cultural Interpretation grant | - | - | - | - | - | - | - | |
| 118191 | Salaries Residency Museum | \$112,224 | - | \$51,796 | \$55,650 | \$112,224 | 0% | - | |
| | 50 - Salaries as per Wages Schedule | - | \$112,224 | - | - | - | - | - | |
| 118192 | Residency Museum - Superannuation | \$16,272 | - | \$7,510 | \$4,908 | \$10,000 | -39% | (6,272) | No take up of additional Council Superannuation - budget for 9.5% only |
| | 50 - Superannuation payments associated with acct 118191 | - | \$16,272 | - | - | - | - | - | |
| 118193 | Long Service Leave - Residency Museum | \$663 | - | \$537 | - | \$663 | 0% | (0) | |
| | 50 - Provision for LSL entitlements | - | \$663 | - | - | - | - | - | |
| 118194 | Admin O/Head & Labour Costs | \$23,332 | - | \$12,366 | \$10,315 | \$22,164 | -5% | (1,168) | |
| | 39 - Allocation for total admin costs incurred by Council, transferred from 42100 | - | \$23,332 | - | - | - | - | - | |
| 118199 | Depreciation Expense | \$11,687 | - | \$5,610 | \$3,649 | \$11,687 | 0% | 0 | |
| | 54 - Depreciation of assets | - | \$11,687 | - | - | - | - | - | |
| | OTHER CULTURE | - | - | - | - | - | - | - | |
| 119116 | Radio Station Maintenance - Barker St | \$8,062 | - | \$4,676 | \$3,992 | \$8,062 | 0% | (0) | |
| | 51 - General Maintenance including termite inspection | - | \$1,655 | - | - | - | - | - | |
| | 50 - Direct labour costs | - | \$364 | - | - | - | - | - | |
| | 40 - Labour overheads | - | \$508 | - | - | - | - | - | |
| | 52 - Water | - | \$275 | - | - | - | - | - | |
| | 53 - Property insurance | - | \$260 | - | - | - | - | - | |
| | 51 - Rubbish/recycling charges | - | \$2,000 | - | - | - | - | - | |
| | 51 - Sponsorship | - | \$3,000 | - | - | - | - | - | |
| | 51 - Sponsorship - operations, FESA levy, rates, rubbish etc | - | - | - | - | - | - | - | |
| | Sub Total - OTHER CULTURE OP/EXP | \$242,203 | \$242,203 | \$118,320 | \$99,025 | \$258,179 | \$4 | \$15,976 | |
| | OPERATING INCOME | - | - | - | - | - | - | - | |
| 118221 | Museum Entry Fees | (\$6,000) | - | (\$3,840) | (\$4,492) | (\$7,992) | 33% | (1,992) | Based on YTD income and anticipated to EOY |
| | 07 - Admission fees for York Residency Museum | - | (\$6,000) | - | - | - | - | - | |
| 118222 | Sale Postcards/Books | (\$1,000) | - | (\$640) | (\$460) | (\$1,000) | 0% | - | |
| | 07 - Provision for sundry income from sale of postcards and stock | - | (\$1,000) | - | - | - | - | - | |
| 118223 | Donations | (\$10) | - | (\$6) | (\$79) | (\$100) | 900% | (90) | |
| | 04 - Provision for sundry donations received at the Residency Museum | - | (\$10) | - | - | - | - | - | |
| 118225 | Reimbursements Taxable Supply | (\$10) | - | (\$6) | - | (\$10) | 0% | - | |
| | 04 - Contributions | - | (\$10) | - | - | - | - | - | |



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| | | Adopted Budget 2016/17 | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% or \$10,000 | (FAVOURABLE/ UNFAVOURABLE VAR. | COMMENT |
|--------|---|------------------------------|--------------------|-------------------------|--------------------------|--------------------------|---------------------------------------|--------------------------------------|---|
| 118228 | Grant Income (Interpretation Grant) | - | - | - | (\$13,360) | (\$13,360) | | (13,360) | CANWA 'Remembering Them' Project - Approved after budget adoption. Additional expense GL 118187 |
| | 02 - Grant for Awning/Outdoor Education area | - | - | - | - | - | | | |
| | 02 - Grant for Disabled Toilets, Temp Exhib Space & Wroom | - | - | - | - | - | | | |
| 119220 | Other Culture - Sundry Income | (\$10) | - | - | (\$1) | (\$10) | 0% | | |
| | 04 - Provision for sundry income | - | (\$10) | - | - | - | | | |
| | Sub Total - OTHER CULTURE OP/INC | (\$7,030) | (\$7,030) | (\$4,493) | (\$18,392) | (\$22,472) | | (\$15,442) | |
| | Total - OTHER CULTURE | \$235,173 | \$235,173 | \$113,827 | \$80,633 | \$235,707 | \$4 | \$534 | |
| | Total - RECREATION AND CULTURE | \$2,513,747 | \$2,513,747 | \$1,332,480 | \$938,500 | \$2,391,262 | \$0 | (\$122,485) | |
| | STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE | - | - | - | - | - | | | |
| | OPERATING EXPENDITURE | - | - | - | - | - | | | |
| 125109 | Street Cleaning | \$20,000 | - | \$9,900 | \$6,424 | \$20,000 | 0% | | |
| | 51 - Contractors Fees | - | \$20,000 | - | - | - | | | |
| 125110 | Road Safety Audits | \$3,500 | - | \$2,800 | \$9,200 | \$9,200 | 163% | 5,700 | Additional audits for Blackspot Submissions |
| | 51 - Materials and contracts | - | \$3,500 | - | - | - | | | |
| 125121 | Traffic Signs - Warning and Directional | \$9,452 | - | \$4,679 | \$266 | \$9,452 | 0% | (0) | |
| | 50 - Direct labour costs | - | \$1,500 | - | - | - | | | |
| | 40 - Labour overheads | - | \$2,232 | - | - | - | | | |
| | 51 - Materials and contracts | - | \$5,000 | - | - | - | | | |
| | 80 - Plant operation costs | - | \$720 | - | - | - | | | |
| 125125 | Weed Control | \$13,503 | - | \$6,684 | \$45 | \$13,503 | 0% | (0) | |
| | 50 - Direct labour costs | - | \$1,245 | - | - | - | | | |
| | 40 - Labour overheads | - | \$1,853 | - | - | - | | | |
| | 51 - Materials and contracts | - | \$9,243 | - | - | - | | | |
| | 80 - Plant operation costs | - | \$1,163 | - | - | - | | | |
| 125128 | Lighting of Streets | \$80,000 | - | \$39,600 | \$32,646 | \$80,000 | 0% | | |
| | 63 - Street light electricity | - | \$80,000 | - | - | - | | | |
| 125129 | Road Maintenance General | \$370,259 | - | \$183,278 | \$497,311 | \$1,114,184 | 201% | 743,925 | Overall Road Maintenance allocation on track as per budget. Posting of most road maintenance allocated here. Offset by savings in other maintenance accounts below. |
| | 50 - Direct labour costs | - | \$113,344 | - | - | - | | | |
| | 40 - Labour overheads | - | \$168,660 | - | - | - | | | |
| | 51 - Materials and contracts | - | \$48,000 | - | - | - | | | |
| | 80 - Plant operation costs | - | \$40,255 | - | - | - | | | |
| | Road Maintenance - Winter Grading | \$223,906 | - | \$143,300 | - | - | -100% | (223,906) | As above |
| | 50 - Direct labour costs | - | \$34,344 | - | - | - | | | |
| | 40 - Labour overheads | - | \$51,105 | - | - | - | | | |
| | 51 - Materials and contracts | - | \$58,285 | - | - | - | | | |
| | 80 - Plant operation costs | - | \$80,172 | - | - | - | | | |
| | Road Maintenance - Summer Grading | \$350,146 | - | \$168,070 | - | - | -100% | (350,146) | As above |
| | 50 - Direct labour costs | - | \$69,700 | - | - | - | | | |
| | 40 - Labour overheads | - | \$103,716 | - | - | - | | | |
| | 51 - Materials and contracts | - | \$176,730 | - | - | - | | | |
| | 80 - Plant operation costs | - | \$109,873 | - | - | - | | | |
| | Road Maintenance - Town Drainage | \$109,873 | - | \$52,739 | - | - | -100% | (109,873) | As above |
| | 50 - Direct labour costs | - | \$14,496 | - | - | - | | | |
| | 40 - Labour overheads | - | \$21,571 | - | - | - | | | |
| | 51 - Materials and contracts | - | \$29,000 | - | - | - | | | |
| | 51 - Contractors - Swells and Pipes | - | \$40,000 | - | - | - | | | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| Descriptions | | Adopted Budget | YTD Budget | YTD Actuals | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% or \$10,000 | (FAVOURABLE/ UNFAVOURABLE) VAR. | COMMENT |
|--------------|---|--------------------|--------------------|------------------|-----------------------|---------------------------------|---------------------------------|---|
| | | 2016/17 | Dec 16 | Dec 16 | PROJECTED | | | |
| Detail | | | | | | | | |
| 125132 | 80 - Plant operation costs | | \$4,806 | - | - | | | |
| | Bridge Maintenance | \$58,049 | | \$30,151 | \$45,000 | -22% | (13,049) | As above |
| | 50 - Direct labour costs | - | - | - | - | | | |
| | 40 - Labour overheads | - | - | - | - | | | |
| | 51 - Materials and contracts | - | \$30,000 | - | - | | | |
| | 80 - Plant operation costs | - | \$28,049 | - | - | | | |
| 125134 | 53 - Insurance | \$1,000 | - | - | - | -100% | (1,000) | Unlikely to be required |
| | Doubtful Debts - Transport | - | \$1,000 | - | - | | | |
| | 51 - General rebates | \$2,000 | - | \$1,125 | \$2,000 | 0% | - | |
| 125140 | Crossover Rebate | - | \$2,000 | - | - | | | |
| 125141 | 51 - General rebates | - | - | - | - | | | |
| | Crossovers - York Estates Stage 2 | - | - | - | - | | | |
| 125165 | 51 - Construction contribution | \$80,723 | - | \$33,353 | \$78,023 | -3% | (2,700) | |
| | 50 - Direct labour costs | - | \$17,050 | - | - | | | |
| | 40 - Labour overheads | - | \$25,371 | - | - | | | |
| | 51 - General maintenance | - | \$9,000 | - | - | | | |
| | 51 - Fire Extinguishers - safety & compliance | - | \$2,600 | - | - | | | |
| | 51 - Rubbish/Recycling Charges | - | - | - | - | | | |
| | 51 - Repair Stairs and Mezzanine Floor | - | - | - | - | | | |
| | 52 - Water | - | \$6,000 | - | - | | | |
| | 53 - Insurance | - | \$1,643 | - | - | | | |
| | 57 - Rates, Dangerous Goods Licence, FESA Levy | - | \$1,372 | - | - | | | |
| | 62 - Telephone | - | \$3,000 | - | - | | | |
| | 63 - Electricity | - | \$4,688 | - | - | | | |
| | 80 - Plant operation costs | - | \$10,000 | - | - | | | |
| 125170 | Road Verge Maintenance | \$10,000 | \$4,950 | \$2,786 | \$10,000 | 0% | - | |
| | 51 - Materials and contracts - WP contractors | \$1,247,268 | \$566,940 | \$1,317 | \$1,247,268 | 0% | 0 | |
| 126199 | Depreciation | - | \$1,247,268 | - | - | | | |
| | 54 - Depreciation of assets | - | \$1,247,268 | - | - | | | |
| 127195 | Interest on Loans | \$8,035 | - | \$2,838 | \$8,035 | 0% | 0 | |
| | 55 - Interest payments on Loan 66 - Plant | - | \$8,035 | - | - | | | |
| | Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP | \$2,587,715 | \$2,587,715 | \$617,463 | \$2,636,665 | | \$48,950 | |
| | OPERATING INCOME | | | | | | | |
| 125201 | Other Grants | \$6,700 | - | - | (\$6,700) | 0% | - | |
| | 03 - MRWA Street lighting grant | - | (\$6,700) | - | - | | | |
| | 03 - MRWA -York/Merredin Road Safety Project 12/13 | - | - | - | - | | | |
| | 02 - MRWA -York/Merredin Road Safety Project 13/14 | - | - | - | - | | | |
| 125205 | Reimbursements Taxable | - | - | - | - | | | |
| | 04 - Provision for miscellaneous reimbursements | - | - | - | - | | | |
| 121202 | Road To Recovery Grants | (\$654,212) | (\$654,212) | - | (\$654,212) | 0% | - | |
| | 03 - Grant received from Federal Govt for nominated road projects | - | - | - | - | | | |
| 121206 | Reimbursements Non Taxable | - | - | - | - | | | |
| | 04 - Provision for miscellaneous reimbursements | - | - | - | - | | | |
| 125202 | Grant MRWA Direct Maintenance | (\$129,900) | (\$129,900) | (\$140,365) | (\$140,365) | 8% | (10,465) | Greater allocation received from MRWA than budgeted |
| | 02 - Grant received from MRWA for unspecified road maintenance | - | (\$129,900) | - | - | | | |
| 125203 | Grant - RRG - Roads | (\$380,112) | (\$380,112) | (\$152,074) | (\$380,112) | 0% | - | |
| | 03 - Regional Road Group Funding - York Tammin | - | (\$380,112) | - | - | | | |
| | 03 - Regional Road Group Funding - Spencers Brk | - | - | - | - | | | |
| | 10 - Roadworks (50% Contribution) | - | - | - | - | | | |
| 125220 | 10 - Footpaths | - | - | - | - | | | |
| | Developers Contributions - Footpaths | - | - | - | - | | | |



