



## NOTICE OF MEETING

Dear Committee Members

I respectfully advise that the SPECIAL AUDIT AND RISK COMMITTEE MEETING will be held in Council Chambers, York Town Hall, York on Tuesday, 28 March 2023, commencing at 4.00pm.

MEETING AGENDA ATTACHED

*Chris Linnell*

CHRIS LINNELL  
CHIEF EXECUTIVE OFFICER  
Date: 24 March 2023

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<p><b>MISSION STATEMENT</b> <i>"Building on our history to create our future"</i></p>
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**1 OPENING****1.1 Declaration of Opening****1.2 Acknowledgement/Disclaimer**

The Presiding Member advises the following:

*“The York Shire Council acknowledges the Ballardong people of the Noongar Nation who are the Traditional Owners of this country and recognise their continuing connection to land, water, sky and culture. We pay our respects to all these people and their Elders past, present and emerging.*

*This meeting is being recorded on a digital audio and visual device to assist with minute taking purposes. The public is reminded that in accordance with Section 6.16 of the Shire of York Local Government (Council Meetings) Local Law 2016 that nobody shall use any visual or vocal recording device or instrument to record the proceedings of Council without the written permission of the presiding member.*

*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 Attendance Via Electronic Means****1.4 Standing Orders****1.5 Announcement of Visitors****1.6 Declarations of Interest that Might Cause a Conflict**

Councillors/Staff are reminded of the requirements of s5.65 of the Local Government Act 1995, to disclose any interest during the meeting when the matter is discussed and also of the requirement to disclose an interest affecting impartiality under the Shire of York's Code of Conduct.

<b>Name</b>	<b>Item No &amp; Title</b>	<b>Nature of Interest (and extent, where appropriate)</b>

**1.7 Declaration of Financial Interests**

A declaration under this section requires that the nature of the interest must be disclosed. Consequently a member who has made a declaration must not preside, participate in, or be present during any discussion or decision making procedure relating to the matter the subject of the declaration.

Other members may allow participation of the declarant if the member further discloses the extent of the interest and the other members decide that the interest is trivial or insignificant or is common to a significant number of electors or ratepayers.

<b>Name</b>	<b>Item No &amp; Title</b>	<b>Nature of Interest (and extent, where appropriate)</b>
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## 1.8 Disclosure of Interests that may affect Impartiality

Councillors and staff are required (Code of Conduct), in addition to declaring any financial interest, to declare any interest that might cause a conflict. The member/employee is also encouraged to disclose the nature of the interest. The member/employee must consider the nature and extent of the interest and whether it will affect their impartiality. If the member/employee declares that their impartiality will not be affected then they may participate in the decision making process.

Name	Item No & Title	Nature of Interest (and extent, where appropriate)

## 2 ATTENDANCE

2.1 Members

2.2 Staff

2.3 Apologies

2.4 Leave of Absence Previously Approved

2.5 Number of People in the Gallery at Commencement of Meeting

## 3 QUESTIONS FROM PREVIOUS MEETINGS

## 4 PUBLIC QUESTION TIME

Public Question Time is conducted in accordance with the Act and Regulations. In addition to this the Shire's *Local Government (Council Meetings) Local Law 2016* states –

### 6.7 Other procedures for question time for the public

- (1) A member of the public who wishes to ask a question during question time must identify themselves and register with a Council Officer immediately prior to the meeting.
- (2) A question may be taken on notice by the Council for later response.
- (3) When a question is taken on notice the CEO is to ensure that—
  - (a) a response is given to the member of the public in writing; and
  - (b) a summary of the response is included in the agenda of the next meeting of the Council.
- (4) Where a question relating to a matter in which a relevant person has an interest is directed to the relevant person, the relevant person is to—
  - (a) declare that he or she has an interest in the matter; and
  - (b) allow another person to respond to the question.

- (5) Each member of the public with a question is entitled to ask up to 2 questions before other members of the public will be invited to ask their questions.
- (6) Where a member of the public provides written questions then the Presiding Member may elect for the questions to be responded to as normal business correspondence.
- (7) The Presiding Member may decide that a public question shall not be responded to where—
  - (a) the same or similar question was asked at a previous meeting, a response was provided and the member of the public is directed to the minutes of the meeting at which the response was provided;
  - (b) the member of the public uses public question time to make a statement, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the statement as a question; or
  - (c) the member of the public asks a question that is offensive or defamatory in nature, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the question in a manner that is not offensive or defamatory.
- (8) A member of the public shall have 2 minutes to submit a question.
- (9) The Council, by resolution, may agree to extend public question time.
- (10) Where any questions remain unasked at the end of public question time they may be submitted to the CEO who will reply in writing and include the questions and answers in the agenda for the next ordinary Council meeting.
- (11) Where an answer to a question is given at a meeting, a summary of the question and the answer is to be included in the minutes.

