

SHIRE OF YORK

## NOTICE OF MEETING

Dear Councillors

I respectfully advise that the SPECIAL COUNCIL MEETING will be held in Council Chambers, York Town Hall, York on Tuesday, 14 July 2020, commencing at 5.00pm.

MEETING AGENDA ATTACHED

*Chris Linnell*

CHRIS LINNELL  
CHIEF EXECUTIVE OFFICER  
Date: 9 July 2020

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|                                                                                           |
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| <p><b>MISSION STATEMENT</b><br/><i>"Building on our history to create our future"</i></p> |
|-------------------------------------------------------------------------------------------|

**Local Government Act 1995 (as amended)****Part 1 Introductory Matters**

## 1.3. Content and intent

- (1) This Act provides for a system of local government by —
  - (a) providing for the constitution of elected local governments in the State;
  - (b) describing the functions of local governments;
  - (c) providing for the conduct of elections and other polls; and
  - (d) providing a framework for the administration and financial management of local governments and for the scrutiny of their affairs.
- (2) This Act is intended to result in —
  - (a) better decision making by local governments;
  - (b) greater community participation in the decisions and affairs of local governments;
  - (c) greater accountability of local governments to their communities; and
  - (d) more efficient and effective local government.
- (3) In carrying out its functions a local government is to use its best endeavours to meet the needs of the current and future generations through an integration of environmental protection, social advancement and economic prosperity.

**Part 2 Constitution of Local Government****Division 2 Local Governments and Councils of Local Governments**

## 2.7 The Role of Council

- (1) The Council —
  - (a) directs and controls the Local Government's affairs; and
  - (b) is responsible for the performance of the Local Government's functions.
- (2) Without limiting subsection (1), the Council is to —
  - (a) oversee the allocation of the Local Government's finances and resources; and
  - (b) determine the Local Government's policies.

**Meetings generally open to the public**

- 5.1.** (1) Subject to subsection (2), the following are to be open to members of the public —
- (a) all council meetings; and
  - (b) all meetings of any committee to which a local government power or duty has been delegated.
- (2) If a meeting is being held by a council or by a committee referred to in subsection (1) (b), the council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following —
- (a) a matter affecting an employee or employees;
  - (b) the personal affairs of any person;
  - (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;
  - (d) legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting;
  - (e) a matter that if disclosed, would reveal —
    - (i) a trade secret;
    - (ii) information that has a commercial value to a person; or
    - (iii) information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government;
  - (f) a matter that if disclosed, could be reasonably expected to —



- (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law;
    - (ii) endanger the security of the local government's property; or
    - (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety;
  - (g) information which is the subject of a direction given under section 23 (1a) of the Parliamentary Commissioner Act 1971; and
  - (h) such other matters as may be prescribed.
- (3) A decision to close a meeting or part of a meeting and the reason for the decision are to be recorded in the minutes of the meeting.



Shire of York

## **G 2.6 PUBLIC QUESTION TIME**

### **Policy Statement**

1.0 "Public Question Time" will be limited to 15 minutes\*. The Council may exercise a discretion to extend the time by resolution if required. If there are questions remaining unasked at the expiration of the time allotted members of the public will be asked to submit their questions in writing to the Chief Executive Officer who will provide a written reply with the response placed in the Agenda of the next Ordinary Meeting of the Council.

*\* A minimum of 15 minutes is provided by Regulation 6(1) of the Local Government (Administration) Regulations 1996 (S.5.24 of the Local Government Act 1995)*

2.0 Questions may be asked at the Ordinary Council Meeting and any Committee meeting on any matter affecting the Council and the Shire's operations. Questions submitted to Special Meetings of the Council will be restricted to the subject matter of the meeting.

3.0 Each questioner will be limited to two (2) questions. Statements or long preamble are not permitted.

4.0 People wishing to ask questions will be encouraged to put their questions in writing or in a prescribed form and submit them to the Chief Executive Officer prior to 10 am on the day of the meeting. This allows for an informed response to be given at the meeting. Oral questions are permitted.

5.0 Priority will be given to questions about matters on the agenda for the meeting and which are submitted in accordance with 4.0 above.

6.0 Every person who wishes to ask a question must identify themselves and register with a Council Officer immediately prior to the meeting. Subject to 5.0 above questions will be taken in the order in which people register.

7.0 Questions containing offensive remarks, reference to the personal affairs or actions of Elected Members or staff, or which relate to confidential matters or legal action will not be accepted. Questions that the Presiding Member considers have been answered by earlier questions at the meeting or earlier meetings may not be accepted.

8.0 On receipt of a question the Presiding Member may answer the question or direct it to the Chief Executive Officer to answer. If the question is of a technical nature the Chief Executive Officer may direct the question to a senior technical officer present. If the question requires research it will be taken on notice.

9.0 There will be no debate on the answers to questions.

10.0 A summary of the question and the answer will be recorded in the minutes of the Council meeting at which the question was asked.

11.0 Public Question Time guidelines incorporating this policy are being prepared and will include information on the other methods of enquiry that are available to members of the public to obtain information from the Shire.

Adopted 21 October 2013

Amended 17 September 2015

Amended 23 November 2015

Reviewed 24 October 2016

### Question(s)

**Name:** \_\_\_\_\_

**Item No. Referred To:**  
(If Applicable) \_\_\_\_\_

*Note: To provide equal opportunity for all in attendance to ask questions, a limit of two (2) questions at a time from any one person is imposed.*

[illegible]

[illegible]

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

## OFFICE USE ONLY

Presented Meeting Date: \_\_\_\_\_ Item No: \_\_\_\_\_

## Order Of Business

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

## 1 OPENING

### 1.1 Declaration of Opening

### 1.2 Disclaimer

The Shire President advises 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

### 1.4 Announcement of Visitors

### 1.5 Declarations of Interest that Might Cause a Conflict

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

| Name | Item No & Title | Nature of Interest<br>(and extent, where appropriate) |
|------|-----------------|-------------------------------------------------------|
|      |                 |                                                       |
|      |                 |                                                       |
|      |                 |                                                       |

### 1.6 Declaration of Financial Interests

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

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

| Name | Item No & Title | Nature of Interest<br>(and extent, where appropriate) |
|------|-----------------|-------------------------------------------------------|
|      |                 |                                                       |
|      |                 |                                                       |
|      |                 |                                                       |

### 1.7 Disclosure of Interests that may affect Impartiality

Councillors and staff are required (Code of Conduct), in addition to declaring any financial interest, to declare any interest that might cause a conflict. The member/employee is also encouraged to disclose the nature of the interest. The member/employee must consider the nature and extent of the interest and whether it will affect

their impartiality. If the member/employee declares that their impartiality will not be affected then they may participate in the decision making process.

| Name | Item No & Title | Nature of Interest<br>(and extent, where appropriate) |
|------|-----------------|-------------------------------------------------------|
|      |                 |                                                       |
|      |                 |                                                       |
|      |                 |                                                       |

## 2 ATTENDANCE

2.1 Members

2.2 Staff

2.3 Apologies

2.4 Leave of Absence Previously Approved

2.5 Number of People in the Gallery at Commencement of Meeting

## 3 PUBLIC QUESTION TIME

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

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

- (1) A member of the public who wishes to ask a question during question time must identify themselves and register with a Council Officer immediately prior to the meeting.
- (2) A question may be taken on notice by the Council for later response.
- (3) When a question is taken on notice the CEO is to ensure that—
  - (a) a response is given to the member of the public in writing; and
  - (b) a summary of the response is included in the agenda of the next meeting of the Council.
- (4) Where a question relating to a matter in which a relevant person has an interest is directed to the relevant person, the relevant person is to—
  - (a) declare that he or she has an interest in the matter; and
  - (b) allow another person to respond to the question.
- (5) Each member of the public with a question is entitled to ask up to 2 questions before other members of the public will be invited to ask their questions.
- (6) Where a member of the public provides written questions then the Presiding Member may elect for the questions to be responded to as normal business correspondence.
- (7) The Presiding Member may decide that a public question shall not be responded to where—
  - (a) the same or similar question was asked at a previous meeting, a response was provided and the member of the public is directed to the minutes of the meeting at which the response was provided;
  - (b) the member of the public uses public question time to make a statement, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the statement as a question; or



- (c) the member of the public asks a question that is offensive or defamatory in nature, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the question in a manner that is not offensive or defamatory.
- (8) A member of the public shall have 2 minutes to submit a question.
- (9) The Council, by resolution, may agree to extend public question time.
- (10) Where any questions remain unasked at the end of public question time they may be submitted to the CEO who will reply in writing and include the questions and answers in the agenda for the next ordinary Council meeting.
- (11) Where an answer to a question is given at a meeting, a summary of the question and the answer is to be included in the minutes.

3.1 Written Questions – Current Agenda

3.2 Public Question Time

**4 APPLICATIONS FOR LEAVE OF ABSENCE**

**5 PRESENTATIONS**

5.1 Petitions

5.2 Presentations

5.3 Deputations

5.4 Delegates' Reports

**6 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**

## **7 OFFICER'S REPORTS**

### **SY101-07/20 ADOPTION OF GENERAL RATES AND MINIMUM PAYMENTS 2020/21**

**File Number:** FI.BUD2021

**Author:** Tabitha Bateman, Finance Manager

**Authoriser:** Chris Linnell, Chief Executive Officer

**Previously before Council:** Not Applicable

**Appendices:** Nil

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

Executive  
Legislative

#### **PURPOSE OF REPORT**

The purpose of this report is for Council to consider and impose the general rates and minimum rates on rateable property within the Shire.

#### **BACKGROUND**

Each year, as part of the budget process, Council determines the rates and charges for the financial year. During this process, Councillors and staff carry out a number of evaluation exercises to help determine what level of rates to charge. The budget aims to achieve a balance between required services and improvement projects for the community while keeping the rate increase to a minimum.

As is generally the case with many local governments in Western Australia, rates form the largest component of budgeted revenue. In framing the 2020/21 budget however, consideration was given to the current economic environment and the impact of COVID-19. Whilst Council's Strategic Community Plan and Corporate Business Plan determined that a 3% increase to the rate in the dollar value should be applied across the terms of the plans, Council has prioritised the need to offer relief to ratepayers in the aftermath of COVID-19 balanced with the continuation of delivery of quality services.

Since the declaration of the State of Emergency and in accordance with recent legislative changes, Council has considered a number of options with regard to the development of the 2020/21 annual budget with a view to supporting the community through the COVID-19 pandemic. For example, at the Special Council Meeting held 21 April 2020, Council resolved (Res 020420) to develop the 2020/21 draft budget with consideration for, among other things, no increase to the rate in the dollar and no increase to interest or administration fees charged on rates.

In light of these considerations and in accordance with the above resolution, the draft budget was prepared with a 0% increase to the rate in the dollar for both GRV and UV rated properties. Minimum rates for GRV properties are to remain at the current rate being \$1,080 and minimum rates for UV properties will be reduced to \$1,390. The rating model reflects the current economic conditions, whilst generating the required income for the Shire to provide adequate levels of service and achieve its objectives.

#### **COMMENTS AND DETAILS**

Rates are calculated by using the Gross Rental Value (GRV) or Unimproved Value (UV), provided by Landgate and multiplied by the rate in the dollar adopted by Council. While Council, along with other local governments, advocated to the State Government to place a hold on revaluations, the request was rejected and revaluations for UV properties were received in April 2020. It should be noted that while Council may choose to adopt a 0% rate increase, any variation seen between years

on a rates notice is calculated based on the value of the property as determined by Landgate as at the date of valuation.

During April 2020, Landgate provided the valuations for UV properties with the following comments;

*"Total Valuation \$258,452,400*

*Average Overall Change 4.25%*

#### **OVERALL VARIATION TO UNIMPROVED VALUATIONS**

*Although the overall change percentage in values across the Shire is 4.25%, it must be stressed that this percentage is an average. Generally, values of small holdings, with a predominant residential use, have softened, down by up to -8%. On the other hand, broad acre farmland values have risen on the back of strong commodity prices. In some cases, good productive farmland values have increased by up to 15%. Broadly, farm values in the northern part of the Shire have increased by around 1 to 10%. Values in the southern part of the Shire have increased more moderately.*

*Some variations to individual assessments may have occurred either as a product of the valuation process and/or inclusion of updated information such as soil type."*

Landgate values rural properties rated on an Unimproved Value (UV) basis every year and properties rated on a Gross Rental Value (GRV) basis are revalued every three to five years. Rating valuations are assessed at a 'snapshot in time' to reflect the property market for the district on the same date.

It can be noted, similar to the valuation provided for the 2019/20 year, that the smaller landholdings continue to decline in value. This decline is reflected by the reduction to the minimum rate for UV properties.

Whilst, in the 2020/21 budget, it would appear the Shire is generating additional revenue from rates, any increase is attributed to growth as a result of new properties, i.e. subdivisions or properties with improvements since a previous valuation.

Minimum rates to be imposed on UV properties will reduce from \$1,400 to \$1,390. The minimum rate for GRV properties is proposed to remain unchanged for the sixth year in a row at \$1,080. Approximately 820 properties (31%) are expected to be minimum rated this year. This is consistent with the proportion last year and is below the threshold of 50% allowable under the *Local Government Act 1995*.

Based on the draft budget, it is proposed that the rate in the dollar for Gross Rental Value (GRV) and Unimproved Value (UV) will not increase for the 2020/21 financial year.

## **IMPLICATIONS TO CONSIDER**

### **Consultative**

Landgate Valuation Services

WALGA

### **Strategic**

When setting the rate, Council considers what services and infrastructure are required and considers any strategic implications in accordance with Council's Strategic Community Plan and Corporate Business Plan. For the 2020/21 financial year, emphasis has been placed on responding to the current economic climate as a result of COVID-19.

### **Policy Related**

Not applicable.

**Financial**

The 2020/21 Budget includes expected rate revenue of \$5,993,127 which accounts for over 50% of the total revenue budgeted to be received by the Shire. This report forms part of the 2020/21 Annual Budget and further information is disclosed in the notes forming part of the budget.

**Legal and Statutory****Local Government Act 1995****6.32. Rates and service charges**

(1) *When adopting the annual budget, a local government —*

(a) *in order to make up the budget deficiency, is to impose\* a general rate on rateable land within its district, which rate may be imposed either —*

(i) *uniformly; or*

(ii) *differentially;*

(b) *may impose\* on rateable land within its district*

(i) *a specified area rate; or*

(ii) *a minimum payment; and*

(c) *may impose\* a service charge on land within its district.*

*\* Absolute majority required.*

(2) *Where a local government resolves to impose a rate it is required to —*

(a) *set a rate which is expressed as a rate in the dollar of the gross rental value of rateable land within its district to be rated on gross rental value; and*

(b) *set a rate which is expressed as a rate in the dollar of the unimproved value of rateable land within its district to be rated on unimproved value.*

**6.34. Limit on revenue or income from general rates**

*Unless the Minister otherwise approves, the amount shown in the annual budget as being the amount it is estimated will be yielded by the general rate is not to —*

(a) *be more than 110% of the amount of the budget deficiency; or*

(b) *be less than 90% of the amount of the budget deficiency.*

**6.35. Minimum payment**

(1) *Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.*

(2) *A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.*

(3) *In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —*

(a) *50% of the total number of separately rated properties in the district; or*

(b) *50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.*

(4) *A minimum payment is not to be imposed on more than the prescribed percentage of —*

(a) *the number of separately rated properties in the district; or*

(b) *the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount."*

**Local Government (COVID-19 Response) Order 2020****10. Section 6.34 modified (limit on revenue or income from general rates)**

- (1) Section 6.34(b) is modified as set out in this clause in relation to the 2020/21 annual budget of a local government.
- (2) The reference to 90% is replaced with a reference to 80%.