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|--------------|---|------------------------|----------------------|--------------------|----------------------|-----------------------|---------------------------------|---|---------|
| | | | | | | | | | |
| 121215 | 10 - Footpath Contributions | - | - | - | - | - | - | - | |
| | Grant Legc Special Projects- Bridges | - | - | - | - | - | - | - | |
| | Bridge Renewals | - | - | - | - | - | - | - | |
| | MIRWA Bridge Contribution Knotts (\$26k) Talbot West (\$30k) | - | - | - | - | - | - | - | |
| 125219 | Reinstatements | (\$1,242) | (\$1,242) | - | (\$1,242) | 0% | (0) | | |
| | 04 - Provision for reimbursements | - | - | - | - | - | - | - | |
| 125221 | Grant Government - Footpaths | - | - | - | - | - | - | - | |
| 125208 | 03 - Footpaths - Age Friendly Community - grant funded see 122403 and Dual-use | (\$26,667) | (\$26,667) | - | (\$26,667) | 0% | - | | |
| | Grant Govt - Black Spot Funding | - | (\$16,000) | - | - | - | - | - | |
| | 03 - Great Southern/Berry Brow Rd Intersection | - | (\$26,667) | - | - | - | - | - | |
| 125210 | 10 - Transfer from Trust - York Estates Footpaths | (\$205,000) | (\$205,000) | - | (\$181,633) | -11% | 23,367 | | |
| | WANDRRA Income | - | - | - | - | - | - | - | |
| | 03 - Grant funding - subject to application | - | (\$205,000) | - | - | - | - | - | |
| | Sub Total - MTCE STREETS ROADS DEPOTS OP/INC | (\$1,403,833) | (\$1,403,833) | (\$292,439) | (\$1,390,931) | | \$12,902 | | |
| | Total - MTCE STREETS ROADS DEPOTS | \$1,183,882 | \$1,183,882 | \$824,144 | \$325,024 | \$0 | \$61,852 | | |
| | TRAFFIC CONTROL | - | - | - | - | - | - | - | |
| | OPERATING EXPENDITURE | - | - | - | - | - | - | - | |
| | PARKING | - | - | - | - | - | - | - | |
| 128101 | Paint Carparks/Park Bays CBD | \$16,000 | - | \$12,800 | \$10,840 | 0% | - | | |
| | 51 - Materials and contracts | - | \$7,000 | - | - | - | - | - | |
| | 51 - Materials and contracts - YRCC carpark | - | \$9,000 | - | - | - | - | - | |
| 128103 | Howick St Car Park | \$2,199 | - | \$1,760 | \$194 | 0% | (0) | | |
| | 50 - Direct labour costs | - | \$402 | - | - | - | - | - | |
| | 40 - Labour overheads | - | \$598 | - | - | - | - | - | |
| | 51 - Materials and contracts | - | \$1,027 | - | - | - | - | - | |
| | 80 - Plant operation costs | - | \$172 | - | - | - | - | - | |
| 128199 | Depreciation | \$27,272 | \$27,272 | \$21,818 | \$27,272 | 0% | (0) | | |
| | 54 - Depreciation of assets | - | \$27,272 | - | - | - | - | - | |
| | LICENSING | - | - | - | - | - | - | - | |
| 129102 | Licensing Salaries | \$52,276 | \$52,276 | \$24,127 | \$28,255 | 0% | - | | |
| | 50 - Salaries as per Wages Schedule | - | \$52,276 | - | - | - | - | - | |
| 129103 | Licensing Superannuation | \$7,580 | \$7,580 | \$3,498 | \$4,998 | 0% | - | | |
| | 50 - Superannuation payments associated with 129102 | - | \$7,580 | - | - | - | - | - | |
| 129104 | Licensing Leave Provisions | \$562 | \$562 | \$450 | \$562 | 0% | (0) | | |
| | 50 - Licensing staff leave provisions | - | \$562 | - | - | - | - | - | |
| 129401 | Admin O'Heads And Labour Costs | \$93,327 | \$93,327 | \$74,662 | \$41,259 | -5% | (4,673) | | |
| | 39 - Allocation for total admin costs incurred by Council, transferred from 42100 | - | \$93,327 | - | - | - | - | - | |
| | Sub Total - TRAFFIC CONTROL OP/EXP | \$199,217 | \$199,217 | \$139,115 | \$85,546 | (\$0) | (\$4,673) | | |
| | OPERATING INCOME | - | - | - | - | - | - | - | |
| 129202 | Commission Licensing | (\$75,000) | (\$75,000) | (\$38,250) | (\$33,709) | -10% | 7,651 | Lower volumes of Licensing based on YTD figures | |
| new | 09 - Commission received from DOT as licensing agent | - | (\$75,000) | - | - | - | - | - | |
| | Reimbursements | (\$9,000) | (\$9,000) | - | (\$9,000) | 0% | - | | |
| | 04 - Cost of YRCC carpark testing | - | (\$9,000) | - | - | - | - | - | |
| 128204 | Parking Fines | - | - | - | (\$125) | - | (150) | | |
| | 07 - Penalties received from parking infringements | - | - | - | - | - | - | - | |



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|---|------------------------|-------------------|--------------------|-----------------------|---------------------------------|--------------------------------|---|
| | (\$84,000) | (\$84,000) | (\$33,834) | (\$76,499) | | \$7,501 | |
| Sub Total - TRAFFIC CONTROL OP/INC | - | - | - | - | | | |
| Total - TRAFFIC CONTROL | \$115,217 | \$115,217 | \$51,712 | \$118,044 | | \$2,828 | |
| Total - TRANSPORT | \$1,299,099 | \$1,299,099 | \$376,735 | \$1,363,778 | | \$64,680 | |
| RURAL SERVICES | - | - | - | - | | | |
| OPERATING EXPENDITURE | - | - | - | - | | | |
| Conservation Volunteers | \$14,102 | \$14,102 | - | \$6,500 | -54% | (7,602) | Awaiting outcomes of Avon Park Working Group |
| 51 - Contingency for volunteer projects | - | \$1,500 | - | - | | | |
| 51 - Avon River banks restoration - seed funding | - | \$12,602 | - | - | | | |
| SEAVROC - Caring For Country | \$22,248 | \$22,248 | \$11,124 | \$10,000 | -55% | (12,248) | Reduction in services provided |
| 51 - SEAVROC Caring For Country Project | - | \$22,248 | - | - | | | |
| Sub Total - RURAL SERVICES OP/EXP | \$36,350 | \$36,350 | \$11,124 | \$16,500 | | (\$19,850) | |
| Total - RURAL SERVICES | \$36,350 | \$36,350 | \$11,124 | \$16,500 | | (\$19,850) | |
| TOURISM AND AREA PROMOTION | - | - | - | - | | | |
| OPERATING EXPENDITURE | - | - | - | - | | | |
| Admin O/Head & Labour Costs | \$34,998 | \$34,998 | \$15,472 | \$33,245 | -5% | (1,752) | |
| 39 - Allocation for total admin costs incurred by Council, transferred from 42100 | - | \$34,998 | - | - | | | |
| Town Promotions | \$15,000 | \$15,000 | \$7,425 | \$31,472 | 110% | 16,472 | Website upgrades. |
| 51 - Provision for expenditure on various town promotions | - | \$5,000 | - | - | | | |
| 51 - Events support - Funding Pool | \$45,873 | \$10,000 | \$657 | \$41,373 | -10% | (4,500) | Savings. |
| Area Promotion | - | - | - | - | | | |
| 50 - Direct labour costs | - | \$5,327 | - | - | | | |
| 40 - Labour overheads | - | \$7,927 | - | - | | | |
| 51 - Promotion of York townsite and district - Sponsorships | - | \$15,000 | - | - | | | |
| 51 - Veteran Car Club - In-kind support, banner, road closure etc | - | \$2,500 | - | - | | | |
| 51 - Advertising | - | \$546 | - | - | | | |
| 51 - Tourism Memberships | - | \$10,000 | - | - | | | |
| 51 - Tourism Approved Projects YAVT | - | \$2,000 | - | - | | | |
| 80 - Plant operation costs | - | \$2,573 | - | - | | | |
| 51 - Contingency | - | \$2,573 | - | - | | | |
| Information Bays | \$8,175 | \$8,175 | \$1,280 | \$8,175 | 0% | 0 | |
| 50 - Direct labour costs | - | \$2,249 | - | - | | | |
| 40 - Labour overheads | - | \$3,947 | - | - | | | |
| 51 - Materials and contracts | - | \$1,000 | - | - | | | |
| 51 - Signage (Events) | - | \$500 | - | - | | | |
| 80 - Plant operation costs | - | \$1,079 | - | - | | | |
| York Information Centre - Salaries | \$66,300 | \$66,300 | \$29,373 | \$75,314 | 14% | 9,014 | Increased trading hours and extra hours for area promotion and marketing. |
| 50 - Salaries as per Wages Schedule | - | \$66,300 | - | - | | | |
| 50 - Support staff - events | - | - | - | - | | | |
| York Information Centre - Superannuation | \$9,614 | \$9,614 | \$5,302 | \$9,038 | -6% | (576) | |
| 50 - Superannuation as per Wages Schedule | - | \$9,614 | - | - | | | |
| York Information Centre - Long Service Leave and Annual Leave Accrual | - | - | - | - | | | |
| 50 - Annual Leave Accrual and LSL as per Wages Schedule | - | - | - | - | | | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

