



MINUTES

Audit and Risk Committee Meeting

Tuesday, 9 June 2020

Date: Tuesday, 9 June 2020

Time: 3.00pm

Location: Council Chambers, York Town Hall

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**MINUTES OF SHIRE OF YORK
AUDIT AND RISK COMMITTEE MEETING
HELD IN COUNCIL CHAMBERS, YORK TOWN HALL
ON TUESDAY, 9 JUNE 2020 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

No Change

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, Deputy Chairperson;
Cr Ashley Garratt; Cr Pam Heaton; Cr Stephen Muhleisen; Cr Kevin Trent*

2.2 Staff

Chris Linnell, Chief Executive Officer; Darren Wallace, Executive Manager Infrastructure & Development Services; Tabitha Bateman, Finance Manager; Jo Bryant, Acting Manager Community; Helen D'Arcy-Walker, Council & Executive Support Officer

2.3 Apologies

Nil

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 Kevin Trent **Seconded: Cr Pam Heaton**

That the minutes of the Audit and Risk Committee Meeting held on 3 March 2020 be confirmed as a correct record of proceedings.

CARRIED: 6/0

6 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Cr David Wallace has recently been on three months Leave of Absence. As of Monday, 8 June 2020 Cr Wallace has tended his resignation. Cr Wallace has been a major contributor for a number of years as a Councillor. Council wish to thank him for his contribution.

7 OFFICER'S REPORTS

7.1 FINANCE AND COSTING REVIEW - QUARTER 3

File Number: FI.FRP

Author: Tabitha Bateman, Finance Manager

Authoriser: Suzie Haslehurst, Executive Manager, Corporate & Community Services

Previously before Council: Not applicable

Appendices:

- 1. Finance and Costing Review Summary - Quarter 3
- 2. Projected Statement of Financial Activity 2019/20
- 3. Detailed Budget with Amendments - Qtr 3
- 4. Capital Projects 2019/20
- 5. Grants Register 2019/20

NATURE OF THE AUDIT COMMITTEE'S ROLE IN THE MATTER

Review

PURPOSE OF REPORT

This report presents the results of the third quarter Finance and Costing Review for the Audit and Risk Committee's consideration and recommendation to Council.

BACKGROUND

On a quarterly basis, officers undertake a Finance and Costing Review (FCAR), 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.

The third quarter review assists to inform the budget planning process by highlighting over or under income and expenditures and forecasting the year end position. As a result, the timing of this review complements the timing for close off of carry forwards in the development of next year's draft budget.

A comprehensive review of the 2019/20 Adopted Budget and year to date actuals to 30 April 2020 has been undertaken inclusive of the amendments previously endorsed by Council to date. Officers have reported on major variances in accordance with the reporting thresholds adopted by Council 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. During April and May following the close of the third quarter, responsible officers met with the Executive Management Group to analyse budgets and consider any variations to the adopted budget.

Following this review process, a summary of all material variances was compiled for consideration by the Audit 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 \$1,442,918 expected as a result.

| ITEM | 2019/20 ANNUAL BUDGET | FACR QTR 1 YEAR END FORECAST | MID YEAR BUDGET REVIEW | FACR QTR 3 YEAR END FORECAST | VAR TO ADOPTED BUDGET \$ | VAR TO ADOPTED BUDGET % |
|------------------------------|-----------------------|------------------------------|------------------------|------------------------------|--------------------------|-------------------------|
| Operating Revenue | 10,397,307 | 11,023,846 | 11,518,662 | 12,152,783 | 1,755,476 | 17% |
| Operating Expenditure | -10,146,967 | -10,339,504 | -10,755,996 | -10,464,189 | -317,222 | 3% |
| OPERATING SUB-TOTAL | 250,339 | 684,343 | 762,666 | 1,688,594 | 1,438,255 | 575% |
| NON-CASH ITEMS ADDED BACK | 2,732,364 | 2,732,364 | 2,732,364 | 2,654,913 | -77,451 | -3% |
| CAPITAL PROGRAMME | -5,196,465 | -5,774,493 | -5,806,305 | -5,022,388 | 174,077 | -3% |
| BORROWINGS | -233,977 | -233,977 | -233,977 | -233,977 | 0 | 0% |
| RESERVES | 174,407 | 174,407 | 174,407 | -58,543 | -232,950 | -134% |
| OPENING FUNDS | 2,273,332 | 2,414,315 | 2,414,315 | 2,414,315 | 140,983 | 6% |
| NET SURPLUS/(DEFICIT) | 0 | -3,041 | 43,470 | 1,442,918 | 1,442,918 | |

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. The net increase/(decrease) reported within the projected financial activity statement comprises the following notable variances.

- **OPERATING REVENUE AND EXPENDITURE**

Revenues – net increase \$1,755,476

The net increase to revenue of \$1,121,356 as reported with the Mid Year Budget Review included the following major items;

- Earthquake Mitigation study funding - \$125,000
- Greenhills Bushfire brigade truck - \$472,649
- York-Tammin Road project - \$78,852
- Bushfire Risk Mitigation Project – \$481,250

In addition to the above, the Shire recently received notification that the Financial Assistance Grant allocations for 2020/21 would again be paid in advance. The Shire received a payment of \$779,903 at the end of May. Any unspent funds will be carried forward in the overall surplus and the specific grant allocations for next year's budget will be reduced accordingly.

It is noted that while a budget amendment for income and expenditure associated with the Earthquake Mitigation study funding of \$125,000 was previously approved, the agreement is due to be presented for Council's endorsement in June 2020. Due to the timing of the June Council meeting, officers are proposing to carry this project forward.

Expenses – net increase of \$317,222

The Mid Year budget review presented a net increase to expenditure of \$609,029 which was made up largely of the Earthquake Mitigation project expenditure of \$125,000 and the fully funded expense for the Bushfire Risk Mitigation project of \$481,250.

Among other smaller variations, the third quarter review identified a reduction in the operating expenditure due to the carrying forward of the Earthquake Mitigation study project as detailed above and a carry forward of unspent Festival and Events funding of \$108,000. The unspent events budget is proposed to be used to support local businesses and the wider community in the recovery from COVID-19 and the associated economic and social impacts.

• **CAPITAL PROGRAMME**

As outlined in Appendix 4, the capital works programme has been reduced significantly since details reported at the Mid Year Budget Review. This is largely due to timing and reduced capacity to deliver some projects as a result of COVID-19. Major components of the variation include;

- Plant and Equipment \$456,600

Officers are proposing to carry forward purchase of a replacement patching truck and gardens truck. Quotes have been sought for two utilities however, these were not available for delivery prior to 30 June. With the exception of the multi-tyred roller with a purchase price of approximately \$140,000, the above plant items have been included for carry over into the 2020/21 draft budget.

- Heritage Trails \$50,000

As a result of the pandemic, the opening for the Greenhills Trail has been postponed until 2020/21. Funds are proposed to be carried forward for the installation of trails signage closer to the opening.

- Depot Capital \$31,000

The 2019/20 budget included funds for the supply and installation of an above ground fuel storage tank. Due to reduced organisational capacity this project will not be completed prior to 30 June and is proposed to be carried forward in 2020/21.

- Swimming Pool Capital \$47,950

Funds allocated for the Swimming Pool design will not be spent this financial year. Preliminary investigations and testing have been undertaken and the results will be used to support project planning for 2020/21 if adopted within the budget. Officers propose to transfer unspent funds to reserves at year end.

- Admin Carpark \$74,000

Issues to be resolved in relation to the future of the Old Infant Health Centre prior to completion of the administration carpark design and construction. It is proposed that these funds be carried forward to 2020/21.

IMPLICATIONS TO CONSIDER

Consultative

Office of the Auditor-General

Moore Stephens

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 third quarter incorporating actuals to 30 April 2020 is outlined within Appendix 1. A year end surplus of \$1,442,918 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

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 Kevin Trent **Seconded: Cr Pam Heaton**

That the Audit and Risk Committee recommends that Council:

1. Adopts the results of the Finance and Costing Review for the third quarter of the 2019/20 financial year as attached to this report.
2. Requests the Chief Executive Officer to amend the budget in accordance with the variations presented in Appendix 1.

CARRIED: 6/0

| FINANCE AND COSTING REVIEW SUMMARY 2019/20 - Quarter 3 | | | | | |
|--|--------|----------------|-----------------------|---------------------|--|
| Description | COA | Current Budget | FACR Impact Quarter 3 | Forecasted Year End | Comments/Justification for Request |
| Forecasted year end position brought forward from FACR Qtr 2 | | 0 | (43,470) | 0 | A year end surplus of \$43,470 was adopted with the mid year budget review. |
| Valuation Expenses | 31129 | 65,471 | (48,000) | 17,471 | GRV Valuations to be undertaken during the 2020/21 year for implementation 1 July 2021. Budget to be carried forward to 2020/21. |
| Rates Non-Payment Penalty Interest | 31214 | (100,000) | 12,067 | (87,933) | At the special council meeting held 18 April 2020 Council resolved to halt interest from the 1 April 2020 for the remainder of the financial year as a result of the COVID-19 pandemic. |
| Financial Assistance Grants - General Purpose | 32260 | (401,714) | (420,913) | (822,627) | Advance payment of 2020/21 Financial Assistance Grants to be received prior to 30 June 2020 and grant revenue for 2020/21 to be adjusted. |
| Financial Assistance Grants - Local Roads | 32270 | (289,477) | (358,990) | (648,467) | Advance payment of 2020/21 Financial Assistance Grants to be received prior to 30 June 2020 and grant revenue for 2020/21 to be adjusted. |
| Interest Earned - Muni and Trust | 39222 | (30,000) | 5,000 | (25,000) | Significant reductions to interest rates due to COVID - interest earning from Term Deposits expected to be lower than budgeted. |
| Public Relations | 41112 | 60,026 | (10,000) | 50,026 | Funds resolved to be reallocated from GL79162 - Medical Expenses to fund the facilitation of a Senior's Expo in the first quarter however due to COVID-19 the Senior's Expo was cancelled - funds will not be spent this financial year. |
| Administration Vehicles Proceeds | 42232 | (81,000) | 25,455 | (55,545) | Changeover of EMIDS vehicle to be deferred to 2020/21 due to limited availability of vehicles at this time. Proceeds from trade in will not be received 2019/20. |
| Administration Vehicles Capital | 42339 | 134,000 | (46,806) | 87,194 | Changeover of EMIDS vehicle to be deferred to 2020/21 due to limited availability of vehicles at this time. |
| Admin Building Capital | 43141 | 130,000 | (74,000) | 56,000 | Issues to be resolved prior to completion of the administration carpark design and construction. Propose to carry forward to 2020/21. |
| Admin Furniture and Equipment Capital | 43142 | 10,000 | (10,000) | 0 | Administration and library furniture requirements to be determined. Due to timing, this project is proposed to be carried forward to 2020/21. |
| Pioneer Memorial Lodge Capital | 68302 | 35,000 | (30,000) | 5,000 | Building renewals for Pioneer Memorial Lodge to be carried forward for completion in 2020/21 following finalisation of the property lease. This project is fully funded by the Reserve. |
| Pioneer Memorial Lodge Reserve Funds | 68401 | (35,000) | 30,000 | (5,000) | Building renewals for Pioneer Memorial Lodge to be carried forward for completion in 2020/21 following finalisation of the property lease. This project is fully funded by the Reserve - transfer from Reserve not required. |
| Pandemic Response | 77165 | 0 | 50,000 | 50,000 | Unexpected costs as a result of the declared State of Emergency to attend to the added cleaning and safety requirements due to COVID-19. Due to the uncertainty regarding the true financial impact of the pandemic, officers are proposing to allocate \$50,000 to fund additional cleaning regimes and the purchase of safety equipment and cleaning products. |
| Bulk Rubbish Verge Collection | 101115 | 56,565 | (25,000) | 31,565 | The annual kerbside bulk rubbish collection has been limited to green waste only for the 2019/20 year as a result of COVID-19. Funds have been reallocated to increased road maintenance. |



FINANCE AND COSTING REVIEW SUMMARY 2019/20 - Quarter 3

| Description | COA | Current Budget | FACR Impact Quarter 3 | Forecasted Year End | Comments/Justification for Request |
|---|---------------|----------------|-----------------------|---------------------|--|
| Town Planning Legal Expenses | 106187 | 35,000 | (29,000) | 6,000 | Application received to extend the period for the Allawarra Farm development. Funds are not expected to be required prior to 30 June 2020. Propose to re-budget for 2020/21. |
| Review Town Planning Strategy/Scheme | 106191 | 25,000 | (9,000) | 16,000 | Total expenditure budgeted for the Local Planning Scheme Review will not be incurred in the 2019/20. Propose to carry forward advertising and gazettal costs to 2020/21. |
| Heritage Guidelines and Advice | 106194 | 28,036 | (15,000) | 13,036 | Heritage consultancy hours reduced due to the closure of the administration office during COVID-19 restrictions resulting in savings. Propose to re-budget for 2020/21. |
| Charges - Liquid Waste Removal | 109269 | (24,000) | 8,000 | (16,000) | Income budgeted to be received from use of the septic ponds will be lower than estimates due to only one operator using facility for the majority of the year. |
| Swimming Pool Capital | 112302 | 75,000 | (47,950) | 27,050 | Preliminary investigations and testing undertaken. Information to be used to support project requirements for 2020/21 FY if adopted within the budget. Officers propose to transfer unspent funds to reserves at year end. |
| Transfer to Building Reserve | 112305 | 0 | 47,950 | 47,950 | Transfer unspent funds to reserve at year end from Swimming Pool project. Preliminary investigations and testing undertaken. Information to be used to support project requirements for 2020/21 FY if adopted within the budget. |
| Avon Park Capital | 113302 | 725,672 | (20,000) | 705,672 | Carry forward purchase and installation of all-abilities rocker and xylophone due to current unavailability. Community planting activities unable to be undertaken at this time due to social distancing requirements - carry forward funds for completion in 2020/21. |
| Heritage Trails | 113335 | 143,785 | (50,000) | 93,785 | Costs associated with installation of trails signage will not be spent this FY. As a result of COVID-19, the opening has been postponed until 2020/21. Funds to be carried forward. |
| Road Maintenance | 125129 | 650,000 | 25,000 | 675,000 | Further budget proposed to be transferred from Bulk Rubbish Verge Collection and allocated to road maintenance to attend to action requests and road conditions. |
| Plant and Equipment - Proceeds from Sale | 127297 | (52,000) | 52,000 | 0 | Replacement of works vehicles to be deferred to 2020/21 due to timing of trade-ins and limited availability of vehicles. Proceeds from trade in will not be received 2019/20. Carry forward to 2020/21. |
| Plant and Equipment - Works | 127304 | 456,500 | (456,500) | 0 | Minor refurb/repairs for multi-tyre roller - replacement postponed for 2019/20 and rescheduled in later years. Carry forward patching truck (flo-con unit) \$175,000 and Gardens Truck \$75,000. Quotes sought for utilities however delivery unable to be effected prior to 30 June. Carry forward. |
| Plant and Equipment - Transfers from Reserve | 127401 | (155,000) | 155,000 | 0 | Due to deferred replacement of works vehicles funds will not be required from Reserves this financial year. Propose to fund some plant replacement from Reserves in the 2020/21 FY. |
| Licensing Salaries | 129102 | 86,281 | (20,000) | 66,281 | The adopted budget included funds for extended staff leave coverage which was postponed as a result of COVID-19. |
| Licensing Commissions | 129202 | (66,300) | 11,000 | (55,300) | Department of Transport commissions will be lower than estimated due to COVID-19. As a result of the pandemic the administration office was closed and no licensing payments could be processed. |



FINANCE AND COSTING REVIEW SUMMARY 2019/20 - Quarter 3

| Description | COA | Current Budget | FACR Impact Quarter 3 | Forecasted Year End | Comments/Justification for Request |
|---|---------------|----------------|--------------------------|------------------------|---|
| Festivals and Events | 132150 | 193,500 | (108,000) | 85,500 | Due to COVID restrictions, many shire-supported events scheduled for 2019/20 were cancelled or postponed. Consequently, officers are proposing unspent funds be carried forward in addition to the usual budget in 2020/21 to support economic stimulus for local businesses during the recovery of COVID-19. |
| Christmas Decorations - Capital | 132301 | 10,000 | (10,000) | 0 | Christmas decorations purchased during the year - non-capital in nature. Transfer capital budget to operating expenditure GL 132153 to fund new minor items. |
| Christmas Decorations | 132153 | 27,536 | 6,935 | 34,471 | Christmas decorations purchased during the year - non-capital in nature. Funds transferred from capital budget GL 132301 to purchase new minor items. |
| DAIP Implementation Expenses | 133186 | 27,000 | (9,750) | 17,250 | This budget allocation was based on the high priorities from the Access and Inclusion Audit and included a range of projects at various locations. The Swimming Pool entry and counter refurbishment at the Visitors Centre were unable to be completed prior to 30 June 2020. Officers are proposing to carry forward to 2020/21 |
| Earthquake Building Mitigation Project Expenditure | 138103 | 125,000 | (125,000) | 0 | Propose to carry forward income and expenditure to 2020/21 due to the timing. Awaiting outcome of June OCM and agreement to be signed by all parties. |
| Earthquake Building Mitigation Project Income | 138203 | (125,000) | 125,000 | 0 | Propose to carry forward income and expenditure to 2020/21 due to the timing. Awaiting outcome of June OCM and agreement to be signed by all parties. |
| Standpipe Water Expense | 139143 | 50,000 | 25,000 | 75,000 | Higher than expected usage of standpipe water. Costs incurred for road construction and fire safety to be allocated to specific jobs. |
| Standpipe Water Charges | 139256 | (59,715) | (15,285) | (75,000) | Higher than expected usage of standpipe water resulting in additional revenue. Offset by additional expenditure. |
| Plant and Equipment - Standpipes | 139303 | 37,000 | (7,661) | 29,339 | Total expenditure to supply and install standpipe controllers was less than originally budgeted. |
| Depot Capital | 143301 | 31,000 | (31,000) | 0 | Supply and installation of the above ground fuel storage tank unable to be completed this year due to reduced capacity. Project to be carried forward in 2020/21. |
| Net Impact - Quarter 3 | | | (1,442,918) | | |



SHIRE OF YORK
PROJECTED FINANCIAL ACTIVITY STATEMENT
 FINANCE AND COSTING REVIEW - Quarter 3

| | 2019/20 ANNUAL BUDGET | 2019/20 YTD ACTUAL 30/04/2020 | 2019/20 FACR QTR 3 | VAR TO BUDGET \$ | VAR TO BUDGET % |
|--------------------------------------|-----------------------------|-------------------------------------|--------------------------|------------------------|-----------------------|
| OPERATING REVENUE | | | | | |
| General Purpose Funding | 6,923,906 | 6,613,833 | 7,659,751 | 735,845 | 11% |
| Governance | 2,900 | 6,647 | 2,900 | - | 0% |
| Law, Order Public Safety | 72,827 | 1,012,746 | 1,026,726 | 953,899 | 1310% |
| Health | 19,300 | 18,751 | 19,300 | - | 0% |
| Education and Welfare | 35,451 | 33,870 | 35,451 | - | 0% |
| Community Amenities | 770,804 | 724,053 | 735,804 | (35,000) | -5% |
| Recreation and Culture | 1,268,066 | 599,936 | 1,281,631 | 13,566 | 1% |
| Transport | 1,106,685 | 735,457 | 1,183,567 | 76,882 | 7% |
| Economic Services | 155,968 | 123,217 | 171,253 | 15,285 | 10% |
| Other Property and Services | 41,400 | 21,194 | 36,400 | (5,000) | -12% |
| | 10,397,307 | 9,889,704 | 12,152,783 | 1,755,477 | 17% |
| LESS OPERATING EXPENDITURE | | | | | |
| General Purpose Funding | (374,774) | (186,672) | (326,774) | 48,000 | -13% |
| Governance | (746,744) | (557,541) | (778,744) | (32,000) | 4% |
| Law, Order, Public Safety | (483,914) | (429,344) | (938,456) | (454,541) | 94% |
| Health | (252,637) | (191,008) | (292,637) | (40,000) | 16% |
| Education and Welfare | (142,387) | (82,251) | (142,387) | (0) | 0% |
| Community Amenities | (1,189,964) | (758,875) | (1,094,137) | 95,827 | -8% |
| Recreation and Culture | (3,422,859) | (2,308,454) | (3,378,173) | 44,686 | -1% |
| Transport | (2,466,232) | (1,798,141) | (2,521,232) | (55,000) | 2% |
| Economic Services | (1,015,390) | (723,147) | (939,583) | 75,807 | -7% |
| Other Property & Services | (52,066) | 42,825 | (52,066) | (0) | 0% |
| | (10,146,967) | (6,992,608) | (10,464,189) | (317,222) | 3% |
| Increase/(Decrease) | 250,339 | 2,897,095 | 1,688,594 | 1,438,255 | 575% |
| ADD | | | | | |
| Principal Repayment Received - Loans | | | | | |
| Profit/Loss on sale of assets | (97,018) | (162,283) | | 97,018 | -100% |
| Net Change in LSL Reserve | | 9,252 | - | - | |
| Depreciation Written Back | 2,584,364 | 1,454,189 | 2,584,364 | - | 0% |
| Sold Assets Written Back | 245,018 | 229,829 | 70,545 | (174,473) | -71% |
| | 2,732,364 | 1,530,986 | 2,654,913 | (77,451) | -44% |
| Sub Total | 2,982,704 | 4,428,081 | 4,343,507 | 1,360,804 | 46% |