4.1 Written Questions – Current Agenda

4.2 Public Question Time

**5 APPLICATIONS FOR LEAVE OF ABSENCE**

**6 PRESENTATIONS**

**7 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**

## 8 OFFICER'S REPORTS

### 8.1 MID-YEAR BUDGET REVIEW 2022/23

File Number:	4.0463
Author:	Kristy Livingstone, Finance Manager
Authoriser:	Alina Behan, Executive Manager Corporate & Community Services
Previously before Council:	Not Applicable
Disclosure of Interest:	Nil
Appendices:	1. Projected Statement of Financial Activity February 2023 <a href="#">↓</a>

#### NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

#### PURPOSE OF REPORT

This report presents the Mid-Year Budget Review, for the period ending 28 February 2023 for the Audit and Risk Committee's (the Committee) consideration and recommendation to Council.

#### BACKGROUND

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

The 2022/23 annual budget was adopted by Council at its Special Council Meeting on 4 August 2022 (020822). As part of adopting the budget the following was also resolved (030822):

***"That, with regard to Material Variance Reporting for 2022/23, Council:***

- 1. Resolves in accordance with Regulation 34(5) of the Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards, to adopt the level for the reporting of material variance in 2022/23 as 10% or \$10,000, whichever is the greater."***

A comprehensive review of the 2022/23 Adopted Budget and year to date actuals to 28 February 2023 has been undertaken and is presented in Appendix 1. 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 these accounts and consider any variations required to the adopted budget. The review considers progress during the first part of the financial year including actual spend up to 28 February 2023, 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 presented in Appendix 1. The following table provides a summary of the anticipated year end position incorporating the proposed amendments with an

anticipated surplus of \$520,410 expected as a result. Explanations for key variances are provided below.

Officers seek permission from Council to commit \$450,000 of these unattached Municipal surplus funds to the Bridge Reserve in anticipation of future works identified in the Transport Asset Management Plans

	ANNUAL BUDGET	YTD ACTUAL	BUDGET REVIEW PERMANENT	BUDGET REVIEW VARIANCE (CARRYOVER)	YEAR END
<b>NET SURPLUS AT BEGINNING OF YEAR</b>	4,104,232.00	4,092,144.00	-30,380.00	0.00	4,073,852.00
Operating revenue	3,315,638.00	2,015,611.00	-631,955.00	0.00	2,683,683.00
Operating expenditure	-12,183,616.00	-5,814,043.00	-141,110.00	0.00	-12,324,726.00
Add non cash items (profit depreciation and loss)	2,903,493.00	0.00	-3,000.00	0.00	2,900,493.00
<b>Amount attributable to operating activities</b>	<b>-1,860,253.00</b>	<b>293,712.00</b>	<b>-806,445.00</b>	<b>0.00</b>	<b>-2,666,698.00</b>
<b>Amount attributable to investing activities</b>	<b>-3,916,208.00</b>	<b>-529,463.00</b>	<b>-171,710.00</b>	<b>1,217,140.00</b>	<b>-2,870,778.00</b>
<b>Amount attributable to financing activities</b>	<b>-1,155,695.00</b>	<b>-146,533.00</b>	<b>266,469.00</b>	<b>0.00</b>	<b>-889,226.00</b>
<b>Estimated deficiency before general rates</b>	<b>-6,932,156.00</b>	<b>-382,284.00</b>	<b>-711,686.00</b>	<b>1,217,140.00</b>	<b>-6,426,702.00</b>
<b>Estimated amount to be raised from general rates</b>	<b>6,932,156.00</b>	<b>7,006,103.00</b>	<b>14,956.00</b>	<b>0.00</b>	<b>6,947,112.00</b>
<b>Closing funding surplus/(deficit)</b>	<b>0.00</b>	<b>6,623,819.00</b>	<b>-696,730.00</b>	<b>1,217,140.00</b>	<b>520,410.00</b>

## ➤ OPERATING ACTIVITIES

### ***Operating Revenues – net decrease \$631,955***

- Operating Grants – Federal Assistance Grants (FAGs) income removed as this was received June 2022 and already represented in the 2021/22 surplus. Further FAGs income is expected in June 2023 as advance payment for the 2023/24 financial year however, we are unable to accurately estimate the value of this grant at this point in time.
- Fees and Charges – Increased revenue has been received for grave reservations, hall hire and permits.
- Service Charges – No material variance
- Interest Earnings – Due to an improved investment market, the Shire has seen an increase in interest earnings across both Trust and Reserve accounts.
- Other Revenue – An amount has been included for revenue expected to be recouped from planning activity.
- Profit on Assets Disposal – No material variance