Descriptions

Adopted Budget
2016/17

| | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% or <-\$10,000 | (FAVOURABLE/ UNFAVOURABLE VAR. | COMMENT |
|--------|---|----------------------|-----------------------|--------------------------|---|--------------------------------------|--|
| | | | | | | | |
| 132148 | Contribution to information services | \$36,035 | \$11,346 | \$48,035 | 33% | 12,000 | Increase stock purchases offset by increased income. New photocopier lease |
| | 51 - Information Services - Stock for resale | - | - | - | - | - | |
| | 51 - Coin Machine - purchase of coins/albums/capsules/freight | \$10,000 | - | - | - | - | |
| | 51 - Advertising | \$3,000 | - | - | - | - | |
| | 51 - Brochure Production costs | \$5,000 | - | - | - | - | |
| | 51 - Memberships | \$1,000 | - | - | - | - | |
| | 51 - Security services | - | - | - | - | - | |
| | 51 - Information Services - Stationery | \$2,058 | - | - | - | - | |
| | 51 - Information Services - Operations - incl p'copy chgs, signage, racking | \$9,000 | - | - | - | - | |
| | 51 - Information Services - Telephones | \$1,525 | - | - | - | - | |
| | 51 - Information Services - Wi-Fi connection | \$1,144 | - | - | - | - | |
| | 51 - Rubbish/recycling charges | \$309 | - | - | - | - | |
| 132149 | Tourist Bureau-Bldg Mtee | \$4,256 | \$1,423 | \$3,200 | -25% | (1,056) | Reduced electricity costs - shared meter with Admin and Town Hall |
| | 63 - Electricity | \$4,256 | \$2,107 | \$3,200 | -25% | (1,056) | |
| 132150 | Festival Assistance | \$121,902 | \$30,476 | \$112,236 | -8% | (9,666) | |
| | 50 - Direct labour costs | \$8,525 | - | - | - | - | |
| | 40 - Labour overheads | \$12,686 | - | - | - | - | |
| | 51 - Carry forward unspent 15-16 | \$45,464 | - | - | - | - | |
| | 51 - Ag Society Rural Ambassador Promotion | \$1,000 | - | - | - | - | |
| | 51 - Ag Society (incl ground hire) | \$10,000 | - | - | - | - | |
| | 51 - York Society Photographic Awards | \$500 | - | - | - | - | |
| | 51 - Cycle Clubs event funding | - | - | - | - | - | |
| | 51 - Bicycling WA - Event Funding - Town Hall use & mobile toilets | \$2,000 | - | - | - | - | |
| | 51 - Motorcycle Events Funding | \$2,500 | - | - | - | - | |
| | 51 - Children's Street Christmas Party | \$6,000 | - | - | - | - | |
| | 51 - York Bazaar Long Table Event | - | - | - | - | - | |
| | 51 - Festival Support | \$12,000 | - | - | - | - | |
| | 51 - Contingency | \$5,145 | - | - | - | - | |
| | 51 - Medieval Fayre - includes in-kind | \$5,000 | - | - | - | - | |
| | 51 - York Society Arts & Craft Awards - Contribution to hall hire | \$5,346 | - | - | - | - | |
| | 80 - Plant operation costs | \$5,737 | - | - | - | - | |
| 132153 | Xmas Decorations/Festivities | \$13,910 | \$6,955 | \$24,060 | 73% | 10,150 | Reallocation from capital account for operating costs associated with installation of Christmas Decorations GL132301 |
| | 50 - Direct labour costs | \$3,887 | - | - | - | - | |
| | 40 - Labour overheads | \$5,784 | - | - | - | - | |
| | 51 - Materials and hire equipment | \$1,500 | - | - | - | - | |
| | 80 - Plant operation costs | \$2,739 | - | - | - | - | |
| 132154 | Banner Installation & Removal | \$11,092 | \$3,288 | \$11,092 | 0% | (0) | |
| | 50 - Direct labour costs | \$3,252 | \$5,546 | \$11,092 | 0% | (0) | |
| | 40 - Labour overheads | \$4,839 | - | - | - | - | |
| | 51 - Materials and contracts | \$515 | - | - | - | - | |
| | 80 - Plant operation costs | \$2,487 | - | - | - | - | |
| 132159 | Grant Expenditure | \$32,500 | \$9,281 | \$32,500 | 0% | - | |
| | 51 - Tourism WA Regional Visitors Centre funding | \$32,500 | \$9,281 | \$32,500 | 0% | - | |
| 132199 | Depreciation Expense | \$943 | \$467 | \$943 | 0% | (0) | |
| | 54 - Depreciation of assets | \$943 | \$467 | \$943 | 0% | (0) | |
| | Sub Total - TOURISM & AREA PROMOTION OP/EXP | \$400,597 | \$147,077 | \$430,683 | | \$30,086 | |
| | OPERATING INCOME | | | | | | |
| 132270 | Contributions & Reimbursements Taxable | | | | | | |
| | 04 - Provision for miscellaneous reimbursements | (\$1,301) | (\$481) | - | -100% | 1,301 | Unlikely to be received 2016/17 |
| 132271 | Contributions & Reimbursements - Non-taxable | | | | | | |
| | | | (\$5) | (\$5) | | (5) | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| | | Adopted Budget 2016/17 | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <->10% or \$10,000 | (FAVOURABLE/ UNFAVOURABLE) VAR. | COMMENT |
|--|---|------------------------|-------------------|-------------------|--------------------|-----------------------|--------------------------------|---------------------------------|--|
| Descriptions | | | | | | | | | |
| 132252 | 04 - Provision for miscellaneous reimbursements | - | (\$118) | - | - | - | - | - | |
| 132252 | Brochure Advertising Income | (\$5,100) | - | (\$2,525) | - | (\$5,100) | 0% | - | |
| 132269 | 07 - Sale of advertising space - Information Brochures | (\$5,100) | (\$5,100) | - | - | - | - | - | |
| 132269 | Government Grants | - | - | - | - | - | - | - | |
| 132255 | 02 - Regional Visitor Centre Sustainability Grant - funds rec'd 15-16 | (\$1,470) | - | (\$882) | (\$135) | (\$500) | -66% | 970 | |
| 132255 | Events Application fees | (\$1,470) | (\$1,470) | - | - | - | - | - | |
| 132254 | 07 - Fees and charges | - | - | - | - | - | - | - | |
| 132254 | Fees and Charges | - | - | - | - | - | - | - | |
| 132254 | 07 - Ticket sales | - | - | - | - | - | - | - | |
| 132248 | Tourist Bureau Income | (\$15,300) | - | (\$7,650) | (\$9,124) | (\$18,900) | 24% | (3,600) | Increase stock income offset by increased expenditure |
| 132248 | 07 - Income from Information Services Sales | (\$15,300) | (\$15,300) | - | - | - | - | - | |
| 132248 | 07 - Com Machine - sale of collector coins | - | - | - | - | - | - | - | |
| 133189 | Sub Total - TOURISM & AREA PROMOTION OP/INC | (\$23,171) | (\$23,171) | (\$11,598) | (\$9,263) | (\$24,505) | | (\$1,334) | |
| 133190 | Total - TOURISM & AREA PROMOTION | \$377,427 | \$377,427 | \$145,592 | \$137,814 | \$406,178 | | \$28,751 | |
| BUILDING CONTROL | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | |
| 133160 | Building - Salaries | \$84,763 | - | \$39,121 | \$24,772 | \$37,666 | -56% | (47,097) | Position vacant - offset by cost of consultants. Plus extra day/wk Compliance |
| 133161 | 50 - Salaries as per Wages Schedule | \$84,763 | \$84,763 | - | - | \$37,666 | -56% | (47,097) | |
| 133161 | Building - Superannuation | \$12,291 | \$12,291 | \$5,673 | \$1,580 | \$5,462 | -56% | (6,829) | Position vacant - offset by cost of consultants |
| 133187 | 50 - Super payments associated with 133160 | \$12,291 | \$12,291 | - | - | \$5,462 | -56% | (6,829) | |
| 133187 | Engineering Advice | \$1,027 | \$1,027 | \$1,027 | - | - | -100% | (4,027) | Not required due to building consultants |
| 133189 | 51 - Professional advice associated with building | \$1,027 | \$1,027 | - | - | - | -100% | (4,027) | |
| 133189 | Vehicle Operating Expenses - Y000 & Y837 | \$10,851 | \$10,851 | \$5,208 | \$469 | \$469 | -96% | (10,382) | Vehicle not allocated specifically to this area |
| 133190 | 51 - Vehicle operating costs direct | \$10,851 | \$10,851 | - | - | \$469 | -96% | (10,382) | |
| 133190 | Admin O/Head & Labour Costs | \$93,327 | \$93,327 | \$45,730 | \$41,259 | \$88,654 | -5% | (4,673) | |
| 133190 | 39 - Allocation for total admin costs incurred by Council, transferred from 42100 | \$93,327 | \$93,327 | - | - | \$88,654 | -5% | (4,673) | |
| 133192 | Building Control Expenses-Other | \$106,304 | \$106,304 | \$51,026 | \$75,538 | \$133,724 | 26% | 27,420 | Use of Building consultants partly offset by savings on staff. New workforce plan includes Building Officer. |
| 51 - Printing and stationery | \$1,541 | \$1,541 | \$1,541 | - | - | - | - | - | |
| 51 - Signage | \$1,541 | \$1,541 | \$1,541 | - | - | - | - | - | |
| 62 - Mobile phone charges | \$1,027 | \$1,027 | \$1,027 | - | - | - | - | - | |
| 51 - Plan Stamps | \$250 | \$250 | \$250 | - | - | - | - | - | |
| 51 - New mobile phone handset | \$500 | \$500 | \$500 | - | - | - | - | - | |
| 51 - New Building License Envelopes | \$500 | \$500 | \$500 | - | - | - | - | - | |
| 51 - Retrospective Building License Envelopes | \$200 | \$200 | \$200 | - | - | - | - | - | |
| 51 - Australian Standards Subscription | \$1,366 | \$1,366 | \$1,366 | - | - | - | - | - | |
| 51 - Building Costs Guide | \$869 | \$869 | \$869 | - | - | - | - | - | |
| 51 - Building Codes online subscription and updates | \$2,997 | \$2,997 | \$2,997 | - | - | - | - | - | |
| 51 - Training Conferences | \$5,000 | \$5,000 | \$5,000 | - | - | - | - | - | |
| 51 - Equipment | \$514 | \$514 | \$514 | - | - | - | - | - | |
| 51 - Scanning building files | \$5,000 | \$5,000 | \$5,000 | - | - | - | - | - | |
| 51 - Building Consultants | \$85,000 | \$85,000 | \$85,000 | - | - | - | - | - | |
| 51 - Swimming Pool Inspection - 4 yrs | \$124 | \$124 | \$124 | - | - | \$124 | 0% | (0) | |
| 133195 | Building Licence Refunds | \$124 | \$124 | \$124 | - | \$124 | 0% | (0) | |
| 51 - Contingency for refund of Building licence applications | \$124 | \$124 | \$124 | - | - | \$124 | 0% | (0) | |
| 133196 | Legal Advice Building | \$13,979 | \$13,979 | \$3,914 | - | - | -100% | (13,979) | Unlikely to be required in 2016/17 |
| 51 - Contingency for legal advice related to Building Control disputes | \$13,979 | \$13,979 | \$3,914 | - | - | - | -100% | (13,979) | |
| 51 - Provision for action to improve unsightly land | \$10,000 | \$10,000 | \$10,000 | - | - | - | -100% | (8,908) | Unlikely to be required - depreciation budget for building vehicle which has not been replaced |
| 133199 | Depreciation Expense | \$8,908 | \$8,908 | \$4,276 | - | - | -100% | (8,908) | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| Code | Descriptions | Adopted Budget 2016/17 | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% OF \$10,000 | (FAVOURABLE/ UNFAVOURABLE) VAR. | COMMENT |
|---------|---|------------------------|-------------------|-------------------|--------------------|-----------------------|---------------------------------|---------------------------------|---|
| | | | | | | | | | |
| 54 - | Depreciation of assets | | \$8,908 | - | - | | | | |
| | Sub Total - BUILDING CONTROL OP/EXP | \$331,574 | \$331,574 | \$156,100 | \$143,619 | \$266,099 | | (\$65,475) | |
| | BUILDING CONTROL OP/INC | | | | | | | | |
| 133204 | Charges-Building Permits | | | | | | | | |
| | 07 - Income received from Building Licence applications | (\$30,600) | (\$30,600) | (\$12,240) | (\$8,918) | (\$20,000) | -35% | 10,600 | Based on YTD income. Lower volumes. |
| 133205 | Charges-Demolition Fees | | | | | | | | |
| | 07 - Contingency for fees received for Building Demolition permits | (\$206) | (\$206) | (\$76) | (\$192) | (\$192) | -7% | 14 | |
| 133206 | Reimbursements - Non-Taxable | | | | | | | | |
| | 07 - Income received from Building Licence applications | (\$8,000) | (\$8,000) | (\$8,000) | (\$4,800) | (\$4,800) | -40% | 3,200 | Swimming Pool fees raised through rates were dropped from \$55/inspection to \$30 |
| 133207 | Beff Commission | | | | | | | | |
| | 09 - Commission received from BCITF applied to licences issued over \$20K | (\$464) | (\$464) | (\$172) | (\$124) | (\$250) | -46% | 214 | |
| 133208 | Signs/Hoardings Charges | | | | | | | | |
| | 07 - Income received from permits for signs and hoardings | (\$618) | (\$618) | (\$132) | (\$132) | (\$250) | -60% | 368 | |
| 133209 | Sign Application Fee | | | | | | | | |
| | 07 - Income received from sign applications | (\$412) | (\$412) | (\$107) | - | - | -100% | 412 | |
| 133210 | Building Fees Taxable | | | | | | | | |
| | 07 - Contract building services to SEAVROC and surrounding shires | - | - | - | (\$978) | (\$1,200) | | (4,200) | Search/copy fees higher than expected |
| 133211 | Brb Commission | | | | | | | | |
| | 09 - Commission received from BRB applied to all building licences | (\$773) | (\$773) | (\$371) | (\$260) | (\$520) | -33% | 253 | |
| 133212 | Transfer from Trust | | | | | | | | |
| | 09 - Swimming Pool fees collected through rates | - | - | - | - | - | | - | |
| 133215 | Building Fines & Penalties | | | | | | | | |
| | 04 - Reimbursement of Building legal expenses incurred | (\$1,000) | (\$1,000) | (\$370) | - | - | -100% | 1,000 | Based on YTD income. Lower volumes |
| 133213 | Reimbursements - Non-Taxable | | | | | | | | |
| | 04 - Reimbursement of Building legal expenses incurred | (\$1,000) | (\$1,000) | (\$370) | - | - | -100% | 1,000 | |
| | Sub Total - BUILDING CONTROL OP/INC | (\$42,073) | (\$42,073) | (\$21,336) | (\$15,403) | (\$27,212) | | \$14,861 | |
| | Total - BUILDING CONTROL | \$289,501 | \$289,501 | \$134,764 | \$128,216 | \$238,887 | | (\$50,614) | |
| | ECONOMIC DEVELOPMENT | | | | | | | | |
| | OPERATING EXPENDITURE | | | | | | | | |
| 138101 | York Telecentre (Old Infant Health) | | | | | | | | |
| | 50 - Direct labour costs | \$7,635 | \$7,635 | - | \$2,261 | \$7,635 | 0% | (0) | |
| | 40 - Labour overheads | | \$802 | - | - | - | | | |
| | 51 - Contribution CRC - Works in kind | | \$1,193 | - | - | - | | | |
| | 51 - General maintenance | | \$5,000 | - | - | - | | | |
| | 53 - Property insurance | | \$424 | - | - | - | | | |
| | 80 - Plant operation costs | | \$216 | - | - | - | | | |
| 138150 | York Economic Development Projects | | \$20,000 | - | - | \$20,000 | 0% | - | |
| | 51 - Projects as determined | | \$20,000 | - | - | - | | | |
| 138102 | Sponsorships/Donations | | | | | | | | |
| | 09 - Provision for sponsorships and donations associated with Other Economic Services | | | | | | | | |
| 138104 | Economic Development - Office Expenses | | | | | | | | |
| | 51 - Sundry office expenses | | | | \$25 | \$1,500 | | 1,500 | CEDO Office expenses , phones etc |
| 138160 | Community/Economic Development Officer Salaries | | \$76,035 | | \$21,805 | \$61,263 | -19% | (14,772) | Position budgeted for full year - not filled until September 2016 |
| | 50 - Salaries as per Wages Schedule | | \$76,035 | | \$21,805 | \$61,263 | -19% | (14,772) | |
| -138160 | Community Development Officer Superannuation | | \$11,025 | | \$5,292 | \$8,883 | -19% | (2,142) | Position budgeted for full year - not filled until September 2016 |
| | 50 - Superannuation as per Wages Schedule | | \$11,025 | | \$5,292 | \$8,883 | -19% | (2,142) | |
| -138160 | CDO Provision for Long Service Leave | | \$946 | | | \$946 | 0% | - | |
| | 50 - Annual Leave Accrual and LSL as per Wages Schedule | | \$946 | | | \$946 | 0% | - | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

Adopted Budget 2016/17
Detail
YTD Budget Dec 16
YTD Actuals Dec 16
YEAR ENDING PROJECTED
VARIANCE BY +/-10% or \$10,000
(FAVOURABLE)/ UNFAVOURABLE
COMMENT