SHIRE OF YORK
PROJECTED FINANCIAL ACTIVITY STATEMENT
 FINANCE AND COSTING REVIEW - Quarter 3

| | 2019/20 ANNUAL BUDGET | 2019/20 YTD ACTUAL 30/04/2020 | 2019/20 FACR QTR 3 | VAR TO BUDGET \$ | VAR TO BUDGET % |
|------------------------------------|-----------------------------|-------------------------------------|--------------------------|------------------------|-----------------------|
| LESS CAPITAL PROGRAMME | | | | | |
| Purchase Tools | | | | | |
| Purchase Land & Buildings | (391,437) | (87,479) | (261,437) | 130,000 | -33% |
| Infrastructure Assets - Roads | (2,710,353) | (1,187,610) | (2,790,750) | (80,397) | 3% |
| Infrastructure Assets - Recreation | (1,366,175) | (619,795) | (1,290,037) | 76,138 | -6% |
| Infrastructure Assets - Other | (30,000) | (27,631) | (36,359) | (6,359) | 21% |
| Purchase Plant and Equipment | (663,500) | (612,085) | (625,182) | 38,318 | -6% |
| Purchase Furniture and Equipment | (35,000) | (3,623) | (18,623) | 16,377 | -47% |
| Repayment of Debt - Loan Principal | (233,977) | (162,957) | (233,977) | - | 0% |
| Transfer to Reserves | (158,791) | (53,917) | (206,741) | (47,950) | 30% |
| | <u>(5,589,233)</u> | <u>(2,755,098)</u> | <u>(5,463,102)</u> | <u>126,131</u> | <u>-2%</u> |
| Sub Total | (2,606,530) | 1,672,984 | (1,119,595) | 1,486,935 | -57% |
| LESS FUNDING FROM | | | | | |
| Reserves | 333,198 | - | 148,198 | (185,000) | -56% |
| Opening Funds | 2,273,332 | 2,414,313 | 2,414,315 | 140,983 | 6% |
| | 2,606,530 | 2,414,313 | 2,562,513 | (44,017) | -2% |
| ESTIMATED SURPLUS/(DEFICIT) | 0 | 4,087,296 | 1,442,918 | 1,442,918 | |

| SHIRE OF YORK BUDGET 2019/20 | | | | | 2019/20 FACR - QUARTER 3 | | | |
|--|--------------------------|-------------|----------------|----------------|------------------------------|--------------------|--------------------------------|---|
| Descriptions | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/UNFAVOURABLE VAR. | COMMENT |
| Proceeds Sale of Assets | | | | | | | | |
| 042232 Proceeds Sale Of Assets - Admin Vehicles | (\$55,545) | | (\$81,000) | (\$81,000) | (\$55,545) | -31% | 25,455 | Changeover of EMIDS vehicle to be deferred to 2020/21 due to limited availability of vehicles at this time. Proceeds from trade in will not be received 2019/20. |
| 051228 Proceeds Sale Of Assets - Ranger's Vehicle | - | | - | - | (\$15,000) | 0% | - | |
| 077276 Proceeds Sale Of Assets - EHO Vehicle | (\$12,000) | | (\$15,000) | (\$15,000) | - | - | - | |
| 042432 Proceeds Sale Of Assets - Admin Furniture and Equipment | - | | - | - | - | - | - | |
| 106210 Proceeds Sale Of Assets - Development Services Vehicle | - | | - | - | - | - | - | |
| 127297 Proceeds Sale Of Assets - Works Plant | - | | (\$52,000) | (\$52,000) | - | -100% | 52,000 | Replacement of works vehicles to be deferred to 2020/21 due to timing of trade-ins and limited availability of vehicles. Proceeds from trade in will not be received 2019/20. Carry forward to 2020/21. |
| 133297 Proceeds Sale Of Assets - Building Officer Vehicle | - | | - | - | - | - | - | |
| 143295 Proceeds Sale Of Assets - Pwo Vehicles | - | | - | - | - | - | - | |
| 144297 Proceeds - Sale Of Land | - | | - | - | - | - | - | |
| Sub-Total Proceeds on Sale of Assets | (\$67,545) | (\$148,000) | (\$148,000) | (\$148,000) | (\$70,545) | | \$77,455 | |
| 042198 Loss on Sale of Assets - Admin Vehicles | \$2,529 | | - | - | - | - | - | |
| 133198 Loss On Sale Of Assets - Building | - | | - | - | - | - | - | |
| 143198 Loss On Sale Of Assets - P.W.O. Vehicles | - | | - | - | - | - | - | |
| Sub-Total Profit/Loss on Sale of Assets | \$7,388 | - | - | - | \$0 | | \$0 | |
| Written Down Values of Assets Sold | | | | | | | | |
| 042251 Realisation on Sale of Assets - Admin Vehicles | \$25,545 | | \$96,368 | \$96,368 | \$96,368 | 0% | - | Changeover of EMIDS vehicle to be deferred to 2020/21 due to limited availability of vehicles at this time. Non-cash item |
| 051197 Realisation on Sale of Assets | \$184,895 | | - | - | - | - | - | Disposal of Greenhills Fire Truck replaced by DFES in July 2019 - Non-cash item |
| 077280 Realisation on Sale of Assets | \$12,000 | | \$19,500 | \$19,500 | \$19,500 | 0% | - | |
| 42197 Realisation on Sale of Assets | - | | - | - | - | - | - | |
| 127197 Realisation on Sale of Assets - Works Plant | - | | \$129,150 | \$129,150 | \$129,150 | 0% | - | |
| 133296 Realisation on Sale of Assets | - | | - | - | - | - | - | |
| 143298 Realisation on Sale of Assets | - | | - | - | - | - | - | |
| 144295 Realisation on Sale of Assets - Land & Buildings | - | | - | - | - | - | - | |
| Sub-Total Written Down Value of Assets Sold | \$229,829 | \$245,018 | \$245,018 | \$245,018 | \$245,018 | | \$0 | |
| Total - GAIN/LOSS ON DISPOSAL OF ASSET - OPERATING STATEMENT | \$162,283 | \$97,018 | \$97,018 | \$97,018 | \$174,473 | | \$77,455 | |
| RATES | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | |
| 031120 Admin O/Head & Labour Costs | \$107,054 | - | \$140,759 | \$140,759 | \$140,759 | 0% | - | |
| 031118 Rates - Salaries | \$51,036 | - | \$57,876 | \$57,876 | \$57,876 | 0% | - | |
| 031119 Rates - Superannuation | \$7,178 | - | \$8,392 | \$8,392 | \$8,392 | 0% | - | |
| 031121 Long Service Leave | - | - | \$325 | \$325 | \$325 | 0% | - | |

| Descriptions | Actuals as at 30/04/2020 | Detail | 2019/20 BUDGET | | 2019/20 FAFR - QUARTER 3 | | |
|--|--------------------------|---------------|----------------|----------------|------------------------------|--------------------|--------------------------------|
| | | | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/UNFAVOURABLE VAR. |
| 031122 Cash Discrepancy | (\$0) | - | \$10 | \$10 | \$10 | 0% | - |
| 031124 Doubtful Debts Provision | - | - | - | - | - | - | - |
| 031127 Rates Incentive | \$1,000 | - | \$1,000 | \$1,000 | \$1,000 | 0% | - |
| 031128 Map Purchases | \$1,054 | - | \$1,087 | \$1,087 | \$1,087 | 0% | - |
| | | | | | | | |
| 031129 Valuation Expenses | \$1,941 | - | \$65,471 | \$65,471 | \$17,471 | -73% | (48,000) forward to 2020/21. |
| 031130 Rate Write Offs Non Taxable | \$8,871 | - | \$30,000 | \$30,000 | \$30,000 | 0% | - |
| 031131 Other Expenses-Rates | \$196 | - | \$709 | \$709 | \$709 | 0% | - |
| 031132 Rate Debt Recovery Cost | \$7,275 | - | \$60,000 | \$60,000 | \$60,000 | 0% | - |
| 039107 Write Offs | \$1,068 | - | \$2,500 | \$2,500 | \$2,500 | 0% | - |
| | | | | | | | |
| Sub Total - GENERAL RATES OP EXP | \$186,672 | \$368,129 | \$368,129 | \$368,129 | \$320,129 | | (\$48,000) |
| | | | | | | | |
| OPERATING INCOME | | | | | | | |
| | | | | | | | |
| 031212 Rates | (\$5,877,047) | | (\$5,875,814) | (\$5,875,814) | (\$5,875,814) | 0% | - |
| 031213 Ex Gratia Rates | (\$17,762) | | (\$17,500) | (\$17,500) | (\$17,500) | 0% | - |
| | | | | | | | |
| 031214 Rates Non Payment Penalty | (\$87,933) | | (\$100,000) | (\$100,000) | (\$87,933) | -12% | 12,067 |
| 031218 Interim Rates | (\$1,086) | | (\$10,000) | (\$10,000) | (\$10,000) | 0% | - |
| 031219 Interest On Rates Instalments | (\$23,871) | | (\$24,000) | (\$24,000) | (\$24,000) | 0% | - |
| 031220 Instalment Admin Fee | (\$18,440) | | (\$19,500) | (\$19,500) | (\$19,500) | 0% | - |
| 031221 Back Rates Prior Year | \$415 | | (\$100) | (\$100) | (\$100) | 0% | - |
| 031222 Pensioner Deferred Rate Interest | (\$2,624) | | (\$2,000) | (\$2,000) | (\$2,000) | 0% | - |
| 031223 ESL Non-Payment Penalty Interest | (\$3,136) | | (\$2,000) | (\$2,000) | (\$2,000) | 0% | - |
| 031230 Property Enquiry Fees | (\$13,059) | | (\$15,000) | (\$15,000) | (\$15,000) | 0% | - |
| 031231 Rate Debt Recovery Non Taxable | (\$12,383) | | (\$55,000) | (\$55,000) | (\$55,000) | 0% | - |
| 031232 Rates Debt Recovery Taxable | - | | - | - | - | - | - |
| | | | | | | | |
| Sub Total - GENERAL RATES OP INC | (\$6,056,925) | (\$6,120,914) | (\$6,120,914) | (\$6,120,914) | (\$6,108,847) | | \$12,067 |
| | | | | | | | |
| Total - GENERAL RATES | (\$5,870,253) | (\$5,752,785) | (\$5,752,785) | (\$5,752,785) | (\$5,788,718) | | (\$35,933) |
| | | | | | | | |
| OTHER GENERAL PURPOSE FUNDING | | | | | | | |
| | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | |
| | | | | | | | |
| 039104 Provision For Stock Write Off | - | | \$1,500 | \$1,500 | \$1,500 | 0% | - |
| 039106 Debt Recovery | - | | \$5,145 | \$5,145 | \$5,145 | 0% | - |
| 039199 Depreciation | - | | - | - | - | - | - |
| | | | | | | | |
| Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP | - | \$6,645 | \$6,645 | \$6,645 | \$6,645 | | - |
| | | | | | | | |
| OPERATING INCOME | | | | | | | |
| | | | | | | | |

| SHIRE OF YORK BUDGET 2019/20 | | | | | | 2019/20 FACR - QUARTER 3 | | | |
|------------------------------|--|-----------------------------|---------------|-------------------|-------------------|------------------------------------|--------------------------|---------------------------------------|---|
| Descriptions | | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/ UNFAVOURABLE VAR. | COMMENT |
| 032260 | Grant Funds (Untied) | (\$301,283) | - | (\$424,110) | (\$401,714) | (\$822,627) | 105% | (420,913) | FACR 1 - A decrease to Financial Assistance Grants due to the advance payment being less than budget estimates. Funds carried forward in surplus. FACR 3 - Advance FAGS payment received. 2020/21 proposed budget to be amended to reflect payment. |
| 032270 | Grant Funds (Untied) | (\$217,107) | - | (\$294,072) | (\$289,477) | (\$648,467) | 124% | (358,990) | FACR 1 - A decrease to Financial Assistance Grants due to the final grant allocation being less than budget estimates. FACR 3 - Advance FAGS payment received. 2020/21 proposed budget to be amended to reflect payment. |
| 039219 | Charges Legal Costs | (\$245) | - | - | - | - | - | - | |
| 039222 | Interest Earned Muni & Trust | (\$19,078) | - | (\$30,000) | (\$30,000) | (\$25,000) | -17% | 5,000 | Significant reductions to interest rates due to COVID - interest earning from Term Deposits expected to be lower than budgeted. |
| 039227 | Interest Earned Reserve Funds | (\$19,195) | - | (\$54,810) | (\$54,810) | (\$54,810) | 0% | - | |
| | | | | - | - | | | | |
| | Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC | (\$556,909) | (\$802,992) | (\$802,992) | (\$776,001) | (\$1,550,904) | | (\$774,903) | |
| | Total - OTHER GENERAL PURPOSE FUNDING | (\$556,909) | (\$796,347) | (\$796,347) | (\$769,356) | (\$1,544,259) | | (\$774,903) | |
| | Total - GENERAL PURPOSE FUNDING | (\$6,427,161) | (\$6,549,132) | (\$6,549,132) | (\$6,522,141) | (\$7,332,977) | | (\$810,836) | |
| | | | | - | - | | | | |
| | MEMBERS OF COUNCIL | | | - | - | | | | |
| | OPERATING EXPENDITURE | | | - | - | | | | |
| 041101 | Attendance Fees | \$85,279 | - | \$102,359 | \$102,359 | \$102,359 | 0% | - | |
| 041102 | Conference Expenses | \$15,935 | | \$40,000 | \$40,000 | \$40,000 | 0% | - | |
| 041103 | Election Expenses | \$22,332 | | \$20,000 | \$20,000 | \$20,000 | 0% | - | |
| 041104 | Presidential Allowance | \$17,563 | | \$21,146 | \$21,146 | \$21,146 | 0% | - | |
| 041105 | Sponsorships | - | | \$10,000 | \$10,000 | \$10,000 | 0% | - | |
| 041106 | Refreshments & Receptions | \$10,573 | | \$15,000 | \$15,000 | \$15,000 | 0% | - | |
| 041107 | Citizenships & Presentations | \$564 | | \$500 | \$500 | \$500 | 0% | - | |
| 041108 | Printing & Stationery | \$513 | | \$1,823 | \$1,823 | \$1,823 | 0% | - | |
| 041109 | Communication Allowance | \$11,444 | | \$14,000 | \$14,000 | \$14,000 | 0% | - | |
| 041110 | Insurance | \$5,149 | | \$5,513 | \$5,513 | \$5,513 | 0% | - | |
| 041111 | Subscriptions | \$21,725 | | \$23,746 | \$23,746 | \$23,746 | 0% | - | |
| | | | | | | | | | |
| 041112 | Public Relations | \$34,284 | | \$50,026 | \$60,026 | \$50,026 | -17% | (10,000) | FACR 1 - Funds to be reallocated from GL79162 - Medical Expenses to fund the facilitation of a Senior's Expo. FACR 3 - Senior's Expo cancelled due to COVID-19 - funds will not be spent prior to 30 June 2020. |
| 041114 | Other - Sundry | \$634 | | \$1,250 | \$1,250 | \$1,250 | 0% | - | |
| 041115 | Legal Fees | - | | \$5,000 | \$5,000 | \$5,000 | 0% | - | |
| 041116 | Portraits & Plaques | - | | - | - | - | | | |
| 041118 | Travel Expenses | \$582 | | \$1,500 | \$1,500 | \$1,500 | 0% | - | |
| 041121 | Maintenance - Chambers | \$3,937 | | \$5,959 | \$5,959 | \$5,959 | 0% | - | |
| 041122 | Admin O/Head & Labour Cost | \$315,571 | - | \$398,817 | \$398,817 | \$398,817 | 0% | - | |
| 041124 | Strategic Planning | \$13,986 | | \$30,000 | \$40,000 | \$40,000 | 0% | - | FACR 1 - The final quotes received for the upcoming Major Strategic Review were higher than budget estimates. |

| SHIRE OF YORK BUDGET 2019/20 | | | | | | 2019/20 FACR - QUARTER 3 | | | |
|--|-----------------------------|-----------|-------------------|-------------------|------------------------------------|--------------------------|---------------------------------------|---|--|
| Descriptions | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/ UNFAVOURABLE VAR. | COMMENT | |
| | | | | | | | | | |
| 041190 Depredation Expense | | | \$106 | \$106 | \$106 | 0% | - | | |
| Sub Total - MEMBERS OF COUNCIL OP/EXP | \$560,070 | \$746,744 | \$746,744 | \$766,744 | \$756,744 | (\$10,000) | | | |
| OPERATING INCOME | | | | | | | | | |
| 041237 Contributions And Donations | (\$500) | - | (\$100) | (\$100) | (\$100) | 0% | - | | |
| 041239 Reimbursements Taxable Supply | (\$3,075) | - | (\$200) | (\$200) | (\$200) | 0% | - | | |
| | | | | | | | | | |
| Sub Total - MEMBERS OF COUNCIL OP/INC | (\$3,575) | (\$300) | (\$300) | (\$300) | (\$300) | | - | | |
| Total - MEMBERS OF COUNCIL | \$556,496 | \$746,444 | \$746,444 | \$766,444 | \$756,444 | (\$10,000) | | | |
| GOVERNANCE | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | |
| 042100 Less Allocated To Schedules | (\$1,784,227) | - | (\$2,345,980) | (\$2,345,980) | (\$2,345,980) | 0% | - | | |
| 042109 Administration - Salaries | \$947,842 | | \$1,153,900 | \$1,153,900 | \$1,153,900 | 0% | - | | |
| 042104 Admin Garden Maintenance | \$1,153 | | \$4,147 | \$4,147 | \$4,147 | 0% | - | | |
| 042107 Insurance | \$77,060 | | \$80,989 | \$80,989 | \$80,989 | 0% | - | | |
| 042108 Superannuation Admin | \$127,804 | | \$167,316 | \$167,316 | \$167,316 | 0% | - | | |
| 042111 Housing Maintenance EMDS | \$3,636 | | \$8,848 | \$8,848 | \$8,848 | | | | |
| 042112 Housing Maintenance - CEO | \$10,401 | | \$8,953 | \$8,953 | \$8,953 | 0% | - | | |
| 042114 Motor Vehicle Expenses Allocated to Function 14 | \$17,045 | | \$22,625 | \$22,625 | \$22,625 | 0% | - | | |
| 042116 Housing Maintenance - EMCCS | \$4,230 | | \$8,848 | \$8,848 | \$8,848 | 0% | - | | |
| 042167 Dishonour Cheque Fees | \$10 | | \$100 | \$100 | \$100 | 0% | - | | |
| 042168 Fringe Benefits General | \$61,530 | | \$90,000 | \$90,000 | \$90,000 | 0% | - | | |
| 042169 Consultant Fees | \$66,997 | | \$130,157 | \$149,157 | \$149,157 | 0% | - | FACR 1 - Budget required to fund Chief Executive Officer recruitment and advertising. | |
| 042171 Organisational Staff Training and Conferences | \$38,714 | | \$85,823 | \$85,823 | \$85,823 | 0% | - | | |
| 042175 Long Service Leave | - | | \$5,556 | \$5,556 | \$5,556 | 0% | - | | |
| 042176 Admin Building Maintenance | \$43,003 | | \$61,617 | \$61,617 | \$61,617 | 0% | - | | |
| 042178 Admin Telephone | \$27,774 | - | \$10,000 | \$10,000 | \$10,000 | 0% | - | | |
| 042180 Admin - Internet Expense | \$10,439 | - | \$6,689 | \$6,689 | \$6,689 | 0% | - | | |
| 042181 Purchase Admin Mails | - | - | \$600 | \$600 | \$600 | 0% | - | | |
| 042182 Staff Uniform Subsidy | \$2,873 | | \$8,000 | \$8,000 | \$8,000 | 0% | - | | |
| 042183 Office Expense - Printing | \$3,250 | | \$8,699 | \$8,699 | \$8,699 | 0% | - | | |
| 042184 Office Exp-Stationery | \$8,313 | - | \$15,224 | \$15,224 | \$15,224 | 0% | - | | |
| 042185 Office Expenses-Advertising | \$4,967 | | \$15,000 | \$15,000 | \$15,000 | 0% | - | | |
| 042186 Office Exp-Office Equip Mtce | \$13,927 | | \$25,725 | \$25,725 | \$25,725 | 0% | - | | |
| 042187 Office Expenses-Bank Charges | \$15,324 | | \$16,500 | \$16,500 | \$16,500 | 0% | - | | |
| 042188 Office Exp-Computer Expenses | \$163,473 | | \$201,593 | \$201,593 | \$201,593 | 0% | - | | |
| 042189 Office Exp-Postage/Freight | \$10,932 | | \$15,000 | \$15,000 | \$15,000 | 0% | - | | |
| 042190 Office Expenses-Sundry | \$16,322 | | \$19,118 | \$19,118 | \$19,118 | 0% | - | | |
| 042191 Relocation Expenses | \$4,841 | | \$5,000 | \$8,000 | \$8,000 | 0% | - | FACR 1 - Budget required to fund relocation expenses for new Chief Executive Officer in accordance with contract of employment. | |

| SHIRE OF YORK BUDGET 2019/20 | | | | | 2019/20 FACR - QUARTER 3 | | | |
|--|--------------------------|-----------|----------------|----------------|------------------------------|--------------------|--------------------------------|---------|
| Descriptions | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/UNFAVOURABLE VAR. | COMMENT |
| 042193 Audit Fees | \$42,660 | | \$46,300 | \$46,300 | \$46,300 | | 0% | - |
| 042194 Revaluation Fees | - | | - | - | - | | - | - |
| 042195 Legal Expenses | \$3,167 | | \$10,000 | \$10,000 | \$10,000 | | 0% | - |
| 042196 Title Search | - | | \$123 | \$123 | \$123 | | 0% | - |
| 042199 Depreciation Expense | \$54,011 | | \$113,531 | \$113,531 | \$113,531 | | 0% | - |
| Sub Total - GOVERNANCE - GENERAL OP/EXP | (\$2,529) | \$0 | \$0 | \$22,000 | \$22,000 | | - | |
| OPERATING INCOME | | | | - | | | | |
| 042220 Contributions Taxable Supply | - | | (\$100) | (\$100) | (\$100) | | 0% | - |
| 041236 Government Grants | - | | - | - | - | | - | - |
| 042221 Reimbursements Taxable Supply | (\$3,010) | | (\$500) | (\$500) | (\$500) | | 0% | - |
| 042223 Reimbursements Staff Uniform | - | | (\$100) | (\$100) | (\$100) | | 0% | - |
| 042224 Charges-Other Taxable Supply | (\$6) | | (\$100) | (\$100) | (\$100) | | 0% | - |
| 042225 Charges Other Non Tax Supply | (\$31) | | (\$300) | (\$300) | (\$300) | | 0% | - |
| 042227 Government Grants | - | | - | - | - | | - | - |
| 042228 Reimbursements Non Tax Supply | (\$25) | | (\$1,500) | (\$1,500) | (\$1,500) | | 0% | - |
| Sub Total - GOVERNANCE - GENERAL OP/INC | (\$3,072) | (\$2,600) | (\$2,600) | (\$2,600) | (\$2,600) | | - | |
| Total - GOVERNANCE - GENERAL | (\$5,601) | (\$2,600) | (\$2,600) | \$19,400 | \$19,400 | | \$0 | |
| Total - GOVERNANCE | \$550,895 | \$743,844 | \$743,844 | \$785,844 | \$775,844 | | (\$10,000) | |
| FIRE PREVENTION | | | | - | | | | |
| OPERATING EXPENDITURE | | | | - | | | | |
| 051101 Admin O/Head & Labour Costs | \$35,685 | - | \$46,920 | \$46,920 | \$46,920 | | 0% | - |
| 051131 Fire Control Expenses - ESL Expenditure | - | - | \$1,500 | \$1,500 | \$1,500 | | 0% | - |
| 051103 Fire Insurance | \$18,020 | | \$15,510 | \$15,510 | \$15,510 | | 0% | - |
| 051104 Communication Mtce & Repairs | - | | \$2,500 | \$2,500 | \$2,500 | | 0% | - |
| 051105 Fire Control Expenses | \$11,534 | | \$25,319 | \$25,319 | \$25,319 | | 0% | - |
| 051107 Fire Breaks - Shire Land | \$6,120 | | \$14,140 | \$14,140 | \$14,140 | | 0% | - |
| 051108 Staff Training | - | | - | - | - | | - | - |
| 051109 Ranger Vehicle Expenses | \$3,055 | | \$5,470 | \$5,470 | \$5,470 | | 0% | - |
| 051113 Computer Maintenance | - | | \$544 | \$544 | \$544 | | 0% | - |
| 051115 Fire Base Maintenance | - | | \$1,500 | \$1,500 | \$1,500 | | 0% | - |
| 051120 Fire Control - Salaries | \$25,408 | | \$29,872 | \$29,872 | \$29,872 | | 0% | - |
| 051121 Fire Control - Superannuation | \$3,903 | | \$4,331 | \$4,331 | \$4,331 | | 0% | - |
| 051122 Fire Control - Long Service Leave | - | | \$804 | \$804 | \$804 | | 0% | - |
| 051125 Plant & Equipment Maintenance - ESL Equip | \$2,079 | | \$4,000 | \$4,000 | \$4,000 | | 0% | - |
| 051126 Vehicle Maintenance | \$1,968 | | \$10,000 | \$10,000 | \$10,000 | | 0% | - |
| 051127 Land & Buildings Maintenance | \$2,151 | - | \$5,494 | \$5,494 | \$5,494 | | 0% | - |
| 051128 Protective Clothing | \$2,633 | | \$5,000 | \$5,000 | \$5,000 | | 0% | - |
| 051129 Other Goods & Services | \$3,890 | | \$4,116 | \$4,116 | \$4,116 | | 0% | - |
| 051130 Fire Breaks - Contractors | \$2,182 | | \$3,087 | \$3,087 | \$3,087 | | 0% | - |