### ***Expenses – net increase of \$141,110***

- Employee Costs – Employee costs have risen due to the employment of an additional resource in the library to cover extended leave, and the inclusion of the Senior Project Officer, Light Industrial Area. The later expense forms part of the Shire's contribution to the overall project cost
- Materials and Contracts – A decrease is expected in this are due to the timing of debt recovery legal actions and any associated rate write offs. Increases are expected around remedial works to the western hockey oval, and costs associated with planning actions.
- Utility Charges – No material variance
- Depreciation on Non-Current Assets – No material variance
- Interest Expenses – No material variance
- Insurance Expenses – No material variance

- Other Expenditure – Expenditure is no longer expected for both pandemic response, and business grants. Allocations have now been made for the Wheatbelt Regional University as per Council direction and the York Business Association Multi Year Funding agreement.
- Loss on Assets Disposal – At the commencement of the 2022/23 financial year it was expected that ranger services would continue to be outsourced. Due to successful recruiting that service is now in house and there is no expectation of disposal of the ranger vehicle in this financial year.

➤ **INVESTING ACTIVITIES – net increase of \$1,045,430**

- Non-operating Grants, Subsidies and Contributions – Income increased due to successful grants funding for the Mosaic Burning Program
- Purchase Land Held for Resale Expenses – No material variance
- Purchase Investment Property Expenses – No material variance
- Purchase Land and Buildings – Due to resourcing constraints the front counter refurbishment project, Candice Bateman dog exercise area fountain and Depot master plan work have been carried forward into 2023/24.
- Purchase Plant and Equipment – The purchase of the new ranger vehicle and skid steer have been deferred until 2023/24 as the current vehicles have not yet met the criteria for replacement. Standpipe upgrades have been deferred to the 2023/24 budget due to resourcing constraints.
- Purchase and Construction of Infrastructure Roads –
  - Project Variations to Local Roads and Community Infrastructure Projects Phase 3 (No net budget impact)
    - Withdrawn due to resourcing constraints: Avon Terrace Drainage - \$200,000
    - Withdrawn due to resourcing constraints: Red Swamp Road - \$137,000
    - Reallocation to new project: Tree pruning - \$337,000
  - Project Variations to Road to Recovery Projects (No net budget impact)
    - Withdrawn due to resourcing constraints: Greenhills South Culvert upgrade - \$57,000
    - Reallocation to new project: Rural Road Various Projects - \$57,000
  - Regional Road Group Projects
    - Deferral of project presented to MRWA through Avon North Regional Road Sub Group in late 2022
    - Carry forward to 23/24 due to resourcing constraints: Quellington Road - \$621,192
    - Carry forward to 23/24 due to native vegetation clearing delays: Goldfields Road \$1,258,115
    - Carry forward to 23/24 due to resourcing constraints: Spencer Brook/Avon Terrace Project \$295,650
- Purchase and Construction of Infrastructure Other – Budget was allocated for the Shire's contribution towards trails upgrades however the grant was unsuccessful. Further grant opportunities will be sought into the future.
- Purchase of Right of Use Assets– No material variance
- Purchase of Investments– No material variance
- Proceeds from Self Supporting Loans– No material variance
- Proceeds from Disposal of Assets – The ranger vehicle and skid steer replacements have been deferred so trade-in proceeds will not be realised until 2023/24.
- Proceeds from Sale of Investments– No material variance



**➤ FINANCING ACTIVITIES - *net increase of \$266,469***

- Repayment of debentures – No material variance
- Principal Elements of Finance Lease Payments – No material variance
- Proceeds from New Borrowings – No material variance
- Proceeds from New Lease Liabilities – No material variance
- Advances of Self-Supporting Loans – No material variance
- Transfers to Cash Backed Reserves (Restricted Assets) – Has been adjusted in line with Council resolutions prior to Mid-Year Review
- Transfers from Cash Backed Reserves (Restricted Assets) – Additional refurbishment work at the Centennial Units has required funding from the Centennial Gardens Reserve. New plant purchases are required to support Light Industrial Area and Town Teams activities and will be sourced from the Plant Reserve.

**➤ OTHER ITEMS**

- Net Current Assets at Start of Financial Year Surplus (Deficit) – A decrease of \$30,380 was required to the starting position following the completion of the Annual Financial Statements
- Non-Cash Amounts Excluded from Operating Activities – Minor loss has been recorded on vehicle asset disposals.
- Non-Cash Amounts Excluded from Investing Activities – No material variance
- Rate Revenue – there has been an increase in actual funds derived from interim rating and back rating activities. No adjustment has been made to date for the adjustment for discounted rates of \$55,000. This results in the actual rates balances being higher than the final estimate.
- Estimated Amount to be Raised from General Rates – No material variance

Officers seek Council's permission to repurpose \$450,000 of the unattached Municipal surplus funds to the Bridge Reserve for the purpose of future bridge improvements as identified as part of the Transport Asset Management Plan process. This will alter the Transfers to Cash Backed Reserves (Restricted Assets) from \$181,469 to \$631,469.