| Descriptions | | Adopted Budget 2016/17 | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY +/-10% or \$10,000 | (FAVOURABLE)/ UNFAVOURABLE | COMMENT |
|--------------|---|------------------------|-------------------|--------------------|-----------------------|--------------------------------|----------------------------|--|
| | Sub Total - ECONOMIC DEVELOPMENT OP/EXP | \$115,641 | \$26,582 | \$24,090 | \$100,227 | | (\$15,414) | |
| | OPERATING INCOME | - | - | - | - | | | |
| | Sub Total - ECONOMIC DEVELOPMENT OP/INC | - | - | - | - | | | |
| | Total - ECONOMIC DEVELOPMENT | \$115,641 | \$26,582 | \$24,090 | \$100,227 | | (\$15,414) | |
| | OTHER ECONOMIC SERVICES | - | - | - | - | | | |
| | OPERATING EXPENDITURE | - | - | - | - | | | |
| 139142 | Standpipes Water/Maintenance | - | \$2,699 | \$1,986 | \$7,102 | 0% | (0) | |
| | 50 - Direct labour costs | \$7,102 | - | - | - | | | |
| | 40 - Labour overheads | \$378 | - | - | - | | | |
| | 51 - Supply & install limiting valves - Ham Sdg/Burges S/pipes | \$562 | - | - | - | | | |
| | 80 - Plant operation costs | - | - | - | - | | | |
| | 51 - Materials and contracts incl. Compliance Certificates | \$6,162 | - | - | - | | | |
| 139143 | Standpipes-Water | \$48,575 | \$19,430 | \$9,129 | \$40,000 | -18% | (8,575) | Savings based YTD expenditure and anticipated to EOY |
| | 52 - Water | \$48,575 | - | - | - | | | |
| 139144 | Community Bus Operation | \$6,938 | \$3,434 | \$1,275 | \$5,000 | -28% | (1,938) | Low usage |
| | 51 - Materials and contracts | - | \$6,676 | - | - | | | |
| | 51 - Rubbish/recycling charges | - | \$263 | - | - | | | |
| 139199 | Depreciation Expense | \$18,939 | \$10,795 | \$864 | \$18,939 | 0% | 0 | |
| | 54 - Depreciation of assets | \$18,939 | - | - | - | | | |
| | Sub Total - OTHER ECONOMIC SERVICES OP/EXP | \$81,554 | \$36,358 | \$13,253 | \$71,041 | | (\$10,513) | |
| | OPERATING INCOME | - | - | - | - | | | |
| 139255 | Charges-Extractive Industry Licence | (\$412) | (\$128) | - | - | -100% | 412 | |
| 139256 | Charges-Sale Water | (\$56,640) | (\$16,426) | (\$4,501) | (\$40,000) | -29% | 16,640 | Partially offset by saving GI 139143. Lower usage. |
| New | Community Bus Income - Grants | (\$70,000) | - | - | - | -100% | 70,000 | Grant application submitted but not expected to be approved until 2017 |
| 139259 | Community Bus Income | (\$10,200) | (\$3,162) | (\$3,581) | (\$8,000) | -22% | 2,200 | Based on YTD income and anticipated to EOY |
| | 07 - Income received from the hire of the Community Bus - excess income to be transferred to reserve. | (\$10,200) | - | - | - | | | |
| | Sub Total - OTHER ECONOMIC SERVICES OP/INC | (\$137,252) | (\$19,715) | (\$8,081) | (\$48,000) | | \$89,252 | |
| | Total - OTHER ECONOMIC SERVICES | (\$55,697) | \$16,643 | \$5,172 | \$23,041 | | \$78,738 | |
| | Total - ECONOMIC SERVICES | \$763,222 | \$334,705 | \$295,292 | \$784,833 | | \$21,612 | |
| | PRIVATE WORKS | - | - | - | - | | | |
| | OPERATING EXPENDITURE | - | - | - | - | | | |
| 141001 | Various Private Works | \$22,693 | \$12,708 | \$6,137 | \$10,000 | -56% | (12,693) | Lower requirement for Private Works |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| Descriptions | Adopted Budget 2016/17 | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <>10% or \$10,000 | (FAVOURABLE/ UNFAVOURABLE) VAR. | COMMENT |
|---|------------------------|-------------------|-------------------|--------------------|-----------------------|-------------------------------|---------------------------------|--|
| | | | | | | | | |
| 50 - Direct labour costs | - | \$3,695 | - | - | - | | | |
| 40 - Labour overheads | - | \$5,498 | - | - | - | | | |
| 51 - Materials and contracts | - | \$10,000 | - | - | - | | | |
| 80 - Plant operation costs | - | \$3,500 | - | - | - | | | |
| Sub Total - PRIVATE WORKS OP/EXP | \$22,693 | \$22,693 | \$12,708 | \$6,137 | \$10,000 | | (\$12,693) | |
| OPERATING INCOME | | | | | | | | |
| Charges-Private Works | - | - | - | - | - | | | |
| 07 - Income received from the undertaking of private works | (\$35,000) | (\$35,000) | (\$13,300) | (\$7,766) | (\$13,000) | -63% | 22,000 | Lower requirement for Private Works |
| Sub Total - PRIVATE WORKS OP/INC | (\$35,000) | (\$35,000) | (\$13,300) | (\$7,766) | (\$13,000) | | \$22,000 | |
| Total - PRIVATE WORKS | (\$12,307) | (\$12,307) | (\$992) | (\$1,629) | (\$3,000) | | \$9,307 | |
| PUBLIC WORKS OVERHEADS | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | |
| Less Allocated Works/Services | - | - | - | - | - | | | |
| 40 - Overheads allocated | (\$1,184,457) | (\$1,184,457) | (\$521,161) | (\$423,369) | (\$1,169,312) | -1% | 15,145 | |
| Admin O/Head & Labour Costs | \$361,643 | \$361,643 | \$209,753 | \$159,879 | \$343,536 | -5% | (18,107) | |
| 39 - Allocation for total admin costs incurred by Council, transferred from 42100 | - | - | \$361,643 | - | \$34,118 | -31% | (15,440) | Savings on consultancy achieved from employment of Asset Officer |
| Engineering Office/Other Exp | \$49,558 | \$49,558 | \$49,558 | \$20,283 | \$34,118 | | | |
| 51 - General expenses | - | \$2,500 | - | - | - | | | |
| 51 - Software | - | \$1,000 | - | - | - | | | |
| 51 - IT Support & computer maintenance | - | \$500 | - | - | - | | | |
| 51 - General office expenses | - | \$5,000 | - | - | - | | | |
| 51 - Colour Printer plus toners | - | \$1,020 | - | - | - | | | |
| 51 - RAMMS System maintenance | - | \$10,000 | - | - | - | | | |
| 51 - Road and Access Impr Asset Plan Development | - | \$10,000 | - | - | - | | | |
| 51 - Infrastructure valuations | - | \$10,000 | - | - | - | | | |
| 51 - Safety Equipment upgrades | - | \$3,500 | - | - | - | | | |
| 51 - Roman Road Mgmt System Licence fee payable to WALGA | - | \$6,038 | - | - | - | | | |
| Superannuation Of Workmen | \$122,934 | \$122,934 | \$59,008 | \$66,857 | \$135,000 | 10% | 12,066 | Additional postings here compared to budget - EMIDS |
| 50 - Superannuation payments as per Wages Schedule - outside staff | - | \$122,934 | - | - | - | | | |
| Sick/Holiday Pay | \$130,907 | \$130,907 | \$62,835 | \$54,653 | \$130,907 | 0% | - | |
| 50 - Holiday pay as per Wages Schedule | - | \$81,296 | - | - | - | | | |
| 50 - Sick pay as per Wages Schedule | - | \$16,537 | - | - | - | | | |
| 50 - Public Holidays as per Wages Schedule | - | \$33,074 | - | - | - | | | |
| Protective Clothing | \$7,059 | \$7,059 | \$7,059 | \$8,503 | \$9,000 | 27% | 1,941 | |
| 50 - Provision for purchase of protective clothing and safety equipment | - | \$7,059 | - | - | - | | | |
| Salary Allowances | - | - | - | (\$14) | - | | | |
| Meeting Attendance | \$8,397 | \$8,397 | \$8,397 | \$3,105 | \$8,397 | 0% | - | |
| 50 - Employee costs | - | \$8,397 | - | - | - | | | |
| Safety Management | \$2,000 | \$2,000 | \$2,000 | \$1,154 | \$2,000 | 0% | - | |
| 51 - Materials and contracts | - | - | - | - | - | | | |
| 50 - Employee costs | - | - | - | - | - | | | |
| 51 - Contingency provision for OHS and related matter | \$17,333 | \$17,333 | \$17,333 | \$8,416 | \$17,333 | 0% | - | |
| Staff Training | - | \$7,333 | - | - | - | | | |
| 50 - Employee costs | - | \$7,333 | - | - | - | | | |
| 51 - Materials & Contracts | - | \$10,000 | - | - | - | | | |
| Service Pay-Workmen | \$30,147 | \$30,147 | \$14,471 | \$12,320 | \$28,000 | -7% | (2,147) | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| Descriptions | | Adopted Budget | YTD | YTD | YEAR ENDING | VARIANCE | (FAVOURABLE) | COMMENT |
|--------------|--|-------------------|------------------|-------------------|-------------------|------------------------|-------------------|--|
| | | 2016/17 | Budget Dec 16 | Actuals Dec 16 | PROJECTED | BY <-> 10% or \$10,000 | UNFAVOURABLE VAR. | |
| | 50 - Service pay allowance | - | \$9,529 | - | - | | | |
| | 50 - Safety Bonus as per agreement | - | \$5,200 | - | - | | | |
| | 50 - Adverse working allowance | - | \$15,418 | - | - | | | |
| 143173 | Eng Consultant/Surveying Fee | \$10,000 | \$3,400 | \$3,248 | \$10,000 | 0% | - | |
| | 51 - Materials and contracts | - | - | - | - | | | |
| 143175 | Sundry Tools Purchase | \$2,400 | \$816 | \$162 | \$2,400 | 0% | - | |
| | 51 - Provision for professional engineering services and/or consultancy, accommodation etc | - | \$2,400 | - | - | | | |
| 143178 | Long Service Leave | \$4,395 | \$1,494 | \$4,855 | \$5,000 | 14% | 605 | |
| | 50 - Annual provision for LSL accruals | - | \$4,395 | - | - | | | |
| 143179 | Insurance | \$70,810 | \$70,810 | \$70,314 | \$70,314 | -1% | (496) | |
| | 53 - Public Liability | - | \$21,844 | - | - | | | |
| | 53 - Workers' Compensation | - | \$48,058 | - | - | | | |
| | 53 - Personal Accident | - | \$708 | - | - | | | |
| | 53 - Transit | - | \$200 | - | - | | | |
| 143180 | Time In Lieu Taken | - | - | - | - | | | |
| | 50 - Contingency for TIL entitlements accrued by Works staff | - | \$311,602 | - | - | | | |
| 143181 | Works Supervision Salaries | \$311,602 | \$149,569 | \$137,350 | \$298,601 | -4% | (13,001) | Posting allocations - savings offset by CL 42109 |
| | 50 - Salaries as per Waiges Schedule | - | \$311,602 | - | - | | | |
| 143182 | Vehicle Operating Expenses Building Mtce | \$15,635 | \$7,505 | \$7,034 | \$15,635 | 0% | 0 | |
| | 51 - Materials and contracts | - | \$14,000 | - | - | | | |
| | 53 - Insurance | - | \$670 | - | - | | | |
| | 57 - Other expenditure | - | \$965 | - | - | | | |
| 143183 | Shire Engineer Vehicle Mtce | \$6,296 | \$3,022 | \$3,921 | \$6,296 | 0% | 0 | |
| | 51 - Parts and repairs including fuel and oil | - | \$5,599 | - | - | | | |
| | 53 - Insurance | - | \$263 | - | - | | | |
| | 57 - Other expenditure | - | \$434 | - | - | | | |
| 143184 | Housing Mtce - Engineer | \$9,828 | \$4,324 | \$4,636 | \$9,828 | 0% | (0) | |
| | 50 - Direct labour costs | - | \$1,000 | - | - | | | |
| | 51 - Materials and contracts | - | \$2,686 | - | - | | | |
| | 51 - Repair Walls and Ceiling Cracking | - | \$2,000 | - | - | | | |
| | 51 - Garden maintenance expenses incl retic | - | \$250 | - | - | | | |
| | 52 - Water | - | \$694 | - | - | | | |
| | 62 - Telephone | - | \$1,206 | - | - | | | |
| | 53 - Insurance | - | \$513 | - | - | | | |
| | 57 - Other expenditure | - | \$1,479 | - | - | | | |
| 143199 | Depreciation | \$23,513 | \$11,286 | \$3,641 | \$23,513 | 0% | (0) | |
| | 54 - Depreciation of assets | - | \$23,513 | - | - | | | |
| | Sub Total - PUBLIC WORKS O/HEADS OP/EXP | \$0 | \$161,480 | \$146,946 | (\$19,434) | | (\$19,434) | |
| | OPERATING INCOME | | | | | | | |
| 143214 | Rent Received Engineer's House | (\$7,800) | (\$3,432) | (\$4,050) | (\$7,800) | 0% | - | |
| | 07 - Rent received for Osnaburg rd residence | - | (\$7,800) | - | - | | | |
| 143293 | Reimbursements Non-Taxable Supply | (\$12,000) | (\$6,000) | (\$8,397) | (\$12,000) | 0% | - | |
| | 04 - Staff trainee subsidy | - | (\$12,000) | - | - | | | |
| | 04 - Diesel fuel rebate | - | - | - | - | | | |
| 143294 | Reimbursement Taxable Supply | (\$1,000) | (\$19,332) | (\$19,332) | (\$20,000) | -100% | (20,000) | Unbudgeted insurance rebate |
| | Sundry Equipment/Sales | - | (\$1,000) | - | - | | 1,000 | Unlikely to receive |
| 143297 | 07 - Fees and charges - Sale of Scrap | - | (\$1,000) | - | - | | | |
| | Sub Total - PUBLIC WORKS O/HEADS OP/INC | (\$20,800) | (\$9,432) | (\$31,778) | (\$39,800) | | (\$19,000) | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| Descriptions | Adopted Budget 2016/17 | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% or >\$10,000 | (FAVOURABLY UNFAVOURABLE) VAR. | COMMENT |
|---|------------------------|-------------------|--------------------|-----------------------|----------------------------------|--------------------------------|---|
| | | | | | | | |
| Total - PUBLIC WORKS OVERHEADS | (\$20,800) | (\$20,800) | \$115,168 | (\$59,234) | | (\$38,434) | |
| PLANT OPERATIONS COSTS | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | |
| 001084 Less Allocated/Works/Services | (\$800,865) | (\$384,415) | (\$154,237) | (\$452,627) | -43% | 348,238 | Lower plant usage and depreciation |
| 014203 80 - Plant overheads and depreciation recovered | | | | | | | |
| Plant Repair Wages | \$114,641 | | \$15,111 | \$40,000 | -65% | (74,641) | Ordered by Worksafe - daily pre-start checks on all vehicles. Time posted to applicable jobs instead of plant items |
| 50 - Direct labour costs | | \$46,077 | | | | | |
| 40 - Labour overheads | | \$68,564 | | | | | |
| 014204 Tyres And Tubes | \$20,540 | \$9,859 | \$2,243 | \$20,540 | 0% | | |
| 51 - Purchase of tyres and tubes for Council's fleet allocated to plant number | | \$20,540 | | | | | |
| Parts And Repairs | \$89,827 | \$43,117 | \$43,024 | \$89,827 | 0% | 0 | |
| 014205 51 - Purchase of parts and mechanical repairs for Council's fleet | | \$89,827 | | | | | |
| Insurance And Licences | \$21,560 | \$21,560 | \$20,904 | \$21,560 | 0% | | |
| 53 - Insurance | | \$14,060 | | | | | |
| 57 - Licences | | \$7,500 | | | | | |
| 014207 Fuel And Oil | \$123,240 | \$59,155 | \$39,412 | \$80,000 | -35% | (43,240) | Lower plant usage |
| 51 - Purchase of fuels and oils for Council's fleet | | \$123,240 | | | | | |
| 014209 Grader Blades And Cutting Edges | \$6,162 | \$2,958 | \$110 | \$6,162 | 0% | | |
| 51 - Grader Blades | | \$6,162 | | | | | |
| 142102 General Administration Alloc | \$23,332 | \$11,199 | \$10,315 | \$22,164 | -5% | (1,168) | |
| 39 - Allocation for total admin costs incurred by Council, transferred from 42100 | | \$23,332 | | | | | |
| 142101 Depreciation | \$400,358 | | \$27,848 | \$171,157 | -57% | (229,201) | Due to plant revaluation 15/16 and inclusion of residual values - lower depreciation for plant items |
| 54 - Depreciation of assets | | \$400,358 | | | | | |
| 142807 Tools For Plant Maintenance | \$1,206 | | | \$1,206 | 0% | 0 | |
| 51 - Purchase of tools used for maintenance on Council's fleet | | \$1,206 | | | | | |
| Sub Total - PLANT OPERATIONS COSTS OF/EXP | \$0 | \$11,320 | \$4,729 | (\$11) | | (\$11) | |
| Total - PLANT OPERATIONS COSTS | \$0 | \$11,320 | \$4,729 | (\$11) | | (\$11) | |
| MATERIALS AND STOCK | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | |
| 1100 Opening Stock | (\$932) | (\$932) | | (\$932) | 0% | | |
| 1088 Material Purchases | \$123,240 | \$59,155 | | \$123,240 | 0% | | |
| 1099 Less Material Allocated | (\$120,000) | (\$57,600) | | (\$120,000) | 0% | | |
| 1100 Closing Stock | (\$2,308) | | | (\$2,308) | 0% | (0) | |
| Sub Total - MATERIALS AND STOCK | | \$623 | | | \$0 | (\$0) | |
| Total - MATERIALS AND STOCK | | | | | \$0 | (\$0) | |
| SALARIES AND WAGES | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| Descriptions | Adopted Budget 2016/17 | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY +/- 10% or \$10,000 | (FAVOURABLE)/ UNFAVOURABLE VAR. | COMMENT |
|---|------------------------|-------------------|--------------------|-----------------------|---------------------------------|---------------------------------|-------------------------------|
| | \$3,802,959 | \$1,863,450 | \$1,816,836 | \$3,522,258 | -7% | (280,701) | |
| 001101 Gross Total For Year | \$3,802,959 | \$1,863,450 | \$1,816,836 | \$3,522,258 | -7% | (280,701) | |
| 50 - Total salaries and wages payable to all staff | - | - | - | - | - | - | |
| 50 - Total salaries and wages payable to all staff reallocated to other sub-program salaries and wages accounts | (\$3,802,959) | (\$1,863,450) | (\$1,799,421) | (\$3,522,258) | -7% | 280,701 | |
| 001103 Unallocated Salaries & Wages | - | - | - | - | - | - | |
| 50 - Provision for allocation errors of salaries and wages | - | - | - | - | - | - | |
| 145141 Workers Compensation | \$5,000 | - | \$16,826 | \$20,000 | 300% | 15,000 | Offset by reimbursement below |
| 145250 Reimbursements-Workers Comp | (\$5,000) | - | (\$13,339) | (\$20,000) | 300% | (15,000) | As above |
| 50 - Salaries and wages paid to staff on W/C related leave | - | - | - | - | - | - | |
| 50 - Salaries and wages paid to staff on W/C related leave | (\$5,000) | - | - | - | - | - | |
| Sub Total - SALARIES AND WAGES OP/EXP | - | - | \$20,903 | - | - | - | |
| Total - SALARIES AND WAGES | - | - | \$20,903 | - | - | - | |
| OPERATING EXPENDITURE | - | - | - | - | - | - | |
| 144181 Property Transaction Settlement Costs | \$5,000 | \$2,400 | - | \$5,000 | 0% | - | |
| 57 - Settlement costs for sale of Council land | - | - | - | - | - | - | |
| 51 - Valuation fees | \$2,000 | - | - | - | - | - | |
| 146111 Loan Redemption Interest - Lot 25 & 27 South St | - | - | - | - | - | - | |
| 146170 General Maintenance - Lots 2-6 Avon Tce | \$500 | \$240 | \$56 | \$500 | 0% | - | |
| 51 - Materials and contracts | - | - | - | - | - | - | |
| 146167 Local Disaster/Fire/Flood Etc | - | - | - | - | - | - | |
| 57 - Other expenditure | - | - | - | - | - | - | |
| 146171 Housing Mice - Other Rentals | \$21,050 | \$10,104 | \$18,220 | \$21,050 | 0% | 0 | |
| 50 - Direct labour costs | - | - | - | - | - | - | |
| 40 - Labour overheads | \$3,489 | - | - | - | - | - | |
| 51 - Materials and contracts | \$4,853 | - | - | - | - | - | |
| 51 - Garden maintenance expenses | \$508 | - | - | - | - | - | |
| 52 - Water | \$1,015 | - | - | - | - | - | |
| 53 - Insurance | \$2,462 | - | - | - | - | - | |
| 57 - Other expenditure, Rates etc | \$3,649 | - | - | - | - | - | |
| 146172 Sundry Expenditure - Other | \$13,886 | \$6,665 | \$1,504 | \$13,886 | 0% | - | Leases to be finalised |
| 53 - Insurance | - | - | - | - | - | - | |
| 51 - Materials and contracts | \$13,000 | - | - | - | - | - | |
| Sub Total - UNCLASSIFIED OP/EXP | \$40,436 | \$19,409 | \$19,779 | \$40,436 | - | \$0 | |
| OPERATING INCOME | - | - | - | - | - | - | |
| 146274 Other Lease Reserve | - | - | - | - | - | - | |
| 07 - Lease income received | - | - | - | - | - | - | |
| 146267 Local Disaster - Donations & Contributions | - | - | - | - | - | - | |
| 03 - Disaster Contributions | - | - | - | - | - | - | |
| 146276 Sundry Income Non-Taxable Supply | - | - | - | - | - | - | |
| 146277 Grants Operating - Unclassified | - | - | (\$536) | - | - | - | |
| 146278 Property Transaction Settlement Costs | - | - | (\$452) | - | - | - | |
| 146271 Housing Rent Received | (\$27,040) | (\$13,520) | (\$12,000) | (\$25,000) | -8% | 2,040 | |
| 07 - Rent Income - Other rentals | - | (\$27,040) | - | - | - | - | |
| Sub Total - UNCLASSIFIED OP/INC | (\$27,040) | (\$13,520) | (\$12,968) | (\$25,000) | (\$0) | \$2,040 | |
| Total - UNCLASSIFIED | \$13,396 | \$5,889 | \$6,791 | \$15,436 | (\$0) | \$2,040 | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| Descriptions | | Adopted Budget 2016/17 | YTD Actuals Dec 16 | YTD Budget Dec 16 | YTD Actuals Dec 16 | Year Ending Projected | Variance | (Favourable/Unfavourable) | Comment |
|--|---|------------------------|--------------------|-------------------|--------------------|-----------------------|------------------------|---------------------------|--|
| | | (\$19,711) | (\$19,711) | \$168,865 | \$145,961 | (\$46,809) | BY <-> 10% or \$10,000 | UNFAVOURABLE | |
| Total - OTHER PROPERTY AND SERVICES | | (\$19,711) | (\$19,711) | \$168,865 | \$145,961 | (\$46,809) | | (\$27,098) | |
| EXPENDITURE - TRANSFERS TO RESERVE | | | | | | | | | |
| | Interest Earned on Reserve | - | - | - | - | - | - | - | |
| | Transfer To Reserve Funds | \$47,558 | \$47,558 | \$10,000 | - | \$41,223 | -13% | (6,335) | Unlikely to receive full budget due to low interest rates |
| 043143 | 59 - Interest earned - Archives Reserve 37 | \$70,000 | \$70,000 | - | \$2,118 | \$70,000 | 0% | - | |
| | 59 - Interest earned - Leave Reserve 6 | - | - | - | - | - | - | - | |
| | 59 - Transfer Leave entitlements | - | - | - | - | - | - | - | |
| | 59 - Interest earned - Building Reserve 30 | \$20,000 | \$20,000 | - | - | - | - | - | |
| | 59 - Transfer to Building Reserve 30 | - | - | - | - | - | - | - | |
| | 59 - Interest earned - Strategic Planning Reserve 43 | \$50,000 | \$50,000 | - | - | - | - | - | |
| 068301 | Transfer To Reserve - Aged Facilities | - | - | - | \$1,128 | - | - | - | |
| | 59 - Interest earned - Pioneer Memorial Lodge | - | - | - | - | - | - | - | |
| | 59 - Interest earned - Centennial Gardens Reserve | - | - | - | - | - | - | - | |
| 101375 | Transfer To Reserve - Refuse Site | - | - | - | \$864 | - | - | - | |
| | 59 - Interest earned - Refuse Site Reserve | - | - | - | - | - | - | - | |
| | 59 - Operating Profit transferred to Refuse Site Development Reserve | - | - | - | - | - | - | - | |
| 106301 | Transfer To Reserve - Town Planning | - | - | - | \$635 | - | - | - | |
| | 59 - Interest earned - Town Planning Reserve | - | - | - | - | - | - | - | |
| | 59 - Transfer to Town Planning Reserve | - | - | - | - | - | - | - | |
| | 59 - Interest earned - Industrial Land Reserve | - | - | - | - | - | - | - | |
| 109390 | Transfer To Reserve - Cemetery | - | - | - | \$24 | - | - | - | |
| | 59 - Interest earned - York Cemetery Reserve | - | - | - | - | - | - | - | |
| 113351 | Transfer To Reserve - Bowling Facilities | \$4,000 | \$4,000 | - | \$58 | \$4,000 | 0% | - | |
| | 59 - Transfer to Reserve - Forrest Oval Surfaces - Bowls - Green fees received 50% | - | \$4,000 | - | - | - | - | - | |
| | 59 - Interest earned - Bowling Greens | - | - | - | - | - | - | - | |
| 113352 | Transfer To Reserve - Tennis Facilities | \$750 | \$750 | - | \$8 | - | -100% | (750) | No fees expected to be received 16/17 due to defective courts |
| | 59 - Transfer to Reserve - Forrest Oval Surfaces - Tennis - Green fees received 50% | - | \$750 | - | - | - | - | - | |
| | 59 - Interest earned - Tennis Greens | - | - | - | - | - | - | - | |
| 113350 | Transfer To Reserve - Forrest Oval Lights | \$2,000 | \$2,000 | - | \$18 | \$1,240 | -38% | (760) | Less income expected reducing 50% year end transfer |
| | 59 - Transfer to Reserve - Forrest Oval Lights 50% income | - | \$2,000 | - | - | - | - | - | |
| | 59 - Interest earned - Forrest Oval Lights Reserve 51 | - | - | - | - | - | - | - | |
| 113304 | Transfer To Reserve | - | - | - | \$133 | - | - | - | |
| | 59 - Interest earned - Avon River Reserve 9 | - | - | - | - | - | - | - | |
| | 59 - Interest earned - Recreation Reserve 8 | - | - | - | - | - | - | - | |
| | 59 - Interest earned - POS Reserve 23 | - | - | - | - | - | - | - | |
| 118303 | Transfer To Reserve Funds | - | - | - | \$29 | - | - | - | |
| | 59 - Interest earned - RSL Memorial Reserve 46 | - | - | - | - | - | - | - | |
| | 59 - Interest earned - Residency Museum 26 | - | - | - | - | - | - | - | |
| 127308 | Transfer To Plant Reserve 4 | \$300,000 | \$300,000 | - | \$2,550 | - | -100% | (300,000) | Vehicle policy and Fleet/Plant renewal plans to be developed. 2016/17 Plant purchases to be funded from Muni for 2016/17 |
| | 59 - Interest earned - Plant Reserve 4 | - | - | - | - | - | - | - | |
| | 59 - Plant Reserve operating contribution | - | \$300,000 | - | - | - | - | - | |
| 144381 | Transfer To Land & Infrastructure Development Reserve | - | - | - | \$452 | - | - | - | |
| | 59 - Interest earned - Land and Infrastructure Development Reserve 50 | - | - | - | - | - | - | - | |
| | 59 - Transfer proceeds from sale of Lots 1-3 and 301 Avon Tce | - | - | - | - | - | - | - | |
| | 59 - Transfer proceeds from sale of Lot 56 Orr Panmure Rd & Lincoln St | - | - | - | - | - | - | - | |
| | 59 - Transfer proceeds from sale of Dinsdale St house | - | - | - | - | - | - | - | |
| 146301 | Transfer To Reserve | - | - | - | \$141 | - | - | - | |
| | 59 - Interest earned - Greenhills Townsite Reserve 47 | - | - | - | - | - | - | - | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| Code | Descriptions | Adopted Budget 2016/17 | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY +/-10% or \$10,000 | (FAVOURABLE/ UNFAVOURABLE) VAR. | COMMENT |
|--------|--|------------------------|--------------------|--------------------|-----------------------|--------------------------------|---------------------------------|--|
| | | | | | | | | |
| 122405 | Transfer To Reserve | \$120,000 | - | \$142 | \$60,000 | -50% | (60,000) | As per Council Resolution 270217 |
| | 59 - Interest earned - Main Street (OBD) 42 | - | - | - | - | - | - | |
| | 59 - Transfer to Main Street Reserve 42 | - | - | - | - | - | - | |
| | 59 - Interest earned - Roads Reserve 49 | - | - | - | - | - | - | |
| | 59 - Transfer to Roads reserve | - | - | - | - | - | - | |
| 128301 | Transfer To Car Parking Reserve 27 | - | - | \$84 | - | - | - | |
| | 59 - Transfers to reserve - Settlers - 70 bays | - | - | - | - | - | - | |
| | 59 - Interest earned - Carparking Reserve | - | - | - | - | - | - | |
| 139502 | Transfer To Community Bus Reserve 24 | \$3,262 | - | \$395 | \$3,000 | -8% | (262) | Less income expected |
| | 59 - Interest earned - Community Bus Reserve | - | - | - | - | - | - | |
| | 59 - Community Bus transfer (operating profit) | - | - | - | - | - | - | |
| 133302 | Transfer To Disaster Reserve 35 | - | - | \$158 | - | - | - | |
| | 59 - Interest earned - Disaster Reserve | - | - | - | - | - | - | |
| | Sub Total - TRANSFER TO OTHER COUNCIL FUNDS | \$547,570 | \$10,000 | \$8,936 | \$179,463 | \$0 | (\$368,107) | |
| | INCOME - TRANSFERS FROM RESERVE | | | | | | | |
| 041428 | Transfer Of Seavroc Funds From Tied Funds Reserve | | | | | | | |
| | 10 - SEAVROC Awareness Training | (\$41,033) | - | - | (\$22,976) | -44% | 18,057 | Full scope of works for bridges not required at this stage |
| | 10 - SEAVROC You're Welcome project | - | - | - | - | - | - | |
| | 10 - Trf from Tied Funds Reserve (40) Bridge Upgrades Funding | - | - | (\$11,374) | - | - | - | |
| | 10 - Trf from Tied Funds Reserve (40) Bridge Upgrades Funding | - | - | (\$11,602) | - | - | - | |
| 044050 | Transfer From Reserve - Governance / Admin | (\$119,054) | - | (\$101,028) | (\$107,054) | -10% | 12,000 | Lower transfer from leave reserve based on actuals |
| | 10 - Reserve 37 Archives - Records Management - Compactus & safe | - | - | (\$6,324) | - | - | - | |
| | 10 - Transfer from Leave Reserve 6 | - | - | (\$112,730) | - | - | - | |
| | 10 - Strategic Planning | - | - | - | - | - | - | |
| 067401 | Transfer From Reserve - Centennial Units | (\$7,020) | - | - | (\$5,020) | -28% | 2,000 | Expect higher income from rent payments to reduce operating loss |
| | 10 - Operating loss of Centennial Units | - | - | (\$7,020) | - | - | - | |
| 068401 | Transfer From Reserve Pnl | (\$43,614) | - | - | - | -100% | 43,614 | Proposed to defer until lease finalised |
| | 10 - Operating loss of Pioneer Memorial Lodge | - | - | - | - | - | - | |
| | 10 - Renewals | - | - | (\$43,614) | - | - | - | |
| 101427 | Transfer From Reserve - Waste Management | (\$6,118) | - | (\$6,118) | (\$6,118) | 0% | - | |
| | 10 - Transfer funds to repay SEAVROC Shires see 101105 | - | - | - | - | - | - | |
| | 10 - Fencing at Waste Transfer Station - from Waste Mgmt Reserve | - | - | - | - | - | - | |
| | 10 - Operating Loss for Waste Transfer Station | - | - | - | - | - | - | |
| 106426 | Trans From Reserve | - | - | - | - | - | - | |
| | 10 - TPS Scheme Review from Reserve 7 CLOSE | - | - | - | - | - | - | |
| 109403 | Transfer From Reserve 44 | (\$4,802) | - | - | - | -100% | 4,802 | Niche Wall complete 2015/16 - funds to be used for future use |
| | 10 - Cemetery upgrade - extra graves, internal roads etc. - Niche Wall CLOSE | - | - | (\$4,802) | - | - | - | |
| 127401 | Transfer From Reserve Plant Replacement | (\$280,000) | - | - | - | -100% | 280,000 | Vehicle policy and Fleet/Plant renewal plans to be developed. 2016/17 Plant purchases to be funded from Muni for 2016/17 |
| 122504 | Transfer From Reserve - Greenhills Projects | (\$22,500) | - | - | - | -100% | 22,500 | G'Hills Progress Association carry forward |
| | 10 - Greenhills Townsite Redev. Reserve 47 | - | - | (\$22,500) | - | - | - | |
| 122503 | Transfer From Reserve - Roads Reserve 49 | - | - | - | - | - | - | |
| | 10 - Transfer from Road Reserve 49 | - | - | - | - | - | - | |
| 122505 | Transfer From Reserve - Main Street Reserve 42 | - | - | - | - | - | - | |
| | 10 - Transfer from Main Street Reserve 42 | - | - | - | - | - | - | |
| 139403 | Tfr from Community Bus Reserve | (\$70,000) | - | - | - | -100% | 70,000 | Application submitted but funds won't be received until 2017/18 |
| | 10 - From Community Bus Reserve 24 | - | - | (\$70,000) | - | - | - | |
| | Total - TRANSFER FROM OTHER COUNCIL FUNDS | (\$594,141) | (\$594,141) | (\$101,028) | (\$141,168) | - | \$452,973 | |
| | Total - FUND TRANSFER | (\$46,571) | \$10,000 | (\$92,093) | \$36,295 | \$0 | \$84,866 | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| Descriptions | Adopted Budget 2016/17 | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <->10% or \$10,000 | (FAVOURABLE/ UNFAVOURABLE VAR. | COMMENT |
|--|------------------------|----------------------|----------------------|----------------------|-----------------------|--------------------------------|--------------------------------|---|
| | | | | | | | | |
| 000000 (Surplus) / Deficit - Carried Forward | (\$1,421,808) | (\$1,421,808) | (\$1,421,808) | (\$1,225,341) | (\$1,225,341) | -14% | | Additional expenditure and adjustments to actual carried forward surplus following budgeted estimates |
| 000000 Less Rates in Advance | - | - | - | \$53,480 | \$53,480 | 0% | | New reporting format - Rates received in advance recognised as income in prior year AASB 1004 |
| Sub Total - SURPLUS C/FWD | (\$1,421,808) | (\$1,421,808) | (\$1,421,808) | (\$1,171,861) | (\$1,171,861) | -18% | | |
| Total - SURPLUS | (\$1,421,808) | (\$1,421,808) | (\$1,421,808) | (\$1,171,861) | (\$1,171,861) | (\$0) | | |
| LONG TERM LOANS | | | | | | | | |
| Sub Total - LONG TERM LOANS | | | | | | | | |
| Total - DEFERRED ASSETS | | | | | | | | |
| LIABILITY LOANS | | | | | | | | |
| EXPENDITURE | | | | | | | | |
| Principal On Loans - Water Supply | | | | | | | | |
| 59 - Water Supply Buckingham SSL 60 | | | | | | | | |
| Principal On Loans - Swimming Pool Upgrades | | | | | | | | |
| 59 - ... Loan 68P | \$3,500 | \$3,500 | \$3,500 | | \$3,500 | 0% | | |
| Principal On Loans - Town Square Development | | | | | | | | |
| 59 - ... Loan 67 Old Convent School | \$54,612 | \$54,612 | \$27,306 | | | -100% | (54,612) | |
| Principal On Loans | | | | | | | | |
| 59 - Old Convent School | | | | | \$27,083 | | 54,612 | |
| Loan Redemption Principal - Forrest Oval Redevelopment | | | | | | | | |
| 59 - Forrest Oval Redevelopment Stage 1 - Loan 62 | \$93,544 | \$47,242 | \$46,772 | \$46,110 | \$93,544 | 0% | | |
| 59 - Forrest Oval Redevelopment Stage 2 - Loan 63 | | \$18,088 | | | | | | |
| 59 - New Forrest Oval Facilities Loan 64 | | \$28,214 | | | | | | |
| Principal Repayments - Archive Centre | | | | | | | | |
| 59 - Archives Facility - Loan 65 | \$11,396 | \$11,396 | \$5,698 | \$5,629 | \$11,396 | 0% | | |
| Loan Principal Repayments - Plant Purchases | | | | | | | | |
| 59 - Loan 66 Principal repayment for purchase of plant | \$45,648 | \$45,648 | \$22,033 | \$22,663 | \$45,648 | 0% | | |
| Sub Total - LOAN REPAYMENTS | \$208,700 | \$208,700 | \$101,809 | \$101,485 | \$208,700 | | | |
| INCOME | | | | | | | | |
| Principal Repaid Ssl 60 | | | | | | | | |
| 10 - Water Loan 60 - principal repaid | | | | | | | | |
| Loan Proceeds - Swimming Pool | | | | | | | | |
| 10 - Swimming Pool | (\$380,000) | (\$380,000) | | | (\$380,000) | 0% | | |
| Loan Proceeds - Town Square | | | | | | | | |
| 10 - Lot 800, 801 South Street York | | | | | | | | |
| Sub Total - LOANS RAISED | (\$380,000) | (\$380,000) | | | (\$380,000) | | | |
| Total - NON CURRENT LIABILITIES | (\$171,300) | (\$171,300) | \$101,809 | \$101,485 | (\$171,300) | \$0 | \$0 | |
| 000000 Depreciation Written Back | | | | | | | | |
| 000000 Profitt/Loss on Sale of Assets Written Back | (\$2,584,364) | (\$2,584,364) | (\$1,473,088) | (\$221,693) | (\$2,345,098) | 9% | | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| Descriptions | Adopted Budget 2016/17 | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% or \$10,000 | (FAVOURABLE/ UNFAVOURABLE) VAR. | COMMENT |
|--|------------------------|----------------------|----------------------|--------------------|-----------------------|---------------------------------|---------------------------------|--|
| | (\$292,150) | (\$292,150) | (\$145,650) | - | (\$142,152) | -51% | | |
| 000000 Book Value of Assets Sold Written Back | - | - | - | - | - | | | |
| 000000 Long Service Leave - Cash at Bank | - | - | - | (\$2,081) | - | | | |
| 000000 Deferred Pensioner Rates | - | - | - | - | - | | | |
| 000000 Accrued Leave Provisions | - | - | - | - | - | | | |
| Sub Total - DEPRECIATION WRITTEN BACK | (\$2,876,514) | (\$2,876,514) | (\$1,618,738) | (\$223,774) | (\$2,487,250) | | | |
| Total - DEPRECIATION | (\$2,876,514) | (\$2,876,514) | (\$1,618,738) | (\$223,774) | (\$2,487,250) | \$0 | \$0 | |
| FURNITURE & EQUIPMENT | - | - | - | - | - | | | |
| GOVERNANCE | - | - | - | - | - | | | |
| CAPITAL EXPENDITURE | - | - | - | - | - | | | |
| Furniture & Equipment Purchase | - | - | - | - | - | | | |
| 041301 Chambers - Furniture & Equip | \$10,000 | \$5,000 | \$5,000 | \$4,700 | \$10,000 | 0% | - | |
| 041352 Replace Chairs - Chambers | - | \$5,000 | - | - | - | | | |
| Install Split System Aircon - Chambers | - | \$5,000 | - | - | - | | | |
| 043142 Replace Curtains - Chambers | - | - | - | - | - | | | |
| Furniture & Equipment Admin | \$11,327 | \$5,000 | \$5,664 | - | \$6,327 | -44% | (5,000) | Based on YTD expenditure and anticipated to EOY. |
| Office Furniture | - | \$5,000 | - | - | - | | | |
| Fireproofing of Safe as per Audit and Recordskeeping Plan C/fwd | - | \$6,327 | - | - | - | | | |
| Sub Total - CAPITAL WORKS | \$21,327 | \$21,327 | \$10,664 | \$4,700 | \$16,327 | (\$0) | (\$5,000) | |
| Total - GOVERNANCE | \$21,327 | \$21,327 | \$10,664 | \$4,700 | \$16,327 | (\$0) | (\$5,000) | |
| FURNITURE & EQUIPMENT | - | - | - | - | - | | | |
| RECREATION AND CULTURE | - | - | - | - | - | | | |
| EXPENDITURE | - | - | - | - | - | | | |
| Museum - Furniture & Equipment | \$18,287 | \$18,287 | - | - | \$18,287 | 0% | - | |
| ANZAC grant expenditure - Museum - Walk With Us | - | \$18,287 | - | - | - | | | |
| 119300 Other Culture - Furniture & Equipment | \$35,000 | \$35,000 | - | - | \$35,000 | 0% | - | |
| 112306 ANZAC grant expenditure (includes Shire Contribution \$5,000) | - | \$35,000 | - | - | - | | | |
| 113322 Swimming Pool - Furniture & Equipment | \$5,000 | - | \$5,000 | \$2,000 | \$5,000 | 0% | - | |
| Gym Equipment - Forrest Oval | - | - | - | - | - | | | |
| 113341 Gym Equipment | \$1,500 | \$5,000 | - | - | \$1,500 | 0% | - | |
| Candice Bateman Park Furniture & Equipment | - | \$1,500 | - | - | - | | | |
| 113349 Seating | \$18,000 | \$18,000 | \$9,000 | - | \$3,000 | -83% | (15,000) | Await results of YRCC Review prior to POS purchase |
| Furniture and Fittings incl. IT and kitchen utensils | - | \$3,000 | - | - | - | | | |
| Point of Sales | - | \$15,000 | - | - | - | | | |
| Freezer | - | - | - | - | - | | | |
| Ice Machine | - | - | - | - | - | | | |
| 132301 Christmas Improvements - Avon Ice | \$40,000 | \$40,000 | \$20,000 | \$22,531 | \$31,000 | -23% | (9,000) | Reduction in costs offset by increase in 132153 |
| Sub Total - CAPITAL WORKS | \$117,787 | \$117,787 | \$94,000 | \$24,531 | \$93,787 | | (\$24,000) | |
| Total - RECREATION AND CULTURE | \$117,787 | \$117,787 | \$94,000 | \$24,531 | \$93,787 | \$0 | (\$24,000) | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| Descriptions | Adopted Budget 2016/17 | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <->10% or \$10,000 | (FAVOURABLE/ UNFAVOURABLE) VAR. | COMMENT | | | | | | | | | | | | | | | | | | | |
|--------------|------------------------|-----------|-------------------|--------------------|-----------------------|--------------------------------|---------------------------------|--|---------------------------------|--------------------|------------|-------------|-----------------------|-----------------|---|---------------------------|--------------------|--------------------|-----------------------------|-------------|---------------|---|------------------------------|----------------------|---------------------------|-------------------------------------|---------------------|
| | | | | | | | | | Total - FURNITURE AND EQUIPMENT | LAND AND BUILDINGS | GOVERNANCE | EXPENDITURE | Administration Centre | Upgrade Kitchen | Fraser Street House - Land & Buildings Renewals | Sub Total - CAPITAL WORKS | TOTAL - GOVERNANCE | LAND AND BUILDINGS | LAW ORDER AND PUBLIC SAFETY | EXPENDITURE | Pound upgrade | Construct Cat Pound Facilities - Regional Facility c/fwd 12/13 - finalise quarantine facility | Emergency Services Buildings | Greenhills Fire Shed | Sub Total - CAPITAL WORKS | TOTAL - LAW ORDER AND PUBLIC SAFETY | Buildings - Capital |
| | \$139,114 | \$139,114 | \$44,664 | \$29,231 | \$110,114 | (\$0) | (\$29,000) | | | | | | | | | | | | | | | | | | | | |
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| 043141 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 042336 | | | | \$3,796 | \$3,796 | | 3,796 | Replace air con - 38 Fraser St | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | \$3,796 | \$3,796 | | \$3,796 | | | | | | | | | | | | | | | | | | | | |
| | | | | \$3,796 | \$3,796 | \$0 | \$3,796 | | | | | | | | | | | | | | | | | | | | |
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| 052301 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 051344 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$64,690 | | | | \$64,690 | 0% | | | | | | | | | | | | | | | | | | | | | |
| | \$64,690 | \$64,690 | | | \$64,690 | | | | | | | | | | | | | | | | | | | | | | |
| | \$64,690 | \$64,690 | | | \$64,690 | | \$0 | | | | | | | | | | | | | | | | | | | | |
| 146304 | | | | \$1,661 | \$1,661 | | 1,661 | Replace Air Con Dinsdale St | | | | | | | | | | | | | | | | | | | |
| | | | | \$1,661 | \$1,661 | | \$1,661 | | | | | | | | | | | | | | | | | | | | |
| | | | | \$1,661 | \$1,661 | | \$1,661 | | | | | | | | | | | | | | | | | | | | |
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| 68302 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$43,614 | \$43,614 | | | | -100% | (43,614) | This project was funded by Reserves - no savings to budget | | | | | | | | | | | | | | | | | | | |
| | \$43,614 | \$43,614 | | | | | (\$43,614) | | | | | | | | | | | | | | | | | | | | |
| | \$43,614 | \$43,614 | | | \$0 | \$0 | (\$43,614) | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| | | Adopted Budget 2016/17 | Detail | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY <-> 10% or \$10,000 | (FAVOURABLE/ UNFAVOURABLE) VAR. | COMMENT |
|-------------------------------|--|------------------------|-----------|-------------------|--------------------|-----------------------|---------------------------------|---------------------------------|--|
| COMMUNITY AMENITIES | | | | | | | | | |
| EXPENDITURE | | | | | | | | | |
| 109386 | Niche Wall Cemetery | - | - | - | - | - | - | - | |
| | New niche wall | - | - | - | - | - | - | - | |
| | Sub Total - CAPITAL WORKS | - | - | - | - | - | - | - | |
| | Total - COMMUNITY AMENITIES | - | - | - | - | \$0 | \$0 | \$0 | |
| LAND AND BUILDINGS | | | | | | | | | |
| RECREATION AND CULTURE | | | | | | | | | |
| EXPENDITURE | | | | | | | | | |
| 111new | Old Convent School Code upgrades | - | - | - | - | - | - | - | |
| 113029 | Town Hall Building | - | - | - | - | \$168,170 | | 168,170 | Grant funding approved - transfer \$65,000 from Footpath funds GL122403 as per Council Resolution to meet Shire of York contribution |
| | Re-stumping Main Hall Floor | - | - | - | - | - | - | - | |
| | Paint internal wall | - | - | - | - | - | - | - | |
| | Paint external wall | - | - | - | - | - | - | - | |
| | Green Room Upgrades | - | - | - | - | - | - | - | |
| | Safety Balustrade | - | - | - | - | - | -100% | (1,500) | Pending |
| 113306 | Avon Park Capital - Buildings | \$1,500 | - | - | - | - | - | - | |
| | Shade Shelters | - | - | - | - | - | - | - | |
| | Benches | - | \$1,500 | - | - | - | - | - | |
| 113360 | Swinging Bridge | - | - | - | - | - | - | - | |
| | Materials and Contracts | - | - | - | - | - | - | - | |
| 113327 | Candice Bateman Park Capital | - | - | - | - | - | - | - | |
| | Additional Playground Equip | - | - | - | - | - | - | - | |
| 118304 | Residency Museum - Buildings Capital | - | - | - | - | - | - | - | |
| 113363 | Forrest Oval Water Supply | \$11,500 | - | \$11,500 | \$4,954 | \$4,954 | -57% | (6,546) | Savings on tank liners |
| | Catchment and Water Supply improvements - Tank liners 16-17 | - | \$11,500 | - | - | \$100,000 | 0% | - | |
| 118300 | Residency Museum | \$100,000 | - | - | - | - | - | - | |
| | Disabled Toilet Facility, Temp Exhib Space & Workroom - grant funded | - | \$100,000 | - | - | - | - | - | |
| | Monitored Alarm system | - | - | - | - | - | - | - | |
| | Airconditioning upgrades | - | - | - | - | - | - | - | |
| | Awning/Outdoor Education Area - subject to grant | - | - | - | - | - | - | - | |
| | Sub Total - CAPITAL WORKS | \$113,000 | \$113,000 | \$11,500 | \$4,954 | \$273,124 | | \$160,124 | |
| | Total - RECREATION AND CULTURE | \$113,000 | \$113,000 | \$11,500 | \$4,954 | \$273,124 | | \$160,124 | |
| LAND AND BUILDINGS | | | | | | | | | |
| 143304 | Depot | - | - | - | - | \$12,000 | | 12,000 | Refurbish Toilets |
| | Refurbish Toilets & Office | - | - | - | - | - | - | - | |
| | Sub Total - CAPITAL WORKS | - | - | - | - | \$12,000 | | \$12,000 | |
| | Total - TRANSPORT | - | - | - | - | \$12,000 | | \$12,000 | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