| SHIRE OF YORK BUDGET 2019/20 | | | | | | 2019/20 FACR - QUARTER 3 | | | |
|--|-----------------------------|------------|-------------------|-------------------|---------------|------------------------------------|--------------------------|---------------------------------------|--|
| Descriptions | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/ UNFAVOURABLE VAR. | COMMENT |
| | | | | | | | | | |
| 051136 Bushfire Risk Mitigation | \$98,630 | - | - | \$454,541 | \$454,541 | | | - | A new round of funding for the Bushfire Risk Mitigation Activity Programme was approved November 2019 for an additional \$481,250 fully-funded by Department of Fire and Emergency Services and Royalties for Regions. For the 2018/19 FY, the total project cost was \$26,709 above the income. The additional expense in 2018/19 will be funded in the 2019/20 funding round explaining why the income is higher than the expenditure. |
| 051199 Depreciation Expense | \$34,601 | - | \$46,265 | \$46,265 | \$46,265 | 0% | - | - | |
| | | | - | - | | | | | |
| Sub Total - FIRE PREVENTION OP/EXP | \$251,860 | \$226,372 | \$226,372 | \$680,913 | \$680,913 | | | - | |
| OPERATING INCOME | | | - | - | | | | | |
| | | | - | - | | | | | |
| 051201 ESL Commission | (\$4,000) | - | (\$4,000) | (\$4,000) | (\$4,000) | 0% | - | - | |
| 051217 Fines & Penalties - Fire Prevention | (\$1,250) | - | (\$3,000) | (\$3,000) | (\$3,000) | 0% | - | - | |
| 051220 ESL Grants | (\$37,964) | - | (\$48,120) | (\$48,120) | (\$48,120) | 0% | - | - | |
| 051221 Reimbursements - Fire Break | (\$2,200) | - | (\$3,087) | (\$3,087) | (\$3,087) | 0% | - | - | |
| 051224 Reimbursements Taxable Supply | - | - | (\$10) | (\$10) | (\$10) | 0% | - | - | |
| | | | - | - | | | | | |
| 051225 FESA Capital Grants | (\$472,649) | - | - | (\$472,649) | (\$472,649) | 0% | - | - | FACR 1 - Capital grant for replacement of the Greenhills Bushfire Brigade Truck transferred to the Shire of York in July 2019. |
| | | | - | - | | | | | |
| 051226 Bushfire Risk Mitigation Funding | (\$481,250) | - | - | (\$481,250) | (\$481,250) | - | - | - | A new round of funding for the Bushfire Risk Mitigation Activity Programme was approved November 2019 for an additional \$481,250 fully-funded by Department of Fire and Emergency Services and Royalties for Regions. For the 2018/19 FY, the total project cost was \$26,709 above the income. The additional expense in 2018/19 will be funded in the 2019/20 funding round explaining why the income is higher than the expenditure. |
| | | | - | - | | | | | |
| Sub Total - FIRE PREVENTION OP/INC | (\$999,313) | (\$58,217) | (\$58,217) | (\$1,012,116) | (\$1,012,116) | | | - | |
| | | | - | - | | | | | |
| Total - FIRE PREVENTION | (\$747,453) | \$168,156 | \$168,156 | (\$331,202) | (\$331,202) | | | - | |
| ANIMAL CONTROL | | | - | - | | | | | |
| OPERATING EXPENDITURE | | | - | - | | | | | |
| 052163 Animal Control - Salaries | \$28,426 | | \$29,872 | \$29,872 | \$29,872 | 0% | - | - | |
| 052164 Animal Control - Superannuation | \$3,903 | | \$4,331 | \$4,331 | \$4,331 | 0% | - | - | |
| 052165 Uniform Allowance | \$800 | | \$1,000 | \$1,000 | \$1,000 | 0% | - | - | |
| 052166 Admin O/Head & Labour Costs | \$71,369 | - | \$93,839 | \$93,839 | \$93,839 | 0% | - | - | |
| 052167 Long Service Leave | - | | \$338 | \$338 | \$338 | 0% | - | - | |
| 052168 Annual Leave Provision | - | - | - | - | - | - | - | - | |
| 052169 Animal Control Sundry Expenditure | \$28,560 | | \$52,388 | \$52,388 | \$52,388 | 0% | - | - | |
| 052172 Cat Pound - Expenditure | \$109 | | \$1,000 | \$1,000 | \$1,000 | 0% | - | - | |
| 052199 Depreciation Expense | \$2,540 | | \$3,980 | \$3,980 | \$3,980 | 0% | - | - | |

| Descriptions | SHIRE OF YORK BUDGET 2019/20 | | | | 2019/20 FAFR - QUARTER 3 | | | |
|---|------------------------------|------------|-------------------|-------------------|------------------------------------|--------------------------|---------------------------------------|---------|
| | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FAFR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/ UNFAVOURABLE VAR. | COMMENT |
| Sub Total - ANIMAL CONTROL OP/EXP | \$135,706 | \$186,748 | \$186,748 | \$186,748 | \$186,748 | | | |
| OPERATING INCOME | | | | | | | | |
| 052272 Fines & Penalties Animal Control | - | | (\$100) | (\$100) | | (\$100) | 0% | - |
| 052273 Charges-Impounding Fees | (\$109) | | (\$100) | (\$100) | | (\$100) | 0% | - |
| 052274 Charges-Cat Registration | (\$987) | | (\$1,500) | (\$1,500) | | (\$1,500) | 0% | - |
| 052275 Reimbursements - Non-taxable | - | | | | | | | |
| 052282 Fines & Penalties Animal Control | (\$1,819) | | (\$1,500) | (\$1,500) | | (\$1,500) | 0% | - |
| 052283 Charges-Impounding Fees | (\$372) | | (\$1,000) | (\$1,000) | | (\$1,000) | 0% | - |
| 052284 Charges-Dog Registration | (\$8,567) | | (\$10,000) | (\$10,000) | | (\$10,000) | 0% | - |
| 052285 Sundry Income Tax Supply | (\$1,146) | | - | - | | - | | |
| 052289 Dog Tag Replacements | (\$44) | | (\$10) | (\$10) | | (\$10) | 0% | - |
| Sub Total - ANIMAL CONTROL OP/INC | (\$13,044) | (\$14,210) | (\$14,210) | (\$14,210) | | (\$14,210) | | - |
| Total - ANIMAL CONTROL | \$122,663 | \$172,538 | \$172,538 | \$172,538 | \$172,538 | \$0 | | |
| OTHER LAW ORDER & PUBLIC SAFETY | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | |
| 053102 Crime Prevention Expenditure | \$4,320 | | \$4,751 | \$4,751 | | \$4,751 | 0% | - |
| 053101 Admin O/Head & Labour Costs | \$26,763 | - | \$35,190 | \$35,190 | | \$35,190 | 0% | - |
| 053111 Rural Street Numbering | - | | \$949 | \$949 | | \$949 | 0% | - |
| 053120 Abandoned Vehicle Expenditure | \$700 | | \$1,305 | \$1,305 | | \$1,305 | 0% | - |
| 053140 Community Emergency Services Manager | \$9,635 | | \$24,353 | \$24,353 | | \$24,353 | 0% | - |
| 053130 Local Emergency Planning Expenditure | - | | \$3,087 | \$3,087 | | \$3,087 | 0% | - |
| 053105 Speed Alert Mobile Trailer Maintenance | \$360 | | \$1,159 | \$1,159 | | \$1,159 | 0% | - |
| Sub Total - OTHER LAW ORDER & PUBLIC SAFETY | \$41,778 | \$70,794 | \$70,794 | \$70,794 | \$70,794 | | | - |
| OPERATING INCOME | | | | | | | | |
| 053202 Developers' Contributions To Rural Numbers | (\$275) | | (\$300) | (\$300) | | (\$300) | 0% | - |
| 053220 Abandoned Vehicle Income | (\$115) | | (\$100) | (\$100) | | (\$100) | 0% | - |
| Sub Total - OTHER LAW ORDER & PUBLIC SAFETY | (\$390) | (\$400) | (\$400) | (\$400) | | (\$400) | | - |
| Total - OTHER LAW ORDER PUBLIC SAFETY | \$41,388 | \$70,394 | \$70,394 | \$70,394 | | \$70,394 | | \$0 |
| Total - LAW ORDER & PUBLIC SAFETY | (\$583,402) | \$411,088 | \$411,088 | (\$88,270) | (\$88,270) | | | \$0 |
| HEALTH ADMINISTRATION & INSPECTION | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | |
| 077155 Health - Salaries | \$79,571 | | \$99,928 | \$99,928 | | \$99,928 | 0% | - |
| 077156 Health - Superannuation | \$7,594 | | \$14,490 | \$14,490 | | \$14,490 | 0% | - |
| 077157 Admin O/Head & Labour Costs | \$71,369 | - | \$93,839 | \$93,839 | | \$93,839 | 0% | - |

| SHIRE OF YORK BUDGET 2019/20 | | | | | 2019/20 FACR - QUARTER 3 | | | |
|--|--------------------------|------------|----------------|----------------|------------------------------|--------------------|--------------------------------|--|
| Descriptions | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/UNFAVOURABLE VAR. | COMMENT |
| 077158 Long Service Leave | - | | \$1,729 | \$1,729 | \$1,729 | 0% | - | |
| 077160 Health Control Expenses | \$2,132 | | \$4,171 | \$4,171 | \$4,171 | 0% | - | |
| 77165 Pandemic Response | \$26,389 | | - | - | \$50,000 | 50,000 | | Unexpected costs as a result of the declared State of Emergency to attend to the added cleaning and safety requirements due to COVID-19. Due to the uncertainty regarding the true financial impact of the pandemic, officers are proposing to allocate \$50,000 to fund additional cleaning regimes and the purchase of safety equipment and cleaning products. |
| 077166 Health Promotions | - | | \$772 | \$772 | \$772 | 0% | - | |
| 077162 Vehicle Operating Expenses | \$3,040 | | \$5,160 | \$5,160 | \$5,160 | 0% | - | |
| 077199 Depreciation Expense | - | | \$7,049 | \$7,049 | \$7,049 | 0% | - | |
| Sub Total - HEALTH ADMIN & INSPECTION OP/EXP | \$190,095 | \$227,137 | \$227,137 | \$227,137 | \$277,137 | \$50,000 | | |
| OPERATING INCOME | | | | | | | | |
| 077271 Health Charges Other - Taxable | (\$7,855) | | (\$7,800) | (\$7,800) | (\$7,800) | 0% | - | |
| 077274 Septic Tank App Fee Charges | (\$708) | | (\$1,500) | (\$1,500) | (\$1,500) | 0% | - | |
| 077275 Septic Inspection Fee | (\$644) | | (\$1,000) | (\$1,000) | (\$1,000) | 0% | - | |
| 077277 Health Act -Charges | (\$6,840) | | (\$7,000) | (\$7,000) | (\$7,000) | 0% | - | |
| 077278 Trading Public Places -Charges | (\$2,705) | | (\$2,000) | (\$2,000) | (\$2,000) | 0% | - | |
| Sub Total - HEALTH ADMIN & INSPECTION OP/INC | (\$18,751) | (\$19,300) | (\$19,300) | (\$19,300) | (\$19,300) | | | |
| Total - HEALTH ADMIN & INSPECTION | \$171,344 | \$207,837 | \$207,837 | \$207,837 | \$257,837 | \$50,000 | | |
| OTHER HEALTH | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | |
| 078113 Analytical Expenses | \$913 | | \$1,500 | \$1,500 | \$1,500 | 0% | - | |
| 079158 Medical Pract Vehicle Expenses | - | | - | - | - | | | |
| 079162 Health Services Support | - | | \$24,000 | \$14,000 | \$14,000 | 0% | - | Funds to be reallocated to GL41112 - Public Relations to fund the facilitation of a Senior's Expo. |
| Sub Total - OTHER HEALTH OP/EXP | \$913 | \$25,500 | \$25,500 | \$15,500 | \$15,500 | | | |
| Total - OTHER HEALTH | \$913 | \$25,500 | \$25,500 | \$15,500 | \$15,500 | \$0 | | |
| Total - HEALTH | \$172,257 | \$233,337 | \$233,337 | \$223,337 | \$273,337 | \$50,000 | | |
| EDUCATION & WELFARE | | | | | | | | |
| CARE OF FAMILIES AND CHILDREN | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | |
| 064101 Early Childhood Hub (Old Bowfing Club) | \$6,368 | | \$10,366 | \$10,366 | \$10,366 | 0% | - | |
| 064102 Wheatbelt Womens' Health Hub (Old Youth Centre) | \$454 | | \$1,988 | \$1,988 | \$1,988 | 0% | - | |

| SHIRE OF YORK BUDGET 2019/20 | | | | | | 2019/20 FACR - QUARTER 3 | | | |
|---|--------------------------|------------|----------------|----------------|------------------------------|--------------------------|--------------------------------|--|--|
| Descriptions | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/UNFAVOURABLE VAR. | COMMENT | |
| Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP | \$6,822 | \$12,354 | \$12,354 | \$12,354 | \$12,354 | | | - | |
| OPERATING INCOME | | | | | | | | | |
| 64202 Lease Income - Welfare | - | | (\$1) | (\$1) | (\$1) | 0% | - | | |
| Sub Total - CARE OF FAMILIES AND CHILDREN OP/INC | - | (\$1) | (\$1) | (\$1) | (\$1) | | | | |
| Total - CARE OF FAMILIES AND CHILDREN | \$6,822 | \$12,353 | \$12,353 | \$12,353 | \$12,353 | | | | |
| OTHER WELFARE | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | |
| 066101 Admin O/Head & Labour Costs | \$17,842 | - | \$23,460 | \$23,460 | \$23,460 | 0% | - | | |
| 067101 Centennial Units Operating Expenditure | \$20,099 | | \$26,021 | \$26,021 | \$26,021 | 0% | - | | |
| 067199 Depreciation Expense | \$13,441 | | \$24,581 | \$24,581 | \$24,581 | 0% | - | | |
| 068101 Pioneer Memorial Lodge Operating Expenditure | \$3,991 | | \$11,850 | \$11,850 | \$11,850 | 0% | - | | |
| 068199 Depreciation | \$18,055 | | \$39,121 | \$39,121 | \$39,121 | 0% | - | | |
| 069101 Education Expenses | \$2,000 | | \$5,000 | \$5,000 | \$5,000 | 0% | - | | |
| Sub Total - OTHER WELFARE OP/EXP | \$75,429 | \$130,032 | \$130,032 | \$130,032 | \$130,032 | | | - | |
| OPERATING INCOME | | | | | | | | | |
| 067202 Rent Centennial Units | (\$30,490) | | (\$32,000) | (\$32,000) | (\$32,000) | 0% | - | | |
| 067205 Reimbursements Taxable Supply | | | (\$3,450) | (\$3,450) | (\$3,450) | 0% | - | | |
| 068201 Contributions & Donations Pml | (\$3,380) | | - | - | - | | | | |
| Sub Total - OTHER WELFARE OP/INC | (\$33,870) | (\$35,450) | (\$35,450) | (\$35,450) | (\$35,450) | | | - | |
| Total - OTHER WELFARE | \$41,559 | \$94,583 | \$94,583 | \$94,583 | \$94,583 | | \$0 | | |
| Total - EDUCATION & WELFARE | \$48,381 | \$106,936 | \$106,936 | \$106,936 | \$106,936 | | \$0 | | |
| SANITATION - HOUSEHOLD REFUSE | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | |
| 101101 Admin O/Head & Labour Costs | \$65,779 | - | \$70,379 | \$70,379 | \$70,379 | 0% | - | | |
| 101103 Community Projects - Waste | \$162 | | \$1,500 | \$1,500 | \$1,500 | 0% | - | | |
| 101104 Recycling Services | \$81,622 | | \$108,933 | \$101,106 | \$101,106 | 0% | - | FACR 1 - Actual recycling costs for the Shire down on estimated budget due to the number of services provided. | |
| 101105 Seavroc Regional Waste Minimisation Strategy | \$2,109 | | \$4,904 | \$4,904 | \$4,904 | 0% | - | | |
| 101106 Waste Management Facility Mtce | \$5,643 | | \$9,905 | \$9,905 | \$9,905 | 0% | - | | |
| 101107 Advertising | - | | - | - | - | | | | |
| 101108 Avon Waste - Transfer Str Op | \$89,188 | | \$118,862 | \$118,862 | \$118,862 | 0% | - | | |

| SHIRE OF YORK BUDGET 2019/20 | | | | | 2019/20 FACR - QUARTER 3 | | | |
|--|--------------------------|-------------|----------------|----------------|------------------------------|--------------------|--------------------------------|--|
| Descriptions | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/UNFAVOURABLE VAR. | COMMENT |
| 101109 Refuse Collection (Contractor) | \$121,457 | | \$165,936 | \$165,936 | \$165,936 | 0% | - | |
| 101110 Dumping/Disposal Fees | \$68,097 | | \$86,268 | \$96,268 | \$96,268 | 0% | - | FACR 1 - Cost per cubic metre for waste disposal at Colebatch increased by \$3.00 which was not factored into budget estimates. |
| 101113 Drum Muster Collection | \$1,584 | | \$4,181 | \$4,181 | \$4,181 | 0% | - | |
| 101114 Skip Bins Verge Collection | \$5,758 | | \$16,405 | \$16,405 | \$16,405 | 0% | - | |
| 101115 Bulk Rubbish Verge Collection | - | | \$56,565 | \$56,565 | \$31,565 | -44% | (25,000) | To be undertaken May 2020. The annual kerbside bulk rubbish collection has been limited to green waste only for the 2019/20 year as a result of COVID-19. Funds have been reallocated to increased road maintenance. |
| 101199 Depreciation | \$1,244 | | \$4,441 | \$4,441 | \$4,441 | 0% | - | |
| Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP | \$442,641 | \$648,279 | \$648,279 | \$650,452 | \$625,452 | | (\$25,000) | |
| OPERATING INCOME | | | | | | | | |
| 101214 Charges - Rubbish Service | (\$395,348) | | (\$423,550) | (\$396,550) | (\$396,550) | 0% | - | FACR 1 - Estimated income from rubbish collection was based on the provision of a higher number of services. Numbers to be reviewed in preparation for the new tender due to be awarded after June 2020. |
| 101215 Bin Service - Additional Bins | (\$36,570) | | (\$38,160) | (\$38,160) | (\$38,160) | 0% | - | |
| 101216 Waste Management Levy | (\$235,108) | | (\$235,350) | (\$235,350) | (\$235,350) | 0% | - | |
| 101218 Reimbursements Taxable | - | | (\$100) | (\$100) | (\$100) | 0% | - | |
| 101219 Reimbursements Non Taxable | (\$296) | | (\$300) | (\$300) | (\$300) | 0% | - | |
| Sub Total - SANITATION H/HOLD REFUSE OP/INC | (\$667,322) | (\$697,460) | (\$697,460) | (\$670,460) | (\$670,460) | | | |
| Total - SANITATION HOUSEHOLD REFUSE | (\$224,681) | (\$49,181) | (\$49,181) | (\$20,008) | (\$45,008) | | (\$25,000) | |
| SANITATION OTHER | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | |
| 102147 Street Bin Collection - Contract | \$5,557 | | \$5,437 | \$5,437 | \$5,437 | 0% | - | |
| 102148 Main Street Bins - Mtce | \$1,608 | | \$1,087 | \$1,087 | \$1,087 | 0% | - | |
| 102199 Depreciation Expense | - | | \$211 | \$211 | \$211 | 0% | - | |
| Sub Total - SANITATION OTHER OP/EXP | \$7,165 | \$6,736 | \$6,736 | \$6,736 | \$6,736 | | | |
| Total - SANITATION OTHER | \$7,165 | \$6,736 | \$6,736 | \$6,736 | \$6,736 | | \$0 | |
| PROTECTION OF THE ENVIRONMENT | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | |
| 105103 Weed / Pest Control Programmes | \$784 | | \$3,000 | \$3,000 | \$3,000 | 0% | - | |
| 105104 Environmental Control Expenses | \$2,000 | | \$2,000 | \$2,000 | \$2,000 | 0% | - | |