**OPTIONS**

The Committee has the following options:

**Option 1:** To recommend to Council that it adopts the Mid-Year Budget Review for 2022/23 and supporting information, as presented in Appendix 1. Requests the Chief Executive Officer to transfer \$450,000 of surplus funds to the Bridge Reserve.

**Option 2:** To recommend to Council that it does not adopt the Mid-Year Budget Review for 2022/23 and supporting information, as presented in Appendix 1 and request further information from the Chief Executive Officer.

Option 1 is the recommended option.

**IMPLICATIONS TO CONSIDER****Consultative**

Executive Leadership Team

Other Officers as required

**Strategic**

Strategic Community Plan 2020-2030

**Goal 5: Strong Leadership and Governance**

To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together.

**Policy Related**

F3 Significant Accounting Policies

F11 Financial Planning and Sustainability

**Financial**

The financial impact of the Mid-Year Budget Review is presented in Appendix 1. A year end surplus of \$520,410 is anticipated following the review with \$450,000 to be transferred to the Bridge Reserve upon receipt of Council approval.

**Legal and Statutory**

Section 6.2 of the *Local Government Act 1995* is applicable and states:

**“6.2. Local government to prepare annual budget**

- (1) *During the period from 1 June in a financial year to 31 August in the next financial year, or such extended time as the Minister allows, each local government is to prepare and adopt\*, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the 30 June next following that 31 August.*

*\* Absolute majority required.*

- (2) *In the preparation of the annual budget the local government is to have regard to the contents of the plan for the future of the district made in accordance with section 5.56 and to prepare a detailed estimate for the current year of —*
- (a) the expenditure by the local government; and*
  - (b) the revenue and income, independent of general rates, of the local government; and*
  - (c) the amount required to make up the deficiency, if any, shown by comparing the estimated expenditure with the estimated revenue and income.*
- (3) *For the purposes of subsections (2)(a) and (b) all expenditure, revenue and income of the local government is to be taken into account unless otherwise prescribed.*
- (4) *The annual budget is to incorporate —*
- (a) particulars of the estimated expenditure proposed to be incurred by the local government; and*
  - (b) detailed information relating to the rates and service charges which will apply to land within the district including —*
    - (i) the amount it is estimated will be yielded by the general rate; and*
    - (ii) the rate of interest (if any) to be charged by the local government on unpaid rates and service charges;*
  - and*
  - (c) the fees and charges proposed to be imposed by the local government; and*
  - (d) the particulars of borrowings and other financial accommodation proposed to be entered into by the local government; and*
  - (e) details of the amounts to be set aside in, or used from, reserve accounts and of the purpose for which they are to be set aside or used; and*

- (f) *particulars of proposed land transactions and trading undertakings (as those terms are defined in and for the purpose of section 3.59) of the local government; and*
  - (g) *such other matters as are prescribed.*
- (5) *Regulations may provide for —*
  - (a) *the form of the annual budget; and*
  - (b) *the contents of the annual budget; and*
  - (c) *the information to be contained in or to accompany the annual budget.”*

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* is applicable and states:

**“33A. Review of budget**

- (1) *Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.*
- (2A) *The review of an annual budget for a financial year must —*
  - (a) *consider the local government’s financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and*
  - (b) *consider the local government’s financial position as at the date of the review; and*
  - (c) *review the outcomes for the end of that financial year that are forecast in the budget.*
- (2) *Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.*
- (3) *A council is to consider a review submitted to it and is to determine\* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*

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

**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 the Shire to significant risk. This report helps to mitigate this risk.

However, the review does not seek to make amendments below the materiality threshold unless strictly necessary. The materiality threshold is set at \$10,000 as adopted by Council. Should several accounts exceed their budget within these thresholds, it poses a risk that the forecasted year end position may be understated.

**Workforce**

Nil

**VOTING REQUIREMENTS**

**Absolute Majority: Yes**

**RECOMMENDATION**

**That, with regard to Mid-Year Budget Review 2022/23, the Audit and Risk Committee recommend to Council that it:**

- 1. Resolves to adopts the Mid-Year Budget Review and supporting information, as presented in Appendix 1.**
- 2. Requests the Chief Executive Officer to transfer \$450,000 of surplus funds to the Bridge Reserve.**
- 3. Requests the Chief Executive Officer to forward the adopted 2022/23 Mid-Year Budget Review to the Department of Local Government, Sport and Cultural Industries within thirty (30) days of Council's adoption.**