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|--------------|--|------------------------|-----------|-------------------|--------------------|-----------------------|-------------------------------------|---------------------------|---|
| | | | | | | | | | |
| | OTHER PROPERTY AND SERVICES | - | - | - | - | - | - | - | |
| | EXPENDITURE | - | - | - | - | - | - | - | |
| New | Housing - Roe Street Renewal repairs | \$6,000 | - | - | - | - | -100% | (6,000) | Savings offset by expenditure for air con replacements GL42336 and 146304 |
| | Sub Total - CAPITAL WORKS | \$6,000 | - | - | - | - | - | (\$6,000) | |
| | Total - OTHER PROPERTY AND SERVICES | \$6,000 | - | - | \$0 | \$0 | \$0 | (\$6,000) | |
| | Total - LAND AND BUILDINGS | \$227,304 | \$227,304 | \$11,500 | \$10,411 | \$355,271 | | \$127,967 | |
| | PLANT AND EQUIPMENT | - | - | - | - | - | - | - | |
| | GOVERNANCE | - | - | - | - | - | - | - | |
| | EXPENDITURE | - | - | - | - | - | - | - | |
| 042339 | Administration Executive Vehicles CEO's vehicles EMOCS's vehicles | \$132,000 | - | \$87,120 | \$71,746 | \$71,746 | -46% | (60,254) | No further purchases to be undertaken until Vehicle policy and Fleet/Plant renewal plans are developed. |
| | Sub Total - CAPITAL WORKS | \$132,000 | \$132,000 | \$87,120 | \$71,746 | \$71,746 | (\$0) | (\$60,254) | |
| | Total - GOVERNANCE | \$132,000 | \$132,000 | \$87,120 | \$71,746 | \$71,746 | (\$0) | (\$60,254) | |
| | PLANT AND EQUIPMENT | - | - | - | - | - | - | - | |
| | LAW ORDER & PUBLIC SAFETY | - | - | - | - | - | - | - | |
| | EXPENDITURE | - | - | - | - | - | - | - | |
| 051336 | Plant and Equipment Fire Brigades Greenhills Fire Tender Talbot Fire Tender | \$150,000 | - | \$150,000 | - | - | -100% | (150,000) | No effect on budget - fully grant funded DFES |
| 051339 | Ranger Vehicle Purchase of Ranger's vehicle Purchase of Ranger's vehicle- Additional Upgrade Ranger vehicle - Remove Fire Fighting equip to Trailer | - | - | - | - | - | - | - | |
| | Sub Total - CAPITAL WORKS | \$150,000 | \$150,000 | - | - | - | - | (\$150,000) | |
| | Total - LAW ORDER & PUBLIC SAFETY | \$150,000 | \$150,000 | - | \$0 | \$0 | | (\$150,000) | |
| | PLANT AND EQUIPMENT | - | - | - | - | - | - | - | |
| | HEALTH | - | - | - | - | - | - | - | |
| | EXPENDITURE | - | - | - | - | - | - | - | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