**Risk Related**

As with all annual budgets, there are a range of expenses that increase each year. In addition, the draft budget proposes a reduction in revenue by way of offering a range of savings, including a significant rates incentive scheme, detailed further within the budget. In order to deliver a 0% rate increase to the rate in the dollar, the Shire has had to reduce both operating and capital expenditure. This could pose both a reputational and financial risk. After careful consideration and planning however, officers have adapted the budget giving attention to, not only asset management and levels of service, but also recovery from these unprecedented times.

There is a further risk that by not adopting the general rates and minimum payments, cashflow implications could arise and Council operations and capital projects proposed for 2020/21 could be jeopardised.

**Workforce**

N/A

**VOTING REQUIREMENTS**

**Absolute Majority: Yes**

**RECOMMENDATION**

That, with regard to the adoption of general rates and minimum payments for the 2020/21 financial year, Council;

1. Resolves to adopt a general rate increase of 0.0% for the 2020/21 financial year.
2. Resolves to impose the following general rates pursuant to Section 6.32 of the *Local Government Act 1995*, noting no change from 2019/20;
  - a) Gross Rental Values of property – 12.3882 cents in the dollar
  - b) Unimproved Values of property – 0.9416 cents in the dollar,
3. Resolves to impose the following minimum rates pursuant to Section 6.35 of the *Local Government Act 1995*:
  - a) \$1,080.00 per Gross Rental Value
  - b) \$1,390.00 per Unimproved Value
4. Notes, in accordance with section 6.34 of the *Local Government Act 1995* and *Local Government (COVID-19 Response) Ministerial Order 2020*, gazetted on 8 May 2020, the revenue estimated to be yielded by the general rates imposed for the 2020/21 financial year will be 100% of the 2020/21 Budget expenditure.

**SY102-07/20 RATES PAYMENT INCENTIVE SCHEME 2020/21**

**File Number:** FI.BUD2021

**Author:** Tabitha Bateman, Finance Manager

**Authoriser:** Chris Linnell, Chief Executive Officer

**Previously before Council:** Not Applicable

**Appendices:** Nil

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

Executive

**PURPOSE OF REPORT**

The purpose of this report is to provide Council with information regarding the 2020/21 Rates Payment Incentive Scheme and seeks Council's approval of the officer's recommendation for inclusion in the 2020/21 Annual Budget.

**BACKGROUND**

In accordance with section 6.12 of the *Local Government Act 1995* (the Act), Council can resolve to provide an incentive for the early payment of rates when adopting the annual budget.

Ratepayers who pay their rates either in full or by instalment by the first due date will be eligible for some element of the Shire's rates incentive scheme.

**COMMENTS AND DETAILS**

In past years, early payment of rates was incentivised by offering prizes consistently donated by the local Bendigo Bank branch, West Australian Symphony Orchestra and Fuel Distributors. Giving consideration to the impacts of COVID-19, the rates incentive scheme was reviewed and further developed with a focus to support local stimulus and incentivise local spend in York.

Budget workshops were held with Council on 19 May and 9 June 2020 where officers presented options for a revised rates incentive scheme. The preferred options included offering a 1.5% discount for rates paid in full by the due date and 'York Dollars' to be spent with registered local businesses. These options were developed and costed by officers for inclusion in the 2020/21 budget estimated as follows;

**Payment in Full - due date 14 September 2020**

- Discount of 1.5% - \$44,873
- \$50 York Dollars - \$65,650

Note - the discount does not apply to any charges other than the rates component i.e. no discount will be applied to rubbish charges or the Emergency Services Levy.

**Payment by Instalments – due date for first instalment 14 September 2020**

- \$20 York Dollars - \$21,008

Council acknowledges the difficult times the community has experienced as a result of COVID-19. Therefore, Council has prioritised the above allocations within the 2020/21 budget to provide an economic stimulus in the form of York Dollars to offer an incentive for the early payment of rates and provide a boost for the local economy.

York Dollars will be in the form of vouchers and will be available from the Shire Administration Office. Vouchers must be collected in person. Special arrangements may be made for extenuating circumstances.

All current and outstanding rates must be received on or before 14 September 2020 to qualify. In addition to the rates notice and information pertaining to the terms and conditions of the rates incentive scheme, the rates notice package will also include information around rubbish collection and recycling, fire breaks and restricted burning periods.

## **IMPLICATIONS TO CONSIDER**

### **Consultative**

York Business Association

Local business community

WALGA

Shire of Narrogin

### **Strategic**

Not applicable

### **Policy Related**

Not applicable

### **Financial**

The financial impact of the proposed rates incentive scheme has been costed within the 2020/21 annual budget and has been estimated at a cost of approximately \$131,531 offset by a transfer from Disaster Reserve 35. Of the total cost, \$86,658 is budgeted to be channelled directly back into the local economy with the remaining \$44,873 reported as a reduction to Shire revenue.

### **Legal and Statutory**

Local Government Act 1995 Section 6.12.

Power to defer, grant discounts, waive or write off debts

- (1) Subject to subsection (2) and any other written law, a local government may —
  - (a) when adopting the annual budget, grant\* a discount or other incentive for the early payment of any amount of money; or
  - (b) waive or grant concessions in relation to any amount of money; or
  - (c) write off any amount of money,  
which is owed to the local government.

\* Absolute majority required.

### **Risk Related**

There are a number of inherent risks associated with the proposed rates incentive scheme including reputational and financial. It is possible that some in the community may prefer the associated expenditure to be directed to the road construction program or other initiatives within the budget.

In developing the annual budget however, consideration has been given to the current economic climate and the difficulties faced not only within the local business community, but the wider community in general. Furthermore, in development of the scheme, officers have sought advice from other local governments offering a similar incentive scheme and have considered safety and security impacts. Strategies have been implemented to mitigate these risks.

**Workforce**

Delivery of the proposed incentive scheme will have a significant impact on a number of areas of the workforce however, it is recognised that timely parameters around the program will assist to alleviate some pressure.

**VOTING REQUIREMENTS**

**Absolute Majority: Yes**

**RECOMMENDATION**

That, with regard to the Rates Payment Incentive Scheme 2020/21, Council;

1. Resolves to adopt the Rates Payment Incentive Scheme for payments made in full as follows;
  - a) All ratepayers who pay current and outstanding rates in full on or before 14 September 2020 to qualify for the 1.5% discount applicable to the rates component only, and;
  - b) All ratepayers who pay current and outstanding rates in full on or before 14 September 2020 to qualify for \$50 York Dollars.
2. Resolves to adopt the Rates Payment Incentive Scheme for payments made by instalments as follows;
  - a) All ratepayers who pay the first instalment including any arrears in full on or before 14 September 2020 to qualify for \$20 York Dollars.
3. Recognises the contributions provided by businesses in the past and requests the Chief Executive Officer to formally thank the York Bendigo Bank, West Australian Symphony Orchestra and Fuel Distributors for their continued support over the years.



**SY103-07/20 COUNCILLORS SITTING FEES 2020/21**

**File Number:** FI.BUD2021

**Author:** Tabitha Bateman, Finance Manager

**Authoriser:** Chris Linnell, Chief Executive Officer

**Previously before Council:** Not Applicable

**Appendices:** Nil

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

Executive  
Legislative

**PURPOSE OF REPORT**

This report provides details of the proposed Councillors' Sitting Fees for the 2020/21 financial year.

**BACKGROUND**

Pursuant to Section 7A and 7B of the *Salaries and Allowances Act 1975*, the Salaries and Allowances Tribunal (SAT) determines the minimum and maximum remuneration paid to elected members at intervals of not more than 12 months.

Subject to this annual determination and in accordance with Section 5.98 of the *Local Government Act 1995*, Councillor Sitting Fees and Allowances are reviewed and adopted with the Annual Budget.

**COMMENTS AND DETAILS**

Following the release of the SAT's determination, officers have prepared the draft budget with no change to Councillors Sitting fees for the 2020/21 financial year in accordance with sections 13 and 14 of the determination;

- "13. The Tribunal has determined there will be no increase in remuneration, fees, expenses and allowance ranges provided to CEOs and elected members.*
- 14. The Tribunal notes each local government is able to set remuneration within the band to which it is allocated. Each local government must conduct its own assessment to determine whether any increase, within the bands, is justified".*

The SAT determination, released 8 April 2020 and taking effect 1 July 2020, focuses on the economic circumstances of the state. In particular, considerations were given to the sudden and overriding issue of COVID-19 which ultimately influenced the Tribunal's decision.

This comes following a nil increase to allowances in 2017/18 and 2018/19 and a 1% increase to the 2019/20 financial year.

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

Salaries and Allowances Tribunal

**Strategic**

Strong and Effective Leadership  
5.1 A financially sustainable Shire

**Policy Related**

N/A

**Financial**

The total proposed fees to be paid to Councillors in the 2020/21 budget amounts to \$139,004 as detailed in the following table:

| <b>Elected members remuneration</b> | <b>2020/21<br/>Budget</b> | <b>2019/20<br/>Actual</b> | <b>2019/20<br/>Budget</b> |
|-------------------------------------|---------------------------|---------------------------|---------------------------|
|                                     | \$                        | \$                        | \$                        |
| Meeting fees                        | 102,359                   | 101,524                   | 102,359                   |
| Mayor/President's allowance         | 16,916                    | 16,870                    | 16,916                    |
| Deputy Mayor/President's allowance  | 4,229                     | 4,217                     | 4,229                     |
| Travelling expenses                 | 1,500                     | 582                       | 1,500                     |
| Telecommunications allowance        | 14,000                    | 13,680                    | 14,000                    |
|                                     | 139,004                   | 136,874                   | 139,004                   |

In comparison to other Band 3 local governments, Councillors' attendance fees sit at 83% of the maximum allowance determined by SAT and the Presidential Allowances (Shire President and Deputy Shire President) are 46% of the maximum allowances.

**Legal and Statutory**

*Local Government Act 1995*

**5.98. Fees etc. for council members**

(1A) *In this section —*

**determined** means determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B.

(1) *A council member who attends a council or committee meeting is entitled to be paid —*

- (a) *the fee determined for attending a council or committee meeting; or*
- (b) *where the local government has set a fee within the range determined for council or committee meeting attendance fees, that fee.*

(2A) *A council member who attends a meeting of a prescribed type at the request of the council is entitled to be paid —*

- (a) *the fee determined for attending a meeting of that type; or*
- (b) *where the local government has set a fee within the range determined for meetings of that type, that fee.*

(2) *A council member who incurs an expense of a kind prescribed as being an expense —*

- (a) *to be reimbursed by all local governments; or*
- (b) *which may be approved by any local government for reimbursement by the local government and which has been approved by the local government for reimbursement,*

*is entitled to be reimbursed for the expense in accordance with subsection (3).*

- (3) *A council member to whom subsection (2) applies is to be reimbursed for the expense —*
- (a) *where the extent of reimbursement for the expense has been determined, to that extent; or*
  - (b) *where the local government has set the extent to which the expense can be reimbursed and that extent is within the range determined for reimbursement, to that extent.*
- (4) *If an expense is of a kind that may be approved by a local government for reimbursement, then the local government may approve reimbursement of the expense either generally or in a particular case but nothing in this subsection limits the application of subsection (3) where the local government has approved reimbursement of the expense in a particular case.*
- (5) *The mayor or president of a local government is entitled, in addition to any entitlement that he or she has under subsection (1) or (2), to be paid —*
- (a) *the annual local government allowance determined for mayors or presidents; or*
  - (b) *where the local government has set an annual local government allowance within the range determined for annual local government allowances for mayors or presidents, that allowance.*
- (6) *A local government cannot —*
- (a) *make any payment to; or*
  - (b) *reimburse an expense of,*
- a person who is a council member or a mayor or president in that person's capacity as council member, mayor or president unless the payment or reimbursement is in accordance with this Division.*
- (7) *A reference in this section to a **committee meeting** is a reference to a meeting of a committee comprising —*
- (a) *council members only; or*
  - (b) *council members and employees.*

*[Section 5.98 amended by No. 64 of 1998 s. 36; No. 17 of 2009 s. 33; No. 2 of 2012 s. 14.]*

**5.98A. Allowance for deputy mayor or deputy president**

- (1) *A local government may decide\* to pay the deputy mayor or deputy president of the local government an allowance of up to the percentage that is determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B of the annual local government allowance to which the mayor or president is entitled under section 5.98(5).*

*\* Absolute majority required.*

- (2) *An allowance under subsection (1) is to be paid in addition to any amount to which the deputy mayor or deputy president is entitled under section 5.98.*

*[Section 5.98A inserted by No. 64 of 1998 s. 37; amended by No. 2 of 2012 s. 15.]*

**5.99. Annual fee for council members in lieu of fees for attending meetings**

*A local government may decide\* that instead of paying council members a fee referred to in section 5.98(1), it will instead pay all council members who attend council or committee meetings —*

- (a) *the annual fee determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B; or*
- (b) *where the local government has set a fee within the range for annual fees determined by that Tribunal under that section, that fee.*

*\* Absolute majority required.*

*[Section 5.99 amended by No. 2 of 2012 s. 16.]*

**5.99A. Allowances for council members in lieu of reimbursement of expenses**

*A local government may decide\* that instead of reimbursing council members under section 5.98(2) for all of a particular type of expense it will instead pay all council members —*

- (a) *the annual allowance determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B for that type of expense; or*
- (b) *where the local government has set an allowance within the range determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B for annual allowances for that type of expense, an allowance of that amount,*

*and only reimburse the member for expenses of that type in excess of the amount of the allowance.*

**Risk Related**

N/A

**Workforce**

N/A

**VOTING REQUIREMENTS**

**Absolute Majority: Yes**

**RECOMMENDATION**

That, with regard to Sitting Fees for the 2020/21 financial year, Council resolves to adopt the following elected member sitting fees and allowances:

|                                     |           |
|-------------------------------------|-----------|
| Sitting Fee – President             | \$ 20,986 |
| Sitting Fee – Councillors x 6       | \$ 13,562 |
| Allowance – Shire President         | \$ 16,916 |
| Allowance – Deputy President        | \$ 4,229  |
| IT and Communications Allowance x 7 | \$ 2,000  |

**SY104-07/20 MATERIAL VARIANCE REPORTING FOR 2020/21**

**File Number:** FI.BUD2021

**Author:** Tabitha Bateman, Finance Manager

**Authoriser:** Chris Linnell, Chief Executive Officer

**Previously before Council:** Not Applicable

**Appendices:** Nil

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

Executive

**PURPOSE OF REPORT**

This report seeks Council's consideration and adoption of the level for reporting material variances to be used in statements of financial activity.