**SHIRE OF YORK****BUDGET REVIEW REPORT****FOR THE PERIOD ENDED 28 FEBRUARY 2023**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF YORK  
STATEMENT OF BUDGET REVIEW  
(NATURE OR TYPE)  
FOR THE PERIOD ENDED 28 FEBRUARY 2023

Note	Budget v Actual		Predicted			
	Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Temporary (Carryover) (d)	Year End (a)+(c)+(d)	
	\$	\$	\$	\$	\$	
<b>OPERATING ACTIVITIES</b>						
Net current assets at start of financial year surplus/(deficit)	4.5.1	4,104,232	4,092,144	(30,380)	0	4,073,852 ▼
<b>Revenue from operating activities (excluding rates)</b>						
Operating grants, subsidies and contributions	4.1.1	1,896,045	690,331	(706,767)	0	1,189,278 ▼
Fees and charges	4.1.2	1,152,656	1,096,440	9,545	0	1,162,201 ▲
Interest earnings	4.1.3	91,093	104,875	15,267	0	106,360 ▲
Other revenue	4.1.4	151,069	123,965	50,000	0	201,069 ▲
Profit on asset disposals	4.1.5	24,775	0	0	0	24,775
		3,315,638	2,015,611	(631,955)	0	2,683,683
<b>Expenditure from operating activities</b>						
Employee costs	4.2.1	(4,767,290)	(3,197,228)	(123,643)	0	(4,890,933) ▲
Materials and contracts	4.2.2	(3,438,737)	(1,900,703)	40,204	0	(3,398,533) ▼
Utility charges	4.2.3	(395,851)	(153,573)	0	0	(395,851)
Depreciation on non-current assets	4.2.4	(2,619,336)	0	0	0	(2,619,336)
Interest expenses	4.2.5	(72,601)	(45,329)	0	0	(72,601)
Insurance expenses	4.2.6	(257,424)	(241,696)	0	0	(257,424)
Other expenditure	4.2.7	(324,229)	(275,514)	(60,671)	0	(384,900) ▲
Loss on asset disposals	4.2.8	(308,148)	0	3,000	0	(305,148) ▼
		(12,183,616)	(5,814,043)	(141,110)	0	(12,324,726)
Non-cash amounts excluded from operating activities	4.5.2	2,903,493	0	(3,000)	0	2,900,493 ▼
<b>Amount attributable to operating activities</b>		(1,860,253)	293,712	(806,445)	0	(2,666,698)
<b>INVESTING ACTIVITIES</b>						
Non-operating grants, subsidies and contributions	4.3.1	2,714,448	12,723	28,000	0	2,742,448 ▲
Purchase land and buildings	4.3.2	(506,677)	(53,021)	(57,000)	106,500	(457,177) ▼
Purchase plant and equipment	4.3.3	(1,197,690)	(290,261)	(191,892)	252,000	(1,137,582) ▼
Purchase furniture and equipment	4.3.4	(283,053)	(166,212)	(30,000)	49,800	(263,253) ▼
Purchase and construction of infrastructure-roads	4.3.5	(4,607,963)	(126,427)	(7,000)	916,840	(3,698,123) ▼
Purchase and construction of infrastructure-other	4.3.6	(669,000)	(26,720)	79,000	0	(590,000) ▼
Proceeds from disposal of assets	4.3.7	633,727	120,455	7,182	(108,000)	532,909 ▼
		(3,916,208)	(529,463)	(171,710)	1,217,140	(2,870,778)
<b>Amount attributable to investing activities</b>		(3,916,208)	(529,463)	(171,710)	1,217,140	(2,870,778)
<b>FINANCING ACTIVITIES</b>						
Repayment of debentures	4.4.1	(197,907)	(146,533)	0	0	(197,907)
Transfers to cash backed reserves (restricted assets)	4.4.2	(1,142,788)	0	181,469	0	(961,319) ▼
Transfers from cash backed reserves (restricted assets)	4.4.3	185,000	0	85,000	0	270,000 ▲
<b>Amount attributable to financing activities</b>		(1,155,695)	(146,533)	266,469	0	(889,226)
<b>Budget deficiency before general rates</b>		(6,932,156)	(382,284)	(711,686)	1,217,140	(6,426,702)
<b>Estimated amount to be raised from general rates</b>	4.5.3	6,932,156	7,006,103	14,956		6,947,112 ▲
<b>Closing funding surplus(deficit)</b>	3(c)	0	6,623,819	(696,730)	1,217,140	520,410 ▲

**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**1. BASIS OF PREPARATION**

The budget review has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the Local Government Act 1995 and accompanying regulations.

The Local Government Act 1995 and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The Local Government (Financial Management) Regulations 1996 specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire of York to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget review has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget review or required by legislation.

**The local government reporting entity**

All funds through which the Shire of York controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements.