| Descriptions | | Adopted Budget 2016/17 | YTD Budget Dec 16 | YTD Actuals Dec 16 | YEAR ENDING PROJECTED | VARIANCE BY +/-10% or \$10,000 | (FAVOURABLE/ UNFAVOURABLE VAR. | COMMENT |
|--------------|---|------------------------------|-------------------------|--------------------------|--------------------------|--------------------------------------|--------------------------------------|---|
| 077305 | Plant And Equipment Capital | | | | | | | |
| | Purchase of Manager EHO vehicle | | | | | | | |
| | Purchase EHO Vehicle | | | | | | | |
| | Sub Total - CAPITAL WORKS | | | | | | | |
| | Total - HEALTH | | | | \$0 | \$0 | \$0 | |
| | PLANT AND EQUIPMENT | | | | | | | |
| | COMMUNITY AMENITIES | | | | | | | |
| | EXPENDITURE | | | | | | | |
| 106302 | Town Planning Plant & Equipment | | | | | | | |
| | Manager of Planning vehicle | | | | | | | |
| 112304 | Plant & Equipment | | | | | | | |
| | Chlorine Safety upgrades funds | | | | | | | |
| | Sub Total - CAPITAL WORKS | | | | | | | |
| | Total - COMMUNITY AMENITIES | | | | \$0 | \$0 | \$0 | |
| | Automatic Watering system - fully grant funded | | | | | | | |
| | PLANT AND EQUIPMENT | | | | | | | |
| | TRANSPORT | | | | | | | |
| | EXPENDITURE | | | | | | | |
| 127304 | Plant Purchases Capital | \$291,400 | \$5,828 | \$8,322 | \$28,400 | -90% | (263,000) | No further purchases to be undertaken until Vehicle policy and Fleet/Plant renewal plans are developed. |
| | Chainsaws | | \$3,800 | | | | | |
| | Whippersnippers | | | | | | | |
| | Blower Vacs | | \$1,600 | | | | | |
| | Hino Ranger 13 Tonne Y345 | | | | | | | |
| | Maintenance Truck 5 tonne Y1660 | | \$90,000 | | | | | |
| | Hino Truck 3T Y397 | | \$60,000 | | | | | |
| | Parks Vehicle Y3777 | | \$60,000 | | | | | |
| | Replace trailers | | \$3,500 | | | | | |
| | Mower - John Deere | | \$40,000 | | | | | |
| | Traffic Counters | | | | | | | |
| | Spray Utility -Y770 | | | | | | | |
| | Spray Unit pump | | \$500 | | | | | |
| | Post-Trak/Excavator 5.5T with ramps | | | | | | | |
| | Post Hole Digger | | | | | | | |
| | Misc Equip - incl c'saws, w'snippers, blowers, gen sets and similar. Laser/Survey equipment incl scissor lift | | \$32,000 | | | | | |
| | Street Sweeper - upgraded with larger & vacuum capacity | | | | | | | |
| | Sub Total - CAPITAL WORKS | \$291,400 | \$5,828 | \$8,322 | \$28,400 | | (\$263,000) | |
| | Total - TRANSPORT | \$291,400 | \$5,828 | \$8,322 | \$28,400 | | (\$263,000) | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