| SHIRE OF YORK BUDGET 2019/20 | | | | | | 2019/20 FACR - QUARTER 3 | | | |
|------------------------------|--|-----------------------------|-----------|-------------------|-------------------|------------------------------------|--------------------------|---------------------------------------|---|
| Descriptions | | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/ UNFAVOURABLE VAR. | COMMENT |
| 105105 | Drainage Planning | - | | \$20,000 | - | - | #DIV/0! | - | Utilise funds originally allocated for Water Harvesting Investigation for the Avon Park Redevelopment in accordance with Council report SY182-12/19 |
| 105199 | Depreciation Expense | - | | - | - | - | | | |
| | Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP | \$2,784 | \$25,000 | \$25,000 | \$5,000 | \$5,000 | | | |
| | OPERATING INCOME | | | | | | | | |
| 105254 | Charges - Tree Planter | - | | - | - | - | | | |
| 105255 | Reimbursements | - | | (\$10) | (\$10) | (\$10) | 0% | - | |
| | Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC | - | (\$10) | (\$10) | (\$10) | (\$10) | | | |
| | Total - PROTECTION OF THE ENVIRONMENT | \$2,784 | \$24,990 | \$24,990 | \$4,990 | \$4,990 | | \$0 | |
| | TOWN PLANNING & REGIONAL DEVELOPMENT | | | | | | | | |
| | OPERATING EXPENDITURE | | | | | | | | |
| 106180 | Planning - Salaries | \$78,115 | | \$97,200 | \$97,200 | \$97,200 | 0% | - | |
| 106181 | Planning - Superannuation | \$7,862 | - | \$14,094 | \$14,094 | \$14,094 | 0% | - | |
| 106182 | Planning - Long Service Leave | - | - | \$663 | \$663 | \$663 | 0% | - | |
| 106184 | Admin O/Head & Labour Costs | \$71,369 | - | \$93,839 | \$93,839 | \$93,839 | 0% | - | |
| 106185 | Control Exp-Plan Consultant | - | - | \$11,250 | \$11,250 | \$11,250 | 0% | - | |
| 106186 | Control Expenses - Advertising | \$2,739 | - | \$4,116 | \$4,116 | \$4,116 | 0% | - | |
| 106187 | Control Expenses - Legal Fees | \$3,583 | - | \$35,000 | \$35,000 | \$6,000 | -83% | (29,000) | Application received to extend the period for the Allawuna Farm development. Funds are not expected to be required prior to 30 June 2020. Propose to re-budget for 2020/21. |
| 106188 | Planning Control Expenses - Other | \$2,471 | - | \$13,100 | \$13,100 | \$13,100 | 0% | - | |
| 106191 | Review Town Planning Scheme | \$6,998 | - | \$25,000 | \$25,000 | \$16,000 | -36% | (9,000) | Total expenditure budgeted for the Local Planning Scheme Review will not be incurred in the 2019/20. Propose to carry forward advertising and gazettal costs to 2020/21. |
| 106194 | Heritage Expenditure | \$5,462 | - | \$28,036 | \$28,036 | \$13,036 | -54% | (15,000) | Heritage consultancy hours reduced due to the closure of the administration office during COVID-19 restrictions resulting in savings. Propose to re-budget for 2020/21. |
| 106199 | Depreciation | \$3,352 | | \$8,629 | \$8,629 | \$8,629 | 0% | - | |
| | Sub Total - TOWN PLAN & REG DEV OP/EXP | \$181,952 | \$330,928 | \$330,928 | \$330,928 | \$277,928 | | (\$53,000) | |
| | OPERATING INCOME | | | | | | | | |
| 106200 | Reimbursements - Advertising | (\$1,855) | | (\$1,010) | (\$1,010) | (\$1,010) | 0% | - | |
| 106201 | Sale Of Text Scheme Texts | (\$47) | | (\$101) | (\$101) | (\$101) | 0% | - | |
| 106202 | Appl Planning Consent Charges | (\$14,700) | | (\$15,150) | (\$15,150) | (\$15,150) | 0% | - | |
| 106203 | Rezoning Application Charges | - | | (\$1,010) | (\$1,010) | (\$1,010) | 0% | - | |
| 106204 | Sub Div/Amalgamate Clearance | (\$584) | | (\$1,000) | (\$1,000) | (\$1,000) | 0% | - | |

| SHIRE OF YORK BUDGET 2019/20 | | | | | 2019/20 FACR - QUARTER 3 | | | |
|--|--------------------------|------------|----------------|----------------|------------------------------|--------------------|--------------------------------|---|
| Descriptions | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/UNFAVOURABLE VAR. | COMMENT |
| 106209 Other Planning Income - Taxable | - | | (\$500) | (\$500) | (\$500) | | 0% | - |
| 106213 Fines & Penalties - Planning | (\$5,000) | | (\$2,000) | (\$2,000) | (\$2,000) | | 0% | - |
| 106215 Reimburse- Planning Legal Expenses | - | | (\$2,000) | (\$2,000) | (\$2,000) | | 0% | - |
| 106216 Planning Rebursements | - | | (\$3,750) | (\$3,750) | (\$3,750) | | 0% | - |
| Sub Total - TOWN PLAN & REG DEV OP/INC | (\$22,185) | (\$26,521) | (\$26,521) | (\$26,521) | (\$26,521) | | | - |
| Total - TOWN PLANNING & REGIONAL DEVELOPMENT | \$159,766 | \$304,407 | \$304,407 | \$304,407 | \$251,407 | | (\$53,000) | |
| OTHER COMMUNITY AMENITIES | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | |
| 109101 Admin O'Head & Labour Costs - Cemetery | \$26,763 | - | \$35,190 | \$35,190 | \$35,190 | | 0% | - |
| 109137 Cemetery Maintenance | \$52,137 | | \$65,934 | \$65,934 | \$65,934 | | 0% | - |
| 109141 Street Furniture Maintenance | \$3,524 | | \$4,852 | \$4,852 | \$4,852 | | 0% | - |
| 109143 Toilets Howick St Maintenance | \$10,516 | | \$16,876 | \$16,876 | \$16,876 | | 0% | - |
| 109144 Sewerage Ponds Maintenance | \$614 | | \$6,495 | \$6,495 | \$6,495 | | 0% | - |
| 109148 Community Plans | - | | - | - | - | | | - |
| 109156 Admin O/Heads And Labour Costs - Youth Services | \$26,763 | - | \$35,190 | \$35,190 | \$35,190 | | 0% | - |
| 109158 Youth General Expenditure | \$1,173 | | \$8,500 | \$8,500 | \$8,500 | | 0% | - |
| 109199 Depreciation Expense | \$2,844 | | \$5,984 | \$5,984 | \$5,984 | | 0% | - |
| Sub Total - OTHER COMMUNITY AMENITIES OP/EXP | \$124,334 | \$179,021 | \$179,021 | \$179,021 | \$179,021 | | | - |
| OPERATING INCOME | | | | | | | | |
| 109250 Grave Reservation Fees | (\$1,165) | | (\$1,010) | (\$1,010) | (\$1,010) | | 0% | - |
| 109253 Cemetery Fees - Burial & Interment | (\$16,183) | | (\$17,000) | (\$17,000) | (\$17,000) | | 0% | - |
| 109254 Cemetery - Plates | (\$1,261) | | (\$303) | (\$303) | (\$303) | | 0% | - |
| 109255 Cemetery Monument Permit | (\$773) | | (\$2,500) | (\$2,500) | (\$2,500) | | 0% | - |
| 109256 Cemetery - Undertaker License | (\$1,925) | | (\$2,000) | (\$2,000) | (\$2,000) | | 0% | - |
| 109269 Charges Liquid Waste Removal | (\$13,356) | | (\$24,000) | (\$24,000) | (\$16,000) | | -33% | 8,000 Income budgeted to be received from use of the septic ponds will be lower than estimates due to only one operator using facility for the majority of the year. |
| Sub Total - OTHER COMMUNITY AMENITIES OP/INC | (\$34,546) | (\$46,813) | (\$46,813) | (\$46,813) | (\$38,813) | | \$8,000 | |
| Total - OTHER COMMUNITY AMENITIES | \$89,788 | \$132,208 | \$132,208 | \$132,208 | \$140,208 | | \$8,000 | |
| Total - COMMUNITY AMENITIES | \$34,822 | \$419,160 | \$419,160 | \$428,333 | \$358,333 | | (\$70,000) | |
| PUBLIC HALL & CIVIC CENTRES | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | |

| SHIRE OF YORK BUDGET 2019/20 | | | | | | 2019/20 FAFR - QUARTER 3 | | | |
|------------------------------|---|-----------------------------|------------|-------------------|-------------------|------------------------------------|--------------------------|---------------------------------------|---|
| Descriptions | | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FAFR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/ UNFAVOURABLE VAR. | COMMENT |
| 111102 | Town Hall | \$57,360 | | \$108,034 | \$78,034 | \$78,034 | 0% | - | Concept Plan budgeted for Town Hall and surrounding precinct. Due to workload and higher priorities, it is intended these funds be carried forward at year end. |
| 111103 | Scout Hall | \$1,650 | | \$653 | \$653 | \$653 | 0% | - | |
| 111105 | Old Convent School | \$5,247 | | \$6,673 | \$6,673 | \$6,673 | | - | |
| 111106 | Interest On Loans - Old Convent School | \$6,889 | | \$13,624 | \$13,624 | \$13,624 | | - | |
| 111120 | Admin O/Head & Labour Costs | \$35,685 | | \$46,920 | \$46,920 | \$46,920 | 0% | - | |
| 111104 | Greenhills Hall | \$4,200 | | \$4,406 | \$4,406 | \$4,406 | 0% | - | |
| 111107 | Talbot Hall | \$5,131 | | \$5,229 | \$5,229 | \$5,229 | 0% | - | |
| 111199 | Depreciation Expense | \$142,167 | | \$211,455 | \$211,455 | \$211,455 | 0% | - | |
| | | | | | | | | | |
| | Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP | \$258,329 | \$396,994 | \$396,994 | \$366,994 | \$366,994 | | - | |
| | | | | | | | | | |
| | OPERATING INCOME | | | | | | | | |
| | | | | | | | | | |
| 111215 | Reimbursements | (\$640) | | | | | | | |
| 111216 | Hall Hire - Charges | (\$12,627) | | (\$10,100) | (\$10,100) | (\$10,100) | 0% | - | |
| 111217 | Scout Hall Hire - Charges | - | | (\$111) | (\$111) | (\$111) | 0% | - | |
| 111218 | Liquor License Charges | (\$278) | | (\$202) | (\$202) | (\$202) | 0% | - | |
| 111219 | Grant Income | - | | - | - | - | | | |
| | | | | | | | | | |
| | Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC | (\$13,545) | (\$10,413) | (\$10,413) | (\$10,413) | (\$10,413) | | - | |
| | | | | | | | | | |
| | Total - PUBLIC HALL & CIVIC CENTRES | \$244,783 | \$386,581 | \$386,581 | \$356,581 | \$356,581 | | \$0 | |
| | | | | | | | | | |
| | OTHER RECREATION & SPORT | | | | | | | | |
| | | | | | | | | | |
| | OPERATING EXPENDITURE | | | | | | | | |
| | Public Parks, Gardens, Reserves Maintenance | | | | | | | | |
| | | | | | | | | | |
| 113100 | Avon Park Maintenance | \$34,191 | | \$64,802 | \$59,802 | \$59,802 | 0% | - | Reduced maintenance costs at Avon Park due to commencement of redevelopment works - reallocate portion of budget to RV Park Maintenance 113109. |
| 113101 | Johanna Whately Park Maintenance | \$13,378 | | \$10,219 | \$10,219 | \$10,219 | 0% | - | |
| 113102 | Peace Park Maintenance | \$29,758 | | \$45,299 | \$45,299 | \$45,299 | 0% | - | |
| 113103 | War Memorial Gardens Maintenance | \$8,978 | | \$14,967 | \$14,967 | \$14,967 | 0% | - | |
| 113104 | Sundry Parks & Reserve | \$46,756 | | \$56,582 | \$56,582 | \$56,582 | 0% | - | |
| 113105 | Henrietta St Gardens Maintenance | - | | \$2,729 | \$2,729 | \$2,729 | 0% | - | |
| 113106 | Gwamby/Avon Ascent Maintenance | \$20,877 | | \$24,605 | \$24,605 | \$24,605 | 0% | - | |
| 113107 | Arboretum Maintenance - Ford/Grey St | \$2,646 | | \$3,171 | \$3,171 | \$3,171 | 0% | - | |
| 113108 | Monger St Reserve Maintenance | \$4,122 | | \$5,722 | \$5,722 | \$5,722 | 0% | - | |
| | | | | | | | | | |
| 113109 | RV Park Maintenance | \$11,251 | | \$8,146 | \$13,146 | \$13,146 | 0% | - | RV Park relocation in final stages - allocate savings from Avon Park to cover establishment costs. |
| 113111 | Loan Redemption Interest - Forrest Oval | \$40,276 | | \$85,767 | \$85,767 | \$85,767 | 0% | - | |
| 113112 | Youth Skate Park | \$879 | - | \$500 | \$500 | \$500 | 0% | - | |
| 113115 | Toilets Avon Park | \$17,412 | - | \$24,197 | \$24,197 | \$24,197 | 0% | - | |
| 113116 | Mt Brown Park Maintenance | \$8,722 | - | \$15,513 | \$15,513 | \$15,513 | 0% | - | |
| 113117 | Candice Bateman Park Maintenance | \$24,302 | - | \$27,202 | \$27,202 | \$27,202 | 0% | - | |

| Descriptions | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | 2019/20 FACR - QUARTER 3 | | | |
|--|--------------------------|-------------|----------------|----------------|------------------------------------|--------------------------|---------------------------------------|--|
| | | | | | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/ UNFAVOURABLE VAR. | COMMENT |
| 113118 Moto Cross Track Maintenance | \$9,413 | - | \$19,930 | \$19,930 | \$19,930 | 0% | - | |
| 113119 Avon Walk Trail Maintenance | \$3,923 | - | \$16,870 | \$16,870 | \$16,870 | 0% | - | |
| 113120 Gardener Vehicles | \$671 | - | \$5,540 | \$5,540 | \$5,540 | 0% | - | |
| 113122 Racecourse Maintenance | \$11,090 | - | \$11,918 | \$11,918 | \$11,918 | 0% | - | |
| 113135 Forrest Oval Lights - Electricity | - | - | - | - | - | - | - | |
| 113151 Admin O/Head & Labour Costs | \$89,211 | - | \$117,299 | \$117,299 | \$117,299 | 0% | - | |
| 113152 Long Service Leave | - | - | \$3,964 | \$3,964 | \$3,964 | 0% | - | |
| 113153 Forrest Oval Stadium Mtce | \$13,455 | - | \$18,365 | \$18,365 | \$18,365 | 0% | - | |
| 113155 Forrest Oval Pavilion | \$5,360 | - | \$6,846 | \$6,846 | \$6,846 | 0% | - | |
| 113141 Forrest Oval Convention Centre | \$87,438 | - | \$129,653 | \$129,653 | \$129,653 | 0% | - | |
| 113142 YRCC Marketing & Promotion | \$1,436 | - | \$3,704 | \$3,704 | \$3,704 | 0% | - | |
| 113143 YRCC Gym Maintenance | \$6,760 | - | \$11,506 | \$11,506 | \$11,506 | 0% | - | |
| 113144 Conference Expenses | \$15,478 | - | \$28,946 | \$28,946 | \$28,946 | 0% | - | |
| 113145 Bar Expenses | \$93,172 | - | \$142,994 | \$142,994 | \$142,994 | 0% | - | |
| 113146 Café/ Restaurant Expenses | \$124,589 | - | \$151,385 | \$151,385 | \$151,385 | 0% | - | |
| 113147 Canteen Expenses | \$10,551 | - | \$21,398 | \$21,398 | \$21,398 | 0% | - | |
| | | | | | | | | FACR 1 - In accordance with Council Resolution 140419, a commitment was made to provide \$40,000 for the management transition and start-up costs to new association, York Community and Social Club. At the time of budget preparation, an association had not been formed therefore no budget allocated. |
| 113166 Feasibility Study / Operational and Marketing Plan - YRCC | \$1,162 | - | \$10,000 | \$40,000 | \$40,000 | 0% | - | |
| 113148 YRCC Turf Maintenance - Bowls | \$4,263 | - | \$10,644 | \$10,644 | \$10,644 | 0% | - | |
| 113149 YRCC Turf Maintenance - Tennis | \$702 | - | \$10,644 | \$10,644 | \$10,644 | 0% | - | |
| 113150 Forrest Oval Turf Maintenance | \$3,088 | - | \$10,000 | \$10,000 | \$10,000 | 0% | - | |
| 113156 Forrest Oval Grounds Maintenance | \$64,154 | - | \$67,518 | \$67,518 | \$67,518 | 0% | - | |
| 113157 Forrest Oval Water Supplies | \$72,674 | - | \$82,070 | \$82,070 | \$82,070 | 0% | - | |
| 113160 Recreation - Salaries | \$56,540 | - | \$77,745 | \$77,745 | \$77,745 | 0% | - | |
| 113161 YRCC - Superannuation | \$23,239 | - | \$45,049 | \$36,000 | \$36,000 | 0% | - | Superannuation budget calculated at maximum 14.5% however savings are expected due to lower take up of Council Super Scheme. |
| 113167 Sporting Club Sponsorships | \$6,450 | - | \$10,000 | \$10,000 | \$10,000 | 0% | - | |
| 113169 Hockey Oval Maintenance | \$22,995 | - | \$23,320 | \$23,320 | \$23,320 | 0% | - | |
| 113172 Second Hockey Field | \$5,319 | - | \$7,614 | \$7,614 | \$7,614 | 0% | - | |
| 113191 Admin O/Head & Labour Costs | \$267,634 | - | \$351,897 | \$351,897 | \$351,897 | 0% | - | |
| 113192 Admin O/Head & Labour Costs | \$53,527 | - | \$70,379 | \$70,379 | \$70,379 | 0% | - | |
| 113170 Trails Master Plan | \$25,939 | - | \$55,000 | \$55,000 | \$55,000 | 0% | - | |
| 113199 Depreciation Expense | \$221,267 | - | \$422,911 | \$422,911 | \$422,911 | 0% | - | |
| Sub Total - OTHER RECREATION & SPORT OP/EXP | \$1,565,046 | \$2,334,531 | \$2,334,531 | \$2,355,482 | \$2,355,482 | | | |
| OPERATING INCOME | | | | | | | | |
| 113223 Reimbursement Non Taxable | (-\$980) | - | - | - | - | - | - | |
| | | | | | | | | |
| 113220 Reimbursements Taxable Supply | (\$14,324) | - | - | (\$13,566) | (\$13,566) | | | Contribution of 50% of the cost of the Bowing Green reticulation system to be received from the York Bowing Club to offset additional expenditure. |
| 113221 Stadium Hire Charges | (\$2,981) | - | (\$3,030) | (\$3,030) | (\$3,030) | 0% | - | |
| 113222 Avon Park - Charges | \$135 | - | (\$606) | (\$606) | (\$606) | 0% | - | |
| 113224 Leases | (\$33,121) | - | (\$33,918) | (\$33,918) | (\$33,918) | 0% | - | |
| 113229 Recreation Grants | (\$200,000) | - | (\$716,000) | (\$716,000) | (\$716,000) | 0% | - | |

| SHIRE OF YORK BUDGET 2019/20 | | | | | 2019/20 FACR - QUARTER 3 | | | |
|---|--------------------------|---------------|----------------|----------------|------------------------------|--------------------|--------------------------------|--|
| Descriptions | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/UNFAVOURABLE VAR. | COMMENT |
| 113231 Pavilion - Hire Charges | - | | (\$202) | (\$202) | (\$202) | | 0% | - |
| 113233 Oval - Hire Charges | (\$947) | | (\$525) | (\$525) | (\$525) | | 0% | - |
| 113235 Charges - Forrest Oval Lights | (\$1,481) | | (\$2,020) | (\$2,020) | (\$2,020) | | 0% | - |
| 113239 Government Grants - Non-taxable | - | | - | - | - | | - | - |
| 113242 Convention Centre - Hire | (\$1,501) | | (\$5,050) | (\$5,050) | (\$5,050) | | 0% | - |
| 113243 Convention Centre - Gym | (\$15,503) | | (\$22,220) | (\$22,220) | (\$22,220) | | 0% | - |
| 113244 Convention Centre - Conferences | (\$18,748) | | (\$35,350) | (\$35,350) | (\$35,350) | | 0% | - |
| 113245 Convention Centre - Bar | (\$133,612) | | (\$191,900) | (\$191,900) | (\$191,900) | | 0% | - |
| 113246 Convention Centre - Café/Restaurant | (\$98,994) | | (\$111,100) | (\$111,100) | (\$111,100) | | 0% | - |
| 113247 Convention Centre - Canteen | (\$10,762) | | (\$30,300) | (\$30,300) | (\$30,300) | | 0% | - |
| 113248 YRCC Green Fees - Bowls | (\$75) | | - | - | - | | - | - |
| 113249 YRCC Green Fees - Tennis | (\$123) | | (\$1,515) | (\$1,515) | (\$1,515) | | 0% | - |
| 113273 Government Grant Walk Trails | (\$14,683) | | (\$63,785) | (\$63,785) | (\$63,785) | | - | - |
| Sub Total - OTHER RECREATION & SPORT OP/INC | (\$547,699) | (\$1,217,521) | (\$1,217,521) | (\$1,231,087) | (\$1,231,087) | | - | - |
| Total - OTHER RECREATION & SPORT | \$1,017,347 | \$1,117,010 | \$1,117,010 | \$1,124,395 | \$1,124,395 | \$0 | | |
| SWIMMING POOL | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | |
| 112150 Swimming Pool - Salaries | \$95,294 | | \$101,175 | \$109,175 | \$109,175 | | 0% | Pool operating hours extended for the 2019/20 school holidays requiring additional funds for salaries. |
| 112151 Swimming Pool - Superannuation | \$9,426 | | \$14,670 | \$14,670 | \$14,670 | | 0% | - |
| 112153 Admin O/Head & Labour Costs | \$26,763 | | \$35,190 | \$35,190 | \$35,190 | | 0% | - |
| 112154 Long Service Leave | - | | \$1,255 | \$1,255 | \$1,255 | | 0% | - |
| 112155 Swimming Pool - Water | \$14,692 | | \$27,958 | \$27,958 | \$27,958 | | 0% | - |
| 112156 Swimming Pool - Electricity | \$13,615 | | \$15,671 | \$15,671 | \$15,671 | | 0% | - |
| 112157 Swimming Pool - Chemicals | \$4,288 | | \$9,776 | \$9,776 | \$9,776 | | 0% | - |
| 112158 General Maintenance Pool | \$25,828 | | \$26,775 | \$26,775 | \$26,775 | | 0% | - |
| 112159 Telephone | \$410 | | \$690 | \$690 | \$690 | | 0% | - |
| 112160 Swimming Pool - Kiosk Expenses | - | | - | - | - | | - | - |
| 112164 Pool Garden Maintenance | \$6,020 | | \$3,721 | \$3,721 | \$3,721 | | 0% | - |
| 112111 Loan Redemption Interest - Swimming Pool | - | | - | - | - | | - | - |
| 112199 Depreciation Expense | \$10,861 | | \$30,971 | \$30,971 | \$30,971 | | 0% | - |
| Sub Total - SWIMMING POOL OP/EXP | \$207,198 | \$267,851 | \$267,851 | \$275,851 | \$275,851 | | - | - |
| OPERATING INCOME | | | | | | | | |
| 112260 Swimming Pool - Kiosk Income | - | | - | - | - | | - | - |
| 112273 Pool Admission Charges | (\$33,440) | | (\$30,270) | (\$30,270) | (\$30,270) | | 0% | - |
| 112277 Reimbursements - Non Taxable | - | | (\$10) | (\$10) | (\$10) | | 0% | - |
| Sub Total - SWIMMING POOL OP/INC | (\$33,440) | (\$30,280) | (\$30,280) | (\$30,280) | (\$30,280) | | - | - |
| Total - SWIMMING POOL | \$173,758 | \$237,571 | \$237,571 | \$245,571 | \$245,571 | \$0 | | |

