

**SHIRE OF YORK  
VARIANCE REPORT  
FOR THE PERIOD ENDED 31 JANUARY 2015**

Local Government (Financial Management) Regulations 1996  
Financial reports — s. 6.4

34. Financial activity statement required each

(1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —

(a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and

(b) budget estimates to the end of the month to which the statement relates; and

(c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and

(d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and

(e) the net current assets at the end of the month to which the statement relates.

<b>OPERATING REVENUE</b>	<b>ANNUAL BUDGET</b>	<b>YTD ACTUALS</b>	<b>VAR TO BUDGET</b>
<b>General Purpose Funding</b>	\$6,317,145	\$3,626,503	57%
No material variance to report - Rates raised in July have been apportioned over the financial year and drip fed into the Profit and Loss.			
<b>Governance</b>	\$22,463	\$27,220	121%
Unbudgeted LGIS dividends received - \$15,196			
<b>Law, Order Public Safety</b>	\$122,160	\$62,609	51%
No material variance to report			
<b>Health</b>	\$58,900	\$17,002	29%
Expected income from sales of Health Services down \$11,000 due to reduction in staff numbers resulting in less services to RTG Councils.			
<b>Education and Welfare</b>	\$32,226	\$22,798	71%
Annual budgeted income for rent received from Centennial Units \$29,000 - actual to date \$20,170.			
<b>Community Amenities</b>	\$781,522	\$393,298	50%
No material variance to report – Rubbish charges raised through rates totalling \$600,815 were removed from the Profit and Loss and relocated to the Statement of Financial Position as a prepayment. This income will be apportioned over the financial year and drip fed into the Profit and Loss			
<b>Recreation and Culture</b>	\$1,052,890	\$383,426	36%
Grant funds of \$110,000 for Walk Trails not likely to be received prior to 30 June 2015. Transfers from Trust (up to \$60,000) processed at year end if required. Forrest Oval Water Re-use Dam to be commissioned and final grant funds to be claimed.			
<b>Transport</b>	\$1,368,927	\$542,363	40%
There are three Blackspot projects that have been cancelled reducing income by \$144,000. In addition to this RRG funding will be reduced by \$65,212. In both cases expenditure has also been reduced.			
<b>Economic Services</b>	\$220,820	\$90,325	41%
Due to reduction in staff services to other Councils ceased reducing income by \$14,000. No grant received to date for records storage feasibility study.			
<b>Other Property and Services</b>	\$96,800	\$41,662	43%
Income received from sale of private works down on budget.			
	<u>\$10,073,853</u>	<u>\$5,207,205</u>	<u>52%</u>

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<b>OPERATING EXPENDITURE</b>	<b>ANNUAL BUDGET</b>	<b>YTD ACTUALS</b>	<b>VAR TO BUDGET</b>
<b>General Purpose Funding</b>	\$246,984	\$150,810	61%
No material variance to report			
<b>Governance</b>	\$974,427	\$598,520	61%
No material variance to report			
<b>Law, Order, Public Safety</b>	\$548,332	\$204,780	37%
There will be reduced expenditures in this area largely due to the fact that while the budget allowed for two Rangers only one position has been filled. This will reduce income expected from the sale of services to other Councils.			
<b>Health</b>	\$302,388	\$163,878	54%
No material variance to report			
<b>Education and Welfare</b>	\$113,606	\$58,942	52%
No material variance to report			
<b>Community Amenities</b>	\$1,380,063	\$635,513	46%
No material variance to report			
<b>Recreation and Culture</b>	\$2,713,942	\$1,250,020	46%
No material variance to report			
<b>Transport</b>	\$2,132,099	\$1,375,889	65%
Due to the increase in road values following the 2013/14 revaluation depreciation raised to date is higher than expected by \$180,000. An adjustment will be required for the mid-year review.			
<b>Economic Services</b>	\$872,763	\$345,250	40%
As at 31 January expenditures were down on budget due to vacant EDO position and a budget for legal advice not utilised to date.			
<b>Other Property &amp; Services</b>	\$59,801	\$440,994	737%
A large portion of costs in schedule 14 are recovered through overheads to other areas however unplanned termination payments which cannot be met by the use of leave reserves have not been factored into the overhead rate. In addition to this is the unbudgeted cost of consultants to cover positions.			
	<b>\$9,344,405</b>	<b>\$5,224,595</b>	<b>56%</b>
<b>CAPITAL PROGRAMME</b>	<b>ANNUAL BUDGET</b>	<b>YTD ACTUALS</b>	<b>VAR TO BUDGET</b>
<b>Land &amp; Buildings</b>	\$727,264	\$276,633	38%
Many projects have commenced but have not yet been completed. Works have been carried out on the installation of solar panels on both the admin building and the YRCC but to date full payment has not been made. Some internal works have been carried out at Pioneer Memorial Lodge and quotes are being sought on external works.			
<b>Infrastructure Assets - Roads</b>	\$2,388,428	\$916,310	38%
Expenditure on Roads to Recovery and Regional Roads are at least half way through and works have commenced on Blackspot Projects. Focus has been set on completing grant funded projects then other municipal funded projects will follow.			
<b>Infrastructure Assets - Recreation Facilities</b>	\$562,943	\$22,869	4%
Budget for walk trails unlikely to be utilised this financial year - subject to successful grant application.			
<b>Infrastructure Assets - Other</b>	\$72,790	\$0	0%
Further planning is required for upgrades to Septic Ponds - works have not yet commenced. Council to make a decision regarding the relocation of the power pole as revised from Western Power was higher than budgeted.			
<b>Plant and Equipment</b>	\$699,635	\$346,587	50%
No material variance to report			
<b>Furniture and Equipment</b>	\$168,080	\$73,515	44%
No material variance to report			
	<b>\$4,619,140</b>	<b>\$1,635,914</b>	<b>35%</b>