



UNCONFIRMED MINUTES

Audit and Risk Committee Meeting Tuesday, 2 March 2021

Date: Tuesday, 2 March 2021

Time: 3.00pm

Location: Council Chambers, York Town Hall, York

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**MINUTES OF SHIRE OF YORK
AUDIT AND RISK COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBERS, YORK TOWN HALL, YORK
ON TUESDAY, 2 MARCH 2021 AT 3.00PM**

The York Shire Council acknowledges the traditional owners of the land on which this meeting is held.

1 OPENING

1.1 Declaration of Opening

Cr Denese Smythe, Presiding Member, declared the meeting open at 3.00pm.

1.2 Disclaimer

The Presiding Member 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

Nil

1.4 Announcement of Visitors

Nil

1.5 Declarations of Interest that Might Cause a Conflict

Nil

1.6 Declaration of Financial Interests

Nil

1.7 Disclosure of Interests that May Affect Impartiality

Nil

2 ATTENDANCE

2.1 Members

Cr Denese Smythe, Presiding Member; Cr Denis Warnick, Cr Jane Ferro; Cr Pam Heaton; Cr Stephen Muhleisen; Cr Kevin Trent

2.2 Staff

Chris Linnell, Chief Executive Officer; Darren Wallace, Executive Manager Infrastructure & Development Services; Alina Behan, Executive Manager Corporate & Community Services;

Natasha Brennan, Administration & Governance Officer; Tabitha Bateman, Finance Manager

2.3 Apologies

Cr Ashley Garratt

2.4 Leave of Absence Previously Approved

Nil

3 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

4 PRESENTATIONS

Nil

5 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

COMMITTEE RECOMMENDATION

Moved: Cr Jane Ferro

Seconded: Cr Pam Heaton

That the minutes of the Audit and Risk Committee Meeting held on 1 December 2020 be confirmed as a correct record of proceedings.

CARRIED: 6/0

6 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Nil

7 OFFICER'S REPORTS

7.1 ROAD RISK REGISTER

File Number: WK.RDM.3

Author: Darren Wallace, Executive Manager, Infrastructure & Development Services

Authoriser: Chris Linnell, Chief Executive Officer

Previously before Council: Not Applicable

Appendices:

1. Road Risk Register
2. Risk Matrix
3. Risk Consequence
4. Risk Likelihood

NATURE OF COUNCIL'S ROLE IN THE MATTER

Administrative

PURPOSE OF REPORT

To seek Councils endorsement of the keeping of a Road Risk Register and regular reporting of the register back to Council through the Audit and Risk Committee.

BACKGROUND

A key element in the Talis Report - 'Review of Delivery Against Road Design and Construction Guideline Standards, 2016', previously presented to Council, referenced road risk management in its Summary of Findings, as below:

4. Assessment of Risks to Road Users

'The failures to implement appropriate road management practices, particularly given the shortfall in required funding, has the potential to pose risks to road users associated with the failure to use detailed design when necessary, appropriate construction methods and a risk based maintenance strategy to make best use of the available funds. The risks to road users relate to the potential for increased crashes and increased vehicle operating costs associated with lower levels of service from the road system'.

At recent Council meetings questions regarding the recording of road safety risks were raised. The Shire have committed to collate and monitor these risks via a Road Risk Register. This register is presented to the Audit and Risk Committee for ratification.

COMMENTS AND DETAILS

Taking on board the Talis comments and previous commitments, Shire staff have developed a spreadsheet which will assist the Audit and Risk Committee to track road safety risks. A copy is attached at Appendix 1. There are still a number of risks that have been identified by the public and staff that are not on the current draft, these will be included and included when the Road Risk Register has been adopted for use.

Into the future road risks when identified or reported would be included on the register and a risk analysis undertaken. Based upon the resultant risk rating, treatments would be scheduled for immediate action and/or placed into future works programs. Once a treatment has been applied a further risk analysis would be undertaken to determine the new risk rating. Immediate, short and

long-term treatments will have budgeting implications which will be managed through the normal budgeting process or referred to the Council for consideration for immediate action.

The risk ratings would be undertaken in line with the Risk Matrix attached at Appendix 2, the Risk Consequences attached as Appendix 3 and the Risk Likelihood at Appendix 4.

The register would not be used for simple maintenance requests such as potholes, missing signs or guideposts. To enable Council to keep abreast of road safety issues on the Shire roads and the possible impact on funding, the Road Risk Register should be presented to Audit and Risk Committee every six months.

OPTIONS

The Council options include, but are not limited to:

Option 1: Adopt the “Road Risk Register” as presented and its operation and reporting as per the recommendation.

Option 2: Not formally adopt the “Road Risk Register” and reporting but endorse the operational use as outlined in this report.

Option 3: Determine not to have a Road Risk Register.

Option 4: Include road safety risks in the Shires existing Audit and Risk Committee’s Risk Register.

Option 1 is the preferred option as it ensures all road risks are captured and regularly reported to the Audit and Risk Committee as a standalone document.

IMPLICATIONS TO CONSIDER

Consultative

There has been no consultation undertaken in relation to the recommendation of this report.

Strategic

Goal 4: Built for Lifestyle and Resilience

Priority 4.1. Upgrade roads and complete footpath networks.

Policy Related

G 4.6 Risk Assessment and Management. A Roads Risk Register is not specifically mentioned in the Policy however, the Policy principals apply.

Financial

The timely management of Road Risks will reduce the Shires exposure to civil action regarding road conditions. It will also assist in the forward planning of works to ensure the most efficient use of Shire funds.

Legal and Statutory

Civil Liabilities Act 2002

Risk Related

If no formal Road Risk Register is kept there is a risk that road risks will not be enacted on in a timely and efficient manner.

Workforce

There is minimal additional work in keeping a Road Risk Register up to date and reporting to the Audit and Risk Committee on a regular basis.

VOTING REQUIREMENTS**Absolute Majority: No****COMMITTEE RECOMMENDATION****Moved: Cr Kevin Trent****Seconded: Cr Denis Warnick****That the Audit and Risk Committee recommend to Council, to:**

- 1. Resolve to adopt the “Road Risk Register” as per Appendix 1, with the understanding that it is a living document that will be updated on a needs basis.**
- 2. Endorse the use of the Road Risk Register as a method of informing the budget process of the importance of road safety projects.**
- 3. Request the CEO present the first formal Road Risk Register to the Audit and Risk Committee in June 2021 and then every six months, commencing with the September 2021 Audit and Risk Committee meeting.**

CARRIED: 6/0

ROAD RISK REGISTER (DRAFT)

* Only risks with a rating of Medium, High or Extreme are recorded in the Register

LOCATION	ISSUE	DATE RISK ADDED	HOW IDENTIFIED	RISK RATING	PROPOSED SHORT TERM MITIGATION	DATE ACTION UNDER TAKEN	RESIDUAL RISK	PROPOSED MEDIAN/LONG TERM MITIGATION ACTION	DATE ACTION UNDER TAKEN	RESIDUAL RISK
Talbot Road & Quellington Road	Substandard Bends		Reported by Mike Gill. Validated by Coates Civil Consulting	High	Bend Cam signs installed on worst bends on Talbot Road		Moderate	Reconstruct or asphalt overlay bends		
Cut Hill Road	Major culvert is too narrow			Moderate	Culvert to be widened					
Knatts Road	Heavy Vehicles cutting corner	25/01/2021	Reported by Mike Gill	Moderate	Maintain gravel shoulder and widen culvert		Moderate	Widen Bend		
Piccadilly Road	Poor Road condition. A vehicle recently left the road	3/02/2021	Reported by Sue Britze, 0429 481 382	Moderate	Install warning signs	4/02/2021	Moderate	Negotiating with MRWA Contractor to repair damage		
Spencer Brook-York Road	Vehicles continually running off road at Railway crossing		Reported by ARC Infrastructure	High	Install rumble strip or similar to alert driver to the sharp bend ahead	Have spoken to Main Roads and they inform that any warning signs/devices including rumble strips for rail crossings are their responsibility. No further action required				

SHIRE OF YORK - RISK MATRIX						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate

SHIRE OF YORK - MEASURES OF RISK CONSEQUENCE									
Rating	People	Service Interruption	Reputational (Social/Community)	Compliance	Property	Natural Environment	Financial Impact	Project - Time	Project - Cost
Insignificant (1)	Near miss/minor injuries	No material service interruption - less than 1 hour	Unsubstantiated, localised low impact on community / stakeholder trust, low profile or no media item	No noticeable regulatory or statutory impact	Inconsequential damage	Contained, reversible impact managed by on site response	Less than \$5,000	Exceeds deadline by 5% of project timeline	Exceeds project budget by 10%
Minor (2)	First Aid Treatment	Short term, temporary interruption - backlog cleared < 1 day	Substantiated, localised impact on community / stakeholder trust or low media item	Some temporary non-compliances	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response	\$5,001 - \$25,000	Exceeds deadline by 10% of project timeline	Exceeds project budget by 15%
Moderate (3)	Medical type injuries / Lost time injury < 30 days	Medium term, temporary interruption - backlog cleared by additional resources < 1 week	Substantiated, public embarrassment, moderate impact on community / stakeholder trust or moderate media profile	Short term non-compliance but with significant regulatory requirements imposed	Localised damage requiring external resources to rectify	Contained, reversible impact managed by external agencies	\$25,001 - \$100,000	Exceeds deadline by 15% of project timeline	Exceeds project budget by 20%
Major (4)	Lost time injury > 30 days Temporary disability	Prolonged interruption of services - additional resources: - performance affected < 1month	Substantiated, public embarrassment, widespread, high impact on community / stakeholder trust or high media profile, 3rd party actions	Non-compliance results in termination of services or imposed penalties to Shire/Officers	Significant damage requiring internal and external resources to rectify	Uncontained, reversible impact managed by a coordinated response from external agencies	\$100,001 - \$500,000	Exceeds deadline by 20% of project timeline	Exceeds project budget by 25%
Extreme (5)	Fatality / permanent disability	Indeterminate prolonged interruption of services - non-performance > 1 month	Substantiated, public embarrassment, widespread loss of community / stakeholder trust or high, widespread multiple media profile, 3rd party actions	Non-compliance results in litigation, criminal charges or significant damage or penalties	Extensive damage requiring long period of restitution. Complete loss of plant, equipment & building.	Uncontained, irreversible impact	More than \$500,000	Exceeds deadline by 25% of project timeline	Exceeds project budget by 30%

SHIRE OF YORK - MEASURES OF RISK LIKELIHOOD		
Rating	Definition	Frequency
Almost Certain (5)	The event is expected to occur in most circumstances	More than once per year
Likely (4)	The event will probably occur in most circumstances	At least once per year
Possible (3)	The event could occur at some time	At least once in 5 years
Unlikely (2)	The event should occur at some time	At least once in 10 years
Rare (1)	The event may only occur in exceptional circumstances	Less than once in 15 years

7.2 MID YEAR BUDGET REVIEW 2020/21

File Number:	FI.FRP
Author:	Tabitha Bateman, Finance Manager
Authoriser:	Alina Behan, Executive Manager Corporate & Community Services
Previously before Council:	Not applicable
Appendices:	<ol style="list-style-type: none">1. Finance and Costing Review Summary - Quarter 2 2020/212. Projected Statement of Financial Activity 2020/213. Detailed Budget Amendments as at 31 December 20204. Grants Register 2020/21

NATURE OF THE AUDIT COMMITTEE'S ROLE IN THE MATTER

Review

PURPOSE OF REPORT

This report presents the Mid-Year Budget Review, incorporating the results of the quarterly Finance and Costing Review, for the period ending 31 December 2020 for the Audit and Risk Committee's consideration and recommendation to Council.

BACKGROUND

On a quarterly basis, officers undertake a Finance and Costing Review (FACR), the results of which are presented to the Audit and Risk Committee. This process was implemented to ensure regular monitoring of income and expenditure in accordance with the adopted budget and to improve accountability, transparency and knowledge of officers who are responsible for accounts within the budget.

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 results of the quarterly reviews assist to inform the mid-year budget review and the budget planning process by highlighting over or under income and expenditures and forecasting the year end position.

The 2020/21 annual budget was adopted by Council on 14 July 2020. 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, adopts the percentage of 10% for items with a variance of \$5,000 or more for reporting material variances in the Statement of Financial Activity."

A comprehensive review of the 2020/21 Adopted Budget and year to date actuals to 31 December 2020 has been undertaken inclusive of the amendments previously endorsed by Council together with the results of the first quarter review. Officers have reported on major variances in accordance with the above resolution and provided comments where applicable.

COMMENTS AND DETAILS

As part of the annual budget preparation, officers across the organisation are assigned projects and accounts within the budget for which they are responsible to monitor and manage. At the close of the second quarter, responsible officers met with the Executive Leadership Team to analyse budgets

and consider any variations to the adopted budget. The review takes into account a number of factors including what has occurred during the first half of the financial year, the likely operating environment over the remaining months and the estimated impact on the Shire's financial position at year end.

Following this review process, a summary of all material variances was compiled for consideration by the Audit and Risk Committee and is attached to this report as Appendix 1. The following table provides a summary of the anticipated year end position incorporating the proposed amendments with a surplus of \$3,468 expected as a result.

ITEM	2020/21 ANNUAL BUDGET	FACR QTR 1 YEAR END FORECAST	MID YEAR BUDGET REVIEW	VAR TO ADOPTED BUDGET \$	VAR TO ADOPTED BUDGET %
Operating Revenue	10,047,135	10,399,357	10,451,357	404,221	4%
Operating Expenditure	(10,708,019)	(10,839,099)	(10,894,212)	(186,193)	2%
OPERATING SUB-TOTAL	(660,884)	(439,742)	(442,855)	218,029	-33%
NON-CASH ITEMS ADDED BACK	2,837,950	2,698,950	2,683,950	(154,000)	-5%
CAPITAL PROGRAMME	(4,565,216)	(4,630,814)	(4,573,602)	(8,386)	0%
BORROWINGS	(244,526)	(244,526)	(244,526)	0	0%
RESERVES	416,168	416,168	388,176	(27,992)	-7%
OPENING FUNDS	2,216,507	2,192,324	2,192,324	(24,183)	-1%
NET SURPLUS/(DEFICIT)	0	(7,639)	3,468	3,468	

The above table is provided in more detail at Appendix 2 (Projected Financial Activity Statement). In addition, a detailed breakdown of the entire budget including explanatory notes, is provided at Appendix 3 (Mid-Year Budget Review 2020/21 – Detailed Budget). The net increase/(decrease) reported within the projected financial activity statement comprises the following notable variances.

➤ OPERATING REVENUE AND EXPENDITURE

Revenues – net increase \$404,221

The first quarter FACR presented a net increase to revenue of approximately \$352,000 which was mainly due to receiving an additional \$383,098 as part of the Federal Government's Local Roads and Community Infrastructure (LRCI) funding program. Further detail relating to variations to grants and contributions can be found in Appendix 4.

Increases to report this quarter include the following:

- The Department of Local Government, Sport & Cultural Industries have granted the Shire \$18,000 to prepare a concept plan for Mt Brown and Mt Bakewell trails. This income has been offset with an increase to expenditure of \$12,000.
- The cost for preparation of the Business Continuity Plan, approximately \$4,500, was eligible to be funded from the Shire's LGIS Scheme membership in addition to receiving \$13,420 from LGIS as part of their 'Contributions Assistance Package'.
- Due to the influx in property enquiries and sales, officers anticipate an additional \$19,000 will be received through rates enquiries, planning and building applications as a result.

Expenses – net increase of \$186,193

In addition to the \$131,000 reported with the first quarter review, the increase this quarter relates mainly to Avon Park and street sweeping. Officers anticipate approximately \$30,000 will be required to fund the additional costs, including the temporary CCTV, allocated to Avon Park following completion of the major redevelopment last year and the associated increased usage.

Furthermore, the post-COVID sweeping and cleaning regime for the town streets continues to be prioritised at this time requiring a reallocation of \$26,000.

➤ CAPITAL PROGRAMME

The table above shows a minor increase to the capital works program since budget adoption. Changes to date include a significant increase to the roads program of \$383,098 due to the additional Local Roads and Community Infrastructure funding. This increase was offset by reductions to the program such as:

- The large Hino Truck Y711 not requiring replacement. The purchase price was estimated at \$160,000 and offset by proceeds of \$60,000.
- CEO and EMCCS vehicles were replaced early 2020 and will not require another replacement this year. Total purchase price combined was \$96,000 offset by proceeds from sale of \$58,000.
- Substantial IT upgrades required prior to necessary system upgrades estimated at \$30,000.

Since the first quarter review, further amendments to the capital program include:

- The reduction to the Containers for Change project, although fully funded from Reserve.
- The small increase to the Trails budget as a result of the successful funding application from Department of Local Government, Sport & Cultural Industries as previously noted.
- The decision to postpone replacement of the Development Services Coordinator's vehicle resulting in a reduction of \$37,000 offset by proceeds from sale of \$15,000.

The review shows that additional budget requirements have been fully funded by a combination of increased revenue and expenditure savings in other areas of the budget. Notwithstanding this, close monitoring of budgets continues to be an essential process for responsible officers across the organisation.

IMPLICATIONS TO CONSIDER**Consultative**

Office of the Auditor-General

Department of Local Government, Sport & Cultural Industries

Policy Related

Policy F1.3 *Significant Accounting Policies*

Policy G4.3 *Financial Planning and Sustainability*

Financial

The financial impact of the Finance and Costing Review for the quarter ending 31 December 2020 is outlined within Appendix 1. A year end surplus of \$3,468 is anticipated following the review.

Legal and Statutory

Local Government Act 1995

Section 6.2 *Local government to prepare annual budget*

Section 6.10 *Financial management regulations*

Local Government (Financial Management) Regulations 1996

Part 2. Reg 5(g) CEO's duties as to financial management

Part 3. Reg 33A Review of budget

Risk Related


It is a legislative requirement to undertake a review of the budget and to lodge it with the Department of Local Government, Sport and Cultural Industries. Failure to monitor and financially manage budgeted projects exposes Shire Officers and Councillors to significant risk. This report helps to mitigate this risk.


The review does not, however, seek to make amendments below the materiality threshold unless strictly necessary. The materiality threshold is set at \$5,000 as adopted by Council. Should a number of accounts exceed their budget within these thresholds, it poses a risk that the forecasted year end position may be understated.


VOTING REQUIREMENTS**Absolute Majority: No****COMMITTEE RECOMMENDATION****Moved: Cr Pam Heaton****Seconded: Cr Jane Ferro****That the Audit and Risk Committee recommends that Council:**


- 1. Resolves to accept the Finance and Costing Review Summary for the period ending 31 December 2020 as attached to this report at Appendix 1.**
- 2. Resolves to adopt the Mid-Year Budget Review and supporting information as attached at Appendices 2, 3 and 4 to this report.**
- 3. Requests the Chief Executive Officer to forward the adopted 2020/21 Mid-Year Budget Review to the Department of Local Government, Sport & Cultural Industries within 30 days of Council's adoption.**

CARRIED: 6/0

 FINANCE AND COSTING REVIEW SUMMARY 2020/21 - Quarter 2					
Description	COA	Current Budget	FACR Impact Quarter 2	Forecasted Year End	Comments/Justification for Request
Opening balance - Qtr. 1 deficit		0	7,641	7,641	
RATE WRITE OFFS NON TAXABLE	31130	50,000	11,475	61,475	Allocate additional funds as a result of Council resolution 171220. Request for Rates Relief due to Financial Hardship received in December 2020 and write off approved - \$11,475.
RATE DEBT RECOVERY COST	31132	10,000	30,000	40,000	Increase existing budget for rate debt recovery required to address complex, long outstanding debts in accordance with Request for Quotation 04/2021.
PROPERTY ENQUIRY FEES	31230	(15,000)	(6,000)	(21,000)	Higher volume of rates enquiries and property transfers than originally budgeted.
STRATEGIC PLANNING	41124	25,000	(16,408)	8,592	Strategic Plan completed in-house and underbudget - remaining budget to fund initial stages of rebranding implementation.
CONSULTANTS	42169	109,870	35,000	144,870	Utilise savings from the Strategic Plan for implementation of the rebranding project up to \$15,000. Costs for continuation of cultural program expected to be approx. \$30,000. Allocate \$20,000 in 2020/21 and the remaining \$10,000 to be included in 21/22 budget.
ADMIN TELEPHONE	42178	19,500	5,000	24,500	Additional funds required for new contracts, service charges and wireless devices including new internet data services for iPads and Phones.
OFFICE EXP-COMPUTER EXPENSES	42188	286,298	(35,000)	251,298	An additional \$112,000 was allocated for Altus module upgrades in FACR 1 (Payroll, Procurement and Records). Due to other contributing factors such as server requirements and module build timeframes, the move to Altus Records will be postponed until the 2021/22 FY. Further budget allocation required for consultancy work to assist in records digitisation project to be completed prior to Altus transition.
ADMINISTRATION SALARIES	42109	1,185,937	30,000	1,215,937	Savings from the closure of the Residency Museum have been reallocated to fund an additional temporary position to assist in the rollout of a new file plan prior to moving to Altus Records.
SALARIES RESIDENCY MUSEUM	118191	89,394	(56,900)	32,494	The Residency Museum was temporarily closed at the end of January 2021 due to major building upgrades in accordance with the Earthquake Risk Mitigation project. Remaining payroll budget for the museum has been diverted to the records project.