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|------------------------------------|------------------------|---|-------------------|--------------------|-----------------------|---------------------------------|---------------------------------|--|
| | | | | | | | | |
| PLANT AND EQUIPMENT | | | | | | | | |
| ECONOMIC SERVICES | | | | | | | | |
| EXPENDITURE | | | | | | | | |
| 1333319 | | Building Surveyor's Motor Vehicle | - | - | - | - | (26,000) | No requirement for vehicle during 2016/17 |
| | \$26,000 | Building Surveyor Vehicle | - | - | - | - | | |
| 139301 | \$140,000 | Community Bus Capital purchase | - | - | - | - | (140,000) | To be partially offset by grant funds. Grant application submitted but funds won't be received until 2017/18 |
| | \$140,000 | Commuter bus with wheelchair access | - | - | - | - | | |
| 139303 | \$15,000 | Plant & Equipment | - | \$15,000 | \$15,000 | 0% | | |
| | | Standpipe swipe card systems | - | - | - | - | | |
| | | | - | - | - | - | | |
| | | | - | - | - | - | | |
| | | | - | - | - | - | | |
| | \$181,000 | Sub Total - CAPITAL WORKS | - | - | \$15,000 | | (\$166,000) | |
| | \$181,000 | Total - ECONOMIC SERVICES | - | - | \$15,000 | | (\$166,000) | |
| PLANT AND EQUIPMENT | | | | | | | | |
| OTHER PROPERTY AND SERVICES | | | | | | | | |
| EXPENDITURE | | | | | | | | |
| 143301 | \$111,000 | Depot Plant Capital Purchase | - | \$70,403 | \$70,403 | -37% | (40,597) | No further requirement for vehicles during 2016/17 |
| | | Works Supervisor's Vehicle Y96 x | \$35,000 | - | - | - | | |
| | | EMIT Vehicle | \$38,000 | - | - | - | | |
| | | MWS vehicle Y000 | \$38,000 | - | - | - | | |
| | | Building Mtc Utility Y387 | - | - | - | - | | |
| | | | - | - | - | - | | |
| | \$111,000 | Sub Total - CAPITAL WORKS | \$55,500 | \$70,403 | \$70,403 | | (\$40,597) | |
| | \$111,000 | Total - OTHER PROPERTY AND SERVICES | \$55,500 | \$70,403 | \$70,403 | | (\$40,597) | |
| | \$865,400 | Total - PLANT AND EQUIPMENT | \$148,448 | \$150,470 | \$185,549 | | (\$679,851) | |
| INFRASTRUCTURE | | | | | | | | |
| ROAD CONSTRUCTION | | | | | | | | |
| 128305 | | Car Park Development | - | - | - | - | | |
| | | Carparking Renewals | - | - | - | - | | |
| 122400 | \$844,114 | Roads To Recovery Projects | \$422,057 | \$103,934 | \$844,114 | 0% | | |
| | | Leeming Road - Gravel Sheetting 0.00 - 2.50 | - | - | - | - | | |
| | | Station Road - Gravel Sheetting 0.00 - 2.00 | \$46,529 | - | - | - | | |
| | | Piccadilly Rd - Gravel Sheetting 1.00 - 3.00 | \$46,529 | - | - | - | | |
| | | Cameron Road - Gravel Sheetting 0.00 - 2.00 | \$46,529 | - | - | - | | |
| | | Wambryn Road - Gravel Sheetting 0.00 - 2.00 | \$46,529 | - | - | - | | |
| | | Talbot Hall Road - Gravel Sheetting 3.37 - 5.37 | \$46,529 | - | - | - | | |
| | | Duck Pool Road - Gravel Sheetting 0.00 - 2.00 | \$46,529 | - | - | - | | |
| | | Gwambygne East Road - Gravel Sheetting | \$56,956 | - | - | - | | |
| | | Shoulder Reinstatements - Seal Roads various | \$50,000 | - | - | - | | |
| | | Mackie Road - Gravel Sheetting 6.80 - 8.80 | \$46,529 | - | - | - | | |