**Rounding off figures**

All figures shown in this budget review are rounded to the nearest dollar.

**2022/23 actual balances**

Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

**Budget comparative figures**

Unless otherwise stated, the budget comparative figures shown in the budget review relate to the original budget estimate for the relevant item of disclosure.

**Judgements, estimates and assumptions**

The preparation of the budget review in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

SHIRE OF YORK  
SUMMARY GRAPHS - BUDGET REVIEW  
FOR THE PERIOD ENDED 28 FEBRUARY 2023

2. SUMMARY GRAPHS - BUDGET REVIEW



This information is to be read in conjunction with the accompanying financial statements and notes.



SHIRE OF YORK  
NOTES TO THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 28 FEBRUARY 2023

3 NET CURRENT FUNDING POSITION  
EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(a) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

Adjustments to operating activities

Less: Profit on asset disposals  
Less: Movement in liabilities associated with restricted cash  
Add: Loss on disposal of assets  
Add: Depreciation on assets

Non-cash amounts excluded from operating activities

Actual - Used for Budget 30 June 2022	Audited Actual 30 June 2022	Budget 30 June 2023	Actual 28 February 2023
\$	\$	\$	\$
(11,259)	(11,260)	(24,775)	0
(47,593)	(47,594)	784	0
74,538	74,538	308,148	0
2,700,538	2,953,967	2,619,336	0
2,716,224	2,969,651	2,903,493	0

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

Less: Cash - reserve accounts  
Add: Current liabilities not expected to be cleared at end of year  
- Current portion of borrowings  
- Current portion of provisions held in reserve

Total adjustments to net current assets

(2,585,273)	(2,585,273)	(3,543,061)	(2,585,273)
(533)	197,908	(198,440)	51,374
506,927	506,927	507,711	506,927
(2,078,879)	(1,880,438)	(3,233,790)	(2,026,972)

(c) Composition of estimated net current assets

Current assets

Cash and cash equivalents  
Receivables  
Inventories

Less: current liabilities

Trade and other payables  
Contract liabilities  
Long term borrowings  
Provisions

Net current assets

Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

7,614,089	8,003,482	4,466,861	9,034,642
1,284,943	1,193,588	1,284,943	2,057,404
81,716	34,223	81,716	38,143
8,980,748	9,231,293	5,833,520	11,130,189
(893,323)	(1,370,032)	(893,323)	(737,253)
(996,572)	(858,770)	(996,572)	(858,770)
533	(197,908)	198,440	(51,374)
(908,275)	(832,001)	(908,275)	(832,001)
(2,797,637)	(3,258,711)	(2,599,730)	(2,479,398)
6,183,111	5,972,582	3,233,790	8,650,791
(2,078,879)	(1,880,438)	(3,233,790)	(2,026,972)
4,104,232	4,092,144	0	6,623,819



**SHIRE OF YORK  
NOTES TO THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities.

**FINANCIAL ASSETS AT AMORTISED COST**

The Shire of York classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

**TRADE AND OTHER RECEIVABLES**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire of York applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

**INVENTORIES**

**General**

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**CONTRACT ASSETS**

Contract assets primarily relate to the Shire of York's right to consideration for work completed but not billed at the end of the period.

**CONTRACT LIABILITIES**

Contract liabilities represent the Shire of York's obligation to transfer goods or services to a customer for which the Shire of York has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**PROVISIONS**

Provisions are recognised when the Shire of York has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**CURRENT AND NON-CURRENT CLASSIFICATION**

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of York's operational cycle. In the case of liabilities where the Shire of York does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire of York's intentions to release for sale.

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire of York prior to the end of the financial year that are unpaid and arise when the Shire of York becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**PREPAID RATES**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire of York recognises revenue for the prepaid rates that have not been refunded.

**EMPLOYEE BENEFITS**

**Short-Term Employee Benefits**

Provision is made for the Shire of York's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire of York's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the net current funding position. Shire of York's current obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the net current funding position.

**Other long-term employee benefits**

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire of York's obligations for long-term employee benefits where the Shire of York does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, are presented as current provisions in the net current funding position.