**BACKGROUND**

The *Local Government (Financial Management) Regulations 1996* (FMR) require a local government to prepare a Financial Activity Statement and report material variances to income and expenditure on a regular basis. Regulation 34(5) states that *"Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances."*

**COMMENTS AND DETAILS**

In accordance with FMR 34(5), materiality thresholds can be set as a percentage or dollar value. This report recommends both; the advantage being that a minimum value threshold can be set as well as a proportional value threshold, relevant to major items or subtotals. Threshold levels should not be so high as to allow material variances to go unnoticed, and by the same token, should not be so low as to cause administrative burden.

For the purposes of monthly financial reporting, 10% is considered a reasonable guide for values with a dollar variance of \$5,000 or more for reporting in the monthly statement of financial activity. Officers also consider this threshold appropriate in determining reportable variances for the quarterly Finance and Costing Reviews.

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

Office of the Auditor General

Australian Accounting Standards

**Strategic**

Strong and Effective Leadership

5.4 Open and accountable systems

**Policy Related**

N/A

**Financial**

The Australian Accounting Standards provide the following definition for Materiality;

*“Material - Omissions or misstatements of items are material if they could, individually or collectively, influence the economic decisions of users taken on the basis of the financial report. Materiality depends on the size and nature of the omission or misstatement judged in the surrounding circumstances. The size or nature of the item, or a combination of both, could be the determining factor.”*

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

34. *Financial activity statement required each month (Act s. 6.4)*

*(5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.*

**Risk Related**

Council is required to adopt a percentage or value for reporting material variances. Failure to do so constitutes a breach of the *Local Government (Financial Management) Regulations 1996* which is considered a high risk to the organisation.

**Workforce**

N/A

**VOTING REQUIREMENTS**

**Absolute Majority: Yes**

**RECOMMENDATION**

That Council, in accordance with Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards, adopts the percentage of 10% for items with a variance of \$5,000 or more for reporting material variances in the Statement of Financial Activity.

**SY105-07/20 ADOPTION OF THE ANNUAL BUDGET FOR THE FINANCIAL YEAR ENDING 30 JUNE 2021**

|                                   |                                                                 |
|-----------------------------------|-----------------------------------------------------------------|
| <b>File Number:</b>               | <b>FI.FUD2021</b>                                               |
| <b>Author:</b>                    | <b>Tabitha Bateman, Finance Manager</b>                         |
| <b>Authoriser:</b>                | <b>Chris Linnell, Chief Executive Officer</b>                   |
| <b>Previously before Council:</b> | <b>Not Applicable</b>                                           |
| <b>Appendices:</b>                | <b>1. Annual Budget 2020/21<br/>2. Organisational Structure</b> |

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

Executive  
Legislative

**PURPOSE OF REPORT**

This report presents the 2020/21 Annual Budget for adoption by Council.

**BACKGROUND**

Under Section 6.2(1) of the *Local Government Act 1995* (the Act), each local government is required to prepare and adopt by 'Absolute Majority' a budget for the following financial year. The Act prescribes that this must be done between 1 June and 31 August for the financial year ending 30 June following that August.

The 2020/21 Annual Budget has been prepared in accordance with Section 6.2 of the Act and the *Local Government (Financial Management) Regulations* Part 3, Regulations 22 to 33.

The preparation of the Annual Budget is both a statutory requirement of the Act and a responsible financial management practice. The development of the budget is based largely upon the objectives of the new Strategic Community Plan adopted in June 2020. In addition, Council and officers considered the Shire's informing strategies (risk management, asset management etc) in formulating the draft budget. This year, budget preparation has been particularly challenging amid the prevailing economic climate which has been substantially impacted by the COVID-19 pandemic and the Government of Western Australia declaring a State of Emergency.

Since March 2020, Council has endorsed a range of measures to respond to and recover from the impacts of COVID-19. These measures include, but are not limited to;

- Adoption of the Business Continuity Plan (Resolution 010320)
- Adoption of Policy F1.9 Financial Hardship (Resolution 010420)
- Halting penalty interest charges relating to rates effective 1 April 2020
- Re-purposing of Cash Reserves (Resolution 140520)
- Adoption of the Schedule of Fees and Charges incorporating a 0% increase and various waivers (Resolution 120520)
- Consideration for no increase to the general Rate in the Dollar and,
- Consideration for increased funding opportunities to promote the local economy including an extensive 'Shop Local' program.

Various amendments made to the *Local Government Act 1995* (the Act) have also impacted the development of the annual budget reducing usual revenue streams and increasing expenditure to assist in funding COVID-19 support measures.

## COMMENTS AND DETAILS

The Budget document includes the Statutory Budget format with all relevant disclosures to discharge financial accountability to the community. As in past years, in preparing the budget, officers have compiled and analysed relevant information including estimation of the year end position and held a series of budget workshops with Councillors. In accordance with the CBP, a rate increase of 3% was incorporated into the first draft. It was determined very early in the budget planning process however, that the budget would be developed with no increase to the Rate in the Dollar.

The final draft as attached to this report (Appendix 1) and presented for adoption has been prepared with a 0% rate in the dollar increase and a reduction in the rates non-payment penalty interest rate to 8% down from 9%. It is also proposed that no interest will be charged on rates between 1 July and 31 December 2020.

In addition, the 2020/21 Schedule of Fees & Charges were adopted 26 May 2020, advertised for the month of June and came into effect 1 July 2020. The Fees and Charges included a number of waivers and fee reductions estimated at a cost of approximately \$61,000.

The Statutory Budget has been prepared in accordance with all relevant professional accounting pronouncements. It contains all statutory statements and supporting schedules including:

- Statement of Comprehensive Income by Nature or Type
- Statement of Comprehensive Income by Program
- Statement of Cashflows
- Rate Setting Statement
- Notes to and forming part of the Budget
- Supplementary Information

The 2020/21 proposed Annual Budget has predicted a net carried forward balance of \$2,216,507. This anticipated net carried forward amount is the result of a number of operational and capital works projects that have been identified as not being able to be completed by 30 June 2020 in addition to operational savings. Some carry over items or projects included in the 2020/21 budget are identified as follows;

- |                                                          |           |
|----------------------------------------------------------|-----------|
| • Advance Payment of 2020/21 Financial Assistance Grants | \$779,703 |
| • Capital Expenditure (predominantly plant purchases)    | \$530,000 |
| • Community Funding and Sponsorships                     | \$153,000 |

Due to the difficulty in estimating the actual surplus carried forward, it is anticipated that any adjustments to the net carried forward surplus will be identified during the first quarter Financial Review and presented to the Audit Committee for recommendation to Council.

Due to pressures brought about by COVID-19, and the challenges faced when balancing the Annual Budget, the Shire has called on a number of cash reserves to:

1. Fund COVID-19 support measures.
2. Balance the budget.

In the event there is a reduction in the carried forward surplus, Council may consider adjusting the proposed allocations to reserves or amending the scope of certain projects. However, in the event the surplus is greater than estimated, the options for the remaining balance could be:

- Allocate the full amount to requested carryovers or project briefs that could not be funded in the draft budget.



- Allocate the full amount to reserves.
- Allocate the full amount to roads reseals.
- Any combination of the above.

### Recommendation

Officers are recommending that Council adopts the Annual Budget 2020/21 as attached to this report. This will allow timely rates billing for the 2020/21 financial year, subsequent positive cashflow, commencement of scheduled projects and compliance with the Shire's statutory obligations regarding the lodgement of the annual budget with the Department of Local Government.

## **IMPLICATIONS TO CONSIDER**

### **Consultative**

In developing the budget, the Shire of York has given due consideration to the Strategic Community Plan, Corporate Business Plan and the Long-Term Financial Plan. In addition, the Shire's informing strategies (risk management, asset management, workforce plan) were considered. The Workforce Plan, along with the Long-Term Financial Plan, will require review in the 2020/21 financial year following the adoption of the new Strategic Community Plan and the Corporate Business Plan.

### **Strategic**

The 2020/21 budget was developed with consideration for the Shire of York's Strategic Community Plan and the consequences of the COVID-19 pandemic, which is outlined in the COVID-19 Recovery Strategy and Action Plan.

### **Policy Related**

The development of the Annual Budget has been conducted in accordance with the Shire of York's F1.3 *Significant Accounting Policy*.

### **Financial**

The financial implications of adopting the 2020/21 Budget are as disclosed in the notes forming part of the annual budget as attached to this report.

### **Legal and Statutory**

*Local Government Act 1995* – Section 6.2; and

*Financial Management Regulations Part 3* Regulations 22 – 33.

### **Local Government (COVID-19 Response) Order 2020**

7. *Section 6.2 modified (local government to prepare annual budget)*

- (1) *Section 6.2(2) is modified as set out in this clause in relation to the preparation of the 2020/21 annual budget of a local government.*
- (2) *The reference to the contents of the plan for the future of the district made in accordance with section 5.56 is replaced with a reference to the consequences of the COVID-19 pandemic.*

### **Risk Related**

If Council resolved not to adopt the budget or delayed the process it could pose the following risks:

- a) Serious cashflow issues
- b) Delay in essential works and services
- c) Reputational risk from the inability to meet ongoing financial commitments
- d) Non-compliance with the LG Act

**Workforce**

The 2020/21 budget does not propose any new positions in addition to the 2019/20 financial year. It does however, continue to fund the two new positions adopted in the 2018/19 budget. These are the position of part-time YRCC Project Officer in accordance with Council Resolution 080418 (proposed to be renamed Community Development Officer in 2020/21 in accordance with the CBP), and the inclusion of a part-time Parks and Gardens trainee. Furthermore, funds have again been allocated to meet the increased staffing levels at the York Visitors Centre to address the increase of tourism and visitors to the area.

An organisational structure is attached at Appendix 2 for Council's information.

**VOTING REQUIREMENTS**

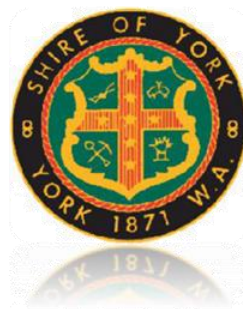
**Absolute Majority: Yes**

**RECOMMENDATION**

That, with regard to the Adoption of the Annual Budget (2020/21), Council:

1. Resolves, pursuant to Section 6.2 of the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996* Part 3, Regulations 22 to 33, to adopt the Annual Budget as per Appendix 1 - Annual Budget 20/21.
2. Notes the Schedule of Fees and Charges as adopted 26 May 2020, came into effect 1 July 2020.
3. Requests the Chief Executive Officer to formally thank the Federal Government for the Financial Assistance Grant Program committed in the 2020/21 financial year.

# SHIRE OF YORK



## Annual Budget 2020/21

Adopted 14 July 2020

## Contents

### **Budget Summary**

#### **Overview**

Budget processes

#### **Budget analysis and strategies**

1. Linkage to the Plan for the Future
2. Analysis of operating budget
3. Analysis of capital budget
4. Rating strategy

#### **Additional Budget Information**

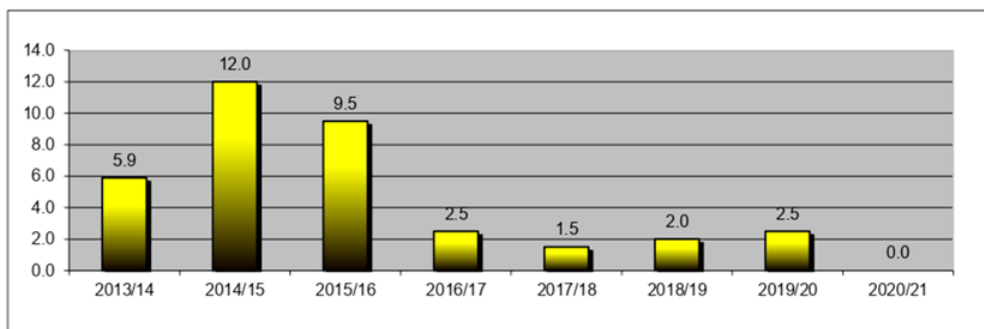
Statutory Budget Statements including notes

Detailed Budget Schedules

## Introduction

Council has prepared the Annual Budget for the 2020/21 financial year with a framework focused on financial sustainability, delivery of priority capital works and measures to assist those in the community suffering financial hardship because of COVID-19. Key elements of the budget include funding for community focused projects such as roads and infrastructure as well as projects to assist community safety, economic stimulus and rates relief.

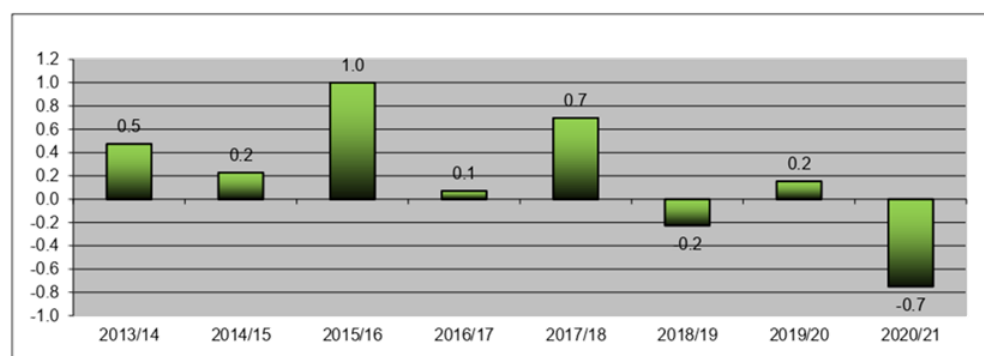
### 1. Rates



Whilst low rate rises have been a top priority over the past five years, for the 2020/21 financial year the budget development was heavily influenced by the COVID-19 pandemic. With this in mind, Council has balanced the budget between keeping rates low with a 0.0% rate in the dollar increase, while at the same time, providing consistent levels of service and stimulating the local economy.

The budget was developed with no increase to the general rate in the dollar for the 2020/21 year. The minimum rates are set to remain at \$1,080 for GRV-rated properties. For the UV-rated properties however, there will be a reduction from \$1,400 to \$1,390. As highlighted above, the community has experienced significant rate increases in previous years. Of note, is the comparison of the average rate increase of the last four years with the average increase being 1.5% and the previous four-year period with an average increase of 7.5%.