Shire of York Mid Year Budget Review 2016/17 as at 31/12/2016

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|---|------------------------|------------------|-------------------|--------------------|-----------------------|---------------------------------|---------------------------------|---|
| | | | | | | | | |
| Various Roads - Tree Pruning | - | \$114,279 | - | - | - | - | - | |
| South Street - Asphalt Overlay - 0.00 - 0.61 | - | \$107,274 | - | - | - | - | - | |
| Mokine Road - Reconstruction | - | - | - | - | - | - | - | |
| Mokine Road - Final seal | - | - | - | - | - | - | - | |
| Quellington Road - Final seal 2.4 - 3.4 | - | - | - | - | - | - | - | |
| Quellington Road-Widen seal 3.4 - 5.4 reconstruct | - | - | - | - | - | - | - | |
| Quellington Road- Carry Fwd 15-16 | - | \$189,902 | - | - | - | - | - | |
| Cut Hill Rd - Joint funded project Recon 0.10 - 1.08 | - | - | - | - | - | - | - | |
| Wrights Road | - | - | - | - | - | - | - | |
| Talbot Road- Final Seal 13-14 works 8.80 - 9.60 | - | - | - | - | - | - | - | |
| Regional Road Group Projects | \$570,168 | - | \$285,084 | \$8,634 | \$570,168 | 0% | - | |
| Top Beverley Rd - Final Seal 15/16 works 11.78 - 14.08 | - | \$70,500 | - | - | - | - | - | |
| Top Beverley Rd - Widen and seal 9.78 - 11.78 | - | \$222,512 | - | - | - | - | - | |
| Spencers Brook Rd - Final Seal 15/16 works 1.60 - 3.60 | - | \$57,200 | - | - | - | - | - | |
| Spencers Brook Rd - Widen and Seal 0.00 - 1.60 | - | \$219,956 | - | - | - | - | - | |
| Top Beverley Rd - Widen and seal / Reseal 11.08 - 13.38 | - | - | - | - | - | - | - | |
| Spencers Brook Rd - Final Seal 5.7 - 9.9 various sections | - | - | - | - | - | - | - | |
| Spencers Brook Rd - Widen, Seal 1.6 - 3.6 | - | - | - | - | - | - | - | |
| Municipal Road Construction Projects | \$806,977 | - | \$290,512 | \$6,437 | \$880,823 | 9% | 73,846 | As per Council Resolution 270217 |
| WANDRRA Projects | - | \$308,000 | - | - | - | - | - | |
| Waterfall Road | - | - | - | - | - | - | - | |
| Waterfall Road | - | - | - | - | - | - | - | |
| Waterfall Road | - | - | - | - | - | - | - | |
| Waterfall Road | - | - | - | - | - | - | - | |
| Chandos Road | - | - | - | - | - | - | - | |
| Andrews Ave | - | - | - | - | - | - | - | |
| Lennard Road | - | - | - | - | - | - | - | |
| Hammersley Sdg Road | - | - | - | - | - | - | - | |
| Attfield Nth Road | - | - | - | - | - | - | - | |
| Waterfall Road Box Culvert | - | - | - | - | - | - | - | |
| South Street - Asphalt Overlay - 0.00 - 0.61 | - | \$21,480 | - | - | - | - | - | |
| Talbot Road - Final Seal 13-14 works 8.80 - 9.60 | - | \$48,375 | - | - | - | - | - | |
| Penny Drive - Reseal 0.25 - 3.00 | - | \$37,000 | - | - | - | - | - | |
| Ulster Road - Reseal 0.00 - 2.52 | - | \$52,700 | - | - | - | - | - | |
| Qualen West Road - Reseal 6.00 - 9.60 | - | \$123,060 | - | - | - | - | - | |
| Cut Hill Road - Widen and Seal 0.10 - 1.08 | - | - | - | - | - | - | - | |
| Manwick Road - Reseal 0.00 to 1.50 | - | - | - | - | - | - | - | |
| Doodenanning Road - Reseal 4.75 to 6.00 | - | - | - | - | - | - | - | |
| Doodenanning Road - Reseal 11.07 to 12.93 | - | - | - | - | - | - | - | |
| Talbot Road - Final Seal 13-14 works | - | - | - | - | - | - | - | |
| Talbot Road - Widen, Seal | - | \$216,362 | - | - | - | - | - | |
| Mokine Rd - Final seal 13/14 works | - | - | - | - | - | - | - | |
| Various Town Streets Reseals, Kerbing & Drainage | - | - | - | - | - | - | - | |
| Municipal Footpath Construction Projects | \$80,000 | - | \$22,400 | - | \$15,000 | -81% | (65,000) | Funds reallocated to Town Hall upgrades due to receipt of grant. |
| York Townsites - Footpaths and street trees | - | \$70,000 | - | - | - | - | - | |
| Street Trees | - | \$10,000 | - | - | - | - | - | |
| Avon Terrace - Ballading to Stephen 2.5m dual-use | - | - | - | - | - | - | - | |
| Henrietta/Forrest - Avon Tce/South St - 2.5m dual-use | - | - | - | - | - | - | - | |
| Macartney St - Avon Tce to Lowe St | - | - | - | - | - | - | - | |
| Municipal Bridge Construction Projects | \$18,057 | - | - | - | - | -100% | (18,057) | Full scope of works not required at this stage |
| Talbot West Rd Bridge (4708) | - | - | - | - | - | - | - | |
| Mackie Sliding Road Bridge 4166 | - | \$13,542 | - | - | - | - | - | |
| Greenhills South Road Bridge 4165 | - | \$4,515 | - | - | - | - | - | |
| Blackspot Projects | \$40,000 | - | \$15,200 | \$4,400 | \$41,674 | 4% | 1,674 | |
| Berry Brow/Chidlow Road Intersection | - | \$40,000 | - | - | - | - | - | |



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|--------------|---|------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------------------|---------------------------------|---------|
| | | | | | | | | | |
| 122411 | Great Southern/Berry Brow Rd Intersection | | | | | | | | |
| | Townsite Drainage | \$24,280 | | | | \$24,280 | 0% | | |
| 122412 | Various York Town site Drainage Renewals (incl c/fwd 15/16) | | \$24,280 | | | | | | |
| | Asset Renewals - Gravel Sheeting/School Bus Routes | | | | | | | | |
| | Materials and contracts | | | | | | | | |
| | Direct labour costs | | | | | | | | |
| | Labour overheads | | | | | | | | |
| | Plant operation costs | | | | | | | | |
| | Sub Total - CAPITAL WORKS | \$2,383,596 | \$2,383,596 | \$1,035,253 | \$123,405 | \$2,376,059 | | (\$7,537) | |
| | Total - ROADS | \$2,383,596 | \$2,383,596 | \$1,035,253 | \$123,405 | \$2,376,059 | | (\$7,537) | |
| | Total - INFRASTRUCTURE ASSETS ROAD RESERVES | \$2,383,596 | \$2,383,596 | \$1,035,253 | \$123,405 | \$2,376,059 | | (\$7,537) | |
| | INFRASTRUCTURE - RECREATION FACILITIES | | | | | | | | |
| 112302 | Swimming Pool | | | | | | | | |
| | Major Upgrades - Stage 1 - Pump House & Infrastructure | \$530,000 | | | \$17,900 | \$530,000 | 0% | | |
| | Major Upgrades - Stage 2 incl Wetdeck | | | | | | | | |
| | Major Upgrades - Children's Pool - Stage 3 | | \$530,000 | | | | | | |
| | Major Upgrades - Playground and Shades | | | | | | | | |
| 113346 | Motocross Track Infrastructure | | | | | | | | |
| | York Moto Cross track- Compositing toilet | | | | | | | | |
| 113347 | Mount Brown Park Infrastructure | \$5,000 | | | | \$5,000 | 0% | | |
| | Mount Brown Park - Install new seating and lighting | | | | | | | | |
| | Mount Brown Park - Lookout safety rails/disabled access | | \$5,000 | | | | | | |
| 113302 | Avon Park Infrastructure | | | | | | | | |
| | Soft Fall for Avon Park Swings | | | | | | | | |
| | Avon Park - Install new play equipment | | | | | | | | |
| | Avon Park - Install fencing around Playground | | | | | | | | |
| | River Project - York Tourist Bureau - funds from Trust | | | | | | | | |
| 113314 | Candice Bateman Park - Infrastructure | | | | | | | | |
| | Carparking, Landscaping & Drainage | | | | | | | | |
| New | Peace Park | \$16,000 | | \$4,000 | | \$16,000 | 0% | | |
| | Water Fountain | | | | | | | | |
| | Drainage Plan and Construction | | \$6,000 | | | | | | |
| | Seating | | \$4,000 | | | | | | |
| | Lighting | | \$6,000 | | | | | | |
| New | War Memorial Park | | | | | | | | |
| | Flag Poles | | | | | | | | |
| New | Howick St Park | \$18,000 | | \$18,000 | | \$18,000 | 0% | | |
| | Fencing (Drain) | | \$10,000 | | | | | | |
| | Seating | | | | | | | | |
| | Disabled access upgrades | | \$8,000 | | | | | | |
| New | Avon Assent - Gwambyngine Park | \$10,000 | | | | \$10,000 | 0% | | |
| | Picnic Tables | | | | | | | | |
| | Boardwalk Renewals | | \$10,000 | | | | | | |
| | BBO Replacement | | | | | | | | |
| 113331 | Forrest Oval Infrastructure | \$179,000 | | | \$1,448 | \$179,000 | 0% | | |
| | Construct car park - ADD LIGHTING | | | | | | | | |
| | Bike Parking - Grant funded | | | | | | | | |
| | Landscaping of precinct - Footpath access | | \$3,000 | | | | | | |
| | Resurface Tennis Courts | | \$176,000 | | | | | | |



Shire of York
Mid Year Budget Review 2016/17
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|---|------------------------|--------|----------------------|----------------------|-----------------------|---------------------------------|---------------------------------|--|
| | | | | | | | | |
| Boundary Fencing | | | | | | | | |
| 113335 Heritage Trails Infrastructure | \$45,000 | | | | | -100% | (45,000) | Greenhills Progress Association carry forward |
| Avon River Trails incl. aboriginal heritage 1 | | | | | | | | |
| Greenhills Heritage Trail 5 (Greenhills Progress Association) | \$45,000 | | | | | | | |
| 146305 Old Convent School | \$50,000 | | | | | -100% | (50,000) | Grant funds unlikely to be obtained 2016/17 |
| Purchase and development | | | | | | | | |
| Code upgrades | \$50,000 | | | | | | | |
| Regional Skate Park | \$10,000 | | | | | -100% | (10,000) | Reallocate to Motocross Track due to flood damage. |
| Concept Plan - Town Skate Park C/FWD | | | | | | | | |
| Construction of skate park | \$10,000 | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Sub Total - CAPITAL WORKS | \$863,000 | | \$22,000 | \$19,348 | \$758,000 | | (\$105,000) | |
| | | | | | | | | |
| Total - RECREATION FACILITIES | \$863,000 | | \$22,000 | \$19,348 | \$758,000 | | (\$105,000) | |
| | | | | | | | | |
| Total - INFRASTRUCTURE ASSETS - REC FACILITIES | \$863,000 | | \$22,000 | \$19,348 | \$758,000 | | (\$105,000) | |
| | | | | | | | | |
| INFRASTRUCTURE ASSETS - OTHER | | | | | | | | |
| | | | | | | | | |
| COMMUNITY AMENITIES | | | | | | | | |
| | | | | | | | | |
| 1053.. Mt Bakewell Infrastructure | \$5,000 | | | | | -100% | (5,000) | Defer until 2017/18 |
| Renewals - Renew fencing around reserves | | | | | | | | |
| | | | | | | | | |
| 109383 Cemetery Infrastructure | \$15,000 | | | | \$30,000 | 100% | 15,000 | Expenditure of \$15,000 reallocated from GL 109137 to drainage improvements and renewals |
| Cemetery Renewals - Internal roads and drainage | | | | | | | | |
| York Cemetery - Upgrades | \$15,000 | | | | | | | |
| 109384 Community Amenities - Infrastructure | \$37,831 | | \$37,831 | \$36,102 | \$37,831 | 0% | - | |
| Septic Ponds - Renewals | | | | | | | | |
| 109394 Community Amenities - Infrastructure | \$37,831 | | \$37,831 | \$36,102 | \$37,831 | | | |
| Bus Shelter - Northam Road | | | | | | | | |
| | | | | | | | | |
| Sub Total - CAPITAL WORKS | \$57,831 | | \$37,831 | \$36,102 | \$67,831 | | \$10,000 | |
| | | | | | | | | |
| Total - COMMUNITY AMENITIES | \$57,831 | | \$37,831 | \$36,102 | \$67,831 | | \$10,000 | |
| | | | | | | | | |
| 132304 Area Promotion Infrastructure | \$52,430 | | | | \$52,430 | 0% | - | |
| Town Beautification projects | | | | | | | | |
| Town Entry Statements | \$52,430 | | | | | | | |
| YROC Entry Statements | | | | | | | | |
| Sub Total - CAPITAL WORKS | \$52,430 | | | | \$52,430 | | | |
| | | | | | | | | |
| Total - TOURISM & AREA PROMOTION | \$52,430 | | | | \$52,430 | | \$0 | |
| | | | | | | | | |
| Total - INFRASTRUCTURE ASSETS - OTHER | \$110,261 | | \$37,831 | \$36,102 | \$120,261 | | \$10,000 | |
| | | | | | | | | |
| | | | | | | | | |
| GRAND TOTALS - (Surplus)/Deficit | \$0 | | (\$4,195,167) | (\$5,014,842) | \$0 | | | |



SHIRE OF YORK Projected Ratio Calculations to 30 June 2017

| <i>Liquidity & Solvency</i> | Formula | 2013/14 | 2014/15 | 2015/16 | <i>Projected Ratios to 30/6/17</i> |
|---|---|---------|---------|---------|------------------------------------|
| CURRENT RATIO | Current Assets | 3.22 | 3.36 | 1.87 | 3.31 |
| Ratio Target > or = to 1:1 | Current Liabilities | | | | |
| OPERATING SURPLUS RATIO | Operating Revenue Minus Operating Expense | -0.23 | -0.06 | -0.29 | -0.18 |
| Basic Ratio Target - (+ve) Between 0% and 15% | Own Source Operating Revenue | | | | |
| OWN SOURCE REVENUE RATIO | Own Source Operating Revenue | 69% | 70% | 70% | 71% |
| Ratio Target > or = to 40% | Operating Expense | | | | |
| <i>Debtors</i> | | | | | |
| DEBT SERVICE RATIO | Annual Operating Surplus Before Interest and Depreciation | 2.87 | 8.69 | 1.76 | 3.34 |
| Ratio Target > or = to 2 | Debt Service Cost | | | | |
| <i>Assets</i> | | | | | |
| ASSET SUSTAINABILITY RATIO | Capital Renewal and Replacement Expenditure | 53% | 43% | 50% | 95% |
| Ratio Target 95% to 105% | Depreciation Expense | | | | |
| ASSET CONSUMPTION RATIO | Depreciated Replacement Cost of Assets | 74% | 86% | 85% | 85% |
| Ratio Target 50% to 75% | Current Replacement Cost of Depreciable Assets | | | | |
| ASSET RENEWAL FUNDING RATIO | NPV of Planned Capital Renewals Over 10 years | 84% | 75% | 48% | 48% |
| Ratio Target 95% to 105% | NPV of Required Capital Expenditure Over 10 years | | | | |



7. QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

8. NEXT MEETING

To be advised

9. CLOSURE

The Shire President thanked everyone for attending and closed the meeting at 3.12pm.