 FINANCE AND COSTING REVIEW SUMMARY 2020/21 - Quarter 2					
Description	COA	Current Budget	FACR Impact Quarter 2	Forecasted Year End	Comments/Justification for Request
SUPERANNUATION RESIDENCY MUSEUM	118192	7,000	(5,763)	1,237	The Residency Museum was temporarily closed at the end of January 2021 due to major building upgrades in accordance with the Earthquake Risk Mitigation project. Remaining payroll budget for the museum has been diverted to records projects including development and implementation of a new file plan.
REIMBURSEMENTS - TAXABLE	42221	500	(18,000)	(17,500)	Cost of Business Continuity Plan to be recouped from LGIS Scheme Membership funds - \$4,500. Contributions Assistance Package payment received \$13,420.
CRIME PLAN EXPENDITURE	53102	4,317	4,349	8,666	Additional budget allocation required for CCTV equipment repairs and maintenance, including shire labour, in Avon Terrace.
PANDEMIC RESPONSE	77165	10,000	10,000	20,000	The actual need for additional funds relating to the current COVID-19 situation is unknown. Officers will continue to monitor this account and report accordingly. If required throughout the year, Council has the option of allocating funds from the Disaster Reserve. At the time of preparing this report, it is anticipated that a further \$10,000 may be required.
WASTE MANAGEMENT LAND & BUILDINGS	101371	150,000	(46,742)	103,258	Total cost for Containers for Change Shed is anticipated to be lower than budget by \$33,000. Forklift expense to be allocated to Plant and Equipment GL 101372.
WASTE MANAGEMENT PLANT & EQUIPMENT	101372	0	18,750	18,750	Cost for Containers for Change forklift originally included with building expense. Reallocate to Plant and Equipment GL 101372.
WASTE MANAGEMENT LAND & BUILDINGS	101427	(150,000)	27,992	(122,008)	Containers for Change construction costs lower than budgeted - full transfer from Waste Management Reserve not required.
WEED / PEST CONTROL PROGRAMMES	105103	3,000	5,245	8,245	Additional \$5,245 required for pigeon cull programmed for third quarter.
REVIEW TOWN PLANNING STRATEGY/SCHEME	106191	18,000	(9,462)	8,538	Reallocate savings to Weed and Pest Control to fund the additional pigeon cull scheduled for third quarter.
PLANNING CONSENT CHARGES	106202	(15,000)	(5,000)	(20,000)	Increase income received for processing of planning applications based on increased volume of applications.
SEWERAGE PONDS - INCOME	109269	(17,000)	3,000	(14,000)	Reduce income received from use of sewerage ponds based on current circumstances - only one operator currently using ponds.

 FINANCE AND COSTING REVIEW SUMMARY 2020/21 - Quarter 2					
Description	COA	Current Budget	FACR Impact Quarter 2	Forecasted Year End	Comments/Justification for Request
SWIMMING POOL CAPITAL - BUILDINGS	112302	47,950	3,480	51,430	Expenses transferred from DAIP to Swimming Pool Capital - Buildings to fund removal of existing concrete and installation of a new concrete ramp with steel handrails at the York Swimming Pool.
AVON PARK MAINTENANCE MUN	113100	90,000	30,000	120,000	Additional shire plant and labour costs allocated to Avon Park due to increased usage following upgrades and redevelopment. In addition, hire costs for CCTV equipment and light tower was not budgeted for this financial year.
HERITAGE TRAILS INFRASTRUCTURE	113335	67,000	12,000	79,000	Allocate additional funds to support successful grant application to complete concept plans for Mt Brown and Mt Bakewell trails.
GOVERNMENT GRANTS - TRAILS	113273	(41,555)	(18,000)	(59,555)	Successful funding application from the Department of Sport and Recreation to prepare concept plan for Mt Brown and Mt Bakewell.
AVON PARK INFRASTRUCTURE MUN	113302	60,000	2,000	62,000	Expenses transferred from DAIP GL 133186 to Avon Park infrastructure. Supply and install concrete pram ramp at Avon Park as part of DAIP improvements.
CONVENTION CENTRE FURNITURE AND EQUIPMENT - CAPITAL	113349	10,000	(5,000)	5,000	No specific purchases required to date at the YRCC. Reallocate savings to other priorities.
GRANT EXPENDITURE - PROJECTS	118187	5,000	(5,000)	0	Reallocate funds not required this financial year originally budgeted to support grant funded projects.
RESIDENCY MUSEUM GARDEN-SHIRE	118188	9,683	3,000	12,683	Adjust up to allow SOY plant & labour costs to maintain gardens at the Residency Museum during closure for renovations
STREET CLEANING	125109	34,000	26,000	60,000	Additional funds required to support additional street cleaning regime which has continued to be prioritised since March 2020 as a result of COVID-19.
CHRISTMAS IMPROVEMENTS - F & E	132301	10,000	(4,700)	5,300	Reallocate savings as remaining budget of \$4,700 is not required this financial year.
DAIP IMPLEMENTATION EXPENSES MUN	133186	36,750	(6,423)	30,327	Reallocate DAIP expenses to specific assets. Includes supply and delivery of inground bollards for YRCC car park, removal of existing concrete and installation of new concrete pram ramps at York Swimming Pool and supply and installation of concrete pram ramp and footpath at Avon park

 FINANCE AND COSTING REVIEW SUMMARY 2020/21 - Quarter 2					
Description	COA	Current Budget	FACR Impact Quarter 2	Forecasted Year End	Comments/Justification for Request
CHARGES - BUILDING PERMITS	133204	(20,000)	(8,000)	(28,000)	Increase income received for processing of building applications based on increased volume of applications.
PLANT & EQUIPMENT - Y000	133319	37,000	(37,000)	0	No purchase or trade required for Development Services vehicle this financial year.
PROCEEDS FROM SALE OF ASSETS - Y000	133297	(15,000)	15,000	0	No purchase or trade required for Development Services vehicle this financial year.
Net Impact - Quarter 2		2,102,643	(3,466)	2,099,178	



SHIRE OF YORK
FINANCIAL ACTIVITY STATEMENT
FOR THE PERIOD ENDED 31 DECEMBER 2020

	2020/21 ANNUAL BUDGET	2020/21 YTD ACTUAL 31/12/2020	PROPOSED MID YEAR REVIEW	VAR TO BUDGET \$	VAR TO BUDGET %
OPERATING REVENUE					
General Purpose Funding	6,763,120	6,378,201	6,784,851	21,731	0%
Governance	2,900	35,468	41,900	39,000	1345%
Law, Order Public Safety	79,219	54,525	129,177	49,958	63%
Health	2,500	8,424	2,500	-	0%
Education and Welfare	35,623	18,993	35,623	-	0%
Community Amenities	733,316	728,313	774,416	41,100	6%
Recreation and Culture	788,852	199,924	721,853	(66,999)	-8%
Transport	1,353,617	620,710	1,670,048	316,431	23%
Economic Services	246,588	92,308	254,588	8,000	3%
Other Property and Services	41,400	18,498	36,400	(5,000)	-12%
	10,047,135	8,155,363	10,451,357	404,221	4%
LESS OPERATING EXPENDITURE					
General Purpose Funding	(443,201)	(239,903)	(443,858)	(657)	0%
Governance	(784,408)	(350,486)	(961,864)	(177,457)	23%
Law, Order, Public Safety	(464,439)	(201,588)	(521,388)	(56,949)	12%
Health	(241,049)	(111,204)	(251,049)	(10,000)	4%
Education and Welfare	(146,148)	(69,135)	(146,148)	-	0%
Community Amenities	(1,184,791)	(449,632)	(1,214,994)	(30,203)	3%
Recreation and Culture	(3,473,468)	(1,652,089)	(3,395,818)	77,650	-2%
Transport	(2,475,127)	(1,500,797)	(2,501,127)	(26,000)	1%
Economic Services	(1,427,106)	(448,550)	(1,389,683)	37,423	-3%
Other Property & Services	(68,283)	(3,069)	(68,283)	-	0%
	(10,708,019)	(5,026,454)	(10,894,212)	(186,193)	2%
Increase/(Decrease)	(660,884)	3,128,910	(442,855)	218,029	-33%
ADD					
Profit/Loss on sale of assets	252,000	-	98,000	(154,000)	-61%
Depreciation Written Back	2,585,950	1,433,204	2,585,950	-	0%
	2,837,950	1,433,204	2,683,950	(154,000)	-5%
Sub Total	2,177,067	4,562,113	2,241,095	64,029	3%




SHIRE OF YORK
FINANCIAL ACTIVITY STATEMENT
FOR THE PERIOD ENDED 31 DECEMBER 2020

	2020/21 ANNUAL BUDGET	2020/21 YTD ACTUAL 31/12/2020	PROPOSED MID YEAR REVIEW	VAR TO BUDGET \$	VAR TO BUDGET %
LESS CAPITAL PROGRAMME					
Purchase Land & Buildings	(570,000)	(145,357)	(583,188)	(13,188)	2%
Infrastructure Assets - Roads	(2,540,066)	(470,496)	(2,823,164)	(283,098)	11%
Infrastructure Assets - Recreation	(273,150)	(42,654)	(239,200)	33,950	-12%
Infrastructure Assets - Other	(10,000)	-	(10,000)	-	0%
Purchase Plant and Equipment	(1,107,000)	(111,353)	(832,750)	274,250	-25%
Purchase Furniture and Equipment	(65,000)	(12,843)	(85,300)	(20,300)	31%
Repayment of Debt - Loan Principal	(244,526)	(152,279)	(244,526)	-	0%
Transfer to Reserves	(246,832)	-	(246,832)	-	0%
	(5,056,574)	(934,982)	(5,064,960)	(8,386)	0%
Sub Total	(2,879,507)	3,627,131	(2,823,864)	55,643	-2%
LESS FUNDING FROM					
Reserves	663,000	-	635,008	(27,992)	-4%
Opening Funds	2,216,507	2,192,324	2,192,324	(24,183)	-1%
	2,879,507	2,192,324	2,827,332	(52,175)	-2%
ESTIMATED SURPLUS/(DEFICIT)	0	5,819,455	3,468	3,468	

SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW			
Descriptions	YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
Proceeds Sale of Assets								
042232 Proceeds Sale Of Assets - Admin Vehicles	-	-	(\$97,000)	(\$39,000)	(\$39,000)	0%	-	FACR 1 - Income from proceeds from sale to reduce, offset by reduction in expenditure also. EMIDS and FM vehicles held for 2 years or more due for changeover this financial year. CEO and EMCCS vehicles purchased 2019/20 due to be held until 2021/22 financial year.
051228 Proceeds Sale Of Assets - Ranger's Vehicle	-	-	-	-	-	-	-	
077276 Proceeds Sale Of Assets - EHO Vehicle	-	-	-	-	-	-	-	
106210 Proceeds Sale Of Assets - Development Services Vehicle	-	-	-	-	-	-	-	
127297 Proceeds Sale Of Assets - Works Plant	-	-	(\$119,000)	(\$59,000)	(\$59,000)	0%	-	FACR 1 - Truck Y711 will not be traded this financial year. Reduce proceeds from sale of asset accordingly.
133297 Proceeds Sale Of Assets - Building Officer Vehicle	-	-	(\$15,000)	(\$15,000)	-	-100%	15,000	FACR 2 - No purchase or trade required for Development Services vehicle this financial year.
143295 Proceeds Sale Of Assets - Pwo Vehicles	-	-	(\$21,000)	-	-	-	-	FACR 1 - No trade planned for Y96 - vehicle to be kept for Works Leading Hand (Construction). Additional vehicle to be purchased for Works Coordinator. Reduce budgeted proceeds from sale of asset.
Sub-Total Proceeds on Sale of Assets	-	-	(\$252,000)	(\$113,000)	(\$98,000)		\$15,000	
042198 Loss on Sale of Assets - Admin Vehicles	-	-	-	-	-	-	-	
071901 Loss on Sale of Assets - EHO	-	-	-	-	-	-	-	
051197 Loss On Sale Of Assets	-	-	-	-	-	-	-	
Sub-Total Profit/Loss on Sale of Assets	\$58,835	-	-	-	-		\$0	
Written Down Values of Assets Sold	-	-	-	-	-		\$0	
042251 Realisation on Sale of Assets - Admin Vehicles	-	-	\$119,368	\$119,368	\$119,368	0%	-	
05119 Realisation on Sale of Assets	-	-	-	-	-	-	-	
077280 Realisation on Sale of Assets	-	-	-	-	-	-	-	
127197 Realisation on Sale of Assets - Works Plant	-	-	\$171,800	\$171,800	\$171,800	0%	-	
133296 Realisation on Sale of Assets	-	-	\$19,500	\$19,500	\$19,500	0%	-	
143298 Realisation on Sale of Assets	-	-	\$29,750	\$29,750	\$29,750	0%	-	
Sub-Total Written Down Value of Assets Sold	-	-	\$340,418	\$340,418	\$340,418		\$0	
Total - GAIN/LOSS ON DISPOSAL OF ASSET - OPERATING STATEMENT	-	-	\$88,418	\$227,418	\$242,418		\$15,000	
RATES								
OPERATING EXPENDITURE								
031120 Admin O/Head & Labour Costs	\$69,043	\$68,228	\$140,903	\$140,903	\$140,903	0%	-	
031118 Rates - Salaries	\$35,621	\$36,201	\$71,242	\$71,242	\$71,242	0%	-	
031119 Rates - Superannuation	\$5,165	\$5,212	\$10,330	\$10,330	\$10,330	0%	-	
031121 Long Service Leave	-	-	\$333	\$333	\$333	0%	-	
031122 Cash Discrepancy	-	(\$45)	\$10	\$10	\$10	0%	-	
031124 Doubtful Debts Provision	-	-	-	-	-	-	-	
031127 Rates Incentive	\$131,531	\$79,362	\$131,531	\$90,713	\$90,713	0%	-	FACR 1 - Discount for early payment of rates of 1.5% as per budget estimate. Only 4,589 York Dollar vouchers were claimed. This was much less than the 8,666 budgeted.
031128 Map Purchases	-	-	\$1,107	\$1,107	\$1,107	0%	-	

SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW			
Descriptions	YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
031129 Valuation Expenses	\$2,134	\$2,622	\$17,785	\$17,785	\$17,785	0%	-	
031130 Rate Write Offs Non Taxable	\$25,000	\$47,919	\$50,000	\$50,000	\$61,475	23%	11,475	FACR 2 - Allocate additional funds as a result of Council resolution 171220. Request for Rates Relief due to Financial Hardship received in December 2020 and write off approved - \$11,475.
031131 Other Expenses-Rates	-	-	\$721	\$721	\$721	0%	-	
031132 Rate Debt Recovery Cost	\$2,200	-	\$10,000	\$10,000	\$40,000	300%	30,000	FACR 2 - Increase existing budget for rate debt recovery required to address complex, long outstanding debts in accordance with Request for Quotation 04/2021.
039107 Write Offs	-	\$405	\$2,500	\$2,500	\$2,500	0%	-	
Sub Total - GENERAL RATES OP EXP	\$270,694	\$239,903	\$436,464	\$395,646	\$437,121		\$41,475	
OPERATING INCOME							-	
031212 Rates	(\$5,983,027)	(\$5,987,276)	(\$5,983,027)	(\$5,983,027)	(\$5,983,027)	0%	-	
031213 Ex Gratia Rates	(\$17,500)	(\$19,781)	(\$17,500)	(\$17,500)	(\$17,500)	0%	-	
031214 Rates Non Payment Penalty	-	-	(\$25,000)	(\$25,000)	(\$25,000)	0%	-	
031218 Interim Rates	(\$5,000)	(\$1,845)	(\$10,000)	(\$10,000)	(\$10,000)	0%	-	
031219 Interest On Rates Instalments	-	-	-	-	-		-	
031220 Instalment Admin Fee	-	-	-	-	-		-	
031221 Back Rates Prior Year	(\$100)	(\$3,202)	(\$100)	(\$100)	(\$100)	0%	-	
031222 Pensioner Deferred Rate Interest	-	-	(\$2,200)	(\$2,200)	(\$2,200)	0%	-	
031223 ESL Non-Payment Penalty Interest	-	-	-	-	-		-	
031230 Property Enquiry Fees	(\$7,500)	(\$15,338)	(\$15,000)	(\$15,000)	(\$21,000)	40%	(6,000)	FACR 2 - Higher volume of rates enquiries and property transfers than originally budgeted.
031231 Rate Debt Recovery Non Taxable	(\$2,500)	-	(\$5,000)	(\$5,000)	(\$5,000)	0%	-	
031232 Rates Debt Recovery Taxable	-	-	-	-	-		-	
Sub Total - GENERAL RATES OP INC	(\$6,015,627)	(\$6,026,957)	(\$6,057,827)	(\$6,057,827)	(\$6,063,827)		(\$6,000)	
Total - GENERAL RATES	(\$5,744,933)	(\$5,787,054)	(\$5,621,363)	(\$5,662,181)	(\$5,626,706)		\$35,475	
OTHER GENERAL PURPOSE FUNDING								
OPERATING EXPENDITURE								
039104 Provision For Stock Write Off	-	-	\$1,500	\$1,500	\$1,500	0%	-	
039106 Debt Recovery	\$2,618	-	\$5,238	\$5,238	\$5,238	0%	-	
039199 Depreciation	-	-	-	-	-		-	
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP	\$2,618	-	\$6,738	\$6,738	\$6,738	-	-	
OPERATING INCOME								
032260 Grant Funds (Untied)	(\$198,719)	(\$207,229)	(\$397,438)	(\$414,460)	(\$414,460)	0%	-	FACR 1 - Adjust Financial Assistance Grants to match actuals which were higher than budgeted.
032270 Grant Funds (Untied)	(\$134,011)	(\$142,366)	(\$268,023)	(\$284,732)	(\$284,732)	0%	-	FACR 1 - Adjust Financial Assistance Grants to match actuals which were higher than budgeted.
039219 Charges Legal Costs	-	-	-	-	-		-	

SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW				
Descriptions		YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
039222	Interest Earned Muni & Trust	(\$7,200)	(\$1,649)	(\$18,000)	(\$8,000)	(\$8,000)	0%	-	FACR 1 - Interest expected to be received from term deposits will be much lower than budget estimates. Interest rates extremely low as a result of COVID-19.
039227	Interest Earned Reserve Funds	(\$8,733)	-	(\$21,832)	(\$13,832)	(\$13,832)	0%	-	FACR 1 - Interest expected to be received from term deposits will be much lower than budget estimates. Interest rates extremely low as a result of COVID-19.
	Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC	(\$348,663)	(\$351,244)	(\$705,293)	(\$721,024)	(\$721,024)		-	
	Total - OTHER GENERAL PURPOSE FUNDING	(\$346,045)	(\$351,244)	(\$698,555)	(\$714,286)	(\$714,286)		\$0	
	Total - GENERAL PURPOSE FUNDING	(\$6,090,979)	(\$6,138,298)	(\$6,319,919)	(\$6,376,468)	(\$6,340,993)		\$35,475	
	MEMBERS OF COUNCIL								
	OPERATING EXPENDITURE								
041101	Attendance Fees	\$51,180	\$48,516	\$102,359	\$102,359	\$102,359	0%	-	
041102	Conference Expenses	\$6,300	\$723	\$21,000	\$21,000	\$21,000	0%	-	
041103	Election Expenses	\$20,000	\$939	\$20,000	\$20,000	\$20,000	0%	-	
041104	Presidential Allowance	\$10,573	\$10,660	\$21,146	\$21,146	\$21,146	0%	-	
041105	Sponsorships	-	\$26,071	\$30,000	\$30,000	\$30,000	0%	-	
041106	Refreshments & Receptions	\$8,550	\$6,445	\$15,000	\$15,000	\$15,000	0%	-	
041107	Citizenships & Presentations	\$855	\$129	\$1,500	\$1,500	\$1,500	0%	-	
041108	Printing & Stationery	\$1,026	-	\$1,800	\$1,800	\$1,800	0%	-	
041109	Communication Allowance	\$7,000	\$6,671	\$14,000	\$14,000	\$14,000	0%	-	
041110	Insurance	\$5,511	\$6,015	\$5,511	\$5,511	\$5,511	0%	-	
041111	Subscriptions	\$6,964	\$17,107	\$23,214	\$23,214	\$23,214	0%	-	
041112	Public Relations	\$17,251	\$22,615	\$90,795	\$111,795	\$111,795	0%	-	FACR 1 - Expenditure associated with successful grant application for \$20,000 to provide a COVID-safe event for Australia Day 2021 plus \$1,000 for branding and collateral.
041114	Other - Sundry	\$325	\$142	\$1,250	\$1,250	\$1,250	0%	-	
041115	Legal Fees	\$50	-	\$5,000	\$5,000	\$5,000	0%	-	
041116	Portraits & Plaques	-	-	-	-	-		-	
041118	Travel Expenses	\$15	\$150	\$1,500	\$1,500	\$1,500	0%	-	
041121	Maintenance - Chambers	\$3,420	\$1,599	\$6,000	\$6,000	\$6,000	0%	-	
041122	Admin O/Head & Labour Cost	\$183,644	\$193,311	\$399,226	\$399,226	\$399,226	0%	-	
041124	Strategic Planning	-	\$8,592	\$25,000	\$25,000	\$8,592	-66%	(16,408)	FACR 2 - Strategic Plan completed in-house and underbudget - remaining budget to fund initial stages of rebranding implementation.
041127	SEAVROC	-	-	-	-	-		-	
041190	Depreciation Expense	\$53	-	\$106	\$106	\$106	0%	-	
	Sub Total - MEMBERS OF COUNCIL OP/EXP	\$322,717	\$349,682	\$784,408	\$805,408	\$789,000		(\$16,408)	
	OPERATING INCOME								

 SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW			
Descriptions	YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
041237 Contributions And Donations	-	-	(\$100)	(\$21,100)	(\$21,100)	0%	-	FACR 1 - Successful grant application for \$20,000 to provide a COVID-safe event for Australia Day 2021 plus \$1,000 for branding and collateral.
041239 Reimbursements Taxable Supply	-	-	(\$200)	(\$200)	(\$200)	0%	-	
041241 Seavroc Contributions	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Sub Total - MEMBERS OF COUNCIL OP/INC	-	-	(\$300)	(\$21,300)	(\$21,300)	-	-	
Total - MEMBERS OF COUNCIL	\$322,717	\$349,682	\$784,108	\$784,108	\$767,700	(\$16,408)		
GOVERNANCE								
OPERATING EXPENDITURE								
042100 Less Allocated To Schedules	(\$1,192,678)	(\$1,137,125)	(\$2,348,389)	(\$2,348,389)	(\$2,348,389)	0%	-	
042109 Administration - Salaries	\$592,969	\$582,093	\$1,185,937	\$1,185,937	\$1,215,937	3%	30,000	FACR 2 - Savings from the closure of the Residency Museum have been reallocated to fund an additional temporary position to assist in the rollout of a new file plan prior to moving to Altus Records.
042104 Admin Garden Maintenance	\$1,603	\$1,640	\$3,411	\$3,411	\$3,411	0%	-	
042107 Insurance	\$82,284	\$77,335	\$82,284	\$82,284	\$82,284	0%	-	
042108 Superannuation Admin	\$80,980	\$79,942	\$161,961	\$161,961	\$161,961	0%	-	
042111 Housing Maintenance EMDS	\$4,171	\$4,499	\$8,875	\$8,875	\$8,875	0%	-	
042112 Housing Maintenance - CEO	\$4,236	\$3,790	\$9,012	\$9,012	\$9,012	0%	-	
042114 Motor Vehicle Expenses Allocated to Function 14	\$11,554	\$5,209	\$23,116	\$23,116	\$23,116	0%	-	
042116 Housing Maintenance - EMCCS	\$4,171	\$8,952	\$8,875	\$8,875	\$8,875	0%	-	
042167 Dishonour Cheque Fees	\$30	-	\$100	\$100	\$100	0%	-	
042168 Fringe Benefits General	\$46,125	\$53,732	\$92,250	\$116,250	\$116,250	0%	-	FACR 1 - Quarterly instalments are paid based on previous year's actuals. Any adjustments (positive or negative) are processed in May following lodgement of FBT return.
042169 Consultant Fees	\$49,805	\$44,300	\$109,870	\$109,870	\$144,870	32%	35,000	FACR 2 - Utilise savings from the Strategic Plan for implementation of the rebranding project up to \$15,000. Costs for continuation of cultural program expected to be approx. \$30,000. Allocate \$20,000 in 2020/21 and the remaining \$10,000 to be included in 21/22 budget.
042171 Organisational Staff Training and Conferences	\$26,857	\$19,240	\$67,143	\$67,143	\$67,143	0%	-	
042175 Long Service Leave	-	-	\$5,695	\$5,695	\$5,695	0%	-	
042176 Admin Building Maintenance	\$32,224	\$29,048	\$69,054	\$69,054	\$69,054	0%	-	
042178 Admin Telephone	\$5,640	\$13,043	\$12,000	\$19,500	\$24,500	26%	5,000	FACR 1 - Services were upgraded in 2019/20 to Voice Services (SIP) connecting all shire sites to a central communication hardware control because existing hardware was out of date. Budget did not include transition to new system. FACR 2 - Additional funds required for new contracts, service charges and wireless devices including new internet data services for iPads and Phones.

SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW				
Descriptions		YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
042180	Admin - Internet Expense	\$5,230	\$8,584	\$11,128	\$30,493	\$30,493	0%	-	FACR 1 - Improved communications and firewall security for all Shire sites as a result of ICT audit - full costs not included in budget. Website refresh and bookings module \$13,365 proposed to be funded 2020/21. At this stage, development of an intranet costing \$15,884 (not including additional modules) will be scheduled for 2021/22 FY unless surplus funds become available throughout the year.
042181	Purchase Admin Maps	-	-	\$611	\$611	\$611	0%	-	
042182	Staff Uniform Subsidy	\$5,500	\$3,207	\$11,000	\$11,000	\$11,000	0%	-	
042183	Office Expense - Printing	\$3,290	\$2,334	\$7,000	\$7,000	\$7,000	0%	-	
042184	Office Exp-Stationery	\$7,284	\$3,506	\$15,498	\$15,498	\$15,498	0%	-	
042185	Office Expenses-Advertising	\$8,550	\$3,369	\$15,000	\$15,000	\$15,000	0%	-	
042186	Office Exp-Office Equip Mtce	\$12,250	\$7,989	\$24,500	\$24,500	\$24,500	0%	-	
042187	Office Expenses-Bank Charges	\$8,500	\$10,776	\$17,000	\$17,000	\$17,000	0%	-	
042188	Office Exp-Computer Expenses	\$109,808	\$99,919	\$174,298	\$286,298	\$251,298	-12%	(35,000)	FACR 1 - Altus Payroll \$58,000 / Altus Records \$45,000 / Altus Procurement \$9,000. ITVision have indicated they will no longer support Synergy payroll after 30 June 2020 (except under exceptional circumstances) and are unwilling to renew the payroll service contract. This was raised as a risk in last year's audit and needs to be addressed. Altus records and procurement will improve processes and efficiency and by committing to implementation of all three systems, the Shire will receive a discount. FACR 2 - An additional \$112,000 was allocated for Altus module upgrades in FACR 1 (Payroll, Procurement and Records). Due to other contributing factors such as server requirements and module build timeframes, the move to Altus Records will be postponed until the 2021/22 FY. Further budget allocation required for consultancy work to assist in records digitisation project to be completed prior to Altus transition.
042189	Office Exp-Postage/Freight	\$7,050	\$6,480	\$15,000	\$15,000	\$15,000	0%	-	
042190	Office Expenses-Sundry	\$8,429	\$8,174	\$19,156	\$19,156	\$19,156	0%	-	
042191	Relocation Expenses	-	-	\$5,000	\$5,000	\$5,000	0%	-	
042193	Audit Fees	\$33,750	\$1,960	\$45,000	\$45,000	\$45,000	0%	-	
042194	Revaluation Fees	-	-	\$25,000	-	-	-	-	
042195	Legal Expenses	\$4,700	\$3,855	\$10,000	\$10,000	\$10,000	0%	-	
042196	Title Search	\$39	-	\$84	\$84	\$84	0%	-	FACR 1 - Changes to the Financial Management Regulations now require revaluations to be carried out every 5 years instead of every 3 years.
042199	Depreciation Expense	\$56,766	\$54,954	\$113,531	\$113,531	\$113,531	0%	-	
		-	-	-	-	-	-	-	
	Sub Total - GOVERNANCE - GENERAL OP/EXP	\$21,116	\$804	(\$0)	\$137,865	\$172,865		\$35,000	
		-	-	-	-	-	-	-	
	OPERATING INCOME	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
042220	Contributions Taxable Supply	(\$62)	-	(\$100)	(\$100)	(\$100)	0%	-	
041236	Government Grants	-	(\$21,000)	-	-	-	-	-	

SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW				
Descriptions		YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
042221	Reimbursements Taxable Supply	(\$195)	(\$14,006)	(\$500)	(\$500)	(\$18,500)	3600%	(18,000)	FACR 2 - Cost of Business Continuity Plan to be recouped from LGIS Scheme Membership funds - \$4,500 Contributions Assistance Package payment received \$13,420.
042223	Reimbursements Staff Uniform	(\$62)	-	(\$100)	(\$100)	(\$100)	0%	-	
042224	Charges-Other Taxable Supply	(\$62)	-	(\$100)	(\$100)	(\$100)	0%	-	
042225	Charges Other Non Tax Supply	(\$186)	(\$463)	(\$300)	(\$300)	(\$300)	0%	-	
042227	Government Grants	-	-	-	-	-	-	-	
042228	Reimbursements Non Tax Supply	(\$930)	-	(\$1,500)	(\$1,500)	(\$1,500)	0%	-	
				-				-	
	Sub Total - GOVERNANCE - GENERAL OP/INC	(\$1,497)	(\$35,468)	(\$2,600)	(\$2,600)	(\$20,600)		(\$18,000)	
				-					
	Total - GOVERNANCE - GENERAL	\$19,619	(\$34,664)	(\$2,600)	\$135,265	\$152,265		\$17,000	
				-					
	Total - GOVERNANCE	\$342,336	\$315,018	\$781,508	\$919,372	\$919,964		\$592	
				-					
	FIRE PREVENTION			-					
				-					
				-					
	OPERATING EXPENDITURE			-					
				-					
051101	Admin O/Head & Labour Costs	\$24,893	\$22,743	\$46,968	\$46,968	\$46,968	0%	-	
051131	Fire Control Expenses - ESL Expenditure	-	-	\$1,527	\$1,527	\$1,527	0%	-	
051103	Fire Insurance	\$21,689	\$17,325	\$21,689	\$21,689	\$21,689	0%	-	
051104	Communication Mtce & Repairs	-	\$361	\$2,545	\$2,545	\$2,545	0%	-	
051105	Fire Control Expenses	\$7,646	\$6,149	\$15,298	\$15,298	\$15,298	0%	-	
051107	Fire Breaks - Shire Land	\$5,085	\$9,908	\$10,169	\$10,169	\$10,169	0%	-	
051108	Staff Training	-	-	-	-	-	-	-	
051109	Ranger Vehicle Expenses	\$2,747	\$1,399	\$5,494	\$5,494	\$5,494	0%	-	
051113	Computer Maintenance	-	-	\$554	\$554	\$554	0%	-	
051115	Fire Base Maintenance	-	-	-	-	-	-	-	
051120	Fire Control - Salaries	\$15,232	\$15,777	\$30,463	\$30,463	\$30,463	0%	-	
051121	Fire Control - Superannuation	\$2,039	\$2,432	\$4,417	\$4,417	\$4,417	0%	-	
051122	Fire Control - Long Service Leave	-	-	\$824	\$824	\$824	0%	-	
051125	Plant & Equipment Maintenance - ESL Equip	\$2,000	\$2,315	\$4,000	\$4,000	\$4,000	0%	-	
051126	Vehicle Maintenance	\$5,000	\$1,242	\$10,000	\$10,000	\$10,000	0%	-	
051127	Land & Buildings Maintenance	-	\$252	\$5,506	\$5,506	\$5,506	0%	-	
051128	Protective Clothing	-	\$1,123	\$5,000	\$5,000	\$5,000	0%	-	
051129	Other Goods & Services	-	-	\$4,190	\$4,190	\$4,190	0%	-	
051130	Fire Breaks - Contractors	-	-	\$3,143	\$3,143	\$3,143	0%	-	
051136	Bushfire Risk Mitigation	-	-	-	\$41,600	\$41,600	0%	-	FACR 1 - Associated expenditure of Bushfire Mitigation Activity Fund grant to undertake chemical and mechanical treatments along Fire Access Track - Quairading/York Road.
051199	Depreciation Expense	\$23,133	\$4,787	\$46,265	\$46,265	\$46,265	0%	-	
				-				-	
	Sub Total - FIRE PREVENTION OP/EXP	\$109,462	\$85,812	\$218,051	\$259,651	\$259,651		-	
				-				-	
	OPERATING INCOME			-				-	
				-				-	
051201	ESL Commission	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	0%	-	
051217	Fines & Penalties Fire Prevention	(\$3,000)	(\$879)	(\$3,000)	(\$3,000)	(\$3,000)	0%	-	

SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW			
Descriptions	YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
051220 ESL Grants	(\$10,891)	(\$13,102)	(\$54,457)	(\$54,457)	(\$54,457)	0%	-	
051221 Reimbursements - Fire Break	(\$3,143)	-	(\$3,143)	(\$3,143)	(\$3,143)	0%	-	
051224 Reimbursements Taxable Supply	(\$10)	-	(\$10)	(\$10)	(\$10)	0%	-	
051225 FESA Capital Grants	-	-	-	-	-			
051226 Bushfire Risk Mitigation Funding	-	(\$20,800)	-	(\$41,600)	(\$41,600)	0%	-	FACR 1 - Successful Bushfire Mitigation Activity Fund grant to undertake chemical and mechanical treatments along Fire Access Track - Quairading-York Road.
Sub Total - FIRE PREVENTION OP/INC	(\$21,044)	(\$38,781)	(\$64,609)	(\$106,209)	(\$106,209)		-	
Total - FIRE PREVENTION	\$88,418	\$47,032	\$153,442	\$153,442	\$153,442		\$0	
ANIMAL CONTROL								
OPERATING EXPENDITURE								
052163 Animal Control - Salaries	\$15,232	\$18,087	\$30,463	\$30,463	\$30,463	0%	-	
052164 Animal Control - Superannuation	\$2,039	\$2,432	\$4,417	\$4,417	\$4,417	0%	-	
052165 Uniform Allowance	\$560	\$120	\$1,000	\$1,000	\$1,000	0%	-	
052166 Admin O/Head & Labour Costs	\$47,907	\$45,485	\$93,936	\$93,936	\$93,936	0%	-	
052167 Long Service Leave	-	-	\$346	\$346	\$346	0%	-	
052168 Annual Leave Provision	-	-	-	-	-		-	
052169 Animal Control Sundry Expenditure	\$18,999	\$21,029	\$40,423	\$40,423	\$40,423	0%	-	
052172 Cat Pound - Expenditure	-	\$71	\$1,000	\$1,000	\$1,000	0%	-	
052199 Depreciation Expense	\$1,990	\$2,139	\$3,980	\$3,980	\$3,980	0%	-	
Sub Total - ANIMAL CONTROL OP/EXP	\$86,726	\$89,363	\$175,565	\$175,565	\$175,565		-	
OPERATING INCOME								
052272 Fines & Penalties Animal Control	(\$100)	-	(\$100)	(\$100)	(\$100)	0%	-	
052273 Charges-Impounding Fees	(\$100)	(\$109)	(\$100)	(\$100)	(\$100)	0%	-	
052274 Charges-Cat Registration	(\$1,500)	(\$848)	(\$1,500)	(\$1,500)	(\$1,500)	0%	-	
052275 Reimbursements - Non-taxable	-	-	-	-	-		-	
052282 Fines & Penalties Animal Control	(\$750)	(\$4,117)	(\$1,500)	(\$1,500)	(\$1,500)	0%	-	
052283 Charges-Impounding Fees	(\$417)	(\$2,142)	(\$1,000)	(\$1,000)	(\$1,000)	0%	-	
052284 Charges-Dog Registration	(\$10,000)	(\$7,019)	(\$10,000)	(\$10,000)	(\$10,000)	0%	-	
052285 Sundry Income Tax Supply	-	(\$1,393)	-	-	-		-	
052289 Dog Tag Replacements	(\$10)	(\$25)	(\$10)	(\$10)	(\$10)	0%	-	
Sub Total - ANIMAL CONTROL OP/INC	(\$12,877)	(\$15,652)	(\$14,210)	(\$14,210)	(\$14,210)		-	
Total - ANIMAL CONTROL	\$73,849	\$73,711	\$161,355	\$161,355	\$161,355		\$0	
OTHER LAW ORDER & PUBLIC SAFETY								
OPERATING EXPENDITURE								

SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW			
Descriptions	YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
053102 Crime Prevention Expenditure	\$2,417	\$4,704	\$4,317	\$4,317	\$8,666	101%	4,349	FACR 2 - Additional budget allocation required for CCTV equipment repairs and maintenance, including shire labour, in Avon Terrace.
053101 Admin O/Head & Labour Costs	\$17,261	\$17,057	\$35,226	\$35,226	\$35,226	0%	-	
053111 Rural Street Numbering	\$541	-	\$966	\$966	\$966	0%	-	
053120 Abandoned Vehicle Expenditure	\$744	-	\$1,328	\$1,328	\$1,328	0%	-	
053140 Community Emergency Services Manager	\$12,396	\$4,411	\$24,792	\$24,792	\$24,792	0%	-	
053130 Local Emergency Planning Expenditure	\$1,680	-	\$3,000	\$3,000	\$3,000	0%	-	
053105 Speed Alert Mobile Trailer Maintenance	-	\$240	\$1,194	\$1,194	\$1,194	0%	-	
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY	\$35,039	\$26,412	\$70,823	\$81,823	\$86,172		\$4,349	
OPERATING INCOME								
053202 Developers' Contributions To Rural Numbers	-	(\$92)	(\$300)	(\$300)	(\$300)	0%	-	
053220 Abandoned Vehicle Income	-	-	(\$100)	(\$100)	(\$100)	0%	-	
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY	-	(\$92)	(\$400)	(\$8,758)	(\$8,758)		-	
Total - OTHER LAW ORDER PUBLIC SAFETY	\$35,039	\$26,320	\$70,423	\$73,065	\$77,414		\$4,349	
Total - LAW ORDER & PUBLIC SAFETY	\$197,306	\$147,063	\$385,220	\$387,862	\$392,211		\$4,349	
HEALTH ADMINISTRATION & INSPECTION								
OPERATING EXPENDITURE								
077155 Health - Salaries	\$50,952	\$51,018	\$101,904	\$101,904	\$101,904	0%	-	
077156 Health - Superannuation	\$6,820	\$4,832	\$14,776	\$14,776	\$14,776	0%	-	
077157 Admin O/Head & Labour Costs	\$39,786	\$45,485	\$93,936	\$93,936	\$93,936	0%	-	
077158 Long Service Leave	\$1,117	-	\$1,772	\$1,772	\$1,772	0%	-	
077160 Health Control Expenses	\$993	\$541	\$4,139	\$4,139	\$4,139	0%	-	
77165 Pandemic Response	\$5,000	\$7,109	\$10,000	\$10,000	\$20,000	100%	10,000	FACR 2 - The actual need for additional funds relating to the current COVID-19 situation is unknown. Officers will continue to monitor this account and report accordingly. If required throughout the year, Council has the option of allocating funds from the Disaster Reserve. At the time of preparing this report, it is anticipated that a further \$10,000 may be required.
077166 Health Promotions	-	-	\$786	\$786	\$786	0%	-	
077162 Vehicle Operating Expenses	\$2,580	\$1,762	\$5,160	\$5,160	\$5,160	0%	-	
077199 Depreciation Expense	\$3,524	-	\$7,049	\$7,049	\$7,049	0%	-	
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP	\$110,772	\$110,747	\$239,522	\$239,522	\$249,522		\$10,000	
OPERATING INCOME								
077271 Health Charges Other - Taxable	-	-	-	-	-		-	
077274 Septic Tank App Fee Charges	(\$630)	(\$2,360)	(\$1,500)	(\$1,500)	(\$1,500)	0%	-	
077275 Septic Inspection Fee	(\$420)	(\$2,156)	(\$1,000)	(\$1,000)	(\$1,000)	0%	-	
077277 Health Act -Charges	-	(\$1,992)	-	-	-		-	

SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW				
Descriptions		YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
077278	Trading Public Places -Charges	-	(\$1,916)	-	-	-		-	
								-	
	Sub Total - HEALTH ADMIN & INSPECTION OP/INC	(\$1,050)	(\$8,424)	(\$2,500)	(\$2,500)	(\$2,500)		-	
	Total - HEALTH ADMIN & INSPECTION	\$109,722	\$102,323	\$237,022	\$237,022	\$247,022		\$10,000	
	OTHER HEALTH								
	OPERATING EXPENDITURE								
078113	Analytical Expenses	\$962	\$458	\$1,527	\$1,527	\$1,527	0%	-	
079158	Medical Pract Vehicle Expenses	-	-	-	-	-		-	
079162	Health Services Support	-	-	-	-	-		-	
								-	
	Sub Total - OTHER HEALTH OP/EXP	\$962	\$458	\$1,527	\$1,527	\$1,527		-	
								-	
	Total - OTHER HEALTH	\$962	\$458	\$1,527	\$1,527	\$1,527		\$0	
	Total - HEALTH	\$110,684	\$102,780	\$238,549	\$238,549	\$248,549		\$10,000	
	EDUCATION & WELFARE								
	CARE OF FAMILIES AND CHILDREN								
	OPERATING EXPENDITURE								
064101	Early Childhood Hub (Old Bowling Club)	\$6,422	\$2,319	\$11,010	\$11,010	\$11,010	0%	-	
064102	Wheatbelt Womens' Health Hub (Old Youth Centre)	\$833	\$253	\$1,999	\$1,999	\$1,999	0%	-	
	Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP	\$7,255	\$2,572	\$13,009	\$13,009	\$13,009	-	-	
								-	
	OPERATING INCOME							-	
								-	
								-	
64202	Lease Income - Welfare	-	-	(\$1)	(\$1)	(\$1)	0%	-	
								-	
	Sub Total - CARE OF FAMILIES AND CHILDREN OP/INC	-	-	(\$1)	(\$1)	(\$1)	-	-	
	Total - CARE OF FAMILIES AND CHILDREN	\$7,255	\$2,572	\$13,008	\$13,008	\$13,008		-	
	OTHER WELFARE							\$0	
	OPERATING EXPENDITURE							\$0	
066101	Admin O'Head & Labour Costs	\$11,507	\$11,371	\$23,484	\$23,484	\$23,484	0%	-	
067101	Centennial Units Operating Expenditure	\$15,965	\$17,738	\$25,751	\$25,751	\$25,751	0%	-	
067199	Depreciation Expense	\$12,290	\$13,441	\$24,581	\$24,581	\$24,581	0%	-	
068101	Pioneer Memorial Lodge Operating Expenditure	\$3,661	\$3,958	\$12,203	\$12,203	\$12,203	0%	-	
068199	Depreciation	\$19,561	\$18,055	\$39,121	\$39,121	\$39,121	0%	-	
069101	Education Expenses	\$3,520	\$2,000	\$8,000	\$8,000	\$8,000	0%	-	

SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW			
Descriptions	YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
Sub Total - OTHER WELFARE OP/EXP	\$66,504	\$66,563	\$133,139	\$133,139	\$133,139	-	-	
OPERATING INCOME							-	
067202 Rent Centennial Units	(\$17,640)	(\$18,581)	(\$32,000)	(\$32,000)	(\$32,000)	0%	-	
067205 Reimbursements Taxable Supply	(\$3,622)	-	(\$3,622)	(\$3,622)	(\$3,622)	0%	-	
068201 Contributions & Donations Pmi	-	-	-	-	-		-	
Sub Total - OTHER WELFARE OP/INC	(\$21,262)	(\$18,993)	(\$35,622)	(\$35,622)	(\$35,622)		-	
Total - OTHER WELFARE	\$45,242	\$47,570	\$97,517	\$97,517	\$97,517		\$0	
Total - EDUCATION & WELFARE	\$52,497	\$50,143	\$110,524	\$110,524	\$110,524		\$0	
SANITATION - HOUSEHOLD REFUSE								
OPERATING EXPENDITURE								
101101 Admin O/Head & Labour Costs	\$32,339	\$34,114	\$70,452	\$70,452	\$70,452	0%	-	
101103 Community Projects - Waste	\$750	\$418	\$1,500	\$1,500	\$1,500	0%	-	
101104 Recycling Services	\$47,948	\$49,544	\$105,000	\$105,000	\$105,000	0%	-	
101105 Seavroc Regional Waste Minimisation Strategy	\$1,528	-	\$3,055	\$3,055	\$3,055	0%	-	
101106 Waste Management Facility Mtce	\$4,887	\$3,648	\$11,730	\$11,730	\$11,730	0%	-	
101107 Advertising	-	-	-	-	-		-	
101108 Avon Waste - Transfer Stn Op	\$60,095	\$49,583	\$121,002	\$121,002	\$121,002	0%	-	
101109 Refuse Collection (Contractor)	\$75,347	\$69,442	\$165,000	\$165,000	\$165,000	0%	-	
101110 Dumping/Disposal Fees	\$40,832	\$27,193	\$98,000	\$98,000	\$98,000	0%	-	
101113 Drum Muster Collection	\$1,207	\$2,800	\$2,415	\$2,415	\$2,415	0%	-	
101114 Skip Bins Verge Collection	\$5,000	\$4,464	\$12,000	\$12,000	\$12,000	0%	-	
101115 Bulk Rubbish Verge Collection	-	-	\$61,119	\$61,119	\$61,119	0%	-	
50 - Salaries as per Wages Schedule	-	-	-	-	-		-	
35 - Office expenses and consumables	-	-	-	-	-		-	
35 - Office expenses and consumables	-	-	-	-	-		-	
101199 Depreciation	\$2,220	\$740	\$4,441	\$4,441	\$4,441	0%	-	
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP	\$272,154	\$252,802	\$655,712	\$690,132	\$690,132		-	
OPERATING INCOME							-	
101214 Charges - Rubbish Service	(\$397,000)	(\$396,094)	(\$397,000)	(\$397,000)	(\$397,000)	0%	-	
101215 Bin Service - Additional Bins	(\$38,542)	(\$38,571)	(\$38,542)	(\$38,542)	(\$38,542)	0%	-	
101216 Waste Management Levy	(\$235,350)	(\$236,017)	(\$235,350)	(\$235,350)	(\$235,350)	0%	-	
101218 Reimbursements Taxable	(\$100)	-	(\$100)	(\$100)	(\$100)	0%	-	
101219 Reimbursements Non Taxable	(\$300)	(\$1,577)	(\$300)	(\$300)	(\$300)	0%	-	
09 - Other Income	-	-	-	-	-		-	
Sub Total - SANITATION H/HOLD REFUSE OP/INC	(\$671,292)	(\$693,256)	(\$671,292)	(\$706,392)	(\$706,392)		-	
Total - SANITATION HOUSEHOLD REFUSE	(\$399,138)	(\$440,454)	(\$15,580)	(\$16,260)	(\$16,260)		\$0	