| SHIRE OF YORK BUDGET 2019/20 | | | | | 2019/20 FACR - QUARTER 3 | | | |
|---|--------------------------|-----------|----------------|----------------|------------------------------|--------------------|--------------------------------|---------|
| Descriptions | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/UNFAVOURABLE VAR. | COMMENT |
| LIBRARIES | | | | - | | | | |
| OPERATING EXPENDITURE | | | | - | | | | |
| 115110 Admin O/Head & Labour Costs | \$17,842 | - | \$23,460 | \$23,460 | \$23,460 | 0% | - | |
| 115111 Library Operating-Stationery | \$390 | - | \$1,029 | \$1,029 | \$1,029 | 0% | - | |
| 115112 Library Operating-Freight | \$119 | - | \$1,544 | \$1,544 | \$1,544 | 0% | - | |
| 115113 Office Expenses | \$1,734 | - | \$2,470 | \$2,470 | \$2,470 | 0% | - | |
| 115114 Lost Books | \$300 | - | \$393 | \$393 | \$393 | 0% | - | |
| 115115 Magazines/Newspapers | \$291 | - | \$540 | \$540 | \$540 | 0% | - | |
| 115116 Storytime Library | \$569 | - | \$2,000 | \$2,000 | \$2,000 | 0% | - | |
| 115117 Books - Purchases | \$1,795 | - | \$2,573 | \$2,573 | \$2,573 | 0% | - | |
| 115118 Long Service Leave | - | - | \$591 | \$591 | \$591 | 0% | - | |
| 115120 Library - Salaries | \$52,975 | - | \$65,751 | \$65,751 | \$65,751 | 0% | - | |
| 115121 Library - Superannuation | \$5,882 | - | \$8,350 | \$8,350 | \$8,350 | 0% | - | |
| 115124 Library Equipment | - | - | \$1,801 | \$1,801 | \$1,801 | 0% | - | |
| 115199 Depreciation Expense | \$195 | - | \$54 | \$54 | \$54 | 0% | - | |
| Sub Total - LIBRARIES OP/EXP | \$82,092 | \$110,554 | \$110,554 | \$110,554 | \$110,554 | | | |
| OPERATING INCOME | | | | - | | | | |
| 115229 Charges-Lost Books | (\$163) | | (\$300) | (\$300) | (\$300) | 0% | - | |
| 115230 Sundry Income Taxable Supply | (\$48) | | (\$21) | (\$21) | (\$21) | 0% | - | |
| Sub Total - LIBRARIES OP/INC | (\$211) | (\$321) | (\$321) | (\$321) | (\$321) | | | |
| Total - LIBRARIES | \$81,881 | \$110,233 | \$110,233 | \$110,233 | \$110,233 | | | |
| OTHER CULTURE | | | | - | | | | |
| OPERATING EXPENDITURE | | | | - | | | | |
| RESIDENCY MUSEUM | | | | - | | | | |
| 118111 Loan Interest Repayments - Archives Centre | \$1,129 | | \$1,608 | \$1,608 | \$1,608 | 0% | - | |
| 118167 Museum Shop Stock Purchases | \$238 | | \$1,350 | \$1,350 | \$1,350 | 0% | - | |
| 118172 Residency Museum Building Mtce | \$21,427 | | \$28,120 | \$28,120 | \$28,120 | 0% | - | |
| 118173 Maintenance Exhibits | \$1,799 | | \$3,760 | \$3,760 | \$3,760 | 0% | - | |
| 118175 Museum Promotion & Marketing | \$2,221 | | \$4,000 | \$4,000 | \$4,000 | 0% | - | |
| 118176 Museum Phone, Internet & Computer | \$1,685 | | \$1,416 | \$1,416 | \$1,416 | 0% | - | |
| 118177 Stationery/Postage | \$89 | | \$1,117 | \$1,117 | \$1,117 | 0% | - | |
| 118178 Membership Fees | - | | \$473 | \$473 | \$473 | 0% | - | |
| 118179 Volunteers Police Clearances | \$87 | | \$318 | \$318 | \$318 | 0% | - | |
| 118181 Refreshments | \$280 | | \$953 | \$953 | \$953 | 0% | - | |
| 118182 Equipment | \$2,406 | | \$5,660 | \$5,660 | \$5,660 | 0% | - | |
| 118184 Research Projects | \$336 | | \$1,029 | \$1,029 | \$1,029 | 0% | - | |

| SHIRE OF YORK BUDGET 2019/20 | | | | | 2019/20 FACR - QUARTER 3 | | | |
|---|--------------------------|--------|--------------------|--------------------|------------------------------------|--------------------------|---------------------------------------|---------|
| Descriptions | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/ UNFAVOURABLE VAR. | COMMENT |
| 118185 Sundry Expenses | \$532 | | \$1,029 | \$1,029 | \$1,029 | \$0 | 0% | - |
| 118187 Grant Expenditure - Projects | - | | \$5,000 | \$5,000 | \$5,000 | \$0 | 0% | - |
| 118188 Residency Museum Garden - Shire | \$6,686 | | \$4,781 | \$9,781 | \$9,781 | \$0 | 0% | - |
| 118191 Salaries Residency Museum | \$58,797 | | \$75,830 | \$75,830 | \$75,830 | \$0 | 0% | - |
| 118192 Residency Museum - Superannuation | \$5,370 | | \$10,995 | \$10,995 | \$10,995 | \$0 | 0% | - |
| 118193 Long Service Leave - Residency Museum | - | | \$707 | \$707 | \$707 | \$0 | 0% | - |
| 118194 Admin O/Head & Labour Costs | \$17,842 | | \$23,460 | \$23,460 | \$23,460 | \$0 | 0% | - |
| 118199 Depredation Expense | \$10,092 | | \$15,338 | \$15,338 | \$15,338 | \$0 | 0% | - |
| OTHER CULTURE | | | | | | | | |
| 119116 Radio Station Maintenance - Barker St | \$3,573 | | \$3,945 | \$3,945 | \$3,945 | \$0 | 0% | - |
| 119120 Arts and Cultural Heritage - Salaries | \$56,028 | | \$55,661 | \$64,024 | \$64,024 | \$0 | 0% | - |
| 119121 Arts and Cultural Heritage - Superannuation | \$5,171 | | \$8,071 | \$8,071 | \$8,071 | \$0 | 0% | - |
| 119122 Arts and Cultural Heritage Planning | - | | \$37,000 | \$1,000 | \$1,000 | \$0 | 0% | - |
| 119123 Arts and Cultural Heritage - Leave Provisions | - | | \$308 | \$308 | \$308 | \$0 | 0% | - |
| 119124 Arts and Cultural Heritage - Projects | - | | \$21,000 | - | - | #DIV/0! | - | - |
| Sub Total - OTHER CULTURE OP/EXP | \$195,790 | | \$312,929 | \$312,929 | \$269,292 | | | |
| OPERATING INCOME | | | | | | | | |
| 118221 Museum Entry Fees | (\$4,358) | - | (\$7,000) | (\$7,000) | (\$7,000) | \$0 | 0% | - |
| 118222 Sale Postcards/Books | (\$619) | - | (\$2,500) | (\$2,500) | (\$2,500) | \$0 | 0% | - |
| 118223 Donations | (\$64) | - | (\$10) | (\$10) | (\$10) | \$0 | 0% | - |
| 118225 Reimbursements Taxable Supply | - | - | (\$10) | (\$10) | (\$10) | \$0 | 0% | - |
| 119220 Other Culture - Sundry Income | - | - | (\$10) | (\$10) | (\$10) | \$0 | 0% | - |
| 119221 Government Grants - Arts and Cultural Heritage | - | - | - | - | - | | | |
| Sub Total - OTHER CULTURE OP/INC | (\$5,040) | | (\$9,530) | (\$9,530) | (\$9,530) | | | |
| Total - OTHER CULTURE | \$190,749 | | \$303,399 | \$303,399 | \$259,762 | | | |
| Total - RECREATION AND CULTURE | \$1,708,518 | | \$2,154,794 | \$2,154,794 | \$2,096,542 | | | |
| STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | |
| 125109 Street Cleaning | \$37,191 | | \$34,000 | \$34,000 | \$34,000 | \$0 | 0% | - |
| 125110 Road Safety Audits | \$4,400 | | \$8,000 | \$8,000 | \$8,000 | \$0 | 0% | - |

| SHIRE OF YORK BUDGET 2019/20 | | | | | 2019/20 FACR - QUARTER 3 | | | |
|--|--------------------------|---------------|----------------|----------------|------------------------------|--------------------|--------------------------------|--|
| Descriptions | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/UNFAVOURABLE VAR. | COMMENT |
| 125116 Road Works - Developer's Expenses | - | | | - | \$5,552 | 0% | - | |
| 125121 Traffic Signs - Warning and Directional | \$1,075 | | \$5,552 | \$5,552 | \$44,836 | 0% | - | |
| 125125 Weed Control | \$5,024 | | \$44,836 | \$44,836 | \$91,359 | 0% | - | |
| 125128 Lighting of Streets | \$59,934 | | \$91,359 | \$91,359 | | | | |
| | | | | | | | | |
| 125129 Road Maintenance General | \$615,652 | | \$600,000 | \$650,000 | \$675,000 | 4% | 25,000 | FACR 2 - Additional funds required for winter grading programme subject to weather conditions. FACR 3 - Further budget proposed to be transferred from Bulk Rubbish Verge Collection and allocated to road maintenance to attend to action requests and road conditions. |
| 125132 Bridge Maintenance | \$31,848 | | \$39,213 | \$39,213 | \$39,213 | 0% | - | |
| 125140 Crossover Rebate | \$1,908 | | \$2,000 | \$2,000 | \$2,000 | 0% | - | |
| 125141 Crossovers - York Estates Stage 2 | - | | - | - | | | | |
| 125165 Depot Maintenance | \$51,105 | | \$78,659 | \$78,659 | \$78,659 | 0% | - | |
| 125170 Road Verge Maintenance | \$14,974 | | \$15,000 | \$15,000 | \$15,000 | 0% | - | |
| 126199 Depredation | \$833,766 | | \$1,318,707 | \$1,318,707 | \$1,318,707 | 0% | - | |
| 127195 Interest on Loans | \$1,467 | | \$4,005 | \$4,005 | \$4,005 | 0% | - | |
| | | | | | | | | |
| Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP | \$1,658,345 | \$2,241,331 | \$2,241,331 | \$2,291,331 | \$2,316,331 | | \$25,000 | |
| | | | | | | | | |
| OPERATING INCOME | | | | - | | | | |
| | | | | - | | | | |
| 125201 Other Grants | - | | (\$6,700) | (\$6,700) | (\$6,700) | 0% | - | |
| 121202 Road To Recovery Grants | (\$400,000) | | (\$396,868) | (\$396,868) | (\$396,868) | 0% | - | |
| 125202 Grant MRWA Direct Maintenance | (\$151,030) | | (\$142,000) | (\$151,030) | (\$151,030) | 0% | - | FACR 1 - Main Roads Direct Grant received for 2019/20 was higher than budget estimate. |
| 125203 Grant - RRG - Roads | (\$164,354) | | (\$242,817) | (\$321,669) | (\$321,669) | 0% | - | FACR 1 - Due to an approved change of scope to the York Tammin Road project, the income was increased to match. |
| 125220 Developers' Contributions - Footpaths | (\$2,842) | - | - | - | - | | | |
| 125208 Grant Govt - Black Spot Funding | - | - | - | - | - | | | |
| 125210 WANDRRA Income | \$33,301 | | (\$252,000) | (\$252,000) | (\$252,000) | 0% | - | |
| | | | | | | | | |
| Sub Total - MTCE STREETS ROADS DEPOTS OP/INC | (\$684,925) | (\$1,040,385) | (\$1,040,385) | (\$1,128,267) | (\$1,128,267) | | | |
| | | | | | | | | |
| Total - MTCE STREETS ROADS DEPOTS | \$973,421 | \$1,200,945 | \$1,200,945 | \$1,163,064 | \$1,188,064 | \$0 | \$25,000 | |
| | | | | | | | | |
| TRAFFIC CONTROL | | | | - | | | | |
| | | | | - | | | | |
| OPERATING EXPENDITURE | | | | - | | | | |
| | | | | - | | | | |
| PARKING | | | | - | | | | |
| 128101 Paint Carparks/Park Bays CBD | \$187 | | \$2,000 | \$2,000 | \$2,000 | 0% | - | |
| 128103 Howick St Car Park | \$467 | | \$4,967 | \$4,967 | \$4,967 | 0% | - | |
| 128199 Depredation | \$12,107 | | \$24,704 | \$24,704 | \$24,704 | 0% | - | |
| | | | | | | | | |
| LICENSING | | | | - | | | | |
| | | | | - | | | | |
| 129102 Licensing Salaries | \$48,731 | | \$86,281 | \$86,281 | \$66,281 | -23% | (20,000) | The adopted budget included funds for extended staff leave coverage which was postponed as a result of COVID-19. |
| 129103 Licensing Superannuation | \$6,935 | | \$12,511 | \$12,511 | \$12,511 | 0% | - | |

| SHIRE OF YORK BUDGET 2019/20 | | | | | | 2019/20 FACR - QUARTER 3 | | | |
|------------------------------|---|-----------------------------|-------------|-------------------|-------------------|------------------------------------|--------------------------|---------------------------------------|---|
| Descriptions | | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/ UNFAVOURABLE VAR. | COMMENT |
| 129104 | Licensing Leave Provisions | - | | \$599 | \$599 | \$599 | 0% | - | |
| 129401 | Admin O'Heads And Labour Costs | \$71,369 | - | \$93,839 | \$93,839 | \$93,839 | 0% | - | |
| | | - | | - | - | - | - | - | |
| | Sub Total - TRAFFIC CONTROL OP/EXP | \$139,795 | \$224,901 | \$224,901 | \$224,901 | \$204,901 | | (\$20,000) | |
| | OPERATING INCOME | | | | | | | - | |
| | | | | | | | | - | |
| 129202 | Commission Licensing | (\$49,892) | | (\$66,300) | (\$66,300) | (\$55,300) | -17% | 11,000 | Department of Transport commissions will be lower than estimated due to COVID-19. As a result of the pandemic the administration office was closed and no licensing payments could be processed for a period of time. |
| 128204 | Parking Fines | (\$640) | | - | - | (\$55,300) | | \$11,000 | |
| | | - | | - | - | | | | |
| | Sub Total - TRAFFIC CONTROL OP/INC | (\$50,532) | (\$66,300) | (\$66,300) | (\$66,300) | (\$55,300) | | \$11,000 | |
| | Total - TRAFFIC CONTROL | \$89,263 | \$158,601 | \$158,601 | \$158,601 | \$149,601 | | (\$9,000) | |
| | Total - TRANSPORT | \$1,062,684 | \$1,359,547 | \$1,359,547 | \$1,321,665 | \$1,337,665 | | \$16,000 | |
| | RURAL SERVICES | | | - | - | | | | |
| | OPERATING EXPENDITURE | | | - | - | | | | |
| 131108 | Conservation Volunteers | - | | \$1,500 | \$1,500 | \$1,500 | 0% | - | |
| | | - | | - | - | | | | |
| | Sub Total - RURAL SERVICES OP/EXP | - | \$1,500 | \$1,500 | \$1,500 | \$1,500 | | | |
| | OPERATING INCOME | | | - | - | | | | |
| 131208 | Operating Grants - Environmental | (\$20,000) | - | - | - | - | | | |
| | | - | | - | - | | | | |
| | Sub Total - RURAL SERVICES OP/INC | (\$20,000) | - | - | - | \$0 | | | |
| | Total - RURAL SERVICES | (\$20,000) | \$1,500 | \$1,500 | \$1,500 | \$1,500 | | \$0 | |
| | TOURISM AND AREA PROMOTION | | | - | - | | | | |
| | OPERATING EXPENDITURE | | | - | - | | | | |
| 132101 | Admin O/Head & Labour Costs | \$26,763 | - | \$35,190 | \$35,190 | \$35,190 | 0% | - | |
| 132102 | Town Promotions | \$1,186 | | \$10,000 | \$10,000 | \$10,000 | 0% | - | |
| 132145 | Area Promotion | \$20,713 | | \$40,000 | \$40,000 | \$40,000 | 0% | - | |
| 132146 | Information Bays and Street Furniture Maintenance | \$1,590 | - | \$6,141 | \$6,141 | \$6,141 | 0% | - | |
| 132103 | York Information Centre - Salaries | \$131,808 | - | \$144,923 | \$154,923 | \$154,923 | 0% | - | Additional budget is required to fund Visitor Centre staffing due to unexpected periods of staff leave. |
| 132104 | York Information Centre - Superannuation | \$14,268 | - | \$22,882 | \$22,882 | \$22,882 | 0% | - | |
| 132148 | Contribution to Information services | \$28,748 | - | \$32,855 | \$32,855 | \$32,855 | 0% | - | |
| 132149 | Tourist Bureau-Bldg Mtce | - | | \$1,561 | \$1,561 | \$1,561 | 0% | - | |

| SHIRE OF YORK BUDGET 2019/20 | | | | | | 2019/20 FAFR - QUARTER 3 | | | |
|------------------------------|--|-----------------------------|------------|-------------------|-------------------|------------------------------------|--------------------------|--|--|
| Descriptions | | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/ UNFAVOURABLE VAR. | COMMENT |
| 132150 | Festivals and Events Funding Pool | \$85,592 | | \$193,500 | \$193,500 | \$85,500 | -56% | (108,000) | Due to COVID restrictions, many shire-supported events scheduled for 2019/20 were cancelled or postponed. Consequently, officers are proposing unspent funds be carried forward in addition to the usual budget in 2020/21 to support economic stimulus for local businesses during the recovery of COVID-19. |
| 132153 | Christmas Decorations/Festivities - Shire Assistance | \$33,689 | - | \$27,536 | \$27,536 | \$34,471 | 25% | 6,935 | Christmas decorations purchased during the year - non-capital in nature. Funds transferred from capital budget GL 132301 to purchase new minor items. |
| 132154 | Banner Installation & Removal | \$856 | - | \$9,446 | \$9,446 | \$9,446 | 0% | - | |
| 132159 | Grant Expenditure | - | - | - | - | \$9,786 | 0% | - | |
| 132160 | Festivals and Events - Shire Assistance | \$4,781 | - | \$9,786 | \$9,786 | \$90 | 0% | - | |
| 132199 | Depreciation Expense | \$42 | | \$90 | \$90 | | | | |
| | | | | | | | | | |
| | Sub Total - TOURISM & AREA PROMOTION OP/EXP | \$350,037 | \$533,913 | \$533,909 | \$543,909 | \$442,844 | | (\$101,065) | |
| | | | | | | | | | |
| | OPERATING INCOME | | | | | | | | |
| 132270 | Contributions & Reimbursements Taxable | - | | (\$204) | (\$204) | (\$204) | 0% | - | |
| 132271 | Contributions & Reimbursements - Non-Taxable | (\$325) | | - | - | | | | |
| 132252 | Brochure Advertising Income | - | | (\$6,000) | (\$6,000) | (\$6,000) | 0% | - | |
| 132269 | Government Grants | - | | (\$36,000) | (\$36,000) | (\$36,000) | 0% | - | |
| 132255 | Events Application fees | (\$1,909) | | - | - | | | | |
| 132254 | Fees and Charges | - | | - | - | | | | |
| 132248 | Tourist Bureau Income | (\$13,064) | | (\$20,400) | (\$20,400) | (\$20,400) | 0% | - | |
| | Sub Total - TOURISM & AREA PROMOTION OP/INC | (\$15,297) | (\$62,604) | (\$62,604) | (\$62,604) | (\$62,604) | | | |
| | | | | | | | | | |
| | Total - TOURISM & AREA PROMOTION | \$334,739 | \$471,309 | \$471,305 | \$481,305 | \$380,240 | | (\$101,065) | |
| | | | | | | | | | |
| | BUILDING CONTROL | | | | | | | | |
| | | | | | | | | | |
| | OPERATING EXPENDITURE | | | | | | | | |
| 133160 | Building - Salaries | \$99,207 | | \$121,997 | \$121,997 | \$121,997 | 0% | - | |
| 133161 | Building - Superannuation | \$13,449 | - | \$17,690 | \$17,690 | \$17,690 | 0% | - | |
| 133189 | Vehicle Operating Expenses - Y000 & Y837 | \$3,015 | - | \$5,145 | \$5,145 | \$5,145 | 0% | - | |
| 133190 | Admin O/Head & Labour Costs | \$71,369 | - | \$93,839 | \$93,839 | \$93,839 | 0% | - | |
| 133192 | Building Control Expenses-Other | \$1,642 | - | \$13,792 | \$13,792 | \$13,792 | 0% | - | |
| 133195 | Building Licence Refunds | - | - | \$135 | \$135 | \$135 | 0% | - | |
| 133196 | Legal Advice Building | - | - | \$5,145 | \$5,145 | \$5,145 | 0% | - | |
| | | | | | | | | | |
| 133186 | DAIP Implementation Expenses | \$5,939 | - | \$27,000 | \$27,000 | \$17,250 | -36% | (9,750) | This budget allocation was based on the high priorities from the Access and Inclusion Audit and included a range of projects at various locations. The Swimming Pool entry and counter refurbishment at the Visitors Centre were unable to be completed prior to 30 June 2020. Officers are proposing to carry forward to 2020/21. |
| 133199 | Depreciation Expense | - | | - | - | | | | |
| | Sub Total - BUILDING CONTROL OP/EXP | \$194,621 | \$284,743 | \$284,743 | \$284,743 | \$274,993 | | (\$9,750) | |