SHIRE OF YORK  
NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
FOR THE PERIOD ENDED 28 FEBRUARY 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	Predicted Variance \$	
	Permanent	Temporary
<b>4.1 OPERATING REVENUE (EXCLUDING RATES)</b>		
<b>4.1.1 Operating grants, subsidies and contributions</b>		
Adjustment to Financial Assistance Grants received in 22/23. Other grants received. Library Little Ditties grant.	(706,767)	0
<b>4.1.2 Fees and charges</b>		
Increased revenue received for grave reservations, hall hire and York Agricultural show permits	9,545	0
<b>4.1.3 Interest earnings</b>		
Increased interest received year to date for Municipal, Trust and Reserve accounts	15,267	0
<b>4.1.4 Other revenue</b>		
Reimbursement of costs	50,000	0
<b>4.1.5 Profit on asset disposals</b>		
No material variance	0	0
Predicted Variances Carried Forward	<b>(631,955)</b>	<b>0</b>

SHIRE OF YORK  
NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
FOR THE PERIOD ENDED 28 FEBRUARY 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	Predicted Variance \$	
	Permanent	Temporary
Predicted Variances Brought Forward	(631,955)	0
<b>4.2 OPERATING EXPENSES</b>		
<b>4.2.1 Employee costs</b>		
Increased employee costs, new employee in library, top up of protective clothing and allowances.		
Appointment of senior project manager associated with the York Light Industrial Area. Saving on Bulk Rubbish verge collection	(123,643)	0
<b>4.2.2 Materials and contracts</b>		
Rate debt recovery cost not expected to be used in current year. Remedial works to the western hockey oval.	40,204	0
Town promotions. Planning control.		
<b>4.2.3 Utility charges</b>		
No material variance	0	0
<b>4.2.4 Depreciation on non-current assets</b>		
No material variance	0	0
<b>4.2.5 Interest expenses</b>		
No material variance	0	0
<b>4.2.6 Insurance expenses</b>		
No material variance	0	0
<b>4.2.7 Other expenditure</b>		
Write-off of rates not expected to be accounted in 2022/23. Business grants not expected in 2022/23.		
Pandemic response funding not required in 2022/23. Financial support for the Wheatbelt Regional University.	(60,671)	0
Multi year funding agreements.		
<b>4.2.8 Loss on asset disposals</b>		
Ranger vehicle not being disposed of in 22/23	3,000	0
Predicted Variances Carried Forward	(773,065)	0

SHIRE OF YORK  
NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
FOR THE PERIOD ENDED 28 FEBRUARY 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	Predicted Variance \$	
	Permanent	Temporary
Predicted Variances Brought Forward	(773,065)	0
<b>4.3 INVESTING ACTIVITIES</b>		
<b>4.3.1 Non-operating grants, subsidies and contributions</b> \$28k GRANT National Risk Reduction Grant - Mosaic Burning Program	28,000	0
<b>4.3.2 Purchase land and buildings</b> Project carried forward to 2023/24 - Front counter refurbish, Dog park fountain, Depot masterplan. New projects for Town Hall.	(57,000)	106,500
<b>4.3.3 Purchase plant and equipment</b> Trade in of vehicles carried forward to 2023/24 - Ranger vehicle, skid steer and standpipe upgrades.	(191,892)	252,000
<b>4.3.4 Purchase furniture and equipment</b> Purchases carried forward to 2023/24 - Office furniture. New project for Quick Wins purchase of CBD furniture.	(30,000)	49,800
<b>4.3.5 Purchase and construction of infrastructure-roads</b> Project carried forward to 2023/24 - Regional Road Group and Blackspot projects to be allocated to New Project Manager (Rikus).	(7,000)	916,840
<b>4.3.6 Purchase and construction of infrastructure-other</b> Heritage Trail project not proceeding due to unsuccessful funding application.	79,000	0
<b>4.3.7 Proceeds from disposal of assets</b> Ranger vehicle, skidsteer, roads supervisor vehicles trade-in values have been deferred to 2023/24.	7,182	(108,000)
Predicted Variances Carried Forward	(944,775)	1,217,140

SHIRE OF YORK  
NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
FOR THE PERIOD ENDED 28 FEBRUARY 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	Predicted Variance \$	
	Permanent	Temporary
Predicted Variances Brought Forward	(944,775)	1,217,140
<b>4.4 FINANCING ACTIVITIES</b>		
<b>4.4.1 Repayment of debentures</b> No material variance.	0	0
<b>4.4.2 Transfers to cash backed reserves (restricted assets)</b> For the purchase of (5) plant and equipment items.	181,469	0
<b>4.4.3 Transfers from cash backed reserves (restricted assets)</b> Centennial Unit Reserve for the purpose for top up requested. Senior Project Manager for the LIA Access upgrade project.	85,000	0
Predicted Variances Carried Forward	(678,306)	1,217,140

SHIRE OF YORK  
NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
FOR THE PERIOD ENDED 28 FEBRUARY 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	Predicted Variance \$	
	Permanent	Temporary
Predicted Variances Brought Forward	(678,306)	1,217,140
<b>4.5 OTHER ITEMS</b>		
<b>4.5.1 Net current assets at start of financial year surplus/(deficit)</b> Difference between adopted 22/23 budget and closing balance of the 21/22 annual statements.	(30,380)	0
<b>4.5.2 Non-cash amounts excluded from operating activities</b> Loss on asset disposals	(3,000)	0
<b>4.5.3 Rates revenue</b> Increase in interim & back rates.	14,956	0
<b>Total Predicted Variances as per Annual Budget Review</b>	<b>(696,730)</b>	<b>1,217,140</b>