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SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW			
Descriptions	YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
SANITATION OTHER							\$0	
OPERATING EXPENDITURE							\$0	
102147 Street Bin Collection - Contract	\$2,283	\$4,273	\$5,535	\$5,535	\$5,535	0%	-	
102148 Main Street Bins - Mtce	\$457	\$4	\$1,107	\$1,107	\$1,107	0%	-	
102199 Depreciation Expense	\$106	-	\$211	\$211	\$211	0%	-	
Sub Total - SANITATION OTHER OP/EXP	\$2,846	\$4,276	\$6,853	\$6,853	\$6,853		-	
Total - SANITATION OTHER	\$2,846	\$4,276	\$6,853	\$6,853	\$6,853		\$0	
PROTECTION OF THE ENVIRONMENT								
OPERATING EXPENDITURE								
105103 Weed / Pest Control Programmes	\$2,610	\$764	\$3,000	\$3,000	\$8,245	175%	5,245	FACR 2 - Additional \$5,245 required for pigeon cull programmed for third quarter.
105104 Environmental Control Expenses	\$1,740	-	\$2,000	\$2,000	\$2,000	0%	-	
105105 Drainage Planning	-	-	-	-	-		-	
105199 Depreciation Expense	-	-	-	-	-		-	
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP	\$4,350	\$764	\$5,000	\$5,000	\$10,245		\$5,245	
OPERATING INCOME							-	
105254 Charges - Tree Planter	-	-	-	-	-		-	
105255 Reimbursements	-	-	-	-	-		-	
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC	-	-	-	-	-		-	
Total - PROTECTION OF THE ENVIRONMENT	\$4,350	\$764	\$5,000	\$5,000	\$10,245		\$5,245	
TOWN PLANNING & REGIONAL DEVELOPMENT								
OPERATING EXPENDITURE								
106180 Planning - Salaries	\$49,562	\$49,785	\$99,124	\$99,124	\$99,124	0%	-	
106181 Planning - Superannuation	\$6,634	\$6,223	\$14,373	\$14,373	\$14,373	0%	-	
106182 Planning - Long Service Leave	-	-	\$680	\$680	\$680	0%	-	
106184 Admin O/Head & Labour Costs	\$49,786	\$45,485	\$93,936	\$93,936	\$93,936	0%	-	
106185 Control Exp-Plan Consultant	\$6,638	-	\$11,250	\$11,250	\$11,250	0%	-	
106186 Control Expenses - Advertising	\$800	\$253	\$4,000	\$4,000	\$4,000	0%	-	
106187 Control Expenses - Legal Fees	\$20,650	\$2,951	\$35,000	\$35,000	\$35,000	0%	-	
106188 Planning Control Expenses - Other	\$4,455	\$3,200	\$9,000	\$9,000	\$9,000	0%	-	
106191 Review Town Planning Scheme	-	\$4,629	\$18,000	\$18,000	\$8,538	-53%	(9,462)	FACR 2 - Reallocate savings to Weed and Pest Control to fund the additional pigeon cull scheduled for third quarter.
106194 Heritage Expenditure	\$7,940	\$2,859	\$16,040	\$16,040	\$16,040	0%	-	

SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW			
	YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
106199 Depreciation	\$4,315	\$3,352	\$8,629	\$8,629	\$8,629	0%	-	
Sub Total - TOWN PLAN & REG DEV OP/EXP	\$150,779	\$118,737	\$310,032	\$310,032	\$300,570		(\$9,462)	
OPERATING INCOME							-	
106200 Reimbursements - Advertising	(\$500)	(\$618)	(\$1,010)	(\$1,010)	(\$1,010)	0%	-	
106201 Sale Of Text Scheme Texts	-	-	(\$101)	(\$101)	(\$101)	0%	-	
106202 Appl Planning Consent Charges	(\$7,425)	(\$12,148)	(\$15,000)	(\$15,000)	(\$20,000)	33%	(5,000)	FACR 2 - Increase income received for processing of planning applications based on increased volume of applications.
106203 Rezoning Application Charges	-	-	(\$500)	(\$500)	(\$500)	0%	-	
106204 Sub Div/Amalgamate Clearance	-	(\$146)	(\$1,000)	(\$1,000)	(\$1,000)	0%	-	
106209 Other Planning Income - Taxable	-	-	(\$500)	(\$500)	(\$500)	0%	-	
106213 Fines & Penalties - Planning	(\$990)	(\$3,000)	(\$2,000)	(\$6,000)	(\$6,000)	0%	-	FACR 1 - Current payment arrangement in place for outstanding fines raised 2018/19 to be received through the year.
106215 Reimburse-Planning Legal Expenses	-	-	(\$2,000)	(\$2,000)	(\$2,000)	0%	-	
106216 Planning Reimbursements	(\$50)	-	(\$100)	(\$100)	(\$100)	0%	-	
Sub Total - TOWN PLAN & REG DEV OP/INC	(\$8,965)	(\$15,912)	(\$22,211)	(\$26,211)	(\$31,211)		(\$5,000)	
Total - TOWN PLANNING & REGIONAL DEVELOPMENT	\$141,814	\$102,825	\$287,821	\$283,821	\$269,359		(\$14,462)	
OTHER COMMUNITY AMENITIES							\$0	
OPERATING EXPENDITURE							\$0	
109101 Admin O'Head & Labour Costs - Cemetery	\$18,670	\$17,057	\$35,226	\$35,226	\$35,226	0%	-	
109137 Cemetery Maintenance	\$26,214	\$20,593	\$74,896	\$74,896	\$74,896	0%	-	
109141 Street Furniture Maintenance	\$3,242	\$6,530	\$6,754	\$6,754	\$6,754	0%	-	
109143 Toilets Howick St Maintenance	\$7,989	\$5,108	\$16,643	\$16,643	\$16,643	0%	-	
109144 Sewerage Ponds Maintenance	\$2,623	\$1,375	\$5,464	\$5,464	\$5,464	0%	-	
109148 Community Plans	-	-	\$10,000	\$10,000	\$10,000	0%	-	
109156 Admin O/Heads And Labour Costs - Youth Services	\$17,261	\$17,057	\$35,226	\$35,226	\$35,226	0%	-	
109158 Youth General Expenditure	\$8,160	\$3,000	\$17,000	\$17,000	\$17,000	0%	-	
109199 Depreciation Expense	\$2,992	\$2,332	\$5,984	\$5,984	\$5,984	0%	-	
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP	\$87,150	\$73,053	\$207,194	\$207,194	\$207,194		-	
OPERATING INCOME							-	
109250 Grave Reservation Fees	(\$646)	(\$1,159)	(\$1,010)	(\$1,010)	(\$1,010)	0%	-	
109253 Cemetery Fees - Burial & Interment	(\$9,273)	(\$8,252)	(\$17,000)	(\$17,000)	(\$17,000)	0%	-	
109254 Cemetery - Plates	(\$194)	(\$383)	(\$303)	(\$303)	(\$303)	0%	-	
109255 Cemetery Monument Permit	(\$1,600)	(\$1,577)	(\$2,500)	(\$2,500)	(\$2,500)	0%	-	
109256 Cemetery - Undertaker License	(\$1,280)	(\$875)	(\$2,000)	(\$2,000)	(\$2,000)	0%	-	
109269 Charges Liquid Waste Removal	(\$8,500)	(\$6,898)	(\$17,000)	(\$17,000)	(\$14,000)	-18%	3,000	FACR 2 - Reduce income received from use of sewerage ponds based on current circumstances - only one operator currently using ponds.

SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW			
Descriptions	YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
Sub Total - OTHER COMMUNITY AMENITIES OP/INC	(\$21,493)	(\$19,144)	(\$39,813)	(\$39,813)	(\$36,813)		\$3,000	
Total - OTHER COMMUNITY AMENITIES	\$65,657	\$53,908	\$167,381	\$167,381	\$170,381		\$3,000	
Total - COMMUNITY AMENITIES	(\$184,472)	(\$278,681)	\$451,476	\$446,796	\$440,579		(\$6,217)	
PUBLIC HALL & CIVIC CENTRES								
OPERATING EXPENDITURE								
111102 Town Hall	\$30,621	\$45,470	\$69,991	\$69,991	\$69,991	0%	-	
111103 Scout Hall	\$783	\$583	\$1,583	\$1,583	\$1,583	0%	-	
111105 Old Convent School	\$3,442	\$5,061	\$7,172	\$7,172	\$7,172	0%	-	
111106 Interest On Loans - Old Convent School	\$5,813	\$11,626	\$11,626	\$11,626	\$11,626	0%	-	
111120 Admin O/Head & Labour Costs	\$24,893	\$22,743	\$46,968	\$46,968	\$46,968	0%	-	
111104 Greenhills Hall	\$4,410	\$4,200	\$4,410	\$4,410	\$4,410	0%	-	
111107 Talbot Hall	\$5,274	\$972	\$5,274	\$5,274	\$5,274	0%	-	
111199 Depreciation Expense	\$105,728	\$143,491	\$211,455	\$211,455	\$211,455	0%	-	
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP	\$180,964	\$234,145	\$358,478	\$358,478	\$358,478		-	
OPERATING INCOME							-	
111215 Reimbursements	-	-	-	-	-		-	
111216 Hall Hire - Charges	(\$2,600)	(\$1,918)	(\$5,000)	(\$5,000)	(\$5,000)	0%	-	
111217 Scout Hall Hire - Charges	-	-	(\$111)	(\$111)	(\$111)	0%	-	
111218 Liquor License Charges	(\$105)	(\$120)	(\$202)	(\$202)	(\$202)	0%	-	
111219 Grant Income	-	-	-	-	-		-	
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC	(\$2,705)	(\$2,038)	(\$5,313)	(\$5,313)	(\$5,313)		-	
Total - PUBLIC HALL & CIVIC CENTRES	\$178,259	\$232,107	\$353,164	\$353,164	\$353,164		\$0	
OTHER RECREATION & SPORT								
OPERATING EXPENDITURE								
Public Parks, Gardens, Reserves Maintenance							\$0	
113100 Avon Park Maintenance	\$40,884	\$83,166	\$90,350	\$90,350	\$120,350	33%	30,000	FACR 2 - Additional shire plant and labour costs allocated to Avon Park due to increased usage following upgrades and redevelopment. In addition, hire costs for CCTV equipment and light tower was not budgeted for this financial year.
113101 Johanna Whitely Park Maintenance	\$7,784	\$5,392	\$15,726	\$15,726	\$15,726	0%	-	
113102 Peace Park Maintenance	\$20,778	\$11,756	\$41,976	\$41,976	\$41,976	0%	-	
113103 War Memorial Gardens Maintenance	\$6,811	\$3,190	\$13,760	\$13,760	\$13,760	0%	-	
113104 Sundry Parks & Reserve	\$43,293	\$43,752	\$87,460	\$87,460	\$87,460	0%	-	
113105 Henrietta St Gardens Maintenance	\$747	-	\$1,510	\$1,510	\$1,510	0%	-	

SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW			
Descriptions	YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
113106 Gwamby/Avon Ascent Maintenance	\$14,354	\$10,962	\$28,997	\$28,997	\$28,997	0%	-	
113107 Arboretum Maintenance - Ford/Grey St	\$1,439	\$1,014	\$2,907	\$2,907	\$2,907	0%	-	
113108 Monger St Reserve Maintenance	\$2,184	\$6,870	\$4,412	\$4,412	\$4,412	0%	-	
113109 RV Park Maintenance	\$10,243	\$3,052	\$28,452	\$28,452	\$28,452	0%	-	
113111 Loan Redemption Interest - Forrest Oval	\$44,403	\$40,478	\$79,291	\$79,291	\$79,291	0%	-	
113112 Youth Skate Park	\$248	\$234	\$500	\$500	\$500	0%	-	
113115 Toilets Avon Park	\$10,746	\$11,612	\$21,709	\$21,709	\$21,709	0%	-	
113116 Mt Brown Park Maintenance	\$7,347	\$5,570	\$14,842	\$14,842	\$14,842	0%	-	
113117 Candice Bateman Park Maintenance	\$17,413	\$15,241	\$35,178	\$35,178	\$35,178	0%	-	
113118 Moto Cross Track Maintenance	\$8,005	\$8,561	\$16,172	\$16,172	\$16,172	0%	-	
113119 Avon Walk Trail Maintenance	\$6,268	\$1,848	\$12,664	\$12,664	\$12,664	0%	-	
113120 Gardener Vehicles	\$489	\$1,964	\$987	\$8,000	\$8,000	0%	-	FACR 1 - Correct budgeting error - increase budget to match actual vehicle running costs.
113122 Racecourse Maintenance	\$11,918	\$11,072	\$11,918	\$11,918	\$11,918	0%	-	
113135 Forrest Oval Lights - Electricity	-	-	-	-	-	-	-	
113151 Admin O/Head & Labour Costs	\$57,536	\$56,856	\$117,419	\$117,419	\$117,419	0%	-	
113152 Long Service Leave	-	-	\$4,063	\$4,063	\$4,063	0%	-	
113153 Forrest Oval Stadium Mtee	\$9,428	\$10,795	\$19,046	\$19,046	\$19,046	0%	-	
113155 Forrest Oval Pavilion	\$2,875	\$4,300	\$5,809	\$5,809	\$5,809	0%	-	
113141 Forrest Oval Convention Centre	\$63,810	\$45,975	\$128,909	\$128,909	\$128,909	0%	-	
113142 YRCC Marketing & Promotion	\$720	\$1,540	\$1,500	\$1,500	\$1,500	0%	-	
113143 YRCC Gym Maintenance	\$5,286	\$6,189	\$11,013	\$11,013	\$11,013	0%	-	
113144 Conference Expenses	\$11,088	\$19,670	\$23,099	\$23,099	\$23,099	0%	-	
113145 Bar Expenses	\$64,975	\$50,617	\$147,670	\$107,670	\$107,670	0%	-	FACR 1 - Reduce budget for stock purchases due to slow start up after COVID closure and reduced sporting fixtures. Labour budget required to rotate stock and prepare re-opening procedures as required.
113146 Café/Restaurant Expenses	\$77,001	\$80,841	\$160,419	\$160,419	\$160,419	0%	-	
113147 Canteen Expenses	\$13,189	\$1,997	\$21,982	\$11,982	\$11,982	0%	-	FACR 1 - Reduced need for canteen facilities in first half of year due to reduced sporting fixtures as a result of COVID-19.
113166 Feasibility Study / Operational and Marketing Plan - YRCC	-	-	\$20,000	\$20,000	\$20,000	0%	-	
113148 YRCC Turf Maintenance - Bowls	\$5,409	\$329	\$11,270	\$11,270	\$11,270	0%	-	
113149 YRCC Turf Maintenance - Tennis	\$5,322	\$43	\$11,087	\$11,087	\$11,087	0%	-	
113150 Forrest Oval Turf Maintenance	\$5,837	\$1,509	\$13,266	\$13,266	\$13,266	0%	-	
113156 Forrest Oval Grounds Maintenance	\$41,056	\$39,808	\$70,786	\$70,786	\$70,786	0%	-	
113157 Forrest Oval Water Supplies	\$4,005	\$11,345	\$80,109	\$80,109	\$80,109	0%	-	
113160 Recreation - Salaries	\$46,544	\$29,829	\$93,088	\$93,088	\$93,088	0%	-	
113161 YRCC - Superannuation	\$18,462	\$14,342	\$40,000	\$40,000	\$40,000	0%	-	
113167 Sporting Club Sponsorships	\$5,000	\$2,297	\$10,000	\$10,000	\$10,000	0%	-	
113169 Hockey Oval Maintenance	\$11,884	\$5,792	\$24,008	\$24,008	\$24,008	0%	-	
113172 Second Hockey Field	\$3,537	\$6,085	\$7,145	\$7,145	\$7,145	0%	-	
113174 Parks & Gardens Landscape Plan & Consultation	-	-	-	-	-	-	-	
113191 Admin O/Head & Labour Costs	\$165,561	\$170,569	\$352,258	\$352,258	\$352,258	0%	-	
113192 Admin O/Head & Labour Costs	\$34,521	\$34,114	\$70,452	\$70,452	\$70,452	0%	-	
113170 Trails Master Plan	-	\$30,000	\$30,000	\$30,000	\$30,000	0%	-	
113199 Depreciation Expense	\$211,455	\$215,296	\$422,911	\$422,911	\$422,911	0%	-	
Sub Total - OTHER RECREATION & SPORT OP/EXP	\$1,119,854	\$1,105,871	\$2,406,120	\$2,363,132	\$2,393,132		\$30,000	
			-	-			-	

SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW			
Descriptions	YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
OPERATING INCOME			-				-	
113223 Reimbursement Non Taxable	-	-	(\$20,000)	-	-	-	-	FACR 1 - Parks and Gardens Trainee reimbursement unlikely to be received this year.
113220 Reimbursements Taxable Supply	-	-	-	-	-	-	-	
113221 Stadium Hire Charges	(\$132)	(\$1,945)	(\$1,200)	(\$1,200)	(\$1,200)	0%	-	
113222 Avon Park - Charges	(\$1)	(\$182)	(\$100)	(\$100)	(\$100)	0%	-	
113224 Leases	-	(\$1,148)	(\$15,040)	(\$15,040)	(\$15,040)	0%	-	
113229 Recreation Grants	-	-	(\$133,684)	(\$133,684)	(\$133,684)	0%	-	
113231 Pavilion - Hire Charges	(\$2)	(\$16)	(\$202)	(\$202)	(\$202)	0%	-	
113233 Oval - Hire Charges	-	-	(\$525)	(\$525)	(\$525)	0%	-	
113235 Charges - Forrest Oval Lights	(\$970)	(\$95)	(\$2,020)	(\$2,020)	(\$2,020)	0%	-	
113239 Government Grants - Non-taxable	-	-	-	-	-	-	-	
113242 Convention Centre - Hire	(\$1,200)	(\$1,181)	(\$2,500)	(\$2,500)	(\$2,500)	0%	-	
113243 Convention Centre - Gym	(\$9,600)	(\$10,879)	(\$20,000)	(\$20,000)	(\$20,000)	0%	-	
113244 Convention Centre - Conferences	(\$14,282)	(\$21,692)	(\$35,704)	(\$35,704)	(\$35,704)	0%	-	
113245 Convention Centre - Bar	(\$71,713)	(\$66,623)	(\$193,819)	(\$143,819)	(\$143,819)	0%	-	FACR 1 - Reduce bar income in line with reduction of expenditure due to slow start up after COVID closure and reduced sporting fixtures.
113246 Convention Centre - Café/Restaurant	(\$60,594)	(\$63,407)	(\$112,211)	(\$112,211)	(\$112,211)	0%	-	
113247 Convention Centre - Canteen	(\$6,121)	(\$153)	(\$30,603)	(\$15,604)	(\$15,604)	0%	-	FACR 1 - Reduce income due to lack of 2020 sporting fixtures.
113248 YRCC Green Fees - Bowls	-	(\$1,389)	-	-	-	-	-	
113249 YRCC Green Fees - Tennis	(\$909)	(\$95)	(\$1,515)	(\$1,515)	(\$1,515)	0%	-	
113260 Transfer From POS Trust Fund	(\$10,000)	-	(\$20,000)	(\$20,000)	(\$20,000)	0%	-	
113273 Government Grant Walk Trails	-	(\$5,547)	(\$41,555)	(\$41,555)	(\$59,555)	43%	(18,000)	FACR 2 - Successful funding application from the Department of Sport and Recreation to prepare concept plan for Mt Brown and Mt Bakewell.
Sub Total - OTHER RECREATION & SPORT OP/INC	(\$175,523)	(\$174,582)	(\$630,678)	(\$545,679)	(\$563,679)		(\$18,000)	
Total - OTHER RECREATION & SPORT	\$944,331	\$931,288	\$1,775,442	\$1,817,453	\$1,829,453		\$12,000	
SWIMMING POOL			-					
OPERATING EXPENDITURE			-				\$0	
112150 Swimming Pool - Salaries	\$57,626	\$54,595	\$115,251	\$115,251	\$115,251	0%	-	
112151 Swimming Pool - Superannuation	\$7,713	\$5,446	\$16,711	\$16,711	\$16,711	0%	-	
112153 Admin O/Head & Labour Costs	\$17,261	\$17,057	\$35,226	\$35,226	\$35,226	0%	-	
112154 Long Service Leave	-	-	\$1,286	\$1,286	\$1,286	0%	-	
112155 Swimming Pool - Water	\$11,898	\$6,034	\$23,796	\$23,796	\$23,796	0%	-	
112156 Swimming Pool - Electricity	\$6,779	\$5,835	\$16,141	\$16,141	\$16,141	0%	-	
112157 Swimming Pool - Chemicals	\$4,777	\$3,766	\$9,951	\$9,951	\$9,951	0%	-	
112158 General Maintenance Pool	\$22,026	\$20,500	\$34,416	\$34,416	\$34,416	0%	-	
112159 Telephone	\$407	\$100	\$702	\$702	\$702	0%	-	
112160 Swimming Pool - Kiosk Expenses	-	-	-	-	-	-	-	
112164 Pool Garden Maintenance	\$4,097	\$3,849	\$7,315	\$7,315	\$7,315	0%	-	
112111 Loan Redemption Interest - Swimming Pool	-	-	-	-	-	-	-	
112199 Depreciation Expense	\$15,485	\$11,202	\$30,971	\$30,971	\$30,971	0%	-	
	-	-	-	-	-	-	-	


SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW			
Descriptions	YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
Sub Total - SWIMMING POOL OP/EXP	\$148,068	\$128,384	\$291,768	\$291,768	\$291,768		-	
OPERATING INCOME	-	-	-	-	-		-	
112072 Grants Government - Swimming Pool	-	-	-	-	-		-	
112260 Swimming Pool - Kiosk Income	-	-	-	-	-		-	
112273 Pool Admission Charges	(\$18,150)	(\$15,746)	(\$33,000)	(\$33,000)	(\$33,000)	0%	-	
112277 Reimbursements - Non Taxable	(\$9)	-	(\$10)	(\$10)	(\$10)	0%	-	
Sub Total - SWIMMING POOL OP/INC	(\$18,159)	(\$15,746)	(\$33,010)	(\$33,010)	(\$33,010)		-	
Total - SWIMMING POOL	\$129,909	\$112,638	\$258,758	\$258,758	\$258,758		\$0	
LIBRARIES								
OPERATING EXPENDITURE								
115110 Admin O/Head & Labour Costs	\$12,446	\$11,371	\$23,484	\$23,484	\$23,484	0%	-	
115111 Library Operating-Stationery	\$503	-	\$1,048	\$1,048	\$1,048	0%	-	
115112 Library Operating-Freight	\$754	\$286	\$1,571	\$1,571	\$1,571	0%	-	
115113 Office Expenses	\$1,207	\$195	\$2,514	\$2,514	\$2,514	0%	-	
115114 Lost Books	\$192	-	\$400	\$400	\$400	0%	-	
115115 Magazines/Newspapers	\$264	\$194	\$550	\$550	\$550	0%	-	
115116 Storytime Library	\$977	\$237	\$2,036	\$2,036	\$2,036	0%	-	
115117 Books - Purchases	\$1,257	\$444	\$2,619	\$2,619	\$2,619	0%	-	
115118 Long Service Leave	\$291	-	\$606	\$606	\$606	0%	-	
115120 Library - Salaries	\$33,679	\$34,417	\$67,357	\$67,357	\$67,357	0%	-	
115121 Library - Superannuation	\$4,508	\$4,893	\$9,767	\$9,767	\$9,767	0%	-	
115124 Library Equipment	\$880	\$230	\$1,833	\$1,833	\$1,833	0%	-	
115199 Depreciation Expense	\$27	\$27,609	\$54	\$54	\$54	0%	-	
Sub Total - LIBRARIES OP/EXP	\$56,985	\$79,876	\$113,838	\$113,838	\$113,838		-	
OPERATING INCOME							-	
115229 Charges-Lost Books	(\$300)	(\$784)	(\$300)	(\$300)	(\$300)	0%	-	
115230 Sundry Income Taxable Supply	(\$8)	(\$17)	(\$21)	(\$21)	(\$21)	0%	-	
Sub Total - LIBRARIES OP/INC	(\$308)	(\$801)	(\$321)	(\$321)	(\$321)		-	
Total - LIBRARIES	\$56,677	\$79,075	\$113,517	\$113,517	\$113,517	\$0	\$0	
OTHER CULTURE								
OPERATING EXPENDITURE								
RESIDENCY MUSEUM								

SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW			
Descriptions	YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
118111 Loan Interest Repayments - Archives Centre	\$591	\$560	\$953	\$953	\$953	0%	-	
118167 Museum Shop Stock Purchases	\$852	-	\$1,375	\$1,375	\$1,375	0%	-	
118172 Residency Museum Building Mtce	\$10,775	\$9,514	\$34,759	\$34,759	\$34,759	0%	-	
118173 Maintenance Exhibits	\$2,331	\$1,665	\$3,760	\$3,760	\$3,760	0%	-	
118175 Museum Promotion & Marketing	\$2,480	\$2,454	\$4,000	\$4,000	\$4,000	0%	-	
118176 Museum Phone, Internet & Computer	\$894	\$861	\$1,441	\$1,441	\$1,441	0%	-	
118177 Stationery/Postage	\$124	\$34	\$200	\$200	\$200	0%	-	
118178 Membership Fees	\$299	\$300	\$482	\$482	\$482	0%	-	
118179 Volunteers Police Clearances	\$200	\$30	\$323	\$323	\$323	0%	-	
118181 Refreshments	\$601	\$727	\$970	\$970	\$970	0%	-	
118182 Equipment	\$1,550	\$3,629	\$5,000	\$5,000	\$5,000	0%	-	
118184 Research Projects	\$649	\$32	\$1,048	\$1,048	\$1,048	0%	-	
118185 Sundry Expenses	\$649	-	\$1,048	\$1,048	\$1,048	0%	-	
118187 Grant Expenditure - Projects	\$1,000	-	\$5,000	\$5,000	-	-100%	(5,000)	FACR 2 - Reallocate funds not required this financial year originally budgeted to support grant funded projects.
118188 Residency Museum Garden - Shire	\$6,003	\$4,140	\$9,683	\$9,683	\$12,683	31%	3,000	FACR 2 - Adjust up to allow SOY plant & labour costs to maintain gardens at the Residency Museum during closure for renovations.
118191 Salaries Residency Museum	\$44,697	\$25,776	\$89,394	\$89,394	\$32,494	-64%	(56,900)	FACR 2 - The Residency Museum was temporarily closed at the end of January 2021 due to major building upgrades in accordance with the Earthquake Risk Mitigation project. Remaining payroll budget for the museum has been diverted to the records project.
118192 Residency Museum - Superannuation	\$3,231	\$800	\$7,000	\$7,000	\$1,237	-82%	(5,763)	FACR 2 - The Residency Museum was temporarily closed at the end of January 2021 due to major building upgrades in accordance with the Earthquake Risk Mitigation project. Remaining payroll budget for the museum has been diverted to records projects including development and implementation of a new file plan.
118193 Long Service Leave - Residency Museum	\$587	-	\$725	\$725	\$725	0%	-	
118194 Admin O/Head & Labour Costs	\$11,507	\$11,371	\$23,484	\$23,484	\$23,484	0%	-	
118199 Depreciation Expense	\$7,669	\$10,473	\$15,338	\$15,338	\$15,338	0%	-	
OTHER CULTURE	-	-	-	-	-	-	-	
119116 Radio Station Maintenance - Barker St	\$2,306	\$452	\$3,976	\$3,976	\$3,976	0%	-	
119120 Arts and Cultural Heritage - Salaries	\$32,921	\$26,757	\$56,761	\$56,761	\$56,761	0%	-	
119121 Arts and Cultural Heritage - Superannuation	\$4,774	\$4,237	\$8,230	\$8,230	\$8,230	0%	-	
119122 Arts and Cultural Heritage Planning	-	-	\$7,000	\$7,000	\$7,000	0%	-	
119123 Arts and Cultural Heritage - Leave Provisions	\$183	-	\$315	\$315	\$315	0%	-	
119124 Arts and Cultural Heritage - Projects	\$12,180	-	\$21,000	\$21,000	\$21,000	0%	-	
Sub Total - OTHER CULTURE OP/EXP	\$149,055	\$103,813	\$303,265	\$303,265	\$238,602		(\$64,663)	
OPERATING INCOME	-	-	-	-	-	-	-	
118221 Museum Entry Fees	(\$4,480)	(\$6,039)	(\$7,000)	(\$7,000)	(\$7,000)	0%	-	
118222 Sale Postcards/Books	(\$1,600)	(\$692)	(\$2,500)	(\$2,500)	(\$2,500)	0%	-	
118223 Donations	(\$6)	(\$25)	(\$10)	(\$10)	(\$10)	0%	-	
118225 Reimbursements Taxable Supply	(\$6)	-	(\$10)	(\$10)	(\$10)	0%	-	
118228 Grant Income	-	-	(\$110,000)	(\$110,000)	(\$110,000)	0%	-	

SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW			
Descriptions	YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
119220 Other Culture - Sundry Income	-	-	(\$10)	(\$10)	(\$10)	0%	-	
119221 Government Grants - Arts and Cultural Heritage	-	-	-	-	-	-	-	
			-	-	-	-	-	
Sub Total - OTHER CULTURE OP/INC	(\$6,093)	(\$6,756)	(\$119,530)	(\$119,530)	(\$119,530)		-	
Total - OTHER CULTURE	\$142,963	\$97,057	\$183,735	\$183,735	\$119,072	\$0	(\$64,663)	
Total - RECREATION AND CULTURE	\$1,452,138	\$1,452,165	\$2,684,616	\$2,726,627	\$2,673,964	\$0	(\$52,663)	
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE			-	-				
OPERATING EXPENDITURE	-	-	-	-				
125109 Street Cleaning	\$16,830	\$32,285	\$34,000	\$34,000	\$60,000	76%	26,000	FACR 2 - Additional funds required to support additional street cleaning regime which has continued to be prioritised since March 2020 as a result of COVID-19.
125110 Road Safety Audits	\$6,515	-	\$8,144	\$8,144	\$8,144	0%	-	
125116 Road Work's - Developer's Expenses	-	-	-	-	-	-	-	
125121 Traffic Signs - Warning and Directional	\$2,758	\$2,021	\$5,571	\$5,571	\$5,571	0%	-	
125125 Weed Control	\$5,373	\$4,333	\$10,855	\$10,855	\$10,855	0%	-	
125128 Lighting of Streets	\$46,579	\$33,935	\$94,100	\$94,100	\$94,100	0%	-	
125129 Road Maintenance General	\$324,419	\$420,901	\$655,391	\$655,391	\$655,391	0%	-	
125132 Bridge Maintenance	\$28,741	\$34,904	\$41,058	\$41,058	\$41,058	0%	-	
125140 Crossover Rebate	-	\$1,040	\$2,000	\$2,000	\$2,000	0%	-	
125141 Crossovers - York Estates Stage 2	-	-	-	-	-	-	-	
125165 Depot Maintenance	\$41,665	\$23,984	\$77,878	\$77,878	\$77,878	0%	-	
125170 Road Verge Maintenance	\$4,950	-	\$10,000	\$10,000	\$10,000	0%	-	
126199 Depreciation	\$659,354	\$845,720	\$1,318,707	\$1,318,707	\$1,318,707	0%	-	
127195 Interest on Loans	-	\$1,472	\$2,584	\$2,584	\$2,584	0%	-	
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP	\$1,137,183	\$1,400,596	\$2,260,288	\$2,260,288	\$2,286,288		\$26,000	
OPERATING INCOME			-	-				
125201 Other Grants	-	-	(\$7,500)	(\$7,500)	(\$7,500)	0%	-	
121202 Road To Recovery Grants	(\$277,808)	(\$290,000)	(\$396,868)	(\$396,868)	(\$396,868)	0%	-	
125202 Grant MRWA Direct Maintenance	(\$153,863)	(\$153,863)	(\$153,863)	(\$153,863)	(\$153,863)	0%	-	
125203 Grant - RRG - Roads	(\$144,968)	(\$144,968)	(\$362,419)	(\$362,419)	(\$362,419)	0%	-	
125204 Roads Reimbursements - Taxable Supply	-	-	-	-	-	-	-	
125220 Developers' Contributions - Footpaths	-	-	-	-	-	-	-	
121215 Grant Lgdc Special Projects- Bridges	-	-	-	-	-	-	-	
125208 Grant Govt - Black Spot Funding	(\$40,000)	-	(\$66,667)	-	-	-	-	FACR 1 - Proposed Blackspot project on York Spencers Brook Road will not be funded by MRWA this financial year.
125210 WANDRRA Income	-	-	-	-	-	-	-	
125211 Grants - Federal	-	-	(\$300,000)	(\$683,098)	(\$683,098)	0%	-	FACR 1 - Local Roads and Community Infrastructure (LRCI) Program. Funding extension proposed to be used to fund RAV network industrial access subject to a report being presented for Council's consideration.
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC	(\$616,638)	(\$590,831)	(\$1,287,317)	(\$1,603,748)	(\$1,603,748)		-	

SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW			
Descriptions	YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
Total - MTCE STREETS ROADS DEPOTS	\$520,545	\$809,765	\$972,971	\$656,540	\$682,540	\$0	\$26,000	
TRAFFIC CONTROL			-	-				
OPERATING EXPENDITURE			-	-				
PARKING	-		-	-				
128101 Paint Carparks/Park Bays CBD	-	\$673	-	-	-		-	
128103 Howick St Car Park	\$4,053	\$2,762	\$5,067	\$5,067	\$5,067	0%	-	
128104 Parking Enforcement	-	-	-	-	-		-	
128199 Depreciation	\$12,352	\$12,107	\$24,704	\$24,704	\$24,704	0%	-	
LICENSING	-						-	
129102 Licensing Salaries	\$39,528	\$34,119	\$79,055	\$79,055	\$79,055	0%	-	
129103 Licensing Superannuation	\$5,291	\$5,055	\$11,463	\$11,463	\$11,463	0%	-	
129104 Licensing Leave Provisions	\$492	-	\$614	\$614	\$614	0%	-	
129401 Admin O'Heads And Labour Costs	\$46,028	\$45,485	\$93,936	\$93,936	\$93,936	0%	-	
Sub Total - TRAFFIC CONTROL OP/EXP	\$107,744	\$100,201	\$214,839	\$214,839	\$214,839		-	
OPERATING INCOME							-	
129202 Commission Licensing	(\$33,813)	(\$30,033)	(\$66,300)	(\$66,300)	(\$66,300)	0%	-	
128204 Parking Fines	-	\$154	-	-	-		-	
Sub Total - TRAFFIC CONTROL OP/INC	(\$33,813)	(\$29,879)	(\$66,300)	(\$66,300)	(\$66,300)		-	
Total - TRAFFIC CONTROL	\$73,931	\$70,322	\$148,539	\$148,539	\$148,539		\$0	
Total - TRANSPORT	\$594,475	\$880,087	\$1,121,510	\$805,079	\$831,079		\$26,000	
RURAL SERVICES			-	-				
OPERATING EXPENDITURE			-	-				
131105 Grant Expenditure - Conservation Projects	-		-	\$25,000	\$25,000	0%	-	FACR 1 - Reallocate grant expenditure for Avon River Banks Restoration project from GL 131108 to its GL 131105 for acquittal purposes.
131108 Conservation Volunteers	-	\$1,359	\$26,500	\$10,760	\$10,760	0%	-	FACR 1 - In accordance with Community Funding Round requests, transfer River Conservation Society request from GL 132150 to GL 131105
Sub Total - RURAL SERVICES OP/EXP	-	\$1,359	\$26,500	\$35,760	\$35,760		-	
OPERATING INCOME	-		-	-			\$0	
131208 Operating Grants - Environmental	-	-	-	-	-		-	
Sub Total - RURAL SERVICES OP/INC	-	-	-	-	-		\$0	
Total - RURAL SERVICES	-	\$1,359	\$26,500	\$35,760	\$35,760		\$0	

SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW			
Descriptions	YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
TOURISM AND AREA PROMOTION			-	-				
OPERATING EXPENDITURE			-	-				
132101 Admin O/Head & Labour Costs	\$17,261	\$17,057	\$35,226	\$35,226	\$35,226	0%	-	
132102 Town Promotions	\$9,158	\$5,032	\$18,500	\$18,500	\$18,500	0%	-	
132145 Area Promotion	\$12,375	\$4,033	\$37,500	\$29,500	\$29,500	0%	-	FACR 1 - Reallocate budget from GL 132145 to fund improvements to the Information Bay.
132146 Information Bays and Street Furniture Maintenance	\$3,111	\$652	\$6,284	\$14,284	\$14,284	0%	-	FACR 1 - Reallocate budget from GL 132145 to fund improvements to the Information Bay.
132103 York Information Centre - Salaries	\$89,279	\$86,667	\$178,557	\$178,557	\$178,557	0%	-	
132104 York Information Centre - Superannuation	\$11,950	\$10,561	\$25,891	\$25,891	\$25,891	0%	-	
132148 Contribution to Information services	\$17,809	\$14,233	\$35,978	\$35,978	\$35,978	0%	-	
132149 Tourist Bureau-Bldg Mtce	-	-	-	-	-		-	
132150 Festivals and Events Funding Pool	\$98,875	\$70,411	\$282,500	\$238,240	\$238,240	0%	-	FACR 1 - In accordance with Community Funding Round requests, transfer River Conservation Society funds from GL 132150 to GL 131105. Total budget allocated to festivals and events for the 2020/21 year was higher due to a significant carry forward, the result of many cancelled 2019/20 events. Council's COVID-19 Recovery Strategy committed to funding additional events however, based on the upcoming events calendar and the fact there are no further funding rounds this financial year, it is anticipated this budget will not be fully utilised.
132153 Christmas Decorations/Festivities - Shire Assistance	\$26,860	\$20,084	\$35,813	\$35,813	\$35,813	0%	-	
132154 Banner Installation & Removal	\$1,007	\$415	\$9,446	\$2,014	\$2,014	0%	-	
132159 Grant Expenditure	-	-	-	-	-		-	
132160 Festivals and Events - Shire Assistance	\$4,696	\$6,880	\$9,393	\$13,393	\$13,393	0%	-	FACR 1 - Increased shire labour hours and other in-kind support required to assist delivery of COVID-19 recovery events.
132199 Depreciation Expense	\$45	\$42	\$90	\$90	\$90	0%	-	
Sub Total - TOURISM & AREA PROMOTION OP/EXP	\$292,424	\$236,066	\$533,909	\$627,486	\$627,486		-	
OPERATING INCOME			-	-			-	
132270 Contributions & Reimbursements Taxable	(\$75)	-	(\$204)	(\$204)	(\$204)	0%	-	
132271 Contributions & Reimbursements - Non-Taxable	-	(\$52)	-	-	-		-	
132252 Brochure Advertising Income	(\$2,970)	(\$5,395)	(\$6,000)	(\$6,000)	(\$6,000)	0%	-	
132269 Government Grants	-	(\$6,300)	(\$10,500)	(\$10,500)	(\$10,500)	0%	-	
132255 Events Application fees	-	(\$682)	-	-	-		-	
132254 Fees and Charges	-	-	-	-	-		-	
132248 Tourist Bureau Income	(\$11,000)	(\$12,354)	(\$20,000)	(\$20,000)	(\$20,000)	0%	-	
Sub Total - TOURISM & AREA PROMOTION OP/INC	(\$14,045)	(\$24,782)	(\$36,704)	(\$36,704)	(\$36,704)		-	
Total - TOURISM & AREA PROMOTION	\$278,379	\$211,283	\$497,205	\$590,782	\$590,782		\$0	
BUILDING CONTROL			-	-				
OPERATING EXPENDITURE			-	-				



SHIRE OF YORK ANNUAL BUDGET 2020/21

2020/21 MID YEAR BUDGET REVIEW

Descriptions		YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
133160	Building - Salaries	\$58,375	\$62,977	\$126,479	\$126,479	\$126,479	0%	-	
133161	Building - Superannuation	\$8,464	\$8,447	\$18,339	\$18,339	\$18,339	0%	-	
133189	Vehicle Operating Expenses - Y000 & Y837	\$2,514	\$2,459	\$5,238	\$5,238	\$5,238	0%	-	
133190	Admin O/Head & Labour Costs	\$44,786	\$45,485	\$93,936	\$93,936	\$93,936	0%	-	
133192	Building Control Expenses-Other	\$2,684	\$265	\$5,591	\$5,591	\$5,591	0%	-	
133195	Building Licence Refunds	\$137	-	\$137	\$137	\$137	0%	-	
133196	Legal Advice Building	\$700	-	\$5,000	\$5,000	\$5,000	0%	-	
133186	DAIP Implementation Expenses	-	\$8,497	\$36,750	\$36,750	\$30,327	-17%	(6,423)	FACR 2 - Reallocate DAIP expenses to specific assets. Includes supply and delivery of inground bollards for YRCC car park, removal of existing concrete and installation of new concrete pram ramps at York Swimming Pool and supply and installation of concrete pram ramp and footpath at Avon park
133199	Depreciation Expense	-	-	-	-	-	-	-	
	Sub Total - BUILDING CONTROL OP/EXP	\$117,661	\$128,129	\$291,471	\$291,471	\$285,048		(\$6,423)	
	BUILDING CONTROL OP/INC								
133204	Charges - Building Permits	(\$10,200)	(\$17,589)	(\$20,000)	(\$20,000)	(\$28,000)	40%	(8,000)	FACR 2 - Increase income received for processing of building applications based on increased volume of applications.
133205	Charges - Demolition Fees	(\$74)	-	(\$200)	(\$200)	(\$200)	0%	-	
133206	Fees and Charges - Non-Taxable	(\$4,830)	(\$6,641)	(\$4,830)	(\$4,830)	(\$4,830)	0%	-	
133207	Bctf Commission	(\$111)	(\$224)	(\$300)	(\$300)	(\$300)	0%	-	
133208	Signs/Hoardings Charges	-	-	-	-	-	-	-	
133210	Building Fees Taxable	(\$240)	(\$1,960)	(\$500)	(\$500)	(\$500)	0%	-	
133211	Brb Commission	(\$245)	(\$310)	(\$500)	(\$500)	(\$500)	0%	-	
133215	Building Fines & Penalties	(\$37)	(\$300)	(\$100)	(\$100)	(\$100)	0%	-	
133213	Reimbursements - Non-Taxable	-	-	-	-	-	-	-	
	Sub Total - BUILDING CONTROL OP/INC	(\$15,737)	(\$27,024)	(\$26,430)	(\$26,430)	(\$34,430)		(\$8,000)	
	Total - BUILDING CONTROL	\$101,924	\$101,105	\$265,041	\$265,041	\$250,618		(\$14,423)	
	ECONOMIC DEVELOPMENT								
	OPERATING EXPENDITURE								
138101	Old Infant Health - 5 Joaquina Street (Old York Telecentre)	-	\$947	\$1,775	\$1,775	\$1,775	0%	-	
138150	York Economic Development Projects	-	-	\$137,000	\$137,000	\$137,000	0%	-	
138103	Earthquake Building Mitigation Project Expenditure	-	-	\$125,000	\$125,000	\$125,000	0%	-	
138160	Community/Economic Development Officer Salaries	\$43,888	\$40,645	\$87,776	\$87,776	\$87,776	0%	-	
138161	Community Development Officer Superannuation	\$6,109	\$6,201	\$12,728	\$12,728	\$12,728	0%	-	
138162	CDO Provision for Long Service Leave	-	-	\$2,122	\$2,122	\$2,122	0%	-	
	Sub Total - ECONOMIC DEVELOPMENT OP/EXP	\$49,997	\$47,793	\$366,401	\$366,401	\$366,401		-	
	OPERATING INCOME								


SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW			
Descriptions	YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
138203 Earthquake Building Mitigation Project Income	(\$25,000)	-	(\$125,000)	(\$125,000)	(\$125,000)	0%	-	
Sub Total - ECONOMIC DEVELOPMENT OP/INC	(\$25,000)	-	(\$125,000)	(\$125,000)	(\$125,000)		-	
Total - ECONOMIC DEVELOPMENT	\$24,997	\$47,793	\$241,401	\$241,401	\$241,401		\$0	
OTHER ECONOMIC SERVICES								
OPERATING EXPENDITURE								
139142 Standpipes Water/Maintenance	\$3,011	\$5,740	\$7,922	\$7,922	\$7,922	0%	-	
139143 Standpipes-Water	\$20,600	\$24,668	\$51,500	\$51,500	\$51,500	0%	-	
139144 Community Bus Operation	\$3,442	\$378	\$6,954	\$6,954	\$6,954	0%	-	
139199 Depreciation Expense	\$4,306	\$4,418	\$8,613	\$8,613	\$8,613	0%	-	
Sub Total - OTHER ECONOMIC SERVICES OP/EXP	\$31,359	\$35,203	\$74,989	\$74,989	\$74,989		-	
OPERATING INCOME							-	
139256 Charges-Sale Water	(\$25,750)	(\$39,300)	(\$51,500)	(\$51,500)	(\$51,500)	0%	-	
139259 Community Bus Income	(\$2,851)	(\$1,201)	(\$6,954)	(\$6,954)	(\$6,954)	0%	-	
139258 Reimbursements	-	-	-	-	-		-	
Sub Total - OTHER ECONOMIC SERVICES OP/INC	(\$28,601)	(\$40,502)	(\$58,454)	(\$58,454)	(\$58,454)		-	
Total - OTHER ECONOMIC SERVICES	\$2,758	(\$5,298)	\$16,535	\$16,535	\$16,535		\$0	
Total - ECONOMIC SERVICES	\$408,057	\$356,242	\$1,180,518	\$1,149,518	\$1,135,095		(\$14,423)	
PRIVATE WORKS								
OPERATING EXPENDITURE								
141001 Various Private Works	-	\$1,657	-	-	-		-	
Sub Total - PRIVATE WORKS OP/EXP	-	\$1,657	-	-	-		-	
OPERATING INCOME							-	
142021 Charges-Private Works	-	-	-	-	-		-	
Sub Total - PRIVATE WORKS OP/INC	-	-	-	-	-		-	
Total - PRIVATE WORKS	-	\$1,657	-	-	-		\$0	
PUBLIC WORKS OVERHEADS								

SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW			
Descriptions	YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
OPERATING EXPENDITURE								
001064 Less Allocated Works/Services	(\$575,330)	(\$496,224)	(\$990,470)	(\$990,470)	(\$990,470)	0%	-	
143158 Admin O/Head & Labour Costs	\$196,560	\$176,254	\$364,000	\$364,000	\$364,000	0%	-	
143160 Engineering Office/Other Exp	\$23,246	\$12,363	\$31,843	\$31,843	\$31,843	0%	-	
143161 Superannuation Of Workmen	\$68,898	\$56,490	\$137,796	\$137,796	\$137,796	0%	-	
143162 Sick/Holiday Pay	\$70,782	\$56,244	\$141,564	\$141,564	\$141,564	0%	-	
143164 Protective Clothing	\$7,688	\$8,515	\$7,688	\$7,688	\$7,688	0%	-	
143166 Salary Allowances	-	-	-	-	-	-	-	
143167 Meeting Attendance	\$2,963	\$2,025	\$5,926	\$5,926	\$5,926	0%	-	
143168 Safety Management	\$7,608	\$8,884	\$7,608	\$7,608	\$7,608	0%	-	
143171 Staff Training	-	-	-	-	-	-	-	
143172 Service Pay-Workmen	\$13,382	\$10,840	\$27,880	\$27,880	\$27,880	0%	-	
143175 Sundry Tools Purchase	\$1,211	\$3,291	\$3,563	\$3,563	\$3,563	0%	-	
143178 Long Service Leave	\$1,371	\$2,194	\$4,032	\$4,032	\$4,032	0%	-	
143179 Insurance	\$62,394	\$60,140	\$62,394	\$62,394	\$62,394	0%	-	
143180 Time In Lieu Taken	-	(\$1,198)	-	-	-	-	-	
143181 Works Salaries	\$72,906	\$83,392	\$157,962	\$157,962	\$157,962	0%	-	
143182 Vehicle Operating Expenses Works P168, P134, P136	\$6,656	\$4,925	\$13,867	\$13,867	\$13,867	0%	-	
143183 Shire Engineer Vehicle Mtce	\$3,313	\$2,693	\$6,901	\$6,901	\$6,901	0%	-	
143199 Depreciation	\$8,723	\$5,482	\$17,445	\$17,445	\$17,445	0%	-	
Sub Total - PUBLIC WORKS O/HEADS OP/EXP	(\$27,630)	(\$3,690)	\$0	\$0	\$0	-	-	
OPERATING INCOME								
143293 Reimbursements Non-Taxable Supply	(\$6,000)	(\$3,442)	(\$12,000)	(\$12,000)	(\$12,000)	0%	-	
143297 Sundry Equipment Sales	-	(\$909)	(\$1,000)	(\$1,000)	(\$1,000)	0%	-	
Sub Total - PUBLIC WORKS O/HEADS OP/INC	(\$6,000)	(\$4,351)	(\$13,000)	(\$13,000)	(\$13,000)	-	-	
Total - PUBLIC WORKS OVERHEADS	(\$33,630)	(\$8,041)	(\$13,000)	(\$13,000)	(\$13,000)	\$0		
PLANT OPERATIONS COSTS								
OPERATING EXPENDITURE								
001084 Less Allocated Works/Services	(\$303,393)	(\$222,956)	(\$632,069)	(\$632,069)	(\$632,069)	0%	-	
014203 Plant Repair Wages	\$32,257	\$26,270	\$67,201	\$67,201	\$67,201	0%	-	
014204 Tyres And Tubes	\$10,914	\$13,144	\$22,738	\$22,738	\$22,738	0%	-	
014205 Parts And Repairs	\$47,730	\$24,754	\$99,438	\$99,438	\$99,438	0%	-	
014206 Insurance And Licences	\$24,264	\$15,176	\$24,264	\$24,264	\$24,264	0%	-	
014207 Fuel And Oil	\$60,337	\$27,716	\$125,703	\$125,703	\$125,703	0%	-	
014209 Grader Blades And Cutting Edges	\$1,722	-	\$3,587	\$3,587	\$3,587	0%	-	
142102 General Administration Alloc	\$11,507	\$11,371	\$23,484	\$23,484	\$23,484	0%	-	
142101 Depreciation	\$132,160	\$52,018	\$264,319	\$264,319	\$264,319	0%	-	
142807 Tools For Plant Maintenance	\$761	-	\$1,335	\$1,335	\$1,335	0%	-	
Sub Total - PLANT OPERATIONS COSTS OP/EXP	\$18,259	(\$52,508)	(\$0)	(\$0)	(\$0)	-	-	

SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW				
Descriptions		YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
	Total - PLANT OPERATIONS COSTS	\$18,259	(\$52,508)	(\$0)	(\$0)	(\$0)		-	
	SALARIES AND WAGES			-					
	OPERATING EXPENDITURE			-					
001101	Gross Total For Year	\$1,806,998	\$1,763,622	\$3,687,750	\$3,687,750	\$3,687,750	0%	-	
001102	Less Salaries & Wages Alloc	(\$1,806,998)	(\$1,763,622)	(\$3,687,750)	(\$3,687,750)	(\$3,687,750)	0%	-	
145141	Workers Compensation	-	\$3,171	\$5,000	\$5,000	\$5,000	0%	-	
145250	Reimbursements-Workers Comp	-	-	(\$5,000)	(\$5,000)	(\$5,000)	0%	-	
	Sub Total - SALARIES AND WAGES OP/EXP	-	\$37,981	-	-	-		-	
	Total - SALARIES AND WAGES	-	\$37,981	-	-	-		-	
	OPERATING EXPENDITURE			-					
144181	Property Transaction Settlement Costs	\$2,400	\$1,800	\$5,000	\$5,000	\$5,000	0%	-	
146111	Loan Redemption Interest - Lot 25 & 27 South St	-	-	-	-	-		-	
146170	General Maintenance - Lots 2-6 Avon Tce	\$240	-	\$500	\$500	\$500	0%	-	
146167	Local Disaster-Fire/Flood Etc	-	-	-	-	-		-	
146171	Housing Mtce - Other Rentals	\$16,482	\$9,966	\$19,121	\$34,338	\$34,338	0%	-	
146199	Depreciation	\$8,723	\$5,545	\$17,445	\$17,445	\$17,445	0%	-	
146172	Sundry Expenditure - Other Leases	\$2,880	\$2,318	\$6,000	\$11,000	\$11,000	0%	-	FACR 1 - Additional funds required for legal review for all new leases.
	Sub Total - UNCLASSIFIED OP/EXP	\$30,725	\$19,629	\$47,066	\$68,283	\$68,283		-	
	OPERATING INCOME			-				-	
146274	Other-Lease Reserve	-	(\$161)	-	-	-		-	
146277	Grants Operating - Unclassified	-	(\$1,366)	-	-	-		-	
146278	Property Transaction Settlement Costs	-	(\$836)	-	-	-		-	
146271	Housing Rent Received	(\$11,466)	(\$11,700)	(\$23,400)	(\$23,400)	(\$23,400)	0%	-	
	Sub Total - UNCLASSIFIED OP/INC	(\$11,466)	(\$14,147)	(\$23,400)	(\$23,400)	(\$23,400)	-	-	
	Total - UNCLASSIFIED	\$19,259	\$5,482	\$39,883	\$44,883	\$44,883	\$0	\$0	
	Total - OTHER PROPERTY AND SERVICES	\$3,887	(\$15,429)	\$26,883	\$31,883	\$31,883		\$0	
	EXPENDITURE - TRANSFERS TO RESERVE			-					
043143	Transfer To Reserve Funds	-	-	\$25,000	\$25,000	\$25,000	0%	-	
068301	Transfer To Reserve - Aged Facilities	-	-	-	-	-		-	
101375	Transfer To Reserve - Refuse Site	-	-	-	-	-		-	
106301	Transfer To Reserve - Town Planning	-	-	-	-	-		-	
109390	Transfer To Reserve - Cemetery	-	-	-	-	-		-	


SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW			
Descriptions	YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
113351 Transfer To Reserve - Bowling Facilities	-	-	-	-	-	-	-	
113352 Transfer To Reserve - Tennis Facilities	-	-	-	-	-	-	-	
113350 Transfer To Reserve - Forrest Oval Lights	-	-	-	-	-	-	-	
113304 Transfer To Reserve	-	-	\$100,000	\$100,000	\$100,000	0%	-	
112305 Transfer To Reserve Funds	-	-	-	-	-	-	-	
118303 Transfer To Reserve Funds	-	-	-	-	-	-	-	
127308 Transfer To Plant Reserve 4	-	-	-	-	-	-	-	
133402 Transfer To Reserves	-	-	-	-	-	-	-	
144381 Transfer To Land & Infrastructure Development Reserve	-	-	-	-	-	-	-	
146301 Transfer To Reserve	-	-	-	-	-	-	-	
122405 Transfer To Reserve	-	-	-	-	-	-	-	
128301 Transfer To Car Parking Reserve 27	-	-	-	-	-	-	-	
139502 Transfer To Community Bus Reserve 24	-	-	\$0	\$0	\$0	0%	-	
133302 Transfer To Disaster Reserve 35	-	-	\$100,000	\$100,000	\$100,000	0%	-	
	-	-	-	-	-	-	-	
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS	-	-	\$246,832	\$246,832	\$246,832	\$0	\$0	
	-	-	-	-	-	-	-	
INCOME - TRANSFERS FROM RESERVE	-	-	-	-	-	-	\$0	
	-	-	-	-	-	-	-	
041428 Transfer Of Seavroc Funds From Tied Funds Reserve	-	-	-	-	-	-	-	
044050 Transfer From Reserve - Governance / Admin	-	-	(\$113,000)	(\$113,000)	(\$113,000)	0%	-	
067401 Transfer From Reserve -Centennial Units	-	-	(\$25,000)	(\$25,000)	(\$25,000)	0%	-	
068401 Transfer From Reserve Pml	-	-	(\$35,000)	(\$35,000)	(\$35,000)	0%	-	
	-	-	-	-	-	-	-	
101427 Transfer From Reserve - Waste Management	-	-	(\$150,000)	(\$150,000)	(\$122,008)	-19%	27,992	FACR 2 - Containers for Change construction costs lower than budgeted - full transfer from Waste Management Reserve not required.
106426 Trans From Reserve	-	-	-	-	-	-	-	
109403 Transfer From Reserve 44	-	-	-	-	-	-	-	
111401 Transfer From Building Reserve 30 - Town Hall	-	-	-	-	-	-	-	
111402 Transfer From Reserve	-	-	-	-	-	-	-	
112401 Transfer From Rec Reserve or Building Reserve	-	-	-	-	-	-	-	
113402 Transfer From Reserve	-	-	-	-	-	-	-	
118301 Transfer From Reserve Museum	-	-	(\$110,000)	(\$110,000)	(\$110,000)	0%	-	
127401 Transfer From Reserve Plant Replacement	-	-	(\$230,000)	(\$230,000)	(\$230,000)	0%	-	
134001 Transfers From Infrastructure Reserve 50	-	-	-	-	-	-	-	
146401 Transfer From Reserve Land Development Reserve	-	-	-	-	-	-	-	
122504 Transfer From Reserve - Greenhills Projects	-	-	-	-	-	-	-	
122503 Transfer From Reserve - Roads Reserve 49	-	-	-	-	-	-	-	
122505 Transfer From Reserve - Main Street Reserve 42	-	-	-	-	-	-	-	
122505 Transfer From Reserve - Main Street Reserve 42	-	-	-	-	-	-	-	
128403 Transfer From Carparking Reserve	-	-	-	-	-	-	-	
139403 Tfr from Community Bus Reserve	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Total - TRANSFER FROM OTHER COUNCIL FUNDS	-	-	(\$663,000)	(\$663,000)	(\$635,008)	-	\$27,992	
	-	-	-	-	-	-	-	
Total - FUND TRANSFER	-	-	(\$416,168)	(\$416,168)	(\$388,176)	\$0	\$27,992	
	-	-	-	-	-	-	-	
000000 (Surplus) / Deficit - Carried Forward	(\$2,216,507)	(\$2,192,324)	(\$2,216,507)	(\$2,192,324)	(\$2,192,324)	0%	-	FACR 1 - There was a material variation to the estimated carried forward surplus compared to the 2020/21 budget. The surplus was overestimated by \$24,183.

SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW				
Descriptions		YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
	Sub Total - SURPLUS C/FWD	(\$2,216,507)	(\$2,192,324)	(\$2,216,507)	(\$2,192,324)	(\$2,192,324)	0%	-	
				-				-	
	Total - SURPLUS	(\$2,216,507)	(\$2,192,324)	(\$2,216,507)	(\$2,192,324)	(\$2,192,324)	-	-	
				-					
	LIABILITY LOANS			-					
				-					
	EXPENDITURE			-					
				-					
111303	Principal On Loans	\$31,113	\$62,226	\$62,226	\$62,226	\$62,226	0%	-	
113308	Loan Redemption Principal - Forrest Oval Redevelopment	\$58,683	\$57,850	\$117,365	\$117,365	\$117,365	0%	-	
118311	Principal Repayments - Archive Centre	\$6,918	\$6,834	\$13,836	\$13,836	\$13,836	0%	-	
127305	Loan Principal Repayments - Plant Purchases	\$25,550	\$25,369	\$51,099	\$51,099	\$51,099	0%	-	
				-				-	
	Sub Total - LOAN REPAYMENTS	\$122,263	\$152,279	\$244,526	\$244,526	\$244,526	-	-	
				-				-	
	Total - NON CURRENT LIABILITIES	\$122,263	\$152,279	\$244,526	\$244,526	\$244,526	\$0	\$0	
				-					
	000000 Depreciation Written Back	(\$1,292,975)	(\$1,433,204)	(\$2,585,950)	(\$2,585,950)	(\$2,585,950)	0%	-	
	000000 Book Value of Assets Sold Written Back		-	(\$340,418)	(\$340,418)	(\$340,418)	0%	-	
manual ent	000000 Long Service Leave - Cash at Bank Reserve 6 (increase)/decrease			-	-	-		-	
	000000 Deferred Pensioner Rates Non-current increase/(decrease)		-	-	-	-		-	
		-						-	
	Sub Total - DEPRECIATION WRITTEN BACK	(\$1,292,975)	(\$1,433,204)	(\$2,926,368)	(\$2,926,368)	(\$2,926,368)	-	-	
				-					
	Total - DEPRECIATION	(\$1,292,975)	(\$1,433,204)	(\$2,926,368)	(\$2,926,368)	(\$2,926,368)	\$0	\$0	
				-					
	FURNITURE & EQUIPMENT			-					
				-					
	GOVERNANCE			-					
				-					
	CAPITAL EXPENDITURE			-					
				-					
041352	Chambers - Furniture & Equip	\$15,000	\$3,831	\$30,000	\$30,000	\$30,000	0%	-	
043142	Furniture & Equipment Admin	\$1,000	\$3,712	\$10,000	\$40,000	\$40,000	0%	-	FACR 1 - Current UPS has reached end of life and needs to be replaced. Server is also at end of life and must be replaced prior to implementation of new Altus modules as referred to above in GL 42188.
		-		-				-	
	Sub Total - CAPITAL WORKS	\$16,000	\$7,543	\$40,000	\$70,000	\$70,000	-	-	
				-					
	Total - GOVERNANCE	\$16,000	\$7,543	\$40,000	\$70,000	\$70,000	\$0	\$0	
				-					
	FURNITURE & EQUIPMENT			-					
				-					
	RECREATION AND CULTURE			-					
				-					
	EXPENDITURE			-					
				-					
113322	Gym Equipment - Forrest Oval	-	-	\$5,000	\$5,000	\$5,000	0%	-	
113321	Rec Complex Furniture & Equipment	-	-	-	-	-		-	


 SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW			
Descriptions	YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
113349 Recreation Convention Centre Furniture and Equipment	-	-	\$10,000	\$10,000	\$5,000	-50%	(5,000)	FACR 2 - No specific purchases required to date at the YRCC. Reallocate savings to other priorities.
122303 Street Furniture	-	-	-	-	-	-	-	
132301 Christmas Improvements - Avon Tce	\$5,000	\$5,300	\$10,000	\$10,000	\$5,300	-47%	(4,700)	FACR 2 - Reallocate savings as remaining budget of \$4,700 is not required this financial year.
Sub Total - CAPITAL WORKS	\$5,000	\$5,300	\$25,000	\$25,000	\$15,300		(\$9,700)	
Total - RECREATION AND CULTURE	\$5,000	\$5,300	\$25,000	\$25,000	\$15,300	\$0	(\$9,700)	
Total - FURNITURE AND EQUIPMENT	\$21,000	\$12,843	\$65,000	\$95,000	\$85,300	\$0	(\$9,700)	
LAND AND BUILDINGS			-	-				
GOVERNANCE			-	-				
EXPENDITURE			-	-				
043141 Administration Centre	\$7,400	\$21,118	\$74,000	\$82,500	\$82,500	0%	-	FACR 1 - Funds required for installation and connection to Business HBN to improve internet connection to the administration building.
Sub Total - CAPITAL WORKS	\$7,400	\$21,118	\$74,000	\$82,500	\$82,500	-	-	
TOTAL - GOVERNANCE	\$7,400	\$21,118	\$74,000	\$82,500	\$82,500	\$0	\$0	
LAND AND BUILDINGS			-	-				
WELFARE			-	-				
EXPENDITURE			-	-				
68302 Pioneer Memorial Lodge	-	-	\$35,000	\$35,000	\$35,000	0%	-	
067304 Centennial Units - Building	-	-	\$25,000	\$25,000	\$25,000	0%	-	
Sub Total - CAPITAL WORKS	-	-	\$60,000	\$60,000	\$60,000		-	
Total - WELFARE	-	-	\$60,000	\$60,000	\$60,000	\$0	\$0	
101371 Waste Management Land & Buildings	\$150,000	\$93,871	\$150,000	\$150,000	\$103,258	-31%	(46,742)	FACR 2 - Total cost for Containers for Change Shed is anticipated to be lower than budget by \$28,000. Forklift expense to be allocated to Plant and Equipment GL 101372.
Sub Total - CAPITAL WORKS	\$150,000	\$93,871	\$150,000	\$150,000	\$103,258		(\$46,742)	
Total - COMMUNITY AMENITIES	\$150,000	\$93,871	\$150,000	\$150,000	\$103,258	\$0	(\$46,742)	
RECREATION AND CULTURE			-	-				
EXPENDITURE			-	-				

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SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW				
Descriptions		YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
113029	Town Hall Building	-	-	-	-	-	-	-	
113343	Netball Courts & Lights	-	-	-	-	-	-	-	
113325	Grey St Park	-	\$11,890	\$15,000	\$15,000	\$15,000	0%	-	
113327	Candice Bateman Park Capital	\$5,000	\$9,178	\$20,000	\$20,000	\$20,000	0%	-	
118300	Residency Museum	-	\$8,400	\$220,000	\$220,000	\$220,000	0%	-	
	Sub Total - CAPITAL WORKS	\$5,000	\$30,368	\$302,950	\$302,950	\$306,430		\$3,480	
	Total - RECREATION AND CULTURE	\$5,000	\$30,368	\$302,950	\$302,950	\$306,430		\$3,480	
	LAND AND BUILDINGS								
143304	Depot	-	-	\$31,000	\$31,000	\$31,000	0%	-	
	Sub Total - CAPITAL WORKS	-	-	\$31,000	\$31,000	\$31,000		-	
	Total - TRANSPORT	-	-	\$31,000	\$31,000	\$31,000		\$0	
	Total - LAND AND BUILDINGS	\$162,400	\$145,357	\$617,950	\$626,450	\$583,188		(\$43,262)	
	PLANT AND EQUIPMENT								
	GOVERNANCE								
	EXPENDITURE								
042339	Administration Executive Vehicles	\$47,100	\$34,264	\$157,000	\$61,000	\$61,000	0%	-	FACR 1 - EMDS and FM vehicles held for 2 years or more due for changeover this financial year only. CEO and EMCCS vehicles purchased 2019/20 due to be held until 2021/22 financial year.
	Sub Total - CAPITAL WORKS	\$47,100	\$34,264	\$157,000	\$61,000	\$61,000	-	-	
	Total - GOVERNANCE	\$47,100	\$34,264	\$157,000	\$61,000	\$61,000	\$0	\$0	
	PLANT AND EQUIPMENT								
	LAW ORDER & PUBLIC SAFETY								
	EXPENDITURE								
051336	Plant and Equipment Fire Brigades	-	-	-	-	-		-	
051339	Ranger Vehicle	-	-	-	-	-		-	
053305	Crime Prevention - Plant & Equipment	-	-	\$34,000	\$34,000	\$34,000	0%	-	
	Sub Total - CAPITAL WORKS	-	-	\$34,000	\$34,000	\$34,000		-	
	Total - LAW ORDER & PUBLIC SAFETY	-	-	\$34,000	\$34,000	\$34,000		\$0	
	PLANT AND EQUIPMENT								

 SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW			
Descriptions	YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
HEALTH			-	-				
EXPENDITURE			-	-				
077305 Plant And Equipment Capital	-	-	-	-	-		-	
Sub Total - CAPITAL WORKS	-	-	-	-	-		-	
Total - HEALTH	-	-	-	-	-		\$0	
PLANT AND EQUIPMENT							\$0	
COMMUNITY AMENITIES							\$0	
EXPENDITURE							\$0	
101372 Plant & Equipment Capital - Waste	-	\$18,750	-	-	\$18,750		\$18,750	FACR 2 - Cost for Containers for Change forklift originally included with building expense. Reallocate to Plant and Equipment GL 101372.
Total - COMMUNITY AMENITIES		\$18,750	-	-	\$18,750		\$18,750	
PLANT AND EQUIPMENT			-	-				
RECREATION AND CULTURE			-	-				
EXPENDITURE			-	-				
112304 Plant & Equipment	-	\$9,634	\$13,000	\$13,000	\$13,000	0%	-	
Sub Total - CAPITAL WORKS	-	\$9,634	\$13,000	\$13,000	\$13,000	-	-	
Total - RECREATION AND CULTURE	-	\$9,634	\$13,000	\$13,000	\$13,000	\$0	\$0	
PLANT AND EQUIPMENT			-	-				
TRANSPORT			-	-				
EXPENDITURE			-	-				
127304 Plant Purchases Capital	\$223,560	\$5,430	\$828,000	\$668,000	\$668,000	0%	-	FACR 1 - Truck Y711 will not be replaced this financial year. Reduce capital expenditure accordingly.
Sub Total - CAPITAL WORKS	\$223,560	\$5,430	\$828,000	\$668,000	\$668,000		-	
Total - TRANSPORT	\$223,560	\$5,430	\$828,000	\$668,000	\$668,000		\$0	
PLANT AND EQUIPMENT			-	-				

SHIRE OF YORK ANNUAL BUDGET 2020/21					2020/21 MID YEAR BUDGET REVIEW				
Descriptions		YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
ECONOMIC SERVICES				-				\$0	
EXPENDITURE				-				\$0	
133319	Building Surveyor's Motor Vehicle	-	-	\$37,000	\$37,000	-	-100%	(37,000)	FACR 2 - No purchase or trade required for Development Services vehicle this financial year.
139301	Community Bus Capital purchase	-	-	-	-	-		-	
139303	Plant & Equipment	-	-	-	-	-		-	
Sub Total - CAPITAL WORKS		-	-	\$37,000	\$37,000	-		(\$37,000)	
Total - ECONOMIC SERVICES		-	-	\$37,000	\$37,000	-	-	(\$37,000)	
PLANT AND EQUIPMENT				-				\$0	
OTHER PROPERTY AND SERVICES				-				\$0	
EXPENDITURE				-				\$0	
143301	Depot Plant Capital Purchase	-	\$43,276	\$38,000	\$38,000	\$38,000	0%	-	
Sub Total - CAPITAL WORKS		-	\$43,276	\$38,000	\$38,000	\$38,000		-	
Total - OTHER PROPERTY AND SERVICES		-	\$43,276	\$38,000	\$38,000	\$38,000		\$0	
Total - PLANT AND EQUIPMENT		\$270,660	\$111,353	\$1,107,000	\$851,000	\$832,750		(\$18,250)	
INFRASTRUCTURE				-				\$0	
ROAD CONSTRUCTION				-				\$0	
122300	LRCI Infrastructure Projects - Federally funded	\$114,000	-	\$300,000	\$683,098	\$683,098	0%	-	FACR 1 - Corresponding expenditure for Local Roads and Community Infrastructure (LRCI) Program. Funding extension proposed to be used to fund RAV network industrial access subject to a report being presented for Council's consideration.
122400	Roads To Recovery Projects	-	\$160,939	\$402,437	\$402,437	\$402,437	0%	-	
122401	Regional Road Group Projects	\$108,726	\$12,433	\$543,629	\$543,629	\$543,629	0%	-	
122402	Municipal Road Construction Projects	\$200,376	\$126,457	\$556,600	\$556,600	\$556,600	0%	-	
122403	Municipal Footpath Construction Projects	\$59,413	\$554	\$112,100	\$112,100	\$112,100	0%	-	
122404	Municipal Bridge Construction Projects	-	\$6,149	\$86,700	\$86,700	\$86,700	0%	-	
122407	Blackspot Projects	\$38,000	\$113	\$100,000	-	-		-	FACR 1 - Proposed Blackspot project on York Spencers Brook Road will not be funded by MRWA this financial year.
122411	Townsite Drainage	-	\$29,335	\$234,600	\$234,600	\$234,600	0%	-	
122412	Asset Renewals - Gravel Sheetting/School Bus Routes	\$61,200	\$134,516	\$204,000	\$204,000	\$204,000	0%	-	
Sub Total - CAPITAL WORKS		\$581,715	\$470,496	\$2,540,066	\$2,823,164	\$2,823,164		-	
Total - ROADS		\$581,715	\$470,496	\$2,540,066	\$2,823,164	\$2,823,164		\$0	



SHIRE OF YORK ANNUAL BUDGET 2020/21

2020/21 MID YEAR BUDGET REVIEW

Descriptions		YTD Budget 31/12/2020	Actuals as at 31/12/2020	ADOPTED BUDGET	FACR 1 CURRENT BUDGET	FACR 2 YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
	Total - INFRASTRUCTURE ASSETS ROAD RESERVES	\$581,715	\$470,496	\$2,540,066	\$2,823,164	\$2,823,164		\$0	
				-					
	INFRASTRUCTURE - RECREATION FACILITIES			-					
				-					
112302	Swimming Pool	-	-	-	-			-	
113346	Motocross Track Infrastructure	-	-	\$50,000	\$50,000	\$50,000	0%	-	
113347	Mount Brown Park Infrastructure	-	-	\$25,000	\$25,000	\$25,000	0%	-	
									FACR 1 - The Avon Park planting project was originally planned to be undertaken as part of a community activity day however due to COVID-19 restrictions in place at the time, the Shire had to fully staff and fund the project.
113302	Avon Park Infrastructure	\$30,000	\$27,562	\$30,000	\$60,000	\$62,000	3%	2,000	FACR 2 - Expenses transferred from DAIP GL 133186 to Avon Park infrastructure. Supply and install concrete pram ramp at Avon Park as part of DAIP improvements.
113311	Cricket Pitch Covers	-	-	-	-	-		-	
113365	Peace Park	-	-	-	-	-		-	
113367	War Memorial Park	-	-	-	-	-		-	
113366	Gwambygine Park - Avon Ascent	-	-	-	-	-		-	
									FACR 1 - Security lighting project to be re-scoped and funded from operating budget.
113331	Forrest Oval Precinct Infrastructure	-	-	\$53,200	\$23,200	\$23,200	0%	-	
									FACR 2 - Allocate additional funds to support successful grant application to complete concept plans for Mt Brown and Mt Bakewell trails.
113335	Heritage Trails Infrastructure	\$67,000	\$15,092	\$67,000	\$67,000	\$79,000	18%	12,000	
113318	Regional Skate Park	-	-	-	-	-		-	
				-				-	
	Sub Total - CAPITAL WORKS	\$97,000	\$42,654	\$225,200	\$225,200	\$239,200		\$14,000	
				-					
	Total - RECREATION FACILITIES	\$97,000	\$42,654	\$225,200	\$225,200	\$239,200		\$14,000	
				-					
	Total - INFRASTRUCTURE ASSETS - REC FACILITIES	\$97,000	\$42,654	\$225,200	\$225,200	\$239,200		\$14,000	
				-					
	INFRASTRUCTURE ASSETS - OTHER			-					
				-					
109383	Cemetery Infrastructure	-	-	-	-	-		-	
		-	-	-				-	
	Sub Total - CAPITAL WORKS	-	-	-	-	-		-	
				-					
	Total - COMMUNITY AMENITIES	-	-	-	-	-		\$0	
				-					
132304	Area Promotion Infrastructure	\$10,000	-	\$10,000	\$10,000	\$10,000	0%	-	
132305	Area Promotion - CBD Infrastructure	-	-	-	-	-		-	
		-	-	-				-	
	Sub Total - CAPITAL WORKS	\$10,000	-	\$10,000	\$10,000	\$10,000		-	
				-					
	Total - TOURISM & AREA PROMOTION	\$10,000	-	\$10,000	\$10,000	\$10,000		\$0	
				-					
	Total - INFRASTRUCTURE ASSETS - OTHER	\$10,000	-	\$10,000	\$10,000	\$10,000		\$0	

SHIRE OF YORK GRANTS REGISTER

GRANT INFORMATION			STATUS			IMPLEMENTATION				REPORTING
FUNDING PROVIDER	PURPOSE OF GRANT	AMOUNT REQUESTED/ADOPTED BUDGET	TOTAL PROJECT COST	ACCEPTED / REJECTED	AMOUNT RECEIVED	DELIVERABLE DEADLINE 1	DELIVERABLE DEADLINE 2	DELIVERABLE DEADLINE 3	DELIVERABLE DEADLINE FINAL	FINAL REPORT/ACQUITTAL DEADLINE
Department of Fire and Emergency Services	Earthquake Risk Mitigation Activity Fund	\$ 250,000	\$ 250,000	ACCEPTED	\$ -	31/08/2019			31/08/2022	31/08/2022
Lotterywest	Heritage Trails - Greenhills	\$ 56,237	\$ 83,785	ACCEPTED	\$ 14,683				21/03/2021	20/06/2021
Bendigo Bank and Greenhills Progress Assoc	Heritage Trails - Greenhills	\$ 7,548	as above	ACCEPTED	\$ 5,547				21/03/2021	20/06/2021
Communities Environment Program	Avon River Bank Restoration	\$ 20,000	\$ 35,000	ACCEPTED	\$ 20,000				1/12/2020	1/12/2020
Department of Planning Lands and Heritage	Earthquake Building Mitigation Project	\$ 110,000	\$ 220,000	ACCEPTED	\$ 108,900	12/06/2020	28/08/2020		25/09/2020	
WA Local Government Grants Commission	Financial Assistance Grants - General Purpose	\$ 397,438	N/A	ACCEPTED	\$ 207,229				30/06/2021	30/11/2021
WA Local Government Grants Commission	Financial Assistance Grants - Local Roads		N/A	ACCEPTED	\$ 142,366				30/06/2021	30/11/2021
Department of Fire and Emergency Services	Emergency Services Levy Grants	\$ 54,457	\$ 54,457	ACCEPTED	\$ 13,102				27/05/2020	31/08/2020
Main Roads WA	Street Lighting Subsidy	\$ 7,500	\$ 91,359	ACCEPTED	\$ -				30/06/2021	30/06/2021
Main Roads WA	Direct Road Grant	\$ 153,863	\$ 2,260,288	ACCEPTED	\$ 153,863				30/06/2021	30/06/2021
Main Roads WA	Regional Road Group Projects	\$ 362,419	\$ 543,629	ACCEPTED	\$ 144,968				30/06/2021	30/06/2021
Department of Infrastructure	Roads to Recovery	\$ 396,868	\$ 396,868	ACCEPTED	\$ 290,000				30/06/2021	31/10/2021
Local Roads and Community Infrastructure	COVID stimulus - Federal - various projects	\$ 433,684	\$ 300,000	ACCEPTED	\$ -	31/07/2020			30/06/2021	
Local Roads and Community Infrastructure	COVID stimulus - Federal - various projects	\$ -	\$ 133,684	ACCEPTED	\$ -	31/07/2020			30/06/2021	
Auspire - The Australia Day Council (WA)	To provide a Covid Safe event to community on Australia Day 2021	\$ 20,000	\$ 20,000	ACCEPTED	\$ 20,000				26/01/2021	28/02/2021
Auspire - The Australia Day Council (WA)	To provide printed material using the Australia Day Brand	\$ 1,000	\$ 1,000	ACCEPTED	\$ 1,000				26/01/2021	None
Department of Fire and Emergency Services	MAF Fire Mitigation	\$ 41,600	\$ 41,600	ACCEPTED	\$ 41,600				10/11/2021	30/11/2021
Local Roads and Community Infrastructure	COVID stimulus extension - Federal	\$ 383,098	\$ 383,098	ACCEPTED	\$ -	1/07/2020			31/12/2021	30/06/2022
Department of Local Government, Sport & Cultural Industries	Development of a Concept Plan for the Wongborel/Mt Brown, Waiwalying/Mt Bakewell and Along the Avon River Moutain Bike Trail Network	\$ 20,000		ACCEPTED	\$ 20,000				11/02/2020	

7.3 RISK MANAGEMENT UPDATE AS AT 31 DECEMBER 2020

File Number: OR.CMA.8.1; FI.FRP.6; OR.MTG.3.2

Author: Tabitha Bateman, Finance Manager

Authoriser: Alina Behan, Executive Manager Corporate & Community Services

Previously before Council: Not applicable

Appendices: 1. Risk Register as at December 2020

NATURE OF COMMITTEE'S ROLE IN THE MATTER

Executive

PURPOSE OF REPORT

This report provides the Audit and Risk Committee with an update regarding progress on the Shire's Risk Management processes.

BACKGROUND

An internal Risk Working Group (RWG) was formed so that officers from across the organisation could meet regularly to monitor the progress against the Risk Improvement Plan, Risk Management Framework and Register. Further, the RWG is responsible for implementation of timely and effective remedial measures to address risk management deficiencies.

Officers committed to presenting a Risk Management update on a six-monthly basis as at June and December each year. This report presents an update of risks identified and addressed across the organisation for consideration and recommendation to Council.

COMMENTS AND DETAILS

The Risk Working Group (RWG) meets bi-monthly to review and update the risk register and prioritise actions relative to potential organisational opportunities and the adverse effects that could result. The Risk Working Group monitors these risks so that organisational objectives can be achieved giving consideration to the Shire's appetite for risk.

Whilst risk is assessed across the organisation regularly, it is evident and necessary that significant focus has been placed around COVID-19. Even 12 months on, the pandemic continues to take precedent over many potential risks and has necessitated a reprioritisation of Council projects and services. In addition to this, staff changes have played a large role to date resulting in less than expected progress on the Risk Register. This does not however, negate the need to address current organisational risks.

The dashboard report attached details a total of 77 actions that have either been completed (35), are in progress or ongoing (40) or have been superseded by higher priorities (2). Incomplete items previously reported and due for completion have been highlighted orange in the attachment to identify re-scheduled projects.

Asset Sustainability Practices

In recent months, officers have developed and implemented improved processes around asset management and maintenance. Routine and preventative maintenance programs have been enhanced however, further work is needed around documentation and recording. Development in these areas will provide valuable information that feeds into the Shire's Asset Management Plans (AMPs) which are expected to be reviewed prior to adoption of the 2021/22 Annual Budget.

Following recommendation from the auditors, officers have formalised and implemented the asset disposal process and will be preparing an Asset Disposal Policy for Council's consideration in coming months as part of the Shire's Policy Review.

Business and Community Disruption and IT

In December 2019, officers committed to preparing a Business Continuity Plan (BCP) with the support of LGIS which was scheduled for completion in June 2020. When the State of Emergency was imposed as a result of the COVID pandemic, the focus shifted from preparation of a BCP general in nature to one more specifically designed for dealing with the pandemic situation. Consequently, the development of an organisational BCP was re-scheduled and completed in December 2020.

As reported with the first quarter finance and costing review, it became necessary to prioritise replacement of the Shire's UPS and server. As the existing hardware is nearing the end of its useful life, and in order to upgrade other systems and technologies, officers are planning the replacement by March 2021 with the expectation that improved payroll and procurement systems will be in place by July 2021.

Occupational Safety and Health

The last risk update provided to Council highlighted major improvements in management of the Shire's Occupational Safety and Health (OSH) matters. Since then, further policies and procedures have been developed and training sessions for staff were held in October 2020. In addition, new OSH representatives underwent training in February 2021 after many months trying to secure a suitable training provider. The OSH Working Group continue to meet bi-monthly and work in collaboration with the RWG.

Ongoing / Superseded Actions

For various reasons, whether related to increased workloads, re-prioritisation of actions or staff changes, officers note that of the 77 items currently in the Risk Register, 10 items have been re-scheduled (highlighted orange in the attachment). In some cases, this was necessary due to other risks taking precedence or the availability of contractors and consultants. For example, training for OSH representatives was a prerequisite to addressing health and safety policies and procedures. Review of the Workforce Plan (WFP) was due to inform the annual budget process. However, current work addressing gap analysis and organisational alignment has extended the completion date for the WFP. Accordingly, rescheduling projects where necessary allows appropriate time and resources to be allocated so they can be completed to the required standards.

New actions

The register includes many ongoing actions such as training and development of policies and procedures that help to mitigate risk. In addition to these, new actions have been added to the register including:

- Review of Asset Management Plans.
- Gap analysis for organisational alignment.
- IT hardware replacement.
- Review of Audit and Risk Committee structure.

During the month of February 2021, budget templates were distributed in preparation for the 2021/22 annual budget. For those items on the Risk Register requiring additional resources, project briefs will be prepared and prioritised accordingly for inclusion in budget planning process.

OPTIONS

Option 1 The Committee could recommend that Council requests the Chief Executive Officer to ensure all issues have been dealt with within a certain timeframe. However, officers have focused on those issues that present the highest risk to the Shire for immediate action within current resources and will continue to work through the remaining issues on the same basis.

Option 2 The Committee could recommend that the Council accepts the Shire of York Risk Register Dashboard Report as at 31 December 2020 as attached to this report.

Option 2 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

LGIS

OSH and Risk Working Group

Office of the Auditor General

Strategic

Goal 5: Strong Leadership and Governance

5.3 continuous improvement of governance.

Policy Related

G4.6 *Risk Assessment and Management*

Financial

Financial implications of the proposed risk mitigation strategies are presented to Council as they emerge and inform the annual budget process.

Legal and Statutory

Local Government (Audit) Regulations 1996

17 . CEO to review certain systems and procedures

- (1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —
 - (a) risk management; and
 - (b) internal control; and
 - (c) legislative compliance.
- (2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.
- (3) The CEO is to report to the audit committee the results of that review.

Risk Related

The development and regular update of an organisational Risk Register is in itself a risk management tool.

Workforce

It is proposed that risk mitigation actions are undertaken within current resources. Where additional resources are required, these will be identified and submitted as part of the annual budget process.