| SHIRE OF YORK BUDGET 2019/20 | | | | 2019/20 FACR - QUARTER 3 | | | | |
|--|--------------------------|------------|----------------|--------------------------|------------------------------|--------------------|--------------------------------|--|
| Descriptions | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/UNFAVOURABLE VAR. | COMMENT |
| | | | | | | | | |
| BUILDING CONTROL OP/INC | | | | | | | | |
| 133204 Charges - Building Permits | (\$11,093) | | (\$20,400) | (\$20,400) | (\$20,400) | 0% | - | |
| 133205 Charges - Demolition Fees | (\$105) | | (\$200) | (\$200) | (\$200) | 0% | - | |
| 133206 Fees and Charges - Non-Taxable | (\$6,488) | | (\$4,830) | (\$4,830) | (\$4,830) | 0% | - | |
| 133207 Bdtf Commission | (\$157) | | (\$300) | (\$300) | (\$300) | 0% | - | |
| 133208 Signs/Hoardings Charges | - | | - | - | - | - | - | |
| 133210 Building Fees Taxable | (\$1,246) | | (\$500) | (\$500) | (\$500) | 0% | - | |
| 133211 Brb Commission | (\$575) | | (\$500) | (\$500) | (\$500) | 0% | - | |
| 133215 Building Fines & Penalties | (\$525) | | (\$100) | (\$100) | (\$100) | 0% | - | |
| 133213 Reimbursements - Non-Taxable | - | | - | - | - | - | - | |
| Sub Total - BUILDING CONTROL OP/INC | (\$20,189) | (\$26,830) | (\$26,830) | (\$26,830) | (\$26,830) | | - | |
| Total - BUILDING CONTROL | \$174,433 | \$257,913 | \$257,913 | \$257,913 | \$248,163 | (\$9,750) | | |
| ECONOMIC DEVELOPMENT | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | |
| 138101 Old Infant Health - 5 Joaquina Street (Old York Telecentre) | \$2,141 | | \$1,744 | \$1,744 | \$1,744 | 0% | - | |
| 138150 York Economic Development Projects | \$9,000 | | \$20,000 | \$20,000 | \$20,000 | 0% | - | |
| | | | | | | | | |
| 138103 Earthquake Building Mitigation Project Expenditure | - | - | - | \$125,000 | - | -100% | (\$125,000) | FACR 1 - Expenditure to facilitate National Disaster Resilience Program totalling \$250,000 over a three year period as determined by Council Resolution 240719. FACR 3 - Propose to carry forward income and expenditure to 2020/21 due to the timing. Awaiting outcome of June OCM and agreement to be signed by all parties. |
| 138160 Community/Economic Development Officer Salaries | \$69,482 | | \$84,085 | \$84,085 | \$84,085 | 0% | - | |
| 138161 Community Development Officer Superannuation | \$9,755 | | \$12,192 | \$12,192 | \$12,192 | 0% | - | |
| 138162 CDO Provision for Long Service Leave | - | | \$2,070 | \$2,070 | \$2,070 | 0% | - | |
| Sub Total - ECONOMIC DEVELOPMENT OP/EXP | \$90,378 | \$120,092 | \$120,092 | \$245,092 | \$120,092 | (\$125,000) | | |
| OPERATING INCOME | | | | | | | | |
| | | | | | | | | |
| 138203 Earthquake Building Mitigation Project Income | - | | - | (\$125,000) | - | -100% | 125,000 | FACR 1 - As a result of a successful funding application based on a case study for Earthquake Mitigation undertaken by University of Adelaide and Geoscience Australia, the funding offer from Department of Fire and Emergency Services was accepted by Council Resolution 240719 for the National Disaster Resilience Program totalling \$250,000 over a three year period. FACR 3 - Propose to carry forward income and expenditure to 2020/21 due to the timing. Awaiting outcome of June OCM and agreement to be signed by all parties. |
| Sub Total - ECONOMIC DEVELOPMENT OP/INC | - | - | - | (\$125,000) | \$0 | \$125,000 | | |

| SHIRE OF YORK BUDGET 2019/20 | | | | | | 2019/20 FACR - QUARTER 3 | | | |
|------------------------------|--|-----------------------------|------------|-------------------|-------------------|------------------------------------|--------------------------|---------------------------------------|---|
| Descriptions | | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/ UNFAVOURABLE VAR. | COMMENT |
| | Total - ECONOMIC DEVELOPMENT | \$90,378 | \$120,092 | \$120,092 | \$120,092 | \$120,092 | | \$0 | |
| | OTHER ECONOMIC SERVICES | | | | - | | | | |
| | OPERATING EXPENDITURE | | | - | - | | | | |
| 139142 | Standpipes Water/Maintenance | \$7,740 | | \$9,715 | \$9,715 | \$9,715 | 0% | - | |
| 139143 | Standpipes-Water | \$72,461 | | \$50,000 | \$50,000 | \$75,000 | 50% | 25,000 | Higher than expected usage of standpipe water. Costs incurred for road construction and fire safety to be allocated to specific jobs. |
| 139144 | Community Bus Operation | \$3,862 | | \$6,819 | \$6,819 | \$6,819 | 0% | - | |
| 139199 | Depreciation Expense | \$4,048 | | \$8,613 | \$8,613 | \$8,613 | 0% | - | |
| | Sub Total - OTHER ECONOMIC SERVICES OP/EXP | \$88,111 | \$75,146 | \$75,146 | \$75,146 | \$100,146 | | \$25,000 | |
| | OPERATING INCOME | | | - | - | | | | |
| 139256 | Charges-Sale Water | (\$62,763) | | (\$59,715) | (\$59,715) | (\$75,000) | 26% | (15,285) | Higher than expected usage of standpipe water resulting in additional revenue. Offset by additional expenditure. |
| 139259 | Community Bus Income | (\$4,918) | | (\$6,819) | (\$6,819) | (\$6,819) | 0% | - | |
| 139258 | Reimbursements | (\$50) | | | | | | | |
| | Sub Total - OTHER ECONOMIC SERVICES OP/INC | (\$67,730) | (\$66,534) | (\$66,534) | (\$66,534) | (\$81,819) | | (\$15,285) | |
| | Total - OTHER ECONOMIC SERVICES | \$20,381 | \$8,612 | \$8,612 | \$8,612 | \$18,327 | | \$9,715 | |
| | Total - ECONOMIC SERVICES | \$599,931 | \$859,426 | \$859,426 | \$869,422 | \$768,322 | | (\$101,100) | |
| | PRIVATE WORKS | | | - | - | | | | |
| | OPERATING EXPENDITURE | | | - | - | | | | |
| 141001 | Various Private Works | \$755 | | - | - | - | | - | |
| | Sub Total - PRIVATE WORKS OP/EXP | \$755 | - | - | - | - | | - | |
| | OPERATING INCOME | | | - | - | | | | |
| 142021 | Charges-Private Works | (\$800) | | - | - | - | | - | |
| | Sub Total - PRIVATE WORKS OP/INC | (\$800) | - | - | - | - | | - | |
| | Total - PRIVATE WORKS | (\$45) | - | - | - | \$0 | | \$0 | |
| | PUBLIC WORKS OVERHEADS | | | - | - | | | | |

| SHIRE OF YORK BUDGET 2019/20 | | | | 2019/20 FACR - QUARTER 3 | | | |
|--|--------------------------|------------|----------------|--------------------------|------------------------------|--------------------|--|
| Descriptions | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/UNFAVOURABLE VAR. COMMENT |
| OPERATING EXPENDITURE | | | | | | | |
| 001064 Less Allocated-Works/Services | (\$782,854) | | (\$980,166) | (\$980,166) | (\$980,166) | 0% | - |
| 143158 Admin O/Head & Labour Costs | \$252,051 | - | \$363,627 | \$363,627 | \$363,627 | 0% | - |
| 143160 Engineering Office/Other Exp | \$20,151 | | \$31,466 | \$31,466 | \$31,466 | 0% | - |
| 143161 Superannuation Of Workmen | \$96,832 | | \$124,866 | \$124,866 | \$124,866 | 0% | - |
| 143162 Sick/Holiday Pay | \$124,423 | | \$150,299 | \$150,299 | \$150,299 | 0% | - |
| 143164 Protective Clothing | \$8,307 | | \$7,500 | \$7,500 | \$7,500 | 0% | - |
| 143166 Salary Allowances | (\$98) | | - | - | - | | |
| 143167 Meeting Attendance | \$3,518 | | \$9,400 | \$9,400 | \$9,400 | 0% | - |
| 143168 Safety Management | \$5,272 | | \$7,500 | \$7,500 | \$7,500 | 0% | - |
| 143171 Staff Training | | | - | - | - | | |
| 143172 Service Pay-Workmen | \$15,903 | | \$27,087 | \$27,087 | \$27,087 | 0% | - |
| 143175 Sundry Tools Purchase | \$2,611 | | \$3,500 | \$3,500 | \$3,500 | 0% | - |
| 143178 Long Service Leave | \$3,520 | | \$3,934 | \$3,934 | \$3,934 | 0% | - |
| 143179 Insurance | \$39,451 | | \$62,144 | \$62,144 | \$62,144 | 0% | - |
| 143180 Time In Lieu Taken | (\$316) | | - | - | - | | |
| 143181 Works Salaries | \$157,250 | | \$146,405 | \$146,405 | \$146,405 | 0% | - |
| 143182 Vehicle Operating Expenses Works P168, P134, P136 | \$4,517 | | \$19,810 | \$19,810 | \$19,810 | 0% | - |
| 143183 Shire Engineer Vehicle Mtce | \$2,663 | | \$6,770 | \$6,770 | \$6,770 | 0% | - |
| 143199 Depreciation | \$5,664 | | \$15,859 | \$15,859 | \$15,859 | 0% | - |
| Sub Total - PUBLIC WORKS O/HEADS OP/EXP | (\$41,135) | - | \$0 | \$0 | \$0 | | - |
| OPERATING INCOME | | | | | | | |
| 143293 Reimbursements Non-Taxable Supply | \$0 | - | (\$12,000) | (\$12,000) | (\$12,000) | 0% | - |
| 143297 Sundry Equipment Sales | - | - | (\$1,000) | (\$1,000) | (\$1,000) | 0% | - |
| Sub Total - PUBLIC WORKS O/HEADS OP/INC | \$0 | (\$13,000) | (\$13,000) | (\$13,000) | (\$13,000) | | - |
| Total - PUBLIC WORKS OVERHEADS | (\$41,135) | (\$13,000) | (\$13,000) | (\$13,000) | (\$13,000) | | \$0 |
| PLANT OPERATIONS COSTS | | | - | - | - | | |
| OPERATING EXPENDITURE | | | - | - | - | | |
| 001084 Less Allocated-Works/Services | (\$389,408) | | (\$632,357) | (\$632,357) | (\$632,357) | 0% | - |
| 014203 Plant Repair Wages | \$49,228 | | \$72,781 | \$72,781 | \$72,781 | 0% | - |
| 014204 Tyres And Tubes | \$8,620 | | \$22,336 | \$22,336 | \$22,336 | 0% | - |
| 014205 Parts And Repairs | \$98,226 | | \$97,680 | \$97,680 | \$97,680 | 0% | - |
| 014206 Insurance And Licences | \$17,765 | | \$23,466 | \$23,466 | \$23,466 | 0% | - |
| 014207 Fuel And Oil | \$56,395 | | \$123,480 | \$123,480 | \$123,480 | 0% | - |
| 014209 Grader Blades And Cutting Edges | \$5,888 | | \$3,524 | \$3,524 | \$3,524 | 0% | - |
| 142102 General Administration Alloc | \$17,842 | - | \$23,460 | \$23,460 | \$23,460 | 0% | - |
| 142101 Depreciation | \$78,346 | | \$264,319 | \$264,319 | \$264,319 | 0% | - |
| 142807 Tools For Plant Maintenance | \$592 | | \$1,311 | \$1,311 | \$1,311 | 0% | - |
| Sub Total - PLANT OPERATIONS COSTS OP/EXP | (\$56,506) | (\$0) | (\$0) | (\$0) | (\$0) | | - |

| SHIRE OF YORK BUDGET 2019/20 | | | | | 2019/20 FACR - QUARTER 3 | | | |
|--|--------------------------|------------|----------------|----------------|------------------------------|--------------------|--------------------------------|---|
| Descriptions | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/UNFAVOURABLE VAR. | COMMENT |
| Total - PLANT OPERATIONS COSTS | (\$56,506) | (\$0) | (\$0) | (\$0) | (\$0) | | | |
| SALARIES AND WAGES | | | - | - | | | | |
| OPERATING EXPENDITURE | | | - | - | | | | |
| 001101 Gross Total For Year | \$2,983,366 | | \$3,597,805 | \$3,597,805 | \$3,597,805 | 0% | - | |
| 001102 Less Salaries & Wages Alloc | (\$2,966,438) | | (\$3,597,805) | (\$3,597,805) | (\$3,597,805) | 0% | - | |
| 145141 Workers Compensation | \$6,347 | - | \$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 | \$23,275 | - | - | - | - | | | |
| Total - SALARIES AND WAGES | \$23,275 | - | - | - | - | | | |
| OPERATING EXPENDITURE | | | - | - | | | | |
| 144181 Property Transaction Settlement Costs | - | | \$5,000 | \$5,000 | \$5,000 | 0% | - | |
| 146111 Loan Redemption Interest - Lot 25 & 27 South St | - | | - | - | - | | | |
| 146170 General Maintenance - Lots 2-6 Avon Tce | - | - | \$500 | \$500 | \$500 | 0% | - | |
| 146167 Local Disaster-Fire/Flood Etc | - | | - | - | - | | | |
| 146171 Housing Mtce - Other Rentals | \$17,436 | | \$19,121 | \$19,121 | \$19,121 | 0% | - | |
| 146199 Depreciation | \$5,545 | | \$17,445 | \$17,445 | \$17,445 | 0% | - | |
| 146172 Sundry Expenditure - Other Leases | \$7,805 | | \$5,000 | \$10,000 | \$10,000 | 0% | - | Additional funds required for Men's Shed Lease variation and preparation of Community Lease template. |
| Sub Total - UNCLASSIFIED OP/EXP | \$30,787 | \$47,075 | \$47,066 | \$52,066 | \$52,066 | | | |
| OPERATING INCOME | | | - | - | | | | |
| 146274 Other-Lease Reserve | (\$161) | | - | - | - | | | |
| 146277 Grants Operating - Unclassified | (\$434) | | - | - | - | | | |
| 146278 Property Transaction Settlement Costs | - | | - | - | - | | | |
| 146271 Housing Rent Received | (\$19,800) | | (\$23,400) | (\$23,400) | (\$23,400) | 0% | - | |
| Sub Total - UNCLASSIFIED OP/INC | (\$20,394) | (\$23,400) | (\$23,400) | (\$23,400) | (\$23,400) | | | |
| Total - UNCLASSIFIED | \$10,392 | \$23,675 | \$23,675 | \$28,666 | \$28,666 | | \$0 | |
| Total - OTHER PROPERTY AND SERVICES | (\$64,019) | \$10,675 | \$10,675 | \$15,666 | \$15,666 | | \$0 | |
| EXPENDITURE - TRANSFERS TO RESERVE | | | - | - | | | | |
| 043143 Transfer To Reserve Funds | \$16,326 | | \$106,596 | \$106,596 | \$106,596 | 0% | - | |
| 068301 Transfer To Reserve - Aged Facilities | \$4,578 | | \$10,633 | \$10,633 | \$10,633 | 0% | - | |
| 101375 Transfer To Reserve - Refuse Site | \$3,518 | | \$3,576 | \$3,576 | \$3,576 | 0% | - | |
| 106301 Transfer To Reserve - Town Planning | \$2,585 | | \$2,629 | \$2,629 | \$2,629 | 0% | - | |
| 109390 Transfer To Reserve - Cemetery | \$96 | | \$98 | \$98 | \$98 | 0% | - | |

| SHIRE OF YORK BUDGET 2019/20 | | | | | 2019/20 FACR - QUARTER 3 | | | |
|--|--------------------------|-----------|----------------|----------------|------------------------------|--------------------|--------------------------------|--|
| Descriptions | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/UNFAVOURABLE VAR. | COMMENT |
| 113351 Transfer To Reserve - Bowling Facilities | \$296 | | \$4,301 | \$4,301 | \$4,301 | | 0% | - |
| 113352 Transfer To Reserve - Tennis Facilities | \$40 | | \$2,041 | \$2,041 | \$2,041 | | 0% | - |
| 113350 Transfer To Reserve - Forrest Oval Lights | \$82 | | \$2,083 | \$2,083 | \$2,083 | | 0% | - |
| 113304 Transfer To Reserve | \$541 | | \$550 | \$550 | \$550 | | 0% | - |
| | | | | | | | | Transfer unspent funds to reserve at year end from Swimming Pool project. Preliminary investigations and testing undertaken. Information to be used to support project requirements for 2020/21 FY if adopted within the budget. |
| 112305 Transfer To Reserve Funds | - | | - | - | \$47,950 | | 47,950 | |
| 118303 Transfer To Reserve Funds | - | | - | - | | | | |
| 127308 Transfer To Plant Reserve 4 | \$12,917 | | \$13,131 | \$13,131 | \$13,131 | | 0% | - |
| 144381 Transfer To Land & Infrastructure Development Reserve | \$2,889 | | \$2,937 | \$2,937 | \$2,937 | | 0% | - |
| 146301 Transfer To Reserve | \$576 | | \$585 | \$585 | \$585 | | 0% | - |
| 122405 Transfer To Reserve | \$6,884 | | \$6,998 | \$6,998 | \$6,998 | | 0% | - |
| 128301 Transfer To Car Parking Reserve 27 | \$340 | | \$346 | \$346 | \$346 | | 0% | - |
| 139502 Transfer To Community Bus Reserve 24 | \$1,608 | | \$1,635 | \$1,635 | \$1,635 | | 0% | - |
| 133302 Transfer To Disaster Reserve 35 | \$641 | | \$652 | \$652 | \$652 | | 0% | - |
| Sub Total - TRANSFER TO OTHER COUNCIL FUNDS | \$53,917 | \$158,791 | \$158,791 | \$158,791 | \$206,741 | \$0 | \$47,950 | |
| INCOME - TRANSFERS FROM RESERVE | | | | | | | | |
| 041428 Transfer Of Seavroc Funds From Tied Funds Reserve | - | - | - | - | | | | - |
| 044050 Transfer From Reserve - Governance / Admin | - | - | - | - | | | | - |
| 067401 Transfer From Reserve - Centennial Units | - | - | - | - | | | | - |
| | | | | | | | | Building renewals for Pioneer Memorial Lodge to be carried forward for completion in 2020/21 following finalisation of the property lease. This project is fully funded by the Reserve - transfer from Reserve not required. |
| 068401 Transfer From Reserve Pml | - | - | (\$35,000) | (\$35,000) | (\$5,000) | -86% | 30,000 | |
| 101427 Transfer From Reserve - Waste Management | - | - | - | - | - | | | - |
| 106426 Trans From Reserve | - | - | - | - | - | | | - |
| 109403 Transfer From Reserve 44 | - | - | - | - | - | | | - |
| 111401 Transfer From Building Reserve 30 - Town Hall | - | - | - | - | - | | | - |
| | | | | | | | | |
| 112401 Transfer From Rec Reserve or Building Reserve | - | - | - | - | - | | | - |
| 113402 Transfer From Reserve | - | - | (\$13,198) | (\$13,198) | (\$13,198) | 0% | - | |
| 118301 Transfer From Reserve Museum | - | - | - | - | - | | | - |
| | | | | | | | | Due to deferred replacement of works vehicles funds will not be required from Reserves this financial year. Propose to fund some plant replacement from Reserves in the 2020/21 FY. |
| 127401 Transfer From Reserve Plant Replacement | - | - | (\$155,000) | (\$155,000) | - | -100% | 155,000 | |
| 134001 Transfers From Infrastructure Reserve 50 | - | - | - | - | - | | | - |
| 146401 Transfer From Reserve Land Development Reserve | - | - | - | - | - | | | - |
| 122504 Transfer From Reserve - Greenhills Projects | - | - | (\$20,000) | (\$20,000) | (\$20,000) | 0% | - | |
| 122503 Transfer From Reserve - Roads Reserve 49 | - | - | (\$110,000) | (\$110,000) | (\$110,000) | 0% | - | |
| 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 | - | - | - | - | - | | | - |