### 2. Operating result

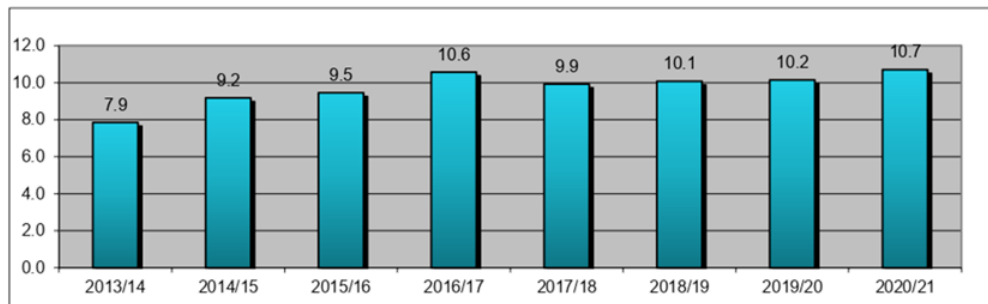


While a balanced budget including capital and operating expenditure has been prepared, the operating result for the 2020/21 year including non-operating grant income, is expected be (\$749,302). The significant variation to the 2019/20 budget is largely in response to the effects of COVID-19 and can be attributed to low rates, the rates payment incentive scheme, a significant reduction in revenue from interest, significant reductions in grant funding and non-capital expenses such as additional funds being channelled into economic development and community events.

As per previous financial years, the Shire again received an advance payment of the 2020/21 Financial Assistance Grants of \$779,000. This amount has been brought forward in the surplus and not recorded on the Statement of Comprehensive Income.

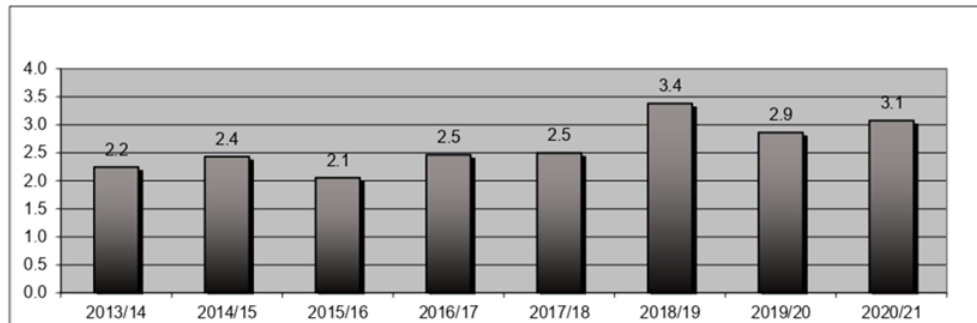
## Introduction continued

## 3. Services



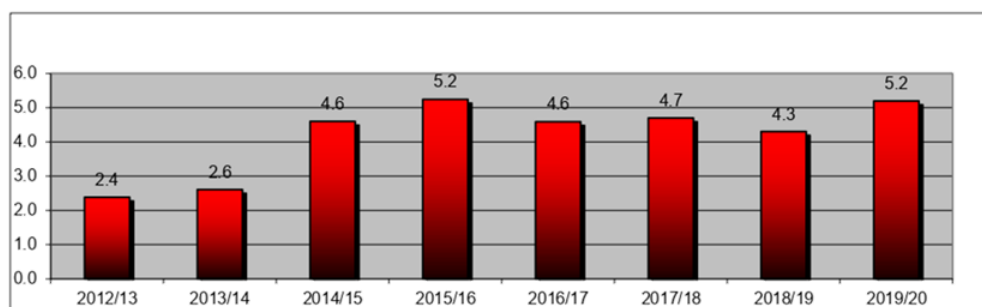
The cost of services to be delivered to the community for the 2020/21 year is expected to be \$10.7 million, an increase of around 5% when compared to the previous year. This is reflected by the underlying assumptions used to formulate the budget such as the Consumer Price Index and wage and utility increases which have been managed in the absence of usual revenue streams.

## 4. Cash and investments

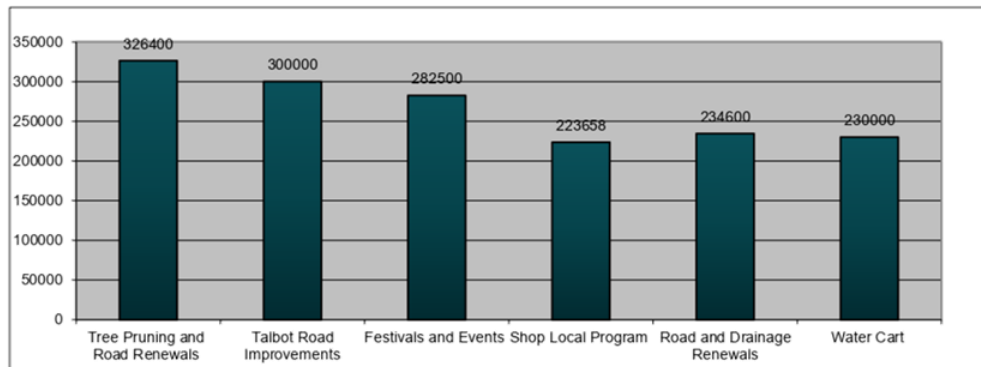


It is expected that cash and investments held at 30 June 2021 will be approximately \$3.1 million. Of this balance, \$2.6 million relates to the Shire's reserves. The Annual Budget estimates a net reduction to Reserves of \$416,000. The intended purposes of the various Reserves are disclosed in the Statutory Budget at Note 7, which includes detail of the transfers to and from Reserves and the projected year end balances of each Reserve. In an effort to stimulate economy and in accordance with State Government advice, the budget has been developed with significant use of Reserves. At the Ordinary Meeting of Council held 26 May 2020, Council resolved to repurpose a number of Reserves to assist with COVID-19 recovery. Funds reallocated to the Disaster Reserve 35 will be used to help fund the cost of Council's Rates Payment Incentive Scheme.

## 5. Capital works



The capital works program for the 2020/21 year is expected to be \$4.565 million representing a 12% decrease on budgeted works from the 2019/20 FY. This is commensurate with the reduction in the level of grant funds and the completion of all WANDRRA-funded works. Furthermore, the majority of road construction projects were completed in the 2019/20 FY reducing the value of projects carried forward.

**Introduction** continued**6. Major Projects**

The Annual Budget includes a range of activities and initiatives to be funded that will contribute to achieving the strategic objectives. The above graph shows the level of funding allocated in the budget for major projects in 2020/21.

## Budget Processes

This section details the budget processes undertaken in order to adopt the Annual Budget in accordance with the *Local Government Act 1995* and its Regulations.

The development of the 2020/21 budget was based on a number of varying factors including the informing strategies adopted in February 2018 as part of a Minor Strategic Review, the most recent Strategic Community Plan adopted in June 2020 and, possibly holding the strongest influence, the COVID-19 pandemic.

The preparation of the budget, guided by the Strategic Review and incorporating the Council's and community's aspirations, began with Officers preparing the operating and capital components of the annual budget shortly after adoption of the 2019/20 Mid Year Budget Review.

Various iterations of the draft budget were considered by Councillors and staff at workshops. Discussions were initially held by Zoom meetings due to COVID-19 safety restrictions and later at informal workshops with Council. A 'proposed' budget was prepared in accordance with the Act for Council's approval.

The budget is required to be adopted by 31 August in each year. The key dates for the budget process undertaken are summarised below:

- |                                                                                                                                                                                                                           |                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 1. Officers prepared operating and capital estimates in line with priorities identified in the Corporate Business Plan and Long Term Financial Plan giving due consideration to the economic climate subject to COVID-19. | Jan - June 2020 |
| 2. Council considered significant components of the draft budget at various workshops and briefings                                                                                                                       | May - June 2020 |
| 3. Proposed budget submitted to Council for approval                                                                                                                                                                      | July 2020       |
| 4. Copy of adopted budget submitted to the Department                                                                                                                                                                     | July 2020       |



## 1. Linkage to Council Plans

In accordance with Section 6.2(2) of the *Local Government Act 1995*, the Annual Budget is to have regard to the contents of the plan for the future linking to the Strategic Community Plan and the initiatives detailed in the Shire's informing strategies. This framework guides the Council in identifying community needs and aspirations over the long term (Strategic Plan), medium term (Corporate Business Plan) and short term (Annual Budget) and then holding itself accountable (Audited Statements).

### 1.1 Strategic planning framework

The Integrated Planning and Reporting Framework for local governments is a significant initiative put in place by Government to strengthen the capacity for Councils to plan strategically for their communities. Recent legislative changes such as the *Local Government (COVID-19 Response) Order 2020* however, recognise and provide for the fact that for the 2020/21 financial year, aspirations outlined in the forward plans may not, at the current time, reflect the best basis for the 2020/21 Budget, but rather the more pressing and unforeseen consequences of the pandemic.

As a result, in developing the 2020/21 Annual Budget, significant focus was given to the following priorities;

- providing where possible, relief for ratepayers and local businesses during the COVID-19 pandemic including placing a hold on interest charges, various fee waivers and reductions and no increase to the rate in the dollar.
- adoption of Policy F1.9 Financial Hardship
- the early rates payment incentive scheme incorporating a shop local program, and;
- the repurposing of reserves to support the above initiatives.

### 1.2 Community Aspirations: the Five Themes

As a result of the community engagement and consultation undertaken as part of the Strategic Planning process, Council took the opportunity to refresh its goals and priorities in response to feedback received.

#### GOAL 1: THE PLACE TO BE

To be a close-knit community, full of life, in a welcoming and accessible place for all.

##### PRIORITIES

- Engage children and young people in their place and future
- Increase disability access and seniors' services
- Support community-led development

#### GOAL 2: DRIVING THE YORK ECONOMY FORWARD

To have a vibrant, diverse and prosperous local economy which creates local jobs, business opportunities and a positive image for the Shire.

##### PRIORITIES

- Support tourism and business development

#### GOAL 3: A LEADER IN SUSTAINABLE ENVIRONMENT

To be a place which is renowned for the quality of its natural environment, the astounding beauty of the landscape, and the care taken by the community.

##### PRIORITIES

- Improve the ecology and enjoyment of the river

#### GOAL 4: BUILT FOR LIFESTYLE AND RESILIENCE

To have a built environment which supports community, economy and the environment, respects the past and creates a resilient future

##### PRIORITIES

- Upgrade roads and complete footpaths network
- Enhance streetscapes with a focus on trees
- Revitalise Avon Terrace and preserve heritage

#### GOAL 5: STRONG LEADERSHIP AND GOVERNANCE

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

##### PRIORITIES

- Continuous improvement of community engagement
- Explore establishment of a contemporary, accessible Council Chamber
- Continuous improvement of governance

## 2. Analysis of Operating Budget

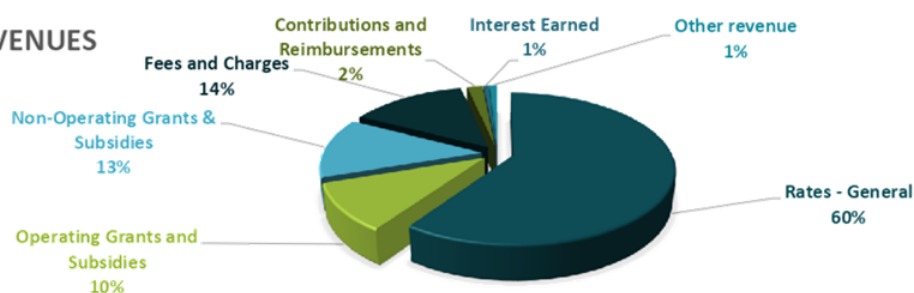
This section analyses the expected revenues and expenses of the Council for the 2020/21 year.

The 2020/21 Annual Budget delivers some significant infrastructure improvements and renewal projects whilst demonstrating responsible and sustainable management of the Shire's financial resources. It provides a range of relevant services to meet identified community needs including recovery from COVID-19 and capital initiatives that deliver on our community's vision with asset management being a major component.

### 2.1 Operating revenue

| Revenue Types                    | Budget<br>2018/19<br>\$'000 | Budget<br>2019/20<br>\$'000 | Budget<br>2020/21<br>\$'000 | Variance<br>\$'000 |
|----------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------|
| Rates - General                  | 5733                        | 5886                        | 5993                        | 107                |
| Operating Grants and Subsidies   | 848                         | 951                         | 1017                        | 66                 |
| Non-Operating Grants & Subsidies | 1631                        | 1671                        | 1301                        | -370               |
| Fees and Charges                 | 1439                        | 1498                        | 1395                        | -104               |
| Contributions and Reimbursements | 353                         | 107                         | 183                         | 77                 |
| Interest Earned                  | 198                         | 213                         | 67                          | -146               |
| Other revenue                    | 70                          | 71                          | 91                          | 20                 |
| <b>Total operating revenue</b>   | <b>10272</b>                | <b>10397</b>                | <b>10047</b>                | <b>-350</b>        |

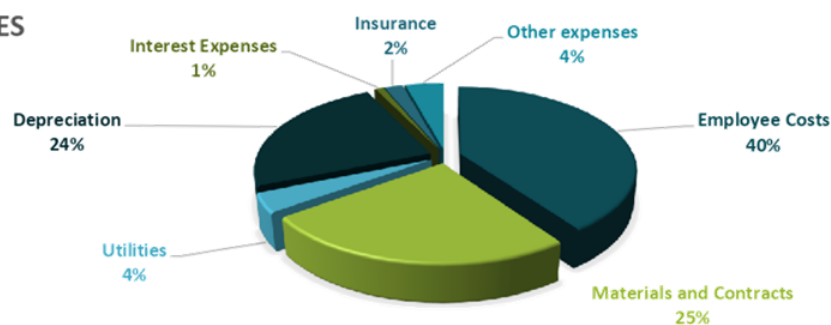
#### REVENUES



### 2.2 Operating expenditure

| Expenditure Types                  | Budget<br>2018/19<br>\$'000 | Budget<br>2019/20<br>\$'000 | Budget<br>2020/21<br>\$'000 | Variance<br>\$'000 |
|------------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------|
| Employee Costs                     | 4013                        | 4122                        | 4314                        | 192                |
| Materials and Contracts            | 2611                        | 2480                        | 2644                        | 164                |
| Utilities                          | 410                         | 400                         | 400                         |                    |
| Depreciation                       | 2442                        | 2584                        | 2586                        | 2                  |
| Interest Expenses                  | 115                         | 105                         | 94                          | -11                |
| Insurance                          | 189                         | 198                         | 219                         | 22                 |
| Other expenses                     | 303                         | 257                         | 450                         | 192                |
| <b>Total operating expenditure</b> | <b>10082</b>                | <b>10147</b>                | <b>10708</b>                | <b>561</b>         |

#### EXPENSES



### 3. Analysis of Capital Budget

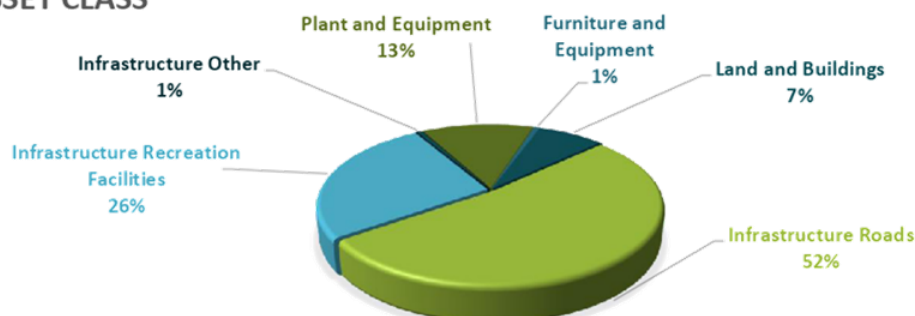
This section analyses the planned capital expenditure budget for the 2019/20 year and the sources of funding for the capital budget.