VOTING REQUIREMENTS

Absolute Majority: No

COMMITTEE RECOMMENDATION**Moved: Cr Kevin Trent****Seconded: Cr Stephen Muhleisen****That the Audit and Risk Committee recommends that Council:**

- 1. Resolves to accept the Shire of York Risk Register Dashboard Report as at 31 December 2020 as attached to this report.**
- 2. Notes the progress made to date regarding the actions contained in the Risk Register.**

CARRIED: 6/0

**Shire of York
Risk Dashboard Report
December 2020**

Asset Sustainability practices			Risk	Control
			Moderate	Adequate
Failure or reduction in service of infrastructure assets, plant, equipment or machinery. These include fleet, buildings, roads and playgrounds and all other assets during their lifecycle from procurement to disposal.				
Actions		Due Date	Responsibility	
Maintenance and repairs to be documented as part of AMP's		Ongoing	TSO	
Formalise Asset Disposal Process		Complete	EMIDS	
Develop and implement Insurance Claims Checklist		Complete	IT/P	
Develop asset replacement program for capital equipment and vehicles		Mar-21	EMIDS/WC	
Develop and implement asset management processes		Mar-21	DSC	
Open Space Asset Management Plan to be prepared		Mar-21	EMIDS	
Review Asset Management Plans and submit for adoption by Council		Jun-21	EMIDS	
Prepare Property Disposal Policy for adoption by Council		Jun-21	AGC	

Business & Community disruption			Risk	Control
			Moderate	Effective
Failure to adequately prepare and respond to events that cause disruption to the local community and / or normal business activities. This could be a natural disaster, weather event, or an act carried out by an external party (e.g. sabotage / terrorism).				
Actions		Due Date	Responsibility	
Schedule testing of IT Security Plan and Business Continuity Framework procedures for effectiveness		Complete	IT/P	
Develop organisational Business Continuity Plan in consultation with LGIS		Complete	RC	
Investigate the installation of infrastructure to facilitate hire of a generator in the event of an emergency		Superseded	DSC	
Arrange replacement of UPS and Server		Mar-21	IT/P	
Review IT Disaster Recovery Plan		Jun-21	IT/P	

Failure to fulfil Compliance requirements (statutory, regulatory)			Risk	Control
			Moderate	Effective
Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This includes, new or proposed regulatory and legislative changes, in addition to the failure to maintain updated internal & public domain legal documentation.				
Actions		Due Date	Responsibility	
Review the Risk Register bi-annually		Ongoing	EMCCS	
Undertake training for staff that includes refresher training on policies and procedures including changes to the Local Government Act.		Ongoing	EMCCS	
Establish an OSH Working Group separate to Risk Working Group		Complete	EMIDS	
Undertake training for elected OSH Representatives.		Complete	EMIDS	
Review Compliance Calendar and report to AARC		Mar-21	EMCCS	
Review structure of AARC in line with new LG Act		Jun-21	FM	

Document Management processes			Risk	Control
			Moderate	Effective
Failure to adequately capture, store, archive, retrieve, provide or dispose of documentation.				
Actions		Due Date	Responsibility	
Address the need for more procedures to ensure staff accountability		Ongoing	AGC	
Develop a culture of good record-keeping		Ongoing	ELT	
Develop succession planning strategies		Ongoing	EMCCS	
Investigate Records storage options for 2020/21 budget		Superseded	AGC	
Investigate software options for records digitisation and disposal		Complete	AGC	
Update the Records Keeping / Management Plan		Complete	AGC	
Prepare project brief for records digitisation and disposal for consideration in 22/23 budget		Mar-22	AGC	

Employment practices			Risk	Control
			Moderate	Adequate
Failure to effectively manage and lead human resources (full-time, part-time, casuals, temporary and volunteers).				
Actions		Due Date	Responsibility	
Review Performance Management Process annually		Ongoing	EMCCS	
Ensure annual budget allocation to subscribe to WALGA HR assistance services		Ongoing	EMCCS	
Develop and implement annual training program for staff that includes refresher training on policies and procedures		Ongoing	EMCCS	
Develop Heat Management Policy for staff consultation		Complete	EMIDS/OSH	
Develop and implement improvements for internal communication		Complete	ELT	
Implement OSH Management Plans		Complete	EMIDS/OSH	
Review Workforce Plan informed by gap analysis project		Jul-21	EMCCS	

Engagement practices			Risk	Control
			Low	Effective
Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and / or Elected Members. This includes activities where communication, feedback or consultation is required and where it is in the best interests to do so.				
Actions		Due Date	Responsibility	
Provide progress report on actions to date for 2020/21 budget planning		Complete	PO	
Undertake Residents' Satisfaction Survey		Apr-21	ELT	
Review Social Media Strategy		Jun-21	EMCCS	
Implement the actions contained in the Disability Access and Inclusion Plan		Jun-22	All staff	

**Shire of York
Risk Dashboard Report
December 2020**

Environment management			Risk	Control
			Moderate	Adequate
Inadequate prevention, identification, enforcement and management of environmental issues.				
Actions	Due Date	Responsibility		
Undertake mosquito fogging on an as needs basis.	Ongoing	EHO		
Develop and implement procedures for the use of hazardous chemicals to include strategies for community consultation	Complete	EMIDS		
Undertake recruitment process for Containers for Change site	Complete	EMIDS		
Implement regular street sweeping program to address bird droppings in CBD	Complete	WC		
Engage contractor to undertake pigeon culling	Mar-21	EHO		

Errors, omissions & delays			Risk	Control
			Moderate	Effective
Errors, omissions or delays in operational activities as a result of unintentional errors or failure to follow due process including incomplete, inadequate or inaccuracies in advisory activities to customers or internal staff.				
Actions	Due Date	Responsibility		
Review Final Audit Management Letter and implement recommendations made	Complete	FM		
Develop improvement plan based on findings of FMR and Audit Reg-17 Reviews	Complete	FM		
Review Interim Audit Management Letter and implement timeline to address recommendations	Complete	FM		
Review Procurement policy and procedures	Apr-21	FM		

External theft & fraud (Including Cyber)			Risk	Control
			High	Adequate
Loss of funds, assets, data or unauthorised access, (whether attempted or successful) by external parties, through any means (including electronic).				
Actions	Due Date	Responsibility		
Update registers of users, key/toggle holders including access to depot	Annually	IT/P / TSO		
Review procedures and provide refresher training on cash handling	Annually	FM		
Develop robust procedures for administration of York Dollars	Complete	AGG		
Develop cash handling procedures for Container Deposit Site	Complete	FM		
Install lighting and security at Old Recreation Centre	Mar-21	EMIDS		
Document clear internal processes and systems to report any potential fraud, that include anonymous reporting	Mar-21	EMCCS		

Management of Facilities / Venues / Events			Risk	Control
			Low	Adequate
Failure to effectively manage the day to day operations of facilities, venues and / or events.				
Actions	Due Date	Responsibility		
Social distancing measures and signage to be displayed in all Shire facilities	Ongoing	DSC		
Maintain and record COVID-19 cleaning regime	Ongoing	EHO		
Investigate online booking system to be integrated into Shire website for community bookings	Complete	AGG		
COVID-19 Safety Plans to be prepared for Shire venues	Complete	DSC/AGG		
Review signage for all venues giving consideration to the Access and Inclusion Audit	Complete	DSC/PMO		

IT or communication systems and infrastructure			Risk	Control
			Moderate	Adequate
Disruption, financial loss or damage to reputation from a failure of information technology systems. Instability, degradation of performance, or other failure of IT or communication system or infrastructure causing the inability to continue business activities and provide services to the community. This may or may not result in IT Disaster Recovery Plans being invoked.				
Actions	Due Date	Responsibility		
Review levels of access to Synergy and implement changes	Complete	IT/P / EMG		
Migrate email addresses from role-based to individual officers	Complete	IT/P		
Review physical security of server room	Complete	IT/P		
Arrange replacement of UPS and Server	Mar-21	IT/P		
Implement regular testing regime for effectiveness of IT Disaster Recovery Plan	Jun-21	IT/P		

Misconduct			Risk	Control
			Moderate	Adequate
Intentional activities intended to circumvent the Code of Conduct or activities in excess of authority, which circumvent endorsed policies, procedures or delegated authority.				
Actions	Due Date	Responsibility		
Review stocktaking procedures for minor plant and equipment	Complete	FM		
Develop a Fraud and Corruption Control Plan for review every 2 years	Mar-21	ELT		
Develop and implement a periodic fraud awareness training program for all staff	Jun-21	EMCCS		

Shire of York Risk Dashboard Report December 2020

Project / Change management		Risk	Control
		Moderate	Adequate
Inadequate analysis, design, delivery and / or status reporting of change initiatives, resulting in additional expenses, time delays or scope changes.			
Actions	Due Date	Responsibility	
Undertake refresher training for all staff in relation to procurement and project management	Complete	FM	
Incorporate review of grants register into quarterly FACR processes	Complete	FM	
Review Project Management processes and develop checklist	Sep-21	EMIDS	

Safety and Security practices		Risk	Control
		Moderate	Adequate
Non-compliance with the Occupation Safety & Health Act, associated regulations and standards. It is also the inability to ensure the physical security requirements of staff, contractors and visitors. Other considerations are negligence or carelessness.			
Actions	Due Date	Responsibility	
Seek quotes for new YRCC and Gym access and arrange installation	Complete	IT/P/RM	
Adopt the OSH Policy and Safety Manuals for staff	Complete	EMCCS	
Undertake training in OSH policies	Complete	EMIDS	
Implement action plan incorporating results of OSH Audit	Complete	TSO	
Review Safety Wardens at outstations and provide training	Apr-21	TSO	
Develop procedures for the implementation of the Alcohol & Other Drugs Policy	Jun-21	EMCCS / OSH	

Supplier / Contract management		Risk	Control
		Moderate	Adequate
Inadequate management of external Suppliers, Contractors, IT Vendors or Consultants engaged for core operations. This includes issues that arise from the ongoing supply of services or failures in contract management & monitoring processes.			
Actions	Due Date	Responsibility	
Seek explanations for non-compliance and provide information on PO before authorisation	Ongoing	ELT	
Implement procedures for online contractor inductions	Complete	TSO	
Develop and implement a process for progress reporting on Shire contracts	Complete	EMIDS	
Implement regular monitoring of contracts register	Complete	AGC	

Responsible Officer

Administration and Governance Coordinator
 Community Economic Development Officer
 Depot Administration Officer
 Development Services Coordinator
 Events and Economic Development Officer
 Environmental Health Officer
 Executive Manager Corporate and Community Services
 Executive Leadership Team
 Executive Manager Infrastructure and Development Services
 Executive Support Officer Corporate and Community Services
 Engineering Technical Officer
 Finance Officer
 Finance Manager
 Information Technology/Payroll Coordinator
 Museum Curator
 Occupational Safety and Health Working Group
 Property Maintenance Officer
 Projects Officer
 Risk Coordinator
 Technical Services Officer
 Works Coordinator

Acronym

AGC
 CEDO
 DAO
 DSC
 EEDO
 EHO
 EMCCS
 ELT
 EMIDS
 ESOCSS
 ETO
 FO
 FM
 IT/P
 MC
 OSH
 PMO
 PO
 RC
 TSO
 WC

7.4 COMPLIANCE AUDIT RETURN 2020

File Number:	FI.FRP.5
Author:	Alina Behan, Executive Manager Corporate & Community Services
Authoriser:	Chris Linnell, Chief Executive Officer
Previously before Council:	N/A
Appendices:	1. Compliance Audit Return 2020

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

PURPOSE OF REPORT

This report presents the Compliance Audit Return 2020 for the Audit and Risk Committee's consideration and recommendation to Council.

BACKGROUND

Western Australian local governments are required to complete a Compliance Audit Return (CAR) annually and submit it to the Department of Local Government, Sport and Cultural Industries (DLGSC) 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* (the Act) and its Regulations as approved by the Minister. The 2020 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 (21 audit questions)
- Disposal of Property (2 audit questions)
- Elections (3 audit questions)
- Finance (10 audit questions)
- Integrated Planning and Reporting (3 audit questions)
- Local Government Employees (6 audit questions)
- Official Conduct (4 audit questions)
- Optional Questions (11 audit questions)
- Tenders for providing Goods and Services (24 audit questions)

The audit questions are specific in nature and often require a yes/no response. Officers have provided further comment where appropriate.

This Compliance Audit attached at Appendix 1 to this report covers the period 1 January 2020 to 31 December 2020.

COMMENTS AND DETAILS

The completed 2020 CAR is required to be:

- Presented for review by the Audit and Risk Committee before being presented for consideration and adoption by Council
- Returned to the DLGSC with a copy of the relevant Council minutes by 31 March 2021

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 2020 CAR is provided below:

Commercial Enterprises by Local Governments

No major trading undertakings or land transactions were entered into during the year.

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 in November 2019 and December 2020.

Disclosures of Interest

There were no instances of non-compliance identified during the audit period.

Disposal of Property

There were no disposals of property during the audit period.

Elections

There were no electoral gifts to report relating the Extraordinary Election conducted 18 September 2020.

Finance

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

Integrated Planning and Reporting

The dates of adoption of the Shire's Strategic Community Plan and Corporate Business Plan were provided.

Local Government Employees

It was noted that Council accepted the recommendation for the recruitment of the new Executive Manager Corporate and Community Services in accordance with Section 5.37(2) of the *Local Government Act 1995* at the June 2020 Ordinary Council Meeting.

Official Conduct

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

Optional Questions

Eleven optional questions were included in the CAR this year regarding:

- Financial Management Review
- Audit Regulation 17 Review
- Disclosure
- Policy
- Availability of information of the Shire's official website
- Training of Elected Members
- Audit

Officers have provided answers to these questions.

Tenders for Providing Goods and Services

There were no non-compliances identified during the audit period. All tenders were undertaken in accordance with the Act and the *Local Government (Functions and General) Regulations 1996*. No expressions of interest were called.

The following tenders for goods and services were advertised during the audit period:

Tender #	Details	Awarded/Considered by Council
T04-1920	Plant Hire 2020	OCM 25/2/20 (120220)
T05-1920	Supply, Delivery and Placement of Sprayed Bituminous Surfacing	OCM 25/2/20 (130220)
T06-1920	WANDRRA - Cyclone Joyce Remediation Works	OCM 31/3/20 (070320)
T07-1920	Disposal of Synthetic Turf and Lat Pulldown Down Machine	Nil Tenders Received

Note: Council entered into a contractual arrangement for waste management services however, the tender process was conducted on behalf of regional councils by the Avon Regional Organisation of Councils.

OPTIONS

- Option 1** The Committee could choose not to recommend acceptance of the CAR and request changes to be made to the documents prior to submission. Noting that the CAR is required to be presented to the Audit and Risk Committee and to Council prior to submission to the DLGSC by 31 March.
- Option 2** The Committee could chose to recommend to accept the CAR and present to Council as with the minutes from the Audit and Risk Committee.

Option 2 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

Nil

Strategic

Goal 5 Strong and Effective Leadership

5.3 Continuous improvement of governance

Policy Related

G4.6 *Risk Assessment and Management*

G4.7 *Internal Control*

G4.8 *Legislative Compliance*

Financial

Nil

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 (High) - The requirement to lodge an adopted Compliance Audit Return with the DLGSC is a legislative obligation. Failure to do so exposes Shire officers and Councillors to significant risk. This report and its appendices mitigate this risk.

Workforce

The Compliance Audit Return has been completed in-house within existing resources.

VOTING REQUIREMENTS

Absolute Majority: No

COMMITTEE RECOMMENDATION**Moved: Cr Kevin Trent****Seconded: Cr Jane Ferro****That the Audit and Risk Committee recommends that Council;**

- 1. Resolves to adopt the completed 2020 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 2020 Compliance Audit Return to the Departmental CEO of the Department of Local Government, Sport and Cultural Industries in accordance with Regulation 15(1) of the Local Government (Audit) Regulations 1996.**

CARRIED: 6/0

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



Department of
Local Government, Sport
and Cultural Industries

York - Compliance Audit Return 2020

Certified Copy of Return

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

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2020?	N/A	No major trading undertaken	Alina Behan
2	s3.59(2)(b) F&G Regs 7,8,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2020?	N/A	No major land transactions entered into	Alina Behan
3	s3.59(2)(c) F&G Regs 7,8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2020?	N/A	No major land transactions entered into	Alina Behan
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2020?	N/A	No major trading or land transactions undertaken	Alina Behan
5	s3.59(5)	During 2020, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	No major trading or land transactions undertaken	Alina Behan

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



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Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A	No Committees with delegated authority	Alina Behan
2	s5.16	Were all delegations to committees in writing?	N/A		Alina Behan
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	N/A		Alina Behan
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Alina Behan
5	s5.18	Has council reviewed delegations to its committees in the 2019/2020 financial year?	N/A		Alina Behan
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Act?	Yes		Alina Behan
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes		Alina Behan
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes		Alina Behan
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Alina Behan
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	Yes		Alina Behan
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes		Alina Behan
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2019/2020 financial year?	Yes	Reviewed November 2019	Alina Behan
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Admin Reg 19?	Yes		Alina Behan

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes		Alina Behan

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



Department of
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No	Reference	Question	Response	Comments	Respondent
2	s5.68(2) & s5.69 (5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting?	Yes		Alina Behan
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made?	Yes		Alina Behan
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes		Alina Behan
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2020?	Yes		Alina Behan
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes		Alina Behan
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76?	Yes		Alina Behan
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A, in the form prescribed in Admin Reg 28?	Yes		Alina Behan
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person?	Yes		Alina Behan
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes		Alina Behan
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B, in the form prescribed in Admin Reg 28A?	N/A	No gifts received	Alina Behan
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes		Alina Behan
13	s5.89A(6)	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person?	Yes		Alina Behan

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



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No	Reference	Question	Response	Comments	Respondent
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A (6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes		Alina Behan
15	Rules of Conduct Reg 11(1), (2) & (4)	Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)?	Yes		Alina Behan
16	Rules of Conduct Reg 11(6)	Where a council member disclosed an interest under Rules of Conduct Reg 11 (2) was the nature of the interest recorded in the minutes?	Yes		Alina Behan
17	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes		Alina Behan
18	s5.71A & s5.71B (5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	No occurrences	Alina Behan
19	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered?	N/A	No occurrences	Alina Behan
20	s5.103 Admin Regs 34B & 34C	Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees?	Yes		Alina Behan
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?	Yes		Alina Behan

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) (unless section 3.58(5) applies)?	N/A	No occurrences	Alina Behan
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		Alina Behan

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



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Elections					
No	Reference	Question	Response	Comments	Respondent
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate?	N/A	election only None received	Alina Behan
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years?	N/A	Extraordinary election only None received	Alina Behan
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with Elect Reg 30G(6)?	N/A	Extraordinary election only None received	Alina Behan

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	Alina Behan
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A	The Audit Committee has no delegated authority	Alina Behan
3	s7.3(1) & s7.6(3)	Was the person or persons appointed by the local government to be its auditor appointed by an absolute majority decision of council?	N/A	The Office of the Auditor General is responsible for the audit	Alina Behan
4	s7.3(3)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor a registered company auditor or an approved auditor?	N/A	The Office of the Auditor General is responsible for the audit	Alina Behan
5	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2020 received by the local government by 31 December 2020?	Yes		Alina Behan
6	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9(1) of the Act required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes		Alina Behan

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



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No	Reference	Question	Response	Comments	Respondent
7	s7.12A(4)(a)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?	N/A	No matters raised	Alina Behan
8	s7.12A(4)(b)	Where the local government was required to prepare a report under s.7.12A(4)(a), was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	No matters raised	Alina Behan
9	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	N/A		Alina Behan
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives and scope of the audit, a plan for the audit, details of the remuneration and expenses paid to the auditor, and the method to be used by the local government to communicate with the auditor?	Yes		Alina Behan
11	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June received by the local government within 30 days of completion of the audit?	Yes		Alina Behan

Integrated Planning and Reporting

No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	30 June 2020	Alina Behan
2	Admin Reg 19DA (1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	25 August 2020	Alina Behan
3	Admin Reg 19DA (2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	Yes		Alina Behan

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



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Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve a process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	N/A	No recruitment during the audit period	Alina Behan
2	s5.36(4) & s5.37 (3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A?	Yes		Alina Behan
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	No recruitment during the audit period	Alina Behan
4	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4)?	N/A	No appointment during the audit period	Alina Behan
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Yes	30 June 2020	Alina Behan
6	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A		Alina Behan

Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer?	N/A	The CEO is the complaints officer	Alina Behan
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a)?	Yes		Alina Behan
3	s5.121(2)	Does the complaints register include all information required by section 5.121 (2)?	Yes		Alina Behan
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes		Alina Behan

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



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No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Financial Management Reg 5(2)(c) within the three years prior to 31 December 2020? If yes, please provide the date of council's resolution to accept the report.	Yes	29 September 2020 SY134-09/20 Resolution 020920	Alina Behan
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Audit Reg 17 within the three years prior to 31 December 2020? If yes, please provide date of council's resolution to accept the report.	Yes	29 September 2020 SY134-09/20 Resolution 020920	Alina Behan
3	s5.87C(2)	Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift?	N/A	None received	Alina Behan
4	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B, did the disclosure include the information required by section 5.87C?	N/A		Alina Behan
5	s5.90A(2)	Did the local government prepare and adopt by absolute majority a policy dealing with the attendance of council members and the CEO at events?	N/A	Adopted 16 December 2019	Alina Behan
6	s.5.90A(5)	Did the CEO publish an up-to-date version of the attendance at events policy on the local government's official website?	Yes		Alina Behan
7	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4)?	Yes		Alina Behan
8	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	Adopted 31 March 2020	Alina Behan
9	s5.127	Did the local government prepare a report on the training completed by council members in the 2019/2020 financial year and publish it on the local government's official website by 31 July 2020?	No	Published February 2021	Alina Behan
10	s6.4(3)	By 30 September 2020, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2020?	Yes		Alina Behan

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



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Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
1	F&G Reg 11A(1) & (3)	Does the local government have a current purchasing policy that complies with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	Note: For risk purposes The Shire of York still maintains the \$150K upper limit	Alina Behan
2	F&G Reg 11A(1)	Did the local government comply with its current purchasing policy in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes		Alina Behan
3	s3.57 F&G Reg 11	Subject to F&G Reg 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in F&G Reg 11(1)?	Yes		Alina Behan
4	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)?	Yes		Alina Behan
5	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract?	Yes		Alina Behan
6	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		Alina Behan
7	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16?	Yes		Alina Behan
8	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	The information contained did comply with the requirements. The tender register was available for viewing in the Shire office. It will be published on the Shire website in March 2021	Alina Behan
9	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	No		Alina Behan

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



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No	Reference	Question	Response	Comments	Respondent
10	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes		Alina Behan
11	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes		Alina Behan
12	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of F&G Regs 21 and 22?	N/A	No expressions of interest called	Alina Behan
13	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A		Alina Behan
14	F&G Reg 23(3)	Were all expressions of interest that were not rejected assessed by the local government?	N/A		Alina Behan
15	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 as an acceptable tenderer?	N/A		Alina Behan
16	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with F&G Reg 24?	N/A		Alina Behan
17	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with F&G Reg 24AD(4) and 24AE?	Yes		Alina Behan
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?	Yes		Alina Behan
19	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 pre-qualified supplier panel application?	Yes		Alina Behan
20	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of F&G Reg 24AG?	Yes		Alina Behan

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



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No	Reference	Question	Response	Comments	Respondent
21	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A		Alina Behan
22	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	Yes		Alina Behan
23	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	Yes		Alina Behan
24	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F?	N/A	N/A to tenders called by the Shire, noting that regional price preference will have been applied as part of the tender arrangement for waste management services that was conducted on behalf of local councils by the Avon Regional Organisation of Councils which resulted in an contract between the Shire and the preferred supplier.	Alina Behan

I certify this Compliance Audit Return has been adopted by council at its meeting on _____

Signed Mayor/President, York

Signed CEO, York

8 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

9 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Cr Jane Ferro

Referring to the grants register on page 56, I noticed differences in the values between the projects and grants received. Is this discrepancy due to some matching funding from the Shire?

Response

The CEO confirmed yes. There are grants with matching funding from the Shire of York that complete the whole project budget.

Cr Kevin Trent

With regards to the asset register are there any other assets that could be scheduled for disposal or that require significant work. For example the Old Infant Health Centre is an asset that requires significant work and has limited asset value.

Response

The CEO advised there is definitely an opportunity for Council to undertake a strategic level analysis of assets. This could then provide the Administration with parameters to inform a detailed review and reporting back to the Council with suggestions. A number of Council workshops would be required to inform this review.

Cr Kevin Trent

There is a need for Council to consider the value of an asset as listed in the asset register when making decisions about its repair or replacement. An example was provided of the Old Bowling Club shade shelters that blew away and were not replaced.

Response

The CEO noted that yes this would have been an asset that has not been replaced.

Cr Jane Ferro

Has there been any feedback with regards to the Council decision to demolish the Infant Health Centre Building?

Response

The CEO advised no, nothing has been received to-date.

Cr Denese Smythe

With regards to the Road Risk Register, can I request another TALIS Report is conducted to compare progress against the original report?

Response

The CEO advised that yes this can be done. The Executive Manager Infrastructure & Development Service (EMIDS) advised that a road inventory update and condition report is due in the 2021/22 financial year.

Cr Kevin Trent

Is this something that can be included into the new budget for consideration?

Response

The Shire President requested the Chief Executive Officer to look into this and provide a response back to Council.

Response

The CEO advised that a proposal would be put together for 2021/22 budget considerations.

Cr Jane Ferro

Is the Shire already collating this information and do we not have enough data ourselves to provide a comparison?

Response

As per the previous answer a road inventory report is already scheduled for the 2021/22 financial year subject to budget.

10 BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

Nil

11 CLOSURE

The Presiding Member thanked everyone for their attendance and closed the meeting at 3.21pm.