SHIRE OF YORK  
NOTES TO THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 28 FEBRUARY 2023

5. BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
			\$	\$	\$	\$	
<b>Budget Adoption</b>		Opening Surplus/(Deficit)			(30,380)	(30,380)	
Rates		Operating Revenue	0	14,956	0	(15,424)	Increase in interim & back rates
Operating grants, subsidies and contributions		Operating Revenue	0	0	(713,767)	(729,191)	Adjustment to FAGS, Lillies Ditties grant received
Fees and charges		Operating Revenue	0	9,545	0	(719,048)	Increase in hall hire fees, grave reservation fees, York show permits
Other Revenue		Operating Revenue	0	50,000	0	(669,048)	Reimbursement of costs
Interest earnings		Operating Revenue	0	15,267	0	(654,379)	Additional interest received in Muni and reserve accounts
Employee costs		Operating Expenses	0	0	(60,155)	(714,534)	New library employee, increase in protective clothing
Materials and contracts		Operating Expenses	0	80,177	0	(634,357)	Rate debt recovery cost not expected to be used in current year,
Other expenditure		Operating Expenses	0	0	(85,172)	(719,529)	increase in expenditure for festivals and events
Loss on asset disposals		Non Cash Item	3,000	0	0	(719,529)	Ranger vehicle not being disposed of in 22/23
Non-operating grants, subsidies and contributions		Capital Revenue	0	28,000	0	(691,529)	\$28k GRANT National Risk Reduction Grant - Mosaic Burning Program
Purchase land and buildings		Capital Expenses	0	49,500	0	(642,029)	Carry forward of some projects, and increase in cost for others
Purchase plant and equipment		Capital Expenses	0	241,577	0	(400,452)	Carry forward of some projects, and increase in cost for others
Purchase furniture and equipment		Capital Expenses	0	26,800	0	(373,652)	Carry forward of some projects, and increase in cost for others
Purchase and construction of infrastructure-roads		Capital Expenses	0	909,840	0	536,188	Carry forward of some projects, and increase in cost for others
Purchase and construction of infrastructure-other		Capital Expenses	0	70,040	0	606,228	Carry forward of some projects, and increase in cost for others
Proceeds from disposal of assets		Capital Revenue	0	0	(100,818)	505,410	Disposal of ranger vehicle, skid steer and truck carried for ward to 23/24
Transfers from cash backed reserves (restricted assets)		Capital Revenue	0	15,000	0	520,410	Increase in transfer required from reserve industrial and Cent Unit Reserve
PEACE PARK LIGHTS & FURNITURE CAPITAL	061122	Capital Expenses	0	0	(7,000)	513,410	Two park benches in Peace Park
HERITAGE TRAILS INFRASTRUCTURE	061022	Capital Expenses	0	8,960	0	522,370	Financial support for the Wheatbelt Regional University
LIGHT INDUSTRIAL AREA PROJECT	051022	Operating Expenses	0	0	(70,000)	452,370	Senior Project Manager for the LIA Access upgrade project
OTHER GRANTS	061122	Operating Revenue	0	7,000	0	459,370	York Business Association
PLANT PURCHASES CAPITAL	061122	Capital Expenses	0	0	(181,469)	277,901	1 x powered drain cleaner and 4 x traffic counters
TRANSFER TO RESERVE - PLANT RESERVE	061122	Capital Revenue	0	181,469	0	459,370	For the purchase of (5) plant and equipment items
WHEATBELT REGIONAL UNIVERSITY CENTRE	061022	Operating Expenses	0	0	(8,960)	450,410	Financial support for the Wheatbelt Regional University
TRANSFER FROM INDUSTRIAL LAND RESERVE	051022	Capital Revenue	0	70,000	0	520,410	Senior Project Manager for the LIA Access upgrade project
BULK RUBBISH VERGE COLLECTION	070223	Operating Expenses	0	0	(22,273)	498,137	Remedial works to the western hockey oval
HOCKEY OVAL MAINTENANCE	070223	Operating Expenses	0	22,273	0	520,410	Remedial works to the western hockey oval
TOWN PROMOTIONS	020622	Operating Expenses	0	34,000	0	554,410	Reclassification
MULTI-YEAR FUNDING AGREEMENTS	020622	Operating Expenses	0	0	(34,000)	520,410	Reclassification
			3,000	1,834,404	(1,313,994)	520,410	



**9 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**10 QUESTIONS FROM MEMBERS WITHOUT NOTICE**

**11 BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING**

**12 CLOSURE**