| SHIRE OF YORK BUDGET 2019/20 | | | | | 2019/20 FACR - QUARTER 3 | | | |
|--|--------------------------|---------------|----------------|----------------|------------------------------|--------------------|--------------------------------|--|
| Descriptions | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/UNFAVOURABLE VAR. | COMMENT |
| Total - TRANSFER FROM OTHER COUNCIL FUNDS | - | (\$333,198) | (\$333,198) | (\$333,198) | (\$148,198) | - | \$185,000 | |
| Total - FUND TRANSFER | \$53,917 | (\$174,407) | (\$174,407) | (\$174,407) | \$58,543 | \$0 | \$232,950 | |
| 00.0000 (Surplus) / Deficit - Carried Forward | (\$2,414,313) | (\$2,273,332) | (\$2,273,332) | (\$2,414,315) | (\$2,414,315) | 0% | - | FACR 1 - There was a material variation to the estimated carried forward surplus compared to the budget. The additional funds are proposed to fund the following variations. |
| Sub Total - SURPLUS C/FWD | (\$2,414,313) | (\$2,273,332) | (\$2,273,332) | (\$2,414,315) | (\$2,414,315) | | | |
| Total - SURPLUS | (\$2,414,313) | (\$2,273,332) | (\$2,273,332) | (\$2,414,315) | (\$2,414,315) | | - | |
| LIABILITY LOANS | | | | | | | | |
| EXPENDITURE | | | | | | | | |
| 1123.. Principal On Loans - Swimming Pool Upgrades | - | - | - | - | - | | - | |
| 146311 Principal On Loans - Town Square Development | - | - | - | - | - | | - | |
| 111303 Principal On Loans | \$60,229 | | \$60,229 | \$60,229 | \$60,229 | 0% | - | |
| 111308 Loan Redemption Principal - Forrest Oval Redevelopment | \$68,239 | | \$110,890 | \$110,890 | \$110,890 | 0% | - | |
| 118311 Principal Repayments - Archive Centre | \$9,825 | - | \$13,180 | \$13,180 | \$13,180 | 0% | - | |
| 127305 Loan Principal Repayments - Plant Purchases | \$24,664 | | \$49,678 | \$49,678 | \$49,678 | 0% | - | |
| Sub Total - LOAN REPAYMENTS | \$162,957 | \$233,977 | \$233,977 | \$233,977 | \$233,977 | | - | |
| Total - NON CURRENT LIABILITIES | \$162,957 | \$233,977 | \$233,977 | \$233,977 | \$233,977 | | \$0 | |
| 000000 Depreciation Written Back | (\$1,454,189) | (\$2,584,364) | (\$2,584,364) | (\$2,584,364) | (\$2,584,364) | 0% | - | |
| 000000 Book Value of Assets Sold Written Back | (\$229,829) | (\$245,018) | (\$245,018) | (\$245,018) | (\$245,018) | 0% | - | |
| 000000 Long Service Leave - Cash at Bank Reserve 6 (increase)/decrease | (\$9,252) | | - | - | - | | - | |
| Sub Total - DEPRECIATION WRITTEN BACK | (\$1,693,269) | (\$2,829,382) | (\$2,829,382) | (\$2,829,382) | (\$2,829,382) | | - | |
| Total - DEPRECIATION | (\$1,693,269) | (\$2,829,382) | (\$2,829,382) | (\$2,829,382) | (\$2,829,382) | \$0 | \$0 | |
| FURNITURE & EQUIPMENT | | | | | | | | |
| GOVERNANCE | | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | | |
| 043142 Furniture & Equipment Admin | - | | \$10,000 | \$10,000 | - | -100% | (10,000) | Administration and library furniture requirements to be determined. Due to timing, this project is proposed to be carried forward to 2020/21. |
| Sub Total - CAPITAL WORKS | - | \$10,000 | \$10,000 | \$10,000 | - | | (\$10,000) | |
| Total - GOVERNANCE | - | \$10,000 | \$10,000 | \$10,000 | \$0 | | (\$10,000) | |

| SHIRE OF YORK BUDGET 2019/20 | | | | | 2019/20 FACR - QUARTER 3 | | | |
|---|--------------------------|-----------|----------------|----------------|------------------------------|--------------------|--------------------------------|---|
| Descriptions | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/UNFAVOURABLE VAR. | COMMENT |
| FURNITURE & EQUIPMENT | | | | - | | | | |
| RECREATION AND CULTURE | | | | - | | | | |
| EXPENDITURE | | | | - | | | | |
| 113322 Gym Equipment - Forrest Oval | - | - | \$5,000 | \$5,000 | \$5,000 | 0% | - | |
| 113349 Recreation Convention Centre Furniture and Equipment | - | - | \$10,000 | \$10,000 | \$10,000 | 0% | - | |
| 122303 Street Furniture | \$3,623 | | - | \$3,623 | \$3,623 | 0% | - | FACR 1 - Main Street Telephone Box upgrades budgeted in 2018/19 only partially completed prior to year end. No carry forward budget was allocated in 2019/20. |
| 132301 Christmas Improvements - Avon Tce | - | - | \$10,000 | \$10,000 | - | -100% | (10,000) | Christmas decorations purchased during the year - non-capital in nature. Transfer capital budget to operating expenditure GL 132153 to fund new minor items. |
| Sub Total - CAPITAL WORKS | \$3,623 | \$25,000 | \$25,000 | \$28,623 | \$18,623 | | (\$10,000) | |
| Total - RECREATION AND CULTURE | \$3,623 | \$25,000 | \$25,000 | \$28,623 | \$18,623 | \$0 | (\$10,000) | |
| Total - FURNITURE AND EQUIPMENT | \$3,623 | \$35,000 | \$35,000 | \$38,623 | \$18,623 | | (\$20,000) | |
| LAND AND BUILDINGS | | | | - | | | | |
| GOVERNANCE | | | | - | | | | |
| EXPENDITURE | | | | - | | | | |
| 043141 Administration Centre | \$55,987 | | \$130,000 | \$130,000 | \$56,000 | -57% | (74,000) | Issues to be resolved prior to completion of the administration carpark design and construction. Propose to carry forward to 2020/21. |
| Sub Total - CAPITAL WORKS | \$55,987 | \$130,000 | \$130,000 | \$130,000 | \$56,000 | | (\$74,000) | |
| TOTAL - GOVERNANCE | \$55,987 | \$130,000 | \$130,000 | \$130,000 | \$56,000 | | (\$74,000) | |
| LAND AND BUILDINGS | | | | - | | | | |
| WELFARE | | | | - | | | | |
| EXPENDITURE | | | | - | | | | |
| 68302 Pioneer Memorial Lodge | - | | \$35,000 | \$35,000 | \$5,000 | -86% | (30,000) | Building renewals for Pioneer Memorial Lodge to be carried forward for completion in 2020/21 following finalisation of the property lease. This project is fully funded by the Reserve. |
| Sub Total - CAPITAL WORKS | - | \$35,000 | \$35,000 | \$35,000 | \$5,000 | | (\$30,000) | |
| Total - WELFARE | - | \$35,000 | \$35,000 | \$35,000 | \$5,000 | \$0 | (\$30,000) | |

| SHIRE OF YORK BUDGET 2019/20 | | | | | 2019/20 FACR - QUARTER 3 | | | |
|--------------------------------------|--------------------------|-----------|----------------|----------------|------------------------------|--------------------|--------------------------------|--|
| Descriptions | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/UNFAVOURABLE VAR. | COMMENT |
| RECREATION AND CULTURE | | | | - | | | | |
| EXPENDITURE | | | | - | | | | |
| | | | | - | | | | |
| 113029 Town Hall Building | \$1,850 | - | \$127,336 | \$132,336 | \$132,336 | 0% | - | FACR 1 - Prior to installation of lighting in the Town Hall as part of the Regional Venues Improvement Funding project some preliminary electrical works are required. |
| 113325 Grey St Park | - | - | \$25,000 | \$25,000 | \$25,000 | 0% | - | |
| 113329 Recreation Centre | - | - | - | - | - | - | - | |
| 113360 Swinging Bridge | - | - | - | - | - | - | - | |
| 113327 Candice Bateman Park Capital | \$1,124 | - | - | - | - | - | - | |
| 113363 Forrest Oval Water Supply | - | - | - | - | - | - | - | |
| 118300 Residency Museum | \$28,519 | - | \$43,101 | \$43,101 | \$43,101 | 0% | - | |
| Sub Total - CAPITAL WORKS | \$31,493 | \$195,437 | \$195,437 | \$200,437 | \$200,437 | | | |
| Total - RECREATION AND CULTURE | \$31,493 | \$195,437 | \$195,437 | \$200,437 | \$200,437 | | \$0 | |
| LAND AND BUILDINGS | | | | - | | | | |
| 143304 Depot | - | - | \$31,000 | \$31,000 | - | -100% | (31,000) | Supply and installation of the above ground fuel storage tank unable to be completed this year due to reduced capacity. Project to be carried forward in 2020/21. |
| Sub Total - CAPITAL WORKS | - | \$31,000 | \$31,000 | \$31,000 | - | | (31,000) | |
| Total - TRANSPORT | - | \$31,000 | \$31,000 | \$31,000 | \$0 | | (31,000) | |
| OTHER PROPERTY AND SERVICES | | | | - | | | | |
| EXPENDITURE | | | | - | | | | |
| 146303 Land Purchase And Development | - | - | - | - | - | - | - | |
| Sub Total - CAPITAL WORKS | - | - | - | - | - | - | - | |
| Total - OTHER PROPERTY AND SERVICES | - | - | - | - | \$0 | \$0 | \$0 | |
| Total - LAND AND BUILDINGS | \$87,479 | \$391,437 | \$391,437 | \$396,437 | \$261,437 | | (135,000) | |
| PLANT AND EQUIPMENT | | | | - | | | | |
| GOVERNANCE | | | | - | | | | |
| EXPENDITURE | | | | - | | | | |

| SHIRE OF YORK BUDGET 2019/20 | | | | | | 2019/20 FACR - QUARTER 3 | | | |
|------------------------------|-----------------------------------|-----------------------------|-----------|-------------------|-------------------|------------------------------------|--------------------------|---------------------------------------|--|
| Descriptions | | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/ UNFAVOURABLE VAR. | COMMENT |
| 042339 | Administration Executive Vehicles | \$87,194 | | \$134,000 | \$134,000 | \$87,194 | -35% | (46,806) | Changeover of EMIDS vehicle to be deferred to 2020/21 due to limited availability of vehicles at this time. |
| | Sub Total - CAPITAL WORKS | \$87,194 | \$134,000 | \$134,000 | \$134,000 | \$87,194 | | (\$46,806) | |
| | Total - GOVERNANCE | \$87,194 | \$134,000 | \$134,000 | \$134,000 | \$87,194 | | (\$46,806) | |
| | PLANT AND EQUIPMENT | | | - | - | | | | |
| | LAW ORDER & PUBLIC SAFETY | | | - | - | | | | |
| | EXPENDITURE | | | - | - | | | | |
| 051336 | Plant and Equipment Fire Brigades | \$472,649 | | \$10,000 | \$482,649 | \$482,649 | 0% | - | FACR 1 - Corresponding capital expense for the replacement of the Greenhills Bushfire Brigade Truck received in July 2019. |
| 051339 | Ranger Vehicle | - | | - | - | - | | | |
| | Sub Total - CAPITAL WORKS | \$472,649 | \$10,000 | \$10,000 | \$482,649 | \$482,649 | | - | |
| | Total - LAW ORDER & PUBLIC SAFETY | \$472,649 | \$10,000 | \$10,000 | \$482,649 | \$482,649 | | \$0 | |
| | PLANT AND EQUIPMENT | | | - | - | | | | |
| | HEALTH | | | - | - | | | | |
| | EXPENDITURE | | | - | - | | | | |
| 077305 | Plant And Equipment Capital | \$22,904 | | \$26,000 | \$26,000 | \$26,000 | 0% | - | |
| | Sub Total - CAPITAL WORKS | \$22,904 | \$26,000 | \$26,000 | \$26,000 | \$26,000 | | | |
| | Total - HEALTH | \$22,904 | \$26,000 | \$26,000 | \$26,000 | \$26,000 | | \$0 | |
| | PLANT AND EQUIPMENT | | | - | - | | | | |
| | COMMUNITY AMENITIES | | | - | - | | | | |
| | EXPENDITURE | | | - | - | | | | |
| 106302 | Town Planning Plant & Equipment | - | | - | - | - | | | |
| | Sub Total - CAPITAL WORKS | - | - | - | - | - | | | |
| | Total - COMMUNITY AMENITIES | - | - | - | - | \$0 | \$0 | \$0 | |
| | PLANT AND EQUIPMENT | | | - | - | | | | |
| | TRANSPORT | | | - | - | | | | |

| SHIRE OF YORK BUDGET 2019/20 | | | | | | 2019/20 FACR - QUARTER 3 | | |
|--|-----------------------------|-----------|-----------|-------------|--------------------------|---------------------------------------|---|--|
| Descriptions | Actuals as at 30/04/2020 | Detail | ADOPTED | CURRENT | VARIANCE to BUDGET | (FAVOURABLE)/ UNFAVOURABLE VAR. | COMMENT | |
| | | | BUDGET | BUDGET | YEAR ENDING PROJECTED | | | |
| EXPENDITURE | | | - | - | | | | |
| 127304 Plant Purchases Capital | | | \$456,500 | \$456,500 | -100% | (456,500) | Minor refurb/repairs for multi-tyre roller - replacement postponed for 2019/20 and rescheduled in later year. Carry forward patching truck (flo-con unit) \$175,000 and Gardeners Truck \$75,000. Quotes sought for utility however delivery unable to be effected prior to 30 Jun Carry forward. | |
| Sub Total - CAPITAL WORKS | | | \$456,500 | \$456,500 | | (\$456,500) | | |
| Total - TRANSPORT | | | \$456,500 | \$456,500 | | (\$456,500) | | |
| PLANT AND EQUIPMENT | | | - | - | | | | |
| ECONOMIC SERVICES | | | - | - | | | | |
| EXPENDITURE | | | - | - | | | | |
| 133319 Building Surveyor's Motor Vehicle | | | - | - | | | | |
| 139301 Community Bus Capital purchase | | | - | - | | | | |
| 139303 Plant & Equipment | \$29,339 | | \$37,000 | \$37,000 | | | Total expenditure to supply and install standpi controllers was less than originally budgeted. | |
| Sub Total - CAPITAL WORKS | \$29,339 | | \$37,000 | \$37,000 | | (\$7,661) | | |
| Total - ECONOMIC SERVICES | \$29,339 | | \$37,000 | \$37,000 | | (\$7,661) | | |
| PLANT AND EQUIPMENT | | | - | - | | | | |
| OTHER PROPERTY AND SERVICES | | | - | - | | | | |
| EXPENDITURE | | | - | - | | | | |
| 143301 Depot Plant Capital Purchase | | | - | - | | | | |
| Sub Total - CAPITAL WORKS | | | - | - | | | | |
| Total - OTHER PROPERTY AND SERVICES | | | - | - | | | | |
| Total - PLANT AND EQUIPMENT | \$612,085 | \$663,500 | \$663,500 | \$1,136,149 | \$625,182 | (\$510,967) | | |
| INFRASTRUCTURE | | | - | - | | | | |
| ROAD CONSTRUCTION | | | - | - | | | | |
| 128305 Car Park Development | | | - | - | | | | |
| 122400 Roads To Recovery Projects | \$299,171 | | \$661,868 | \$661,868 | \$661,868 | 0% | - | |

| SHIRE OF YORK BUDGET 2019/20 | | | | | | 2019/20 FACR - QUARTER 3 | | | |
|------------------------------|--|-----------------------------|-------------|-------------------|-------------------|------------------------------------|--------------------------|---------------------------------------|---|
| Descriptions | | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/ UNFAVOURABLE VAR. | COMMENT |
| 122401 | Regional Road Group Projects | \$402,291 | - | \$549,847 | \$630,244 | \$630,244 | 0% | - | FACR 1 - Due to a change of scope for the York-Tammin Road project, a budget increase is required. This increase is supported by additional funding. |
| | Talbot Rd | - | - | - | - | | | | |
| 122402 | Municipal Road Construction Projects | \$111,205 | - | \$836,000 | \$836,000 | \$836,000 | 0% | - | |
| 122403 | Municipal Footpath Construction Projects | \$85,051 | - | \$143,638 | \$143,638 | \$143,638 | 0% | - | |
| 122404 | Municipal Bridge Construction Projects | \$5,408 | - | \$55,000 | \$55,000 | \$55,000 | 0% | - | |
| 122407 | Blackspot Projects | - | - | \$34,000 | \$34,000 | \$34,000 | 0% | - | |
| 122411 | Townsite Drainage | \$126,950 | - | \$230,000 | \$230,000 | \$230,000 | 0% | - | |
| 122412 | Asset Renewals - Gravel Sheeting/School Bus Routes | \$157,532 | - | \$200,000 | \$200,000 | \$200,000 | 0% | - | |
| | Sub Total - CAPITAL WORKS | \$1,187,610 | \$2,710,353 | \$2,710,353 | \$2,790,750 | \$2,790,750 | | | |
| | Total - ROADS | \$1,187,610 | \$2,710,353 | \$2,710,353 | \$2,790,750 | \$2,790,750 | | \$0 | |
| | Total - INFRASTRUCTURE ASSETS ROAD RESERVES | \$1,187,610 | \$2,710,353 | \$2,710,353 | \$2,790,750 | \$2,790,750 | | \$0 | |
| | INFRASTRUCTURE - RECREATION FACILITIES | | | - | | | | | |
| | | | | - | | | | | |
| 112302 | Swimming Pool | \$27,050 | - | \$75,000 | \$75,000 | \$27,050 | -64% | (47,950) | Preliminary investigations and testing undertaken. Information to be used to support project requirements for 2020/21 FY if adopted within the budget. Officers propose to transfer unspent funds to reserves at year end. |
| 113346 | Motocross Track Infrastructure | - | - | - | - | - | | | |
| 113347 | Mount Brown Park Infrastructure | - | - | - | - | - | | | |
| | | | | | | | | | |
| 113302 | Avon Park Infrastructure | \$330,904 | - | \$705,672 | \$725,672 | \$705,672 | -3% | (20,000) | FACR 2 - Due to tender prices received, the budget estimate for the Avon Park Project increased to \$754,563. This includes \$38,886 to fund the installation of a new reticulation system not originally included within the scope of the project. Officers are proposing at this time to increase the budget by \$20,000 only. This is due to the expectation that based on year to date expenditure, savings can still be achieved from the use of Shire labour or reduced need for contingency funding. These variations will be addressed during the third quarter FACR. FACR 3 - Carry forward purchase and installation of all-abilities rocker and xylophone due to current unavailability. Community planting activities unable to be undertaken at this time due to social distancing requirements - carry forward funds for completion in 2020/21. |
| 113311 | Cricket Pitch Covers | - | - | - | \$10,000 | \$10,000 | 0% | - | FACR 1 - Cricket pitch cover requires replacement due to irreparable damage. |
| 113365 | Peace Park | - | - | - | - | - | | | |
| 113367 | War Memorial Park | \$1,095 | - | \$13,198 | \$13,198 | \$13,198 | 0% | - | |
| 113366 | Gwambygine Park - Avon Ascent | - | - | - | - | - | | | |
| | | | | | | | | | |
| 113331 | Forrest Oval Precinct Infrastructure | \$34,177 | - | \$78,520 | \$90,332 | \$90,332 | 0% | - | Funds budgeted of \$15,320 for YRCC turf and reticulation on the west side to be reallocated to installation of reticulation on Bowling Greens. The total project cost was higher than the original budget allocation. This shortfall has been offset by a 50% contribution from the York Bowling Club. |

| SHIRE OF YORK BUDGET 2019/20 | | | | | | 2019/20 FACR - QUARTER 3 | | | |
|------------------------------|--|--------|-------------------|-------------------|-------------|------------------------------------|--------------------------|---------------------------------------|---|
| Descriptions | Actuals as at 30/04/2020 | Detail | ADOPTED BUDGET | CURRENT BUDGET | | FACR 3 YEAR ENDING PROJECTED | VARIANCE to BUDGET | (FAVOURABLE)/ UNFAVOURABLE VAR. | COMMENT |
| | | | | | | | | | |
| 113335 | Heritage Trails Infrastructure | | \$75,139 | | \$143,785 | \$143,785 | | | Costs associated with installation of trails signage will not be spent this FY. As a result of COVID-19, the opening has been postponed until 2020/21. Funds to be carried forward. |
| 113318 | Regional Skate Park | | \$151,430 | - | \$350,000 | \$350,000 | | | |
| | | | | | | | | | |
| | Sub Total - CAPITAL WORKS | | \$619,795 | \$1,366,175 | \$1,366,175 | \$1,407,987 | | | |
| | Total - RECREATION FACILITIES | | \$619,795 | \$1,366,175 | \$1,366,175 | \$1,407,987 | | | |
| | Total - INFRASTRUCTURE ASSETS - REC FACILITIES | | \$619,795 | \$1,366,175 | \$1,366,175 | \$1,407,987 | | | |
| | | | | | | | | | |
| | INFRASTRUCTURE ASSETS - OTHER | | | | | | | | |
| 109383 | Cemetery Infrastructure | | - | - | - | - | | | |
| | Sub Total - CAPITAL WORKS | | - | - | - | - | | | |
| | Total - COMMUNITY AMENITIES | | - | - | - | - | | | |
| 132304 | Area Promotion Infrastructure | | \$21,272 | - | \$30,000 | \$30,000 | | | |
| 132305 | Area Promotion - CBD Infrastructure | | \$6,359 | | - | \$6,359 | | | |
| | Sub Total - CAPITAL WORKS | | \$27,631 | \$30,000 | \$30,000 | \$36,359 | | | |
| | Total - TOURISM & AREA PROMOTION | | \$27,631 | \$30,000 | \$30,000 | \$36,359 | | | |
| | Total - INFRASTRUCTURE ASSETS - OTHER | | \$27,631 | \$30,000 | \$30,000 | \$36,359 | | | |

| SHIRE OF YORK CAPITAL EXPENDITURE 2019/20 FINANCE AND COSTING REVIEW - QTR 3 | | | | | | |
|--|---|---------------------------|---------------------------|--------------------|--------------------|--------------------|
| COA | Description | Adopted Budget 2019/20 | YTD Actuals 29/04/2020 | FACR Qtr1 | FACR Qtr2 | FACR Qtr3 |
| Furniture and Equipment | | \$35,000 | \$3,623 | \$38,623 | \$38,623 | \$18,623 |
| 043142 | Administration Furniture and Equipment | \$10,000 | - | \$10,000 | \$10,000 | - |
| 113322 | Gym Equipment | \$5,000 | - | \$5,000 | \$5,000 | \$5,000 |
| 113349 | YRCC Equipment | \$10,000 | - | \$10,000 | \$10,000 | \$10,000 |
| 122303 | Street Furniture | - | \$3,623 | \$3,623 | \$3,623 | \$3,623 |
| 132301 | Christmas Improvements | \$10,000 | - | \$10,000 | \$10,000 | - |
| Plant and Equipment | | \$663,500 | \$612,085 | \$1,136,149 | \$1,136,149 | \$625,182 |
| 042339 | Administration Vehicles | \$134,000 | \$87,194 | \$134,000 | \$134,000 | \$87,194 |
| 051336 | Bushfire Plant and Equipment | \$10,000 | \$472,649 | \$482,649 | \$482,649 | \$482,649 |
| 077305 | Health Vehicles | \$26,000 | \$22,904 | \$26,000 | \$26,000 | \$26,000 |
| 127304 | Works Plant and Equipment | \$456,500 | - | \$456,500 | \$456,500 | - |
| 139303 | Standpipe Equipment | \$37,000 | \$29,339 | \$37,000 | \$37,000 | \$29,339 |
| Buildings | | \$466,437 | \$113,405 | \$471,437 | \$471,437 | \$288,487 |
| 043141 | Administration Building Renewals | \$130,000 | \$55,987 | \$130,000 | \$130,000 | \$56,000 |
| 068302 | Pioneer Memorial Lodge Capital | \$35,000 | - | \$35,000 | \$35,000 | \$5,000 |
| 112302 | Swimming Pool | \$75,000 | \$27,050 | \$75,000 | \$75,000 | \$27,050 |
| 113029 | Town Hall Building Capital | \$127,336 | \$1,850 | \$132,336 | \$132,336 | \$132,336 |
| 113325 | Grey Street Park Capital | \$25,000 | - | \$25,000 | \$25,000 | \$25,000 |
| 118300 | Residency Museum Capital | \$43,101 | \$28,519 | \$43,101 | \$43,101 | \$43,101 |
| 143304 | Depot Capital | \$31,000 | - | \$31,000 | \$31,000 | - |
| Infrastructure - Roads | | \$2,710,353 | \$1,186,797 | \$2,790,750 | \$2,790,750 | \$2,790,750 |
| 122400 | Roads To Recovery Projects | \$661,868 | \$299,171 | \$661,868 | \$661,868 | \$661,868 |
| 122401 | Regional Road Group Projects | \$549,847 | \$402,291 | \$630,244 | \$630,244 | \$630,244 |
| 122402 | Municipal Road Construction Projects | \$836,000 | \$108,593 | \$836,000 | \$836,000 | \$836,000 |
| 122403 | Municipal Footpath Construction Projects | \$143,638 | \$85,051 | \$143,638 | \$143,638 | \$143,638 |
| 122404 | Municipal Bridge Construction Projects | \$55,000 | \$5,408 | \$55,000 | \$55,000 | \$55,000 |
| 122407 | Blackspot Projects | \$34,000 | - | \$34,000 | \$34,000 | \$34,000 |
| 122411 | Townsite Drainage | \$230,000 | \$128,833 | \$230,000 | \$230,000 | \$230,000 |
| 122412 | Asset Renewals - Gravel Resheeting | \$200,000 | \$157,449 | \$200,000 | \$200,000 | \$200,000 |
| Infrastructure - Other | | \$1,321,175 | \$620,376 | \$1,337,534 | \$1,369,346 | \$1,299,346 |
| 113302 | Avon Park Infrastructure | \$705,672 | \$330,904 | \$705,672 | \$725,672 | \$705,672 |
| 113311 | Cricket Pitch Cover | - | - | \$10,000 | \$10,000 | \$10,000 |
| 113318 | Skate Park Construction | \$350,000 | \$151,430 | \$350,000 | \$350,000 | \$350,000 |
| 113331 | Forrest Oval Security incl. Boundary Fencing | \$63,200 | - | \$63,200 | \$63,200 | \$63,200 |
| 113331 | YRCC Turf and Reticulation | \$15,320 | \$7,045 | \$15,320 | - | - |
| 113331 | Bowling Greens Reticulation | - | \$27,132 | - | \$27,132 | \$27,132 |
| 113335 | Heritage Trails | \$143,785 | \$75,139 | \$143,785 | \$143,785 | \$93,785 |
| 113367 | War Memorial | \$13,198 | \$1,095 | \$13,198 | \$13,198 | \$13,198 |
| 132304 | Area Promotion Infrastructure - RV Park Relocation | \$30,000 | \$21,272 | \$30,000 | \$30,000 | \$30,000 |
| 132305 | Area Promotion Infrastructure - Avon Terrace Alfresco | - | \$6,359 | \$6,359 | \$6,359 | \$6,359 |
| | Total Capital Budget | \$5,196,465 | \$2,536,287 | \$5,774,493 | \$5,806,305 | \$5,022,388 |

SHIRE OF YORK
GRANTS REGISTER

| GRANT INFORMATION | | | STATUS | | | IMPLEMENTATION | | | | REPORTING | | | | |
|---|---|------------------|--------------------|---------------------|-----------------|------------------------|------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|----------------------------------|
| FUNDING PROVIDER | PURPOSE OF GRANT | AMOUNT REQUESTED | TOTAL PROJECT COST | ACCEPTED / REJECTED | AMOUNT RECEIVED | DELIVERABLE DEADLINE 1 | DELIVERABLE DEADLINE 2 | DELIVERABLE DEADLINE 3 | DELIVERABLE DEADLINE 4 | INTERIM REPORT DEADLINE 1 | INTERIM REPORT DEADLINE 2 | INTERIM REPORT DEADLINE 3 | INTERIM REPORT DEADLINE 4 | FINAL REPORT/ACQUITTAL DEADLINE |
| NDRRA | WANDRRA AGRN 781 - Cyclone Joyce | \$ 252,000 | \$ 336,000 | ACCEPTED | \$ - | | | | 30/06/2020 | | | | | 30/06/2020 |
| Healthway | YORKids | \$ 10,500 | \$ 48,500 | DEFERRED | \$ - | | | | 1/06/2020 | | | | | 30/06/2020 |
| Lotterywest | YORKids | \$ 10,000 | \$ 48,500 | REJECTED | \$ - | | | | 1/06/2020 | | | | | 30/06/2020 |
| DLGCS | YORKids Financial Assistance Grants - General Purpose | \$ 5,000 | \$ 48,500 | REJECTED | \$ - | | | | 1/06/2020 | | | | | 30/06/2020 |
| WA Local Government Grants Commission | Financial Assistance Grants - General Purpose | \$ 401,714 | N/A | ACCEPTED | \$ 401,714 | | | | 30/06/2020 | | | | | 31/01/2021 |
| WA Local Government Grants Commission | Financial Assistance Grants - Local Roads | \$ 289,477 | N/A | ACCEPTED | \$ 289,477 | | | | 30/06/2020 | | | | | 30/11/2020 |
| Department of Fire and Emergency Services | Emergency Services Levy Grants | \$ 48,120 | \$ 48,120 | ACCEPTED | \$ 37,964 | | | | 27/05/2020 | | | | | 30/06/2020 31/08/2020 |
| Department of Fire and Emergency Services | Bushfire Risk Mitigation Activity Fund | \$ 481,250 | \$ 481,250 | ACCEPTED | \$ 481,250 | | | | 15/06/2020 | | | | | 15/06/2020 |
| Department of Fire and Emergency Services | Earthquake Risk Mitigation Activity Fund | \$ 250,000 | \$ 250,000 | ACCEPTED | \$ - | 31/08/2019 | | | 31/08/2022 | 15/01/2020 | 15/04/2020 | 15/07/2020 | 15/10/2020 | 31/08/2022 |
| Main Roads WA | Street Lighting Subsidy | \$ 6,700 | \$ 91,359 | ACCEPTED | \$ 7,594 | | | | 30/06/2020 | | | | | 30/06/2020 |
| Main Roads WA | Direct Road Grant | \$ 151,030 | \$ 2,241,331 | ACCEPTED | \$ 151,030 | | | | 30/06/2020 | | | | | 30/06/2020 |
| Department of Fire and Emergency Services | DFES Capital Grants - Greenhills Fire Truck | \$ 472,649 | \$ 472,649 | ACCEPTED | \$ 472,649 | | | | 1/07/2019 | | | | | 1/07/2019 |
| Lotterywest | Avon Park Upgrades | \$ 366,071 | \$ 705,672 | ACCEPTED | \$ - | 28/02/2020 | | | 30/04/2020 | | | | | 30/06/2020 30/06/2020 |
| Department of Infrastructure, Regional Development and Cities | Skate Park Construction | \$ 350,000 | \$ 350,000 | ACCEPTED | \$ 200,000 | | | | 30/06/2020 | | | | | 30/06/2020 |
| Lotterywest | Heritage Trails - Greenhills | \$ 56,237 | \$ 83,785 | ACCEPTED | \$ 14,683 | | | | 21/03/2021 | | | | | 20/12/2020 21/03/2021 20/06/2021 |
| Bendigo Bank and Greenhills Progress Assoc | Heritage Trails - Greenhills | \$ 7,548 | \$ 83,785 | \$ - | | | | | 21/03/2021 | | | | | 20/06/2021 |
| Department of Infrastructure | Roads to Recovery | \$ 396,868 | \$ 661,868 | ACCEPTED | \$ 400,000 | | | | 30/06/2020 | 31/10/2019 | 15/02/2020 | 30/04/2020 | 31/07/2020 | 31/10/2020 |
| Main Roads WA | Regional Road Group Projects | \$ 321,669 | \$ 630,244 | ACCEPTED | \$ 289,500 | | | | 30/06/2020 | | | | | 30/06/2020 |
| Communities Environment Program | Avon River Bank Restoration | \$ 20,000 | \$ 35,000 | ACCEPTED | \$ 20,000 | | | | 1/12/2020 | | | | | 1/12/2020 |

7.2 REVIEW OF POLICY F1.6 USE OF CORPORATE CREDIT CARDS AND ACTIVATION OF SECOND CREDIT CARD**File Number:** FI.BNK**Author:** Tabitha Bateman, Finance Manager**Authoriser:** Chris Linnell, Chief Executive Officer**Previously before Council:** 29 July 2019 SY101-07/19**Appendices:** 1. Policy F1.6 - Corporate Credit Cards with amendments**NATURE OF COUNCIL'S ROLE IN THE MATTER**

Executive

PURPOSE OF REPORT

To present the Policy F1.6 Corporate Credit Cards with minor amendments to reflect the allocation of a corporate credit card to the Chief Executive Officer due to the departure of the Executive Manager Corporate and Community Services being the current card holder.

BACKGROUND

As part of the Procurement Review undertaken by officers and presented to Council via the Audit and Risk Committee in July 2019, an amended policy F1.6 Credit Card Policy was adopted by Council. The policy provides for two credit card accounts with a limit of \$5,000 each to be held by the Chief Executive Officer (CEO) and the Executive Manager, Corporate & Community Services (EMCCS).

The policy was amended following the departure of the previous CEO and as a result, Council approved the allocation of a corporate credit card to the EMCCS. Currently, the policy indicates that only one card is active. Due to the recent resignation of Ms Haslehurst (EMCCS), officers are proposing a change to the policy and the issuing of a corporate credit card to the CEO, Mr Chris Linnell to reflect two open accounts with only one active card as follows;

| Card Type | Custodian | Limit |
|-------------------------------|---|--------------------------|
| Credit Card | Chief Executive Officer | \$5,000 |
| Credit Card <u>(inactive)</u> | Executive Manager, Corporate & Community Services | \$5,000 |
| Fuel Cards | Various employees as approved by the CEO | \$4,000 collective limit |

COMMENTS AND DETAILS

Corporate purchasing and credit cards can deliver significant benefits to local governments through improved administrative practices and more effective cash management. However, they can also expose the Shire to significant risks if not properly controlled.

These associated risks have been minimised by implementing policies to control their use as part of the Procurement Review undertaken and presented to Council in July 2019.

The following conditions of use apply to Shire credit cards with internal processes developed to ensure compliance:

- The Shire of York will hold two (2) credit cards accounts. Any new applications for a corporate credit card account shall be approved by the Council.
- The Corporate Credit card may only be used under the direction of the approved custodian.
- All credit card expenditure will be reported to Council with the monthly financial report.
- Officers must provide receipts to Finance at the end of each month for reconciliation to the statement.

When the current EMCCS leaves the organisation, the card will be returned and destroyed. To ensure minimal disruption to operations, a new card will be allocated to the CEO in accordance with the policy.

OPTIONS

Council could choose not to activate the second credit card account and instead choose to wait until a permanent EMCCS is appointed. This could however, result in disruption to operations given that it may take in excess of three months to find a replacement for the position. Furthermore, although rare, there are some suppliers (particularly online) that will not accept any form of payment other than credit card.

IMPLICATIONS TO CONSIDER

Consultative

Bendigo Bank

Strategic

Strong and Effective Leadership

- 5.1 Effective and informed governance and decision-making
- 5.4 Open and accountable systems

Policy Related

F1.6 Credit Card Policy

F1.2 Procurement

Financial

Nil – the outstanding balance of the credit card is paid automatically each month by direct debit to avoid incurring any interest. All purchases adhere to Council's Procurement Policy and be in accordance with the adopted budget.

Legal and Statutory

Local Government (Financial Management) Regulations 1996

11. Payments, procedures for making etc.

- (1) *A local government is to develop procedures for the authorisation of, and the payment of, accounts to ensure that there is effective security for, and properly authorised use of—*
 - (a) *cheques, credit cards, computer encryption devices and passwords, purchasing cards and any other devices or methods by which goods, services, money or other benefits may be obtained; and*
 - (b) *petty cash systems.*

Risk Related

There are risks inherent in the use of corporate credit cards – financial, compliance, reputational and fraud risk. Therefore, it is imperative that appropriate controls are in place to ensure risks are minimised. The Procurement Review undertaken last year identified the risks associated with many aspects of procurement. As a result, strict guidelines are in place detailing processes for approval of use, evidence and acquittal.

Workforce

Nil

VOTING REQUIREMENTS

Absolute Majority: No

COMMITTEE RECOMMENDATION

Moved: Cr Denis Warnick

Seconded: Cr Kevin Trent

That the Audit and Risk Committee recommends that Council:

1. Notes that, in accordance with F1.6 Corporate Credit Card policy, the active corporate credit card will be destroyed upon the departure of exiting Executive Manager, Corporate and Community Services, Ms Suzie Haslehurst.
2. Notes the activation of the second corporate credit card account and the issue of a card in the name of Mr Chris Linnell (CEO).
3. Requests that:
 - (a) F1.6 Corporate Credit Card Policy is amended to reflect the activation of the second corporate credit card;
 - (b) a report is submitted to Council once a permanent EMCCS has been appointed to determine the need for two corporate credit cards.

CARRIED: 6/0



F 1.6 CORPORATE CREDIT CARD POLICY

Policy Objective

The objective of this policy is to:

- Provide guidance in the issue and use of corporate purchasing and credit cards in order to ensure good governance.
- Reduce the risk of fraud and misuse of corporate purchasing and credit cards and minimise the Shire's financial and reputational risk.
- Fulfil all statutory requirements of the Local Government Act with respect to the use of corporate purchasing and credit cards.
- Adopt best practice in developing a clear and comprehensive policy on the use of corporate purchasing and credit cards.

Policy Scope

The requirements of this policy cover ~~all Shire employees that are issued with and/or use the corporate purchasing and/or credit card cards.~~

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This policy does not extend to Elected Members, as the Local Government Act does not make any provision for Elected Members to be issued with a Corporate Credit Card. A Local Government can only pay allowances or reimburse expenses to a Councillor.

Policy Statement

Introduction

The Shire will operate a corporate purchasing and credit cards system which permits an appropriate level of cards to be issued within the organisation. The number of cards issued has been reviewed in accordance with the review of this policy to ensure the appropriateness of the number of cards being used and the reason for which the card was issued.

Corporate purchasing and credit cards can serve as an effective way for the Shire to make payment for goods and services. The risks associated with corporate purchasing and credit card use can be minimised through the implementation of effective controls and administration processes. This policy must be understood by the employee/card holder prior to the issuing of corporate purchasing and credit cards.

This policy was created to ensure controlled use of corporate purchasing and credit cards and therefore good governance. Consultation of relevant legislation and industry best practice was undertaken. This policy was reviewed with consideration for the Department of Local Government's Operational Guidelines and WALGA's template policy suite.

Principles

- a) There are always adequate controls in place surrounding the issuing and use of corporate purchasing and credit cards.
- b) There are effective acquittal practices in place surrounding the use of corporate purchasing and credit cards.
- c) Purchases made on corporate purchasing and credit cards adhere to the Procurement Policy.
- d) Purchases made on corporate purchasing and credit cards are as transparent as those processed through the Accounts Payable process.

Provisions**1. Advantages of Corporate Credit Card Use**

The use of corporate purchasing and credit cards shall only be approved if there is a demonstrated need and advantage to the Shire. These include:

- a. eliminating or reducing time spent on paper-based ordering and payments;
- b. reduction of administrative costs;
- c. reducing the number of payments per month;
- d. provision of a useful resource in an emergency situation; and
- e. reducing the need to carry cash on the premises

2. Custodianship and Conditions of Use

- 2.1 The Shire of York will hold two (2) credit card accounts. Any new applications for a corporate credit card account shall be approved by the Council.
- 2.2 The corporate credit card may only be used under the direction of the approved custodian.
- 2.3 All credit card expenditure will be reported to Council with the monthly financial report.
- 2.4 The requirement for corporate fuel cards will be determined on a case-by-case basis and approved by the Chief Executive Officer.
- 2.5 Fuel cards will only be used for purchasing fuel for the Shire vehicle (or hire vehicle where appropriate) to which the application relates.
- 2.6 All fuel card expenditure will be reported to Council within the list of monthly creditors payments.
- 2.7 Custodians and account limits are as follows:

| Card Type | Custodian | Limit |
|---------------------------|---|-----------------------------|
| Credit Card | Chief Executive Officer | \$5,000 |
| Credit Card (inactive) | Executive Manager, Corporate & Community Services | \$5,000 |
| Fuel Cards | Various employees as approved by the CEO | \$4,000 collective limit |

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3. Register

3.1 A register shall be maintained by the Executive Manager Corporate and Community Services of all Corporate Credit Cards and Fuel Cards issued and kept in a secure location. The register shall include:

- a. Date of approval by Chief Executive Officer;
- b. Name of card holder;
- c. Card number and expiry date;
- d. Conditions of use of the card; and
- e. A review date for continuing use of the card, not exceeding 24 months.

4. Policies and Procedures Governing the Use of Corporate Cards

4.1 The following shall be complied with for controlling the use of Corporate Credit Cards:

- a. An agreement shall be signed by the cardholder which sets out the cardholder's responsibilities and legal obligations when using the corporate purchasing and credit cards;
- b. A secure register managed by the Executive Manager Corporate and Community Services of all current cardholders should be kept which includes card number, expiry date of the card and credit limit. Details of goods and services the cardholder has authority to purchase are outlined in the cardholder agreement;
- c. All new and existing cardholders shall be provided with a copy of the policies and procedures relating to the use of corporate purchasing and credit cards and shall formally sign the register to acknowledge that they have read and understood the requirements of the policy;
- d. When an employee misplaces their corporate purchasing or credit card, they shall promptly report the matter to the Executive Manager Corporate and Community Services who shall immediately cancel the card.
- e. Credit Cards shall not be transferred to other users;
- f. Use of the reward schemes, such as Fly Buys and Frequent Flyers, will not be permitted for personal gain;
- g. All surrendered Credit Cards shall be destroyed by the Executive Manager Corporate and Community Services in the presence of another employee;
- h. In the event that a cardholder fails to comply with the policy's requirements, the Chief Executive Officer shall withdraw the use of the corporate purchasing or credit card and take appropriate disciplinary action. All criminal/illegal acts of alleged misuse shall be reported to the Police and other relevant authorities;
- i. The use of corporate purchasing and credit cards for any personal use whatsoever is strictly prohibited.

j. Use of the corporate credit cards for purchases over the internet should be restricted to trusted secure sites.

~~k.~~ The cardholder will be personally liable for expenditure that cannot be shown to be related to the business of the Shire of York.

5. Purchasing

5.1 Corporate purchasing and credit cards shall only be used for purchasing goods and services on behalf of the Shire and in circumstances when the issue of a Purchase Order Number from the Shire is not accepted, appropriate or convenient.

5.2 Fuel Cards will be issued to employees where applicable and must only be used when purchasing fuel for Shire vehicles.

5.3 Personal expenditure is strictly prohibited.

5.4 A Credit Card shall not be used for cash withdrawals.

5.5 Purchases by facsimile, telephone or over the internet shall be authorised by the person and all paperwork shall be kept and verified.

5.6 The nominated fuel card should be used in preference to a credit card when purchasing fuel unless it is not accepted by the retailer and then the vehicle odometer reading and fuel receipt are to be recorded at the time of purchase.

5.7 Credit card purchases are to comply with the Procurement Policy for acquiring of goods and services.

5.8 The use of the Corporate Credit Card for purchase of library books can only be exercised by the person responsible for the library collection acquisitions function.

5.9 The purchase of meals in York with the Corporate Credit Card is limited to hosting visiting dignitaries and others authorised in advance by the Shire President.

5.10 Meals purchased while away from York are to comply with the limit value approved from year to year by Council during the budget process.

6. Payments and Acquittals

6.1 The cardholder will be responsible for providing appropriate and sufficient documentary evidence of all charges, as required, on a monthly basis. Information should include a copy of the GST invoice, account number for costing purposes and an explanation as to why the expense was incurred. Full information requirements are outlined in the Corporate Purchasing and Credit Cards Acquittal and Reporting Procedure.

6.2 Time frames for all payment of accounts shall be monitored by the Executive Manager Corporate and Community Services to ensure that credit charges are minimised and accounts are paid so as not incur a penalty or interest.

6.3 ~~All transactions requested by officers other than the cardholder must complete the Credit Card Authority Form.~~

6.4 ~~All transactions on Corporate Credit Cards are to be listed and form part of the monthly financial reports to Council in accordance with the requirements of *Local Government (Financial Management) Regulation 13*.~~

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Deleted: <#>Cardholders cannot approve expenditure incurred on their own cards – these will be referred to the Chief Executive Officer for approval – the Chief Executive Officer shall refer any such instances to the Executive Manager Corporate and Community Services.¶

Deleted: <#>The signed corporate credit card statement and all supporting documentation are to be given to the Chief Executive Officer for certification. The Chief Executive Officer's signed corporate credit card statement and all supporting documentation will be provided to the Shire President for certification.¶

Key Terms/Definitions

Not Applicable

Policy Administration

Responsible Directorate/Division: Corporate & Community Services/Finance

Author/Contact Officer Position: Finance Manager

Relevant Delegation: Not Applicable

Relevant Legislation: *Local Government Act 1995 – Section 2.7 (2)(a) and (b)*
Local Government Act 1995 – Section 6.5(a)
Local Government (Financial Management) Regulations 1996 –11
Local Government (Financial Management) Regulations 1996 - 13

In addition to the above legislation, the Department of Local Government and Communities (Government of Western Australia) issued 'Operational Guideline Number 11' for the 'Use of Corporate Credit Cards'.

Relevant Documents: Staff Code of Conduct
F1.2 Procurement Policy
Corporate Credit Card Approval Process and Acquittal
Shire of York Procurement Manual

Date Adopted: 28 January 2016

Reviews/Amendments 24 October 2016
29 July 2019
25 November 2019
30 June 2020

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8 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

9 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

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 3.09pm.