The Capital Expenditure Program highlights the priority placed on asset renewals for the 2019/20 year. It includes the commencement of construction of some highly anticipated major projects but also supports responsible spending on roads, paths and drainage infrastructure.

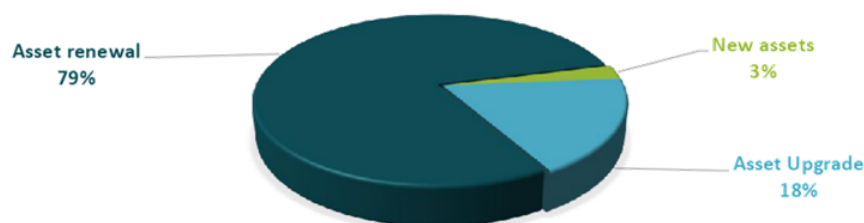
#### 3.1 Capital works

| Capital Works Areas                  | Budget<br>2018/19<br>\$'000 | Budget<br>2019/20<br>\$'000 | Budget<br>2020/21<br>\$'000 | Variance<br>\$'000 |
|--------------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------|
| <b>New works</b>                     |                             |                             |                             |                    |
| Land and Buildings                   | 2563                        | 391                         | 570                         | 179                |
| Infrastructure Roads                 | 25                          | 2710                        | 2540                        | -170               |
| Infrastructure Recreation Facilities | 410                         | 1366                        | 273                         | -1093              |
| Infrastructure Other                 | 79                          | 35                          | 10                          | -25                |
| Plant and Equipment                  | 966                         | 664                         | 1107                        | 444                |
| Furniture and Equipment              | 261                         | 30                          | 65                          | 35                 |
| <b>Total capital works</b>           | <b>4303</b>                 | <b>5166</b>                 | <b>4565</b>                 | <b>-631</b>        |
| <b>Represented by:</b>               |                             |                             |                             |                    |
| Asset renewal                        | 3414                        | 3806                        | 3090                        | -716               |
| New assets                           | 117                         | 872                         | 603                         | -269               |
| Asset Upgrade                        | 772                         | 519                         | 872                         | 354                |
| <b>Total capital works</b>           | <b>4303</b>                 | <b>5196</b>                 | <b>4565</b>                 | <b>-631</b>        |

#### ASSET CLASS

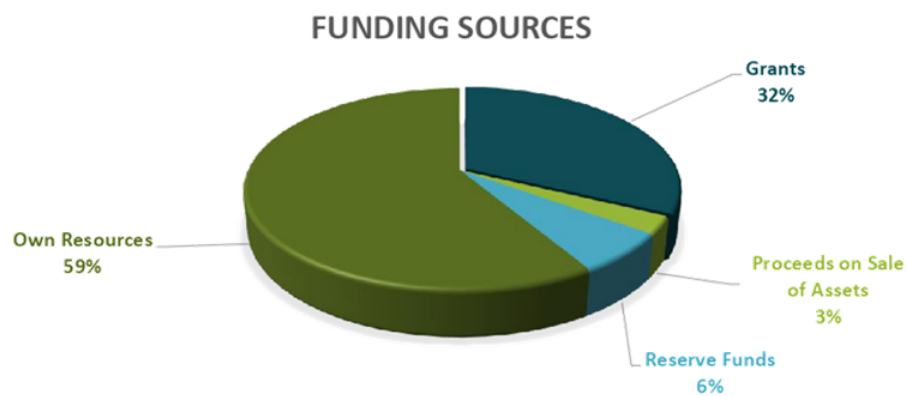


#### ASSET EXPENDITURE BREAKDOWN



## 3.2 Funding sources

| Sources of funding           | Budget<br>2018/19<br>\$'000 | Budget<br>2019/20<br>\$'000 | Budget<br>2020/21<br>\$'000 | Variance<br>\$'000 |
|------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------|
| <b>New works</b>             |                             |                             |                             |                    |
| <i>External</i>              |                             |                             |                             |                    |
| Grants - Capital             | 1631                        | 1671                        | 1301                        | -370               |
| Proceeds on sale of assets   | 176                         | 148                         | 252                         | 104                |
|                              | <b>1807</b>                 | <b>1819</b>                 | <b>1553</b>                 | <b>-266</b>        |
| <i>Internal</i>              |                             |                             |                             |                    |
| Reserve Funds                | 25                          | 333                         | 550                         | 217                |
| Own Resources                | 2471                        | 3044                        | 2462                        | -582               |
|                              | <b>2496</b>                 | <b>3377</b>                 | <b>3012</b>                 | <b>-365</b>        |
| <b>Total funding sources</b> | <b>4303</b>                 | <b>5196</b>                 | <b>4565</b>                 | <b>-631</b>        |



#### 4. Rating Strategy

This section considers the Council's rating strategy including strategy development and assumptions underlying the current year rate increase and rating structure. The rates to be applied are determined by Council on the basis of raising the revenue required to balance the estimated expenditure after all other estimated revenue has been received, for current and future requirements.

##### 4.1 Strategy development

In developing the annual budget, rates and charges are identified as the principle source of revenue, accounting for nearly 60% of the total revenue expected to be received by Council for the 2020/21 FY. However, it has also been necessary to balance the importance of rate revenue as a funding source with community sensitivity to increases. The following tables show rate increases over the last eight years.

| Year                    | UV           | Rate Increases |              |              |
|-------------------------|--------------|----------------|--------------|--------------|
|                         |              | GRV            | Min UV       | Min GRV      |
| 2013/14                 | 5.70%        | 16.58%         | 0.00%        | 2.40%        |
| 2014/15                 | 12.00%       | 12.50%         | 40.77%       | 23.53%       |
| 2015/16                 | 13.95%       | 11.10%         | 2.07%        | 2.86%        |
| 2016/17                 | 2.50%        | 2.50%          | 0.00%        | 0.00%        |
| 2017/18                 | 1.50%        | 1.50%          | -3.38%       | 0.00%        |
| 2018/19                 | 2.00%        | 2.00%          | 0.00%        | 0.00%        |
| 2019/20                 | 2.50%        | 2.50%          | -2.10%       | 0.00%        |
| 2020/21                 | 0.00%        | 0.00%          | -0.71%       | 0.00%        |
| <b>Average increase</b> | <b>5.02%</b> | <b>6.08%</b>   | <b>4.58%</b> | <b>3.60%</b> |

##### 4.2 Current year rate increase

Councils charge rates to raise revenue for the delivery of vital community services and infrastructure, such as roads, footpaths, parks, libraries and community facilities. Each year, as part of the budget process, Council determines the rates and charges for the financial year.

Prior to the adoption of the 2020/21 Budget, Councillors participated in a number of budget workshops with associated detailed draft budget schedules including all operating and capital expenditure proposed to be included in the draft budget. As a result of these discussions, the draft plans were prepared to incorporate a 0.0% rate in the dollar increase. This varied from the rate increase of 3.0% previously determined in the Corporate Business Plan.

| Year                            | UV              | Rate Levied \$'000 |                 |                 | Total           |
|---------------------------------|-----------------|--------------------|-----------------|-----------------|-----------------|
|                                 |                 | GRV                | Min UV          | Min GRV         |                 |
|                                 | \$              | \$                 | \$              | \$              | \$              |
| 2012/13                         | 1473            | 1460               | 219             | 573             | 3725            |
| 2013/14                         | 1557            | 1711               | 195             | 512             | 3974            |
| 2014/15                         | 1602            | 1758               | 435             | 820             | 4615            |
| 2015/16                         | 1855            | 2203               | 371             | 624             | 5054            |
| 2016/17                         | 1855            | 2547               | 416             | 612             | 5430            |
| 2017/18                         | 1854            | 2630               | 466             | 593             | 5543            |
| 2018/19                         | 2028            | 2717               | 413             | 565             | 5723            |
| 2019/20                         | 2059            | 2809               | 456             | 551             | 5876            |
| 2020/21                         | 2166            | 2831               | 450             | 536             | 5983            |
| <b>Average rate by category</b> | <b>\$ 6,427</b> | <b>\$ 1,927</b>    | <b>\$ 1,390</b> | <b>\$ 1,080</b> | <b>\$ 2,278</b> |

#### 4. Rating Strategy Continued...

##### 4.3 Rating structure

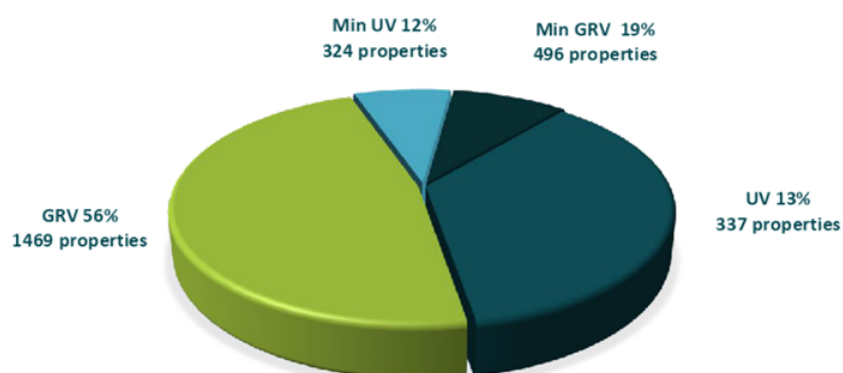
Council has established a rating structure which is comprised of the following elements. These are:

- \* Gross Rental Values
- \* Unimproved Values
- \* Minimum Rates

##### 4.4 Revaluation of UV properties

Landgate Valuation Services provided a new valuation for all UV properties in the shire as at 1 July 2020 despite lobbying from Council to hold valuations due to COVID-19. Along with the revaluation of GRV properties provided as at 1 July 2016 and interim rates applied through the year, Council is obliged to use these values to establish the 2020/21 rates - which are determined by applying a nominated rate in the dollar to the GRV or UV of each property to set the rates to be levied against each property. For 2020/21 there was no change to the rate in the dollar.

#### RATES LEVIED BY TYPE



**SHIRE OF YORK**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

LOCAL GOVERNMENT ACT 1995

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**SHIRE'S VISION**

A vibrant and inviting agricultural, heritage and tourist town and a Shire community that is focused on and works collaboratively to improve and promote the town and the Shire of York as a destination and wonderful place to live.



**SHIRE OF YORK**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2021**

|                                                   | NOTE  | 2020/21<br>Budget | 2019/20<br>Actual | 2019/20<br>Budget |
|---------------------------------------------------|-------|-------------------|-------------------|-------------------|
|                                                   |       | \$                | \$                | \$                |
| <b>Revenue</b>                                    |       |                   |                   |                   |
| Rates                                             | 1(a)  | 5,993,127         | 5,806,876         | 5,885,914         |
| Operating grants, subsidies and contributions     | 9(a)  | 1,200,010         | 2,065,865         | 1,057,663         |
| Fees and charges                                  | 8     | 1,394,574         | 1,391,296         | 1,498,250         |
| Interest earnings                                 | 11(a) | 67,032            | 175,373           | 212,810           |
| Other revenue                                     | 11(b) | 91,200            | 60,234            | 71,200            |
|                                                   |       | 8,745,943         | 9,499,644         | 8,725,837         |
| <b>Expenses</b>                                   |       |                   |                   |                   |
| Employee costs                                    |       | (4,314,396)       | (3,625,841)       | (4,122,453)       |
| Materials and contracts                           |       | (2,644,202)       | (2,275,040)       | (2,479,986)       |
| Utility charges                                   |       | (399,841)         | (397,870)         | (399,821)         |
| Depreciation on non-current assets                | 5     | (2,585,950)       | (2,908,377)       | (2,584,364)       |
| Interest expenses                                 | 11(d) | (94,453)          | (103,316)         | (105,003)         |
| Insurance expenses                                |       | (219,481)         | (255,506)         | (197,906)         |
| Other expenditure                                 |       | (449,696)         | (479,949)         | (257,434)         |
|                                                   |       | (10,708,019)      | (10,045,899)      | (10,146,967)      |
| <b>Subtotal</b>                                   |       | (1,962,076)       | (546,255)         | (1,421,130)       |
| Non-operating grants, subsidies and contributions | 9(b)  | 1,301,193         | 2,075,699         | 1,671,470         |
| Loss on asset disposals                           | 4(b)  | (88,418)          | (197,629)         | (97,018)          |
|                                                   |       | 1,212,775         | 1,878,070         | 1,574,452         |
| <b>Net result</b>                                 |       | <b>(749,301)</b>  | <b>1,331,815</b>  | <b>153,322</b>    |
| <b>Other comprehensive income</b>                 |       |                   |                   |                   |
| Changes on revaluation of non-current assets      |       | 0                 | 0                 | 0                 |
| <b>Total other comprehensive income</b>           |       | <b>0</b>          | <b>0</b>          | <b>0</b>          |
| <b>Total comprehensive income</b>                 |       | <b>(749,301)</b>  | <b>1,331,815</b>  | <b>153,322</b>    |

This statement is to be read in conjunction with the accompanying notes.



## SHIRE OF YORK FOR THE YEAR ENDED 30 JUNE 2021

### BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the budget.

### 2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

### CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE

#### REVENUES

##### RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

##### SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

##### PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

### REVENUES (CONTINUED)

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

#### FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

#### INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

#### OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

### EXPENSES

#### EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences safety expenses, medical examinations, fringe benefit tax, etc.

#### MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

#### INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

#### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

#### INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

#### OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**SHIRE OF YORK**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2021**

|                                                   | NOTE                 | 2020/21<br>Budget | 2019/20<br>Actual | 2019/20<br>Budget |
|---------------------------------------------------|----------------------|-------------------|-------------------|-------------------|
| <b>Revenue</b>                                    | 1,8,9(a),11(a),11(b) | \$                | \$                | \$                |
| Governance                                        |                      | 2,900             | 48,753            | 2,900             |
| General purpose funding                           |                      | 6,763,120         | 7,520,835         | 6,923,906         |
| Law, order, public safety                         |                      | 79,219            | 350,486           | 72,827            |
| Health                                            |                      | 2,500             | 19,358            | 19,300            |
| Education and welfare                             |                      | 35,623            | 39,016            | 35,451            |
| Community amenities                               |                      | 733,317           | 737,454           | 770,804           |
| Recreation and culture                            |                      | 613,613           | 400,839           | 488,281           |
| Transport                                         |                      | 227,663           | 218,885           | 215,000           |
| Economic services                                 |                      | 246,588           | 139,107           | 155,968           |
| Other property and services                       |                      | 41,400            | 24,911            | 41,400            |
|                                                   |                      | 8,745,943         | 9,499,644         | 8,725,837         |
| <b>Expenses excluding finance costs</b>           | 4(a),5,11(c),(e),(f) |                   |                   |                   |
| Governance                                        |                      | (784,407)         | (872,315)         | (746,745)         |
| General purpose funding                           |                      | (443,201)         | (291,045)         | (374,774)         |
| Law, order, public safety                         |                      | (464,439)         | (693,617)         | (483,914)         |
| Health                                            |                      | (241,049)         | (251,862)         | (252,637)         |
| Education and welfare                             |                      | (146,148)         | (126,032)         | (142,387)         |
| Community amenities                               |                      | (1,184,791)       | (1,000,418)       | (1,189,964)       |
| Recreation and culture                            |                      | (3,381,598)       | (2,983,604)       | (3,321,860)       |
| Transport                                         |                      | (2,472,543)       | (2,828,712)       | (2,462,227)       |
| Economic services                                 |                      | (1,427,106)       | (849,199)         | (1,015,390)       |
| Other property and services                       |                      | (68,283)          | (45,778)          | (52,066)          |
|                                                   |                      | (10,613,565)      | (9,942,582)       | (10,041,964)      |
| <b>Finance costs</b>                              | .6(a),11(d)          |                   |                   |                   |
| Recreation and culture                            |                      | (91,870)          | (99,544)          | (100,998)         |
| Transport                                         |                      | (2,584)           | (3,772)           | (4,005)           |
|                                                   |                      | (94,454)          | (103,316)         | (105,003)         |
| <b>Subtotal</b>                                   |                      | (1,962,076)       | (546,254)         | (1,421,130)       |
| Non-operating grants, subsidies and contributions | 9(b)                 | 1,301,193         | 2,075,699         | 1,671,470         |
| (Loss) on disposal of assets                      | 4(b)                 | (88,418)          | (197,629)         | (97,018)          |
|                                                   |                      | 1,212,775         | 1,878,070         | 1,574,452         |
| <b>Net result</b>                                 |                      | <b>(749,301)</b>  | <b>1,331,816</b>  | <b>153,322</b>    |
| <b>Other comprehensive income</b>                 |                      |                   |                   |                   |
| Changes on revaluation of non-current assets      |                      | 0                 | 0                 | 0                 |
| <b>Total other comprehensive income</b>           |                      | <b>0</b>          | <b>0</b>          | <b>0</b>          |
| <b>Total comprehensive income</b>                 |                      | <b>(749,301)</b>  | <b>1,331,816</b>  | <b>153,322</b>    |

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF YORK  
FOR THE YEAR ENDED 30 JUNE 2021**

**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

The principal activities of Council for the Local Government of the Shire of York covers the provisions of law, order, public safety services, education services, health services, welfare services, community amenities, recreation and cultural services, transport services, economic services, and other property services as permitted under the Local Government Act or other written law.

**OBJECTIVE**

**GOVERNANCE**

**ACTIVITIES**

Members expenses and the costs associated with meetings of Council, policy determination and public ceremonies and presentations and administration allocations.

**GENERAL PURPOSE FUNDING**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

Supervision of local laws, fire prevention including the provision of volunteer fire brigades, animal control and the support of local emergency and public safety organisations.

**HEALTH**

Food quality control, immunisation, environmental health and support to the medical practice and practitioners.

**EDUCATION AND WELFARE**

Building maintenance of Pioneer Memorial Lodge (leased Aged Care facility) and Centennial Units which are a joint venture with Homeswest providing self contained units to over 55's. Support to youth based initiatives.

**HOUSING**

**COMMUNITY AMENITIES**

Rubbish collection services, management of waste facilities, noise control, administration of the Town Planning Scheme, maintenance of cemeteries and storm water drainage maintenance.

**RECREATION AND CULTURE**

Maintenance of halls, aquatic centre, recreation centre and various reserves. Operation of the library and support to and maintenance of the Residency Museum.

**TRANSPORT**

Construction and maintenance of roads, bridges, footpaths, drainage works, lighting and cleaning of streets and depot maintenance.

**ECONOMIC SERVICES**

Area promotion, support to tourism, building control, the community bus, and standpipes.

**OTHER PROPERTY AND SERVICES**

Public works overhead allocations, plant operation cost allocations and Stock.

**SHIRE OF YORK**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

|                                                            | NOTE | 2020/21<br>Budget | 2019/20<br>Actual | 2019/20<br>Budget |
|------------------------------------------------------------|------|-------------------|-------------------|-------------------|
|                                                            |      | \$                | \$                | \$                |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                |      |                   |                   |                   |
| <b>Receipts</b>                                            |      |                   |                   |                   |
| Rates                                                      |      | 5,493,127         | 5,784,495         | 6,485,914         |
| Operating grants, subsidies and contributions              |      | 2,128,910         | 1,571,644         | 1,191,663         |
| Fees and charges                                           |      | 1,394,574         | 1,391,296         | 1,498,250         |
| Interest earnings                                          |      | 67,032            | 175,373           | 212,810           |
| Goods and services tax                                     |      | 116,796           | (116,796)         | 50,462            |
| Other revenue                                              |      | 91,200            | 60,234            | 71,200            |
|                                                            |      | 9,291,639         | 8,866,246         | 9,510,299         |
| <b>Payments</b>                                            |      |                   |                   |                   |
| Employee costs                                             |      | (4,314,396)       | (3,743,497)       | (4,122,453)       |
| Materials and contracts                                    |      | (2,844,202)       | (2,796,978)       | (2,477,986)       |
| Utility charges                                            |      | (399,841)         | (397,870)         | (399,820)         |
| Interest expenses                                          |      | (94,453)          | (101,618)         | (105,003)         |
| Insurance expenses                                         |      | (219,481)         | (255,506)         | (197,906)         |
| Other expenditure                                          |      | (449,696)         | (479,949)         | (257,434)         |
|                                                            |      | (8,322,069)       | (7,775,418)       | (7,560,602)       |
| <b>Net cash provided by (used in) operating activities</b> | 3    | 969,570           | 1,090,828         | 1,949,697         |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                |      |                   |                   |                   |
| Payments for purchase of property, plant & equipment       | 4(a) | (1,742,000)       | (854,145)         | (1,089,937)       |
| Payments for construction of infrastructure                | 4(a) | (2,823,216)       | (3,709,168)       | (4,106,528)       |
| Non-operating grants, subsidies and contributions          |      | 1,301,193         | 2,075,699         | 1,671,470         |
| Proceeds from sale of plant and equipment                  | 4(b) | 252,000           | 67,545            | 148,000           |
| <b>Net cash provided by (used in) investing activities</b> |      | (3,012,023)       | (2,420,069)       | (3,376,995)       |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                |      |                   |                   |                   |
| Repayment of borrowings                                    | 6(a) | (244,526)         | (233,976)         | (233,976)         |
| <b>Net cash provided by (used in) financing activities</b> |      | (244,526)         | (233,976)         | (233,976)         |
| <b>Net increase (decrease) in cash held</b>                |      | (2,144,779)       | (41,897)          | (1,661,274)       |
| Cash at beginning of year                                  |      | 5,220,408         | 5,262,305         | 4,523,077         |
| <b>Cash and cash equivalents at the end of the year</b>    | 3    | <b>3,075,629</b>  | <b>5,220,408</b>  | <b>2,861,803</b>  |

This statement is to be read in conjunction with the accompanying notes.



**SHIRE OF YORK**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

|                                                                        | NOTE       | 2020/21<br>Budget<br>\$ | 2019/20<br>Actual<br>\$ | 2019/20<br>Budget<br>\$ |
|------------------------------------------------------------------------|------------|-------------------------|-------------------------|-------------------------|
| <b>OPERATING ACTIVITIES</b>                                            |            |                         |                         |                         |
| Net current assets at start of financial year - surplus/(deficit)      |            | 2,216,507               | 2,414,313               | 2,273,332               |
|                                                                        |            | 2,216,507               | 2,414,313               | 2,273,332               |
| <b>Revenue from operating activities (excluding rates)</b>             |            |                         |                         |                         |
| Governance                                                             |            | 2,900                   | 48,753                  | 2,900                   |
| General purpose funding                                                |            | 769,993                 | 1,713,959               | 1,037,992               |
| Law, order, public safety                                              |            | 79,219                  | 350,486                 | 72,827                  |
| Health                                                                 |            | 2,500                   | 19,358                  | 19,300                  |
| Education and welfare                                                  |            | 35,623                  | 39,016                  | 35,451                  |
| Community amenities                                                    |            | 733,316                 | 737,454                 | 770,804                 |
| Recreation and culture                                                 |            | 613,613                 | 400,839                 | 488,281                 |
| Transport                                                              |            | 227,663                 | 218,885                 | 215,000                 |
| Economic services                                                      |            | 246,588                 | 139,107                 | 155,968                 |
| Other property and services                                            |            | 41,400                  | 24,911                  | 41,400                  |
|                                                                        |            | 2,752,815               | 3,692,768               | 2,839,923               |
| <b>Expenditure from operating activities</b>                           |            |                         |                         |                         |
| Governance                                                             |            | (806,776)               | (880,189)               | (762,112)               |
| General purpose funding                                                |            | (443,201)               | (291,045)               | (374,774)               |
| Law, order, public safety                                              |            | (464,439)               | (878,512)               | (483,914)               |
| Health                                                                 |            | (241,049)               | (256,722)               | (257,137)               |
| Education and welfare                                                  |            | (146,148)               | (126,032)               | (142,387)               |
| Community amenities                                                    |            | (1,184,791)             | (1,000,418)             | (1,189,964)             |
| Recreation and culture                                                 |            | (3,473,468)             | (3,083,148)             | (3,422,858)             |
| Transport                                                              |            | (2,527,927)             | (2,832,484)             | (2,543,382)             |
| Economic services                                                      |            | (1,431,606)             | (849,199)               | (1,015,390)             |
| Other property and services                                            |            | (77,033)                | (45,778)                | (52,066)                |
|                                                                        |            | (10,796,438)            | (10,243,527)            | (10,243,984)            |
| Non-cash amounts excluded from operating activities                    | 2 (a)(i)   | 2,674,368               | 3,132,812               | 2,681,382               |
| <b>Amount attributable to operating activities</b>                     |            | (3,152,748)             | (1,003,634)             | (2,449,347)             |
| <b>INVESTING ACTIVITIES</b>                                            |            |                         |                         |                         |
| Non-operating grants, subsidies and contributions                      | 9(b)       | 1,301,193               | 2,075,699               | 1,671,470               |
| Purchase property, plant and equipment                                 | 4(a)       | (1,742,000)             | (854,145)               | (1,089,937)             |
| Purchase and construction of infrastructure                            | 4(a)       | (2,823,216)             | (3,709,168)             | (4,106,528)             |
| Proceeds from disposal of assets                                       | 4(b)       | 252,000                 | 67,545                  | 148,000                 |
| <b>Amount attributable to investing activities</b>                     |            | (3,012,023)             | (2,420,069)             | (3,376,995)             |
| <b>FINANCING ACTIVITIES</b>                                            |            |                         |                         |                         |
| Repayment of borrowings                                                | 6(a)       | (244,526)               | (233,976)               | (233,976)               |
| Transfers to cash backed reserves (restricted assets)                  | 7(a)       | (246,832)               | (275,038)               | (158,791)               |
| Transfers from cash backed reserves (restricted assets)                | 7(a)       | 663,000                 | 342,349                 | 333,199                 |
| <b>Amount attributable to financing activities</b>                     |            | 171,642                 | (166,665)               | (59,568)                |
| <b>Budgeted deficiency before general rates</b>                        |            | (5,993,127)             | (3,590,370)             | (5,885,914)             |
| <b>Estimated amount to be raised from general rates</b>                | 1          | 5,993,127               | 5,806,876               | 5,885,914               |
| <b>Net current assets at end of financial year - surplus/(deficit)</b> | 2 (a)(iii) | <b>0</b>                | <b>2,216,507</b>        | <b>(0)</b>              |

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF YORK  
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FOR THE YEAR ENDED 30 JUNE 2021

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SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

## 1. RATES AND SERVICE CHARGES

### (a) Rating Information

| RATE TYPE                                     | Rate in        | Number of properties | Rateable value | 2020/21 Budgeted rate revenue | 2020/21 Budgeted interim rates | 2020/21 Budgeted back rates | 2020/21 Budgeted total revenue | 2019/20 Actual total revenue | 2019/20 Budget total revenue |
|-----------------------------------------------|----------------|----------------------|----------------|-------------------------------|--------------------------------|-----------------------------|--------------------------------|------------------------------|------------------------------|
|                                               | \$             |                      | \$             | \$                            | \$                             | \$                          | \$                             | \$                           | \$                           |
| <b>General rate</b>                           |                |                      |                |                               |                                |                             |                                |                              |                              |
| <b>Gross rental valuations</b>                |                |                      |                |                               |                                |                             |                                |                              |                              |
| GRV General Rate                              | 0.12388        | 1,469                | 22,853,047     | 2,831,081                     |                                |                             | 2,831,081                      | 2,813,050                    | 2,809,118                    |
| <b>Unimproved valuations</b>                  |                |                      |                |                               |                                |                             |                                |                              |                              |
| UV General                                    | 0.00942        | 337                  | 230,024,002    | 2,165,906                     |                                |                             | 2,165,906                      | 2,057,999                    | 2,059,496                    |
| Interim Rates and Back Rates                  |                |                      |                |                               | 10,000                         | 100                         | 10,100                         | 1,597                        | 10,100                       |
| <b>Sub-Totals</b>                             |                | 1,806                | 252,877,048    | 4,996,987                     | 10,000                         | 100                         | 5,007,087                      | 4,872,646                    | 4,878,714                    |
| <b>Minimum payment</b>                        | <b>Minimum</b> |                      |                |                               |                                |                             |                                |                              |                              |
|                                               | \$             |                      |                |                               |                                |                             |                                |                              |                              |
| <b>Gross rental valuations</b>                |                |                      |                |                               |                                |                             |                                |                              |                              |
| GRV General Rate                              | 1,080          | 496                  | 1,519,360      | 535,680                       |                                |                             | 535,680                        | 545,400                      | 550,800                      |
| <b>Unimproved valuations</b>                  |                |                      |                |                               |                                |                             |                                |                              |                              |
| UV General                                    | 1,390          | 324                  | 31,491,205     | 450,360                       |                                |                             | 450,360                        | 460,600                      | 456,400                      |
| <b>Sub-Totals</b>                             |                | 820                  | 33,010,566     | 986,040                       | 0                              | 0                           | 986,040                        | 1,006,000                    | 1,007,200                    |
|                                               |                | 2,626                | 285,887,614    | 5,983,027                     | 10,000                         | 100                         | 5,993,127                      | 5,878,646                    | 5,885,914                    |
| <b>Total amount raised from general rates</b> |                |                      |                |                               |                                |                             | 5,993,127                      | 5,878,646                    | 5,885,914                    |
| Movement in rates paid in advance             |                |                      |                |                               |                                |                             |                                | (71,770)                     | 0                            |
| <b>Total rates</b>                            |                |                      |                |                               |                                |                             | 5,993,127                      | 5,806,876                    | 5,885,914                    |

All land (other than exempt land) in the Shire of York is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of York.

SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

## 1. RATES AND SERVICE CHARGES (CONTINUED)

### (b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

| Instalment options | Date due   | Instalment<br>plan admin<br>charge | Instalment<br>plan<br>interest<br>rate | Unpaid<br>rates<br>interest<br>1/7- 31/12/2020 | Unpaid<br>rates<br>interest<br>1/1-30/6/2021 |
|--------------------|------------|------------------------------------|----------------------------------------|------------------------------------------------|----------------------------------------------|
|                    |            | \$                                 | %                                      | %                                              | %                                            |
| <b>Option one</b>  |            |                                    |                                        |                                                |                                              |
| Payment in full    | 14/09/2020 |                                    |                                        | 0.0%                                           | 8.0%                                         |
| <b>Option two</b>  |            |                                    |                                        |                                                |                                              |
| First Instalment   | 14/09/2020 | 0                                  | 0.0%                                   | 0.0%                                           | 8.0%                                         |
| Second Instalment  | 18/11/2020 | 0                                  | 0.0%                                   | 0.0%                                           | 8.0%                                         |
| Third Instalment   | 19/01/2021 | 0                                  | 0.0%                                   | 0.0%                                           | 8.0%                                         |
| Fourth Instalment  | 25/03/2021 | 0                                  | 0.0%                                   | 0.0%                                           | 8.0%                                         |

|                                                 | 2020/21<br>Budget<br>revenue | 2019/20<br>Actual<br>revenue | 2019/20<br>Budget<br>revenue |
|-------------------------------------------------|------------------------------|------------------------------|------------------------------|
|                                                 | \$                           | \$                           | \$                           |
| Instalment plan admin charge revenue            | 0                            | 18,410                       | 19,500                       |
| Instalment plan interest earned                 | 0                            | 23,845                       | 24,000                       |
| Unpaid rates and service charge interest earned | 27,200                       | 87,933                       | 104,000                      |
|                                                 | 27,200                       | 130,188                      | 147,500                      |



SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

**1. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Specified Area Rate**

The Shire did not raise specified area rates for the year ended 30 June 2021.

**(d) Service Charges**

The Shire did not raise service charges for the year ended 30 June 2021.

**(e) Rates discounts**

| Rate or fee to which discount is granted | Discount % | Discount (\$) | 2020/21 Budget | 2019/20 Actual | 2019/20 Budget | Circumstances in which discount is granted                                                                                  |
|------------------------------------------|------------|---------------|----------------|----------------|----------------|-----------------------------------------------------------------------------------------------------------------------------|
|                                          |            |               | \$             | \$             | \$             |                                                                                                                             |
| General Rate - GRV and UV                | 1.5%       |               | 44,873         | 0              | 0              | Rates payment incentive applicable to those who pay rates in full by the due date. Not applicable to the instalment option. |
|                                          |            |               | 44,873         | 0              | 0              |                                                                                                                             |

SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS

Items excluded from calculation of budgeted deficiency

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

(i) Operating activities excluded from budgeted deficiency

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

Adjustments to operating activities

| Note                                                                   | 2020/21<br>Budget<br>30 June 2021 | 2019/20<br>Actual<br>30 June 2020 | 2019/20<br>Budget<br>30 June 2020 |
|------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
|                                                                        | \$                                | \$                                | \$                                |
| Less: Movement in employee liabilities associated with restricted cash | 0                                 | 26,806                            |                                   |
| Add: Loss on disposal of assets 4(b)                                   | 88,418                            | 197,629                           | 97,018                            |
| Add: Depreciation on assets 5                                          | 2,585,950                         | 2,908,377                         | 2,584,364                         |
| <b>Non cash amounts excluded from operating activities</b>             | <b>2,674,368</b>                  | <b>3,132,812</b>                  | <b>2,681,382</b>                  |

(ii) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

|                                                                        |   |                    |                    |                    |
|------------------------------------------------------------------------|---|--------------------|--------------------|--------------------|
| Less: Cash - restricted reserves                                       | 3 | (2,607,182)        | (3,023,351)        | (2,797,769)        |
| Less: Current assets not expected to be received at end of year        |   |                    |                    |                    |
| - rates receivable                                                     |   |                    | (71,769)           |                    |
| Add: Current liabilities not expected to be cleared at end of year     |   |                    |                    |                    |
| - Current portion of borrowings                                        |   | 251,900            | 244,526            | 244,525            |
| - Employee benefit provisions                                          |   | 553,782            | 524,991            | 521,952            |
| Add: Movement in provisions between current and non-current provisions |   | (100,561)          |                    | (93,528)           |
| <b>Total adjustments to net current assets</b>                         |   | <b>(1,902,061)</b> | <b>(2,325,603)</b> | <b>(2,124,820)</b> |

SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS (CONTINUED)

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

|                                                          | Note      | 2020/21<br>Budget<br>30 June 2021 | 2019/20<br>Actual<br>30 June 2020 | 2019/20<br>Budget<br>30 June 2020 |
|----------------------------------------------------------|-----------|-----------------------------------|-----------------------------------|-----------------------------------|
|                                                          |           | \$                                | \$                                | \$                                |
| <b>(iii) Composition of estimated net current assets</b> |           |                                   |                                   |                                   |
| <b>Current assets</b>                                    |           |                                   |                                   |                                   |
| Cash and cash equivalents- unrestricted                  | 3         | 468,447                           | 2,197,057                         | 64,032                            |
| Cash and cash equivalents - restricted                   |           |                                   |                                   |                                   |
| Cash backed reserves                                     | 3         | 2,607,182                         | 3,023,351                         | 2,797,769                         |
| Unspent grants, subsidies and contributions              | 9         | 0                                 | 0                                 | 0                                 |
| Receivables                                              |           | 1,662,982                         | 2,079,778                         | 577,113                           |
| Inventories                                              |           | 39,956                            | 39,956                            | 50,331                            |
|                                                          |           | 4,778,567                         | 7,340,142                         | 3,489,245                         |
| <b>Less: current liabilities</b>                         |           |                                   |                                   |                                   |
| Trade and other payables                                 |           | 1,822,989                         | 1,622,989                         | 360,932                           |
| Contract liabilities                                     |           | 0                                 | 128,900                           | 0                                 |
| Long term borrowings                                     |           | 251,900                           | 244,526                           | 244,525                           |
| Provisions                                               |           | 801,617                           | 801,617                           | 758,968                           |
|                                                          |           | 2,876,506                         | 2,798,032                         | 1,364,425                         |
| <b>Net current assets</b>                                |           | 1,902,061                         | 4,542,110                         | 4,853,670                         |
| <b>Less: Total adjustments to net current assets</b>     | 2 (a)(ii) | (1,902,061)                       | (2,325,603)                       | (2,124,820)                       |
| <b>Closing funding surplus / (deficit)</b>               |           | 0                                 | 2,216,507                         | 0                                 |

**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**2 (b). NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire's intentions to release for sale.

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of York becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**PROVISIONS**

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

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

**INVENTORIES**

**General**

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**Superannuation**

The Shire of York contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of York contributes are defined contribution plans.

**LEASE LIABILITIES**

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

**TRADE AND OTHER RECEIVABLES**

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**LAND HELD FOR RESALE**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

**CONTRACT LIABILITIES**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

### 3. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

| Note                                                                                                                              | 2020/21<br>Budget | 2019/20<br>Actual | 2019/20<br>Budget |
|-----------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|
|                                                                                                                                   | \$                | \$                | \$                |
| Cash at bank and on hand                                                                                                          | 3,075,629         | 5,220,408         | 2,861,801         |
|                                                                                                                                   | 3,075,629         | 5,220,408         | 2,861,801         |
| - Unrestricted cash and cash equivalents                                                                                          | 468,447           | 2,197,057         | 64,032            |
| - Restricted cash and cash equivalents                                                                                            | 2,607,182         | 3,023,351         | 2,797,769         |
|                                                                                                                                   | 3,075,629         | 5,220,408         | 2,861,801         |
| The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents: |                   |                   |                   |
| Leave reserve                                                                                                                     | 553,782           | 524,991           | 521,952           |
| Plant Reserve                                                                                                                     | 473,453           | 698,410           | 538,849           |
| Town Planning Reserve                                                                                                             | 0                 | 0                 | 7,376             |
| Avon River Mtce Reserve                                                                                                           | 15,340            | 15,230            | 15,393            |
| Industrial Land Reserve                                                                                                           | 133,254           | 132,299           | 131,502           |
| Refuse Site Develop Reserve                                                                                                       | 41,474            | 190,101           | 188,956           |
| Centennial Gardens Reserve                                                                                                        | 142,424           | 166,224           | 161,997           |
| Public Open Space Cont Reserve                                                                                                    | 0                 | 0                 | 447               |
| Community Bus                                                                                                                     | 0                 | 0                 | 86,377            |
| Pioneer Memorial Lodge Reserve                                                                                                    | 56,083            | 90,430            | 54,885            |
| Carparking Reserve                                                                                                                | 18,519            | 18,386            | 18,275            |
| Building Reserve                                                                                                                  | 333,526           | 440,346           | 438,015           |
| Disaster Reserve                                                                                                                  | 136,522           | 148,450           | 34,453            |
| Archives Reserve                                                                                                                  | 0                 | 0                 | 6,980             |
| Water Supply Reserve                                                                                                              | 0                 | 0                 | 6,778             |
| Tied Grant Funds Reserve                                                                                                          | 19,698            | 19,557            | 124,008           |
| Cemetery Reserve                                                                                                                  | 0                 | 0                 | 5,179             |
| R.S.L. Memorial Reserve                                                                                                           | 12,529            | 12,439            | 0                 |
| Greenhills Townsite Development Reserve                                                                                           | 11,160            | 11,080            | 10,914            |
| Roads Reserve                                                                                                                     | 374,704           | 372,018           | 259,776           |
| Land & Infrastructure Reserve                                                                                                     | 157,258           | 156,131           | 155,190           |
| Forrest Oval Lights                                                                                                               | 5,270             | 5,232             | 6,401             |
| Bowls Synthetic Surface Reserve                                                                                                   | 19,615            | 19,474            | 19,924            |
| Tennis Synthetic Surface Reserve                                                                                                  | 2,571             | 2,553             | 4,142             |
| Recreation Reserve                                                                                                                | 100,000           | 0                 | 0                 |
|                                                                                                                                   | 2,607,182         | 3,023,351         | 2,797,769         |

**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**Reconciliation of net cash provided by  
operating activities to net result**

|                                                   |      |                |                  |                  |
|---------------------------------------------------|------|----------------|------------------|------------------|
| <b>Net result</b>                                 |      | (749,301)      | 1,331,817        | 153,323          |
| Depreciation                                      | 5    | 2,585,950      | 2,908,377        | 2,584,364        |
| (Profit)/loss on sale of asset                    | 4(b) | 88,418         | 197,629          | 97,018           |
| (Increase)/decrease in receivables                |      | 416,796        | (504,498)        | 784,462          |
| (Increase)/decrease in inventories                |      | 0              | (6,443)          | 2,000            |
| Increase/(decrease) in payables                   |      | (200,000)      | (601,453)        | 0                |
| Increase/(decrease) in contract liabilities       |      | 128,900        | (128,900)        | 0                |
| Increase/(decrease) in employee provisions        |      | 0              | (30,000)         | 0                |
| Non-operating grants, subsidies and contributions |      | (1,301,193)    | (2,075,699)      | (1,671,470)      |
| <b>Net cash from operating activities</b>         |      | <b>969,570</b> | <b>1,090,830</b> | <b>1,949,697</b> |

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

| Asset class                          | Reporting program |                              |                          |                        |                           |           |                      |                                   | 2020/21<br>Budget total | 2019/20<br>Actual total | 2019/20<br>Budget total |
|--------------------------------------|-------------------|------------------------------|--------------------------|------------------------|---------------------------|-----------|----------------------|-----------------------------------|-------------------------|-------------------------|-------------------------|
|                                      | Governance        | Law, order,<br>public safety | Education<br>and welfare | Community<br>amenities | Recreation<br>and culture | Transport | Economic<br>services | Other<br>property and<br>services |                         |                         |                         |
|                                      | \$                | \$                           | \$                       | \$                     | \$                        | \$        | \$                   | \$                                | \$                      | \$                      | \$                      |
| <u>Property, Plant and Equipment</u> |                   |                              |                          |                        |                           |           |                      |                                   |                         |                         |                         |
| Buildings - specialised              | 74,000            |                              | 60,000                   | 150,000                | 255,000                   |           |                      | 31,000                            | 570,000                 | 219,939                 | 391,437                 |
| Furniture and equipment              | 40,000            |                              |                          |                        | 15,000                    |           | 10,000               |                                   | 65,000                  | 13,183                  | 35,000                  |
| Plant and equipment                  | 157,000           | 34,000                       |                          |                        | 13,000                    | 828,000   | 37,000               | 38,000                            | 1,107,000               | 621,023                 | 663,500                 |
|                                      | 271,000           | 34,000                       | 60,000                   | 150,000                | 283,000                   | 828,000   | 47,000               | 69,000                            | 1,742,000               | 854,145                 | 1,089,937               |
| <u>Infrastructure</u>                |                   |                              |                          |                        |                           |           |                      |                                   |                         |                         |                         |
| Infrastructure - Roads               |                   |                              |                          |                        |                           | 2,106,666 |                      |                                   | 2,106,666               | 2,095,013               | 2,281,715               |
| Infrastructure - Footpaths           |                   |                              |                          |                        |                           | 112,100   |                      |                                   | 112,100                 | 136,199                 | 143,638                 |
| Infrastructure - Drainage            |                   |                              |                          |                        |                           | 234,600   |                      |                                   | 234,600                 | 181,156                 | 230,000                 |
| Infrastructure - Other               |                   |                              |                          |                        | 273,150                   |           | 10,000               |                                   | 283,150                 | 1,286,432               | 1,396,175               |
| Infrastructure - Bridges             |                   |                              |                          |                        |                           | 86,700    |                      |                                   | 86,700                  | 10,368                  | 55,000                  |
|                                      | 0                 | 0                            | 0                        | 0                      | 273,150                   | 2,540,066 | 10,000               | 0                                 | 2,823,216               | 3,709,168               | 4,106,528               |
| <b>Total acquisitions</b>            | 271,000           | 34,000                       | 60,000                   | 150,000                | 556,150                   | 3,368,066 | 57,000               | 69,000                            | 4,565,216               | 4,563,313               | 5,196,465               |

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.



SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

#### 4. FIXED ASSETS

##### (b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

|                                      | 2020/21<br>Budget<br>Net Book<br>Value | 2020/21<br>Budget<br>Sale<br>Proceeds | 2020/21<br>Budget<br>Profit | 2020/21<br>Budget<br>Loss | 2019/20<br>Actual<br>Net Book<br>Value | 2019/20<br>Actual<br>Sale<br>Proceeds | 2019/20<br>Actual<br>Profit | 2019/20<br>Actual<br>Loss | 2019/20<br>Budget<br>Net Book<br>Value | 2019/20<br>Budget<br>Sale<br>Proceeds | 2019/20<br>Budget<br>Profit | 2019/20<br>Budget<br>Loss |
|--------------------------------------|----------------------------------------|---------------------------------------|-----------------------------|---------------------------|----------------------------------------|---------------------------------------|-----------------------------|---------------------------|----------------------------------------|---------------------------------------|-----------------------------|---------------------------|
|                                      | \$                                     | \$                                    | \$                          | \$                        | \$                                     | \$                                    | \$                          | \$                        | \$                                     | \$                                    | \$                          | \$                        |
| <b>By Program</b>                    |                                        |                                       |                             |                           |                                        |                                       |                             |                           |                                        |                                       |                             |                           |
| Governance                           | 119,368                                | 97,000                                | 0                           | (22,368)                  | 63,419                                 | 55,545                                | 0                           | (7,874)                   | 96,368                                 | 81,000                                | 0                           | (15,368)                  |
| Law, order, public safety            |                                        | 0                                     | 0                           | 0                         | 184,895                                | 0                                     | 0                           | (184,895)                 |                                        | 0                                     | 0                           | 0                         |
| Health                               |                                        | 0                                     | 0                           | 0                         | 16,860                                 | 12,000                                | 0                           | (4,860)                   | 19,500                                 | 15,000                                | 0                           | (4,500)                   |
| Transport                            | 171,800                                | 119,000                               | 0                           | (52,800)                  |                                        | 0                                     | 0                           | 0                         | 129,150                                | 52,000                                | 0                           | (77,150)                  |
| Economic services                    | 19,500                                 | 15,000                                | 0                           | (4,500)                   |                                        | 0                                     | 0                           | 0                         |                                        | 0                                     | 0                           | 0                         |
| Other property and services          | 29,750                                 | 21,000                                | 0                           | (8,750)                   |                                        | 0                                     | 0                           | 0                         |                                        | 0                                     | 0                           | 0                         |
|                                      | 340,418                                | 252,000                               | 0                           | (88,418)                  | 265,174                                | 67,545                                | 0                           | (197,629)                 | 245,018                                | 148,000                               | 0                           | (97,018)                  |
| <b>By Class</b>                      |                                        |                                       |                             |                           |                                        |                                       |                             |                           |                                        |                                       |                             |                           |
| <u>Property, Plant and Equipment</u> |                                        |                                       |                             |                           |                                        |                                       |                             |                           |                                        |                                       |                             |                           |
| Plant and equipment                  | 340,418                                | 252,000                               |                             | (88,418)                  | 265,174                                | 67,545                                |                             | (197,629)                 | 245,018                                | 148,000                               |                             | (97,018)                  |
|                                      | 340,418                                | 252,000                               | 0                           | (88,418)                  | 265,174                                | 67,545                                | 0                           | (197,629)                 | 245,018                                | 148,000                               | 0                           | (97,018)                  |

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document

#### SIGNIFICANT ACCOUNTING POLICIES

##### GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**5. ASSET DEPRECIATION**

**By Program**

Governance  
 Law, order, public safety  
 Health  
 Education and welfare  
 Community amenities  
 Recreation and culture  
 Transport  
 Economic services  
 Other property and services

**By Class**

Buildings - specialised  
 Furniture and equipment  
 Plant and equipment  
 Infrastructure - Roads  
 Infrastructure - Footpaths  
 Infrastructure - Drainage  
 Infrastructure - Other  
 Infrastructure - Bridges

| <b>2020/21<br/>Budget</b> | <b>2019/20<br/>Actual</b> | <b>2019/20<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|
| \$                        | \$                        | \$                        |
| 113,636                   | 108,023                   | 113,637                   |
| 50,245                    | 74,282                    | 50,245                    |
| 7,049                     | 0                         | 7,049                     |
| 63,702                    | 62,992                    | 63,702                    |
| 19,266                    | 14,881                    | 19,266                    |
| 680,729                   | 769,164                   | 680,729                   |
| 1,343,412                 | 1,691,746                 | 1,343,412                 |
| 8,702                     | 8,179                     | 8,702                     |
| 299,209                   | 179,111                   | 297,623                   |
| <b>2,585,949</b>          | <b>2,908,377</b>          | <b>2,584,364</b>          |
| 598,256                   | 599,730                   | 597,889                   |
| 92,334                    | 87,788                    | 92,278                    |
| 197,644                   | 261,698                   | 197,523                   |
| 881,502                   | 1,027,717                 | 880,962                   |
| 30,039                    | 36,729                    | 30,020                    |
| 458,252                   | 447,794                   | 457,971                   |
| 203,701                   | 305,294                   | 203,576                   |
| 124,221                   | 141,626                   | 124,145                   |
| <b>2,585,949</b>          | <b>2,908,377</b>          | <b>2,584,364</b>          |

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

|                            |                |
|----------------------------|----------------|
| Buildings - specialised    | 30 to 50 years |
| Furniture and equipment    | 4 to 10 years  |
| Plant and equipment        | 5 to 15 years  |
| Infrastructure - Roads     |                |
| Infrastructure - Footpaths | 60 - 80 years  |
| Infrastructure - Drainage  | 80 - 120 years |
| Infrastructure - Other     | 20 - 50 years  |
| Infrastructure - Bridges   | 75 - 80 years  |

**AMORTISATION**

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

## SHIRE OF YORK

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

Movement in borrowings and interest between the beginning and the end of the current financial year.

| Purpose                       | Loan<br>Number | Institution | Interest<br>Rate | Budget<br>Principal<br>1 July 2020 | 2020/21<br>Budget<br>Principal<br>Repayments | Budget<br>Principal<br>outstanding<br>30 June 2021 | 2020/21<br>Budget<br>Interest<br>Repayments | Actual<br>Principal<br>1 July 2019 | 2019/20<br>Actual<br>Principal<br>Repayments | Actual<br>Principal<br>outstanding<br>30 June 2020 | 2019/20<br>Actual<br>Interest<br>Repayments | Budget<br>Principal<br>1 July 2019 | 2019/20<br>Budget<br>Principal<br>Repayments | Budget<br>Principal<br>outstanding<br>30 June 2020 | 2019/20<br>Budget<br>Interest<br>Repayments |
|-------------------------------|----------------|-------------|------------------|------------------------------------|----------------------------------------------|----------------------------------------------------|---------------------------------------------|------------------------------------|----------------------------------------------|----------------------------------------------------|---------------------------------------------|------------------------------------|----------------------------------------------|----------------------------------------------------|---------------------------------------------|
|                               |                |             |                  | \$                                 | \$                                           | \$                                                 | \$                                          | \$                                 | \$                                           | \$                                                 | \$                                          | \$                                 | \$                                           | \$                                                 | \$                                          |
| <b>Recreation and culture</b> |                |             |                  |                                    |                                              |                                                    |                                             |                                    |                                              |                                                    |                                             |                                    |                                              |                                                    |                                             |
| Forrest Oval - Stage 1        | 62             | WATC        | 6.3%             | 925,747                            | 60,546                                       | 865,201                                            | 57,383                                      | 982,651                            | 56,904                                       | 925,747                                            | 60,948                                      | 982,651                            | 56,904                                       | 925,747                                            | 61,025                                      |
| Forrest Oval - Stage 2        | 63             | WATC        | 5.2%             | 174,414                            | 22,196                                       | 152,218                                            | 8,558                                       | 195,503                            | 21,089                                       | 174,414                                            | 9,509                                       | 195,503                            | 21,089                                       | 174,414                                            | 9,665                                       |
| Forrest Oval - Stage 3        | 64             | WATC        | 5.2%             | 272,062                            | 34,623                                       | 237,439                                            | 13,350                                      | 304,957                            | 32,896                                       | 272,062                                            | 14,833                                      | 304,957                            | 32,896                                       | 272,062                                            | 15,077                                      |
| Archives Facility             | 65             | WATC        | 4.9%             | 24,662                             | 13,836                                       | 10,826                                             | 953                                         | 37,842                             | 13,180                                       | 24,662                                             | 1,566                                       | 37,842                             | 13,180                                       | 24,662                                             | 1,608                                       |
| Old Convent School            | 67             | WATC        | 3.3%             | 368,797                            | 62,226                                       | 306,571                                            | 11,626                                      | 429,025                            | 60,229                                       | 368,797                                            | 12,678                                      | 429,025                            | 60,229                                       | 368,797                                            | 13,624                                      |
| <b>Transport</b>              |                |             |                  |                                    |                                              |                                                    |                                             |                                    |                                              |                                                    |                                             |                                    |                                              |                                                    |                                             |
| Plant                         | 66             | WATC        | 2.8%             | 103,660                            | 51,099                                       | 52,561                                             | 2,584                                       | 153,338                            | 49,678                                       | 103,660                                            | 3,783                                       | 153,338                            | 49,678                                       | 103,660                                            | 4,005                                       |
|                               |                |             |                  | 1,869,341                          | 244,526                                      | 1,624,815                                          | 94,453                                      | 2,103,317                          | 233,976                                      | 1,869,341                                          | 103,316                                     | 2,103,317                          | 233,976                                      | 1,869,341                                          | 105,003                                     |
|                               |                |             |                  | 1,869,341                          | 244,526                                      | 1,624,815                                          | 94,453                                      | 2,103,317                          | 233,976                                      | 1,869,341                                          | 103,316                                     | 2,103,317                          | 233,976                                      | 1,869,341                                          | 105,003                                     |

All borrowing repayments will be financed by general purpose revenue.  
The self supporting loan(s) repayment will be fully reimbursed.

**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**6. INFORMATION ON BORROWINGS**

**(b) New borrowings - 2020/21**

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2021

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

**(d) Credit Facilities**

|                                        | <b>2020/21<br/>Budget</b> | <b>2019/20<br/>Actual</b> | <b>2019/20<br/>Budget</b> |
|----------------------------------------|---------------------------|---------------------------|---------------------------|
|                                        | \$                        | \$                        | \$                        |
| <b>Undrawn borrowing facilities</b>    |                           |                           |                           |
| <b>credit standby arrangements</b>     |                           |                           |                           |
| Bank overdraft limit                   | 200,000                   | 200,000                   | 200,000                   |
| Bank overdraft at balance date         | 0                         | (407)                     | 0                         |
| Credit card limit                      | 10,000                    | 10,000                    | 10,000                    |
| Credit card balance at balance date    | 0                         | 0                         | 0                         |
| <b>Total amount of credit unused</b>   | <b>210,000</b>            | <b>209,593</b>            | <b>210,000</b>            |
| <b>Loan facilities</b>                 |                           |                           |                           |
| Loan facilities in use at balance date | 1,624,815                 | 1,869,341                 | 1,869,341                 |

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

## 7. CASH BACKED RESERVES

### (a) Cash Backed Reserves - Movement

|                                             | 2020/21<br>Budget<br>Opening<br>Balance | 2020/21<br>Budget<br>Transfer to | 2020/21<br>Budget<br>Transfer<br>(from) | 2020/21<br>Budget<br>Closing<br>Balance | 2019/20<br>Actual<br>Opening<br>Balance | 2019/20<br>Actual<br>Transfer to | 2019/20<br>Actual<br>Transfer<br>(from) | 2019/20<br>Actual<br>Closing<br>Balance | 2019/20<br>Budget<br>Opening<br>Balance | 2019/20<br>Budget<br>Transfer to | 2019/20<br>Budget<br>Transfer<br>(from) | 2019/20<br>Budget<br>Closing<br>Balance |
|---------------------------------------------|-----------------------------------------|----------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|----------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|----------------------------------|-----------------------------------------|-----------------------------------------|
|                                             | \$                                      | \$                               | \$                                      | \$                                      | \$                                      | \$                               | \$                                      | \$                                      | \$                                      | \$                               | \$                                      | \$                                      |
| (a) Leave reserve                           | 524,991                                 | 28,791                           | 0                                       | 553,782                                 | 490,181                                 | 34,810                           | 0                                       | 524,991                                 | 487,547                                 | 34,405                           | 0                                       | 521,952                                 |
| (b) Plant Reserve                           | 698,410                                 | 5,043                            | (230,000)                               | 473,453                                 | 684,393                                 | 14,017                           | 0                                       | 698,410                                 | 680,718                                 | 13,131                           | (155,000)                               | 538,849                                 |
| (c) Town Planning Reserve                   | 0                                       | 0                                | 0                                       | 0                                       | 7,275                                   | 137                              | (7,412)                                 | 0                                       | 7,236                                   | 140                              | 0                                       | 7,376                                   |
| (d) Avon River Mtce Reserve                 | 15,230                                  | 110                              | 0                                       | 15,340                                  | 14,932                                  | 298                              | 0                                       | 15,230                                  | 14,852                                  | 541                              | 0                                       | 15,393                                  |
| (e) Industrial Land Reserve                 | 132,299                                 | 955                              | 0                                       | 133,254                                 | 129,710                                 | 2,589                            | 0                                       | 132,299                                 | 129,013                                 | 2,489                            | 0                                       | 131,502                                 |
| (f) Refuse Site Develop Reserve             | 190,101                                 | 1,373                            | (150,000)                               | 41,474                                  | 186,381                                 | 3,720                            | 0                                       | 190,101                                 | 185,380                                 | 3,576                            | 0                                       | 188,956                                 |
| (g) Centennial Gardens Reserve              | 166,224                                 | 1,200                            | (25,000)                                | 142,424                                 | 153,893                                 | 12,331                           | 0                                       | 166,224                                 | 153,065                                 | 8,932                            | 0                                       | 161,997                                 |
| (h) Public Open Space Cont Reserve          | 0                                       | 0                                | 0                                       | 0                                       | 440                                     | 8                                | (449)                                   | 0                                       | 438                                     | 9                                | 0                                       | 447                                     |
| (i) Community Bus                           | 0                                       | 0                                | 0                                       | 0                                       | 85,200                                  | 1,608                            | (86,808)                                | 0                                       | 84,742                                  | 1,635                            | 0                                       | 86,377                                  |
| (j) Pioneer Memorial Lodge Reserve          | 90,430                                  | 653                              | (35,000)                                | 56,083                                  | 88,660                                  | 1,770                            | 0                                       | 90,430                                  | 88,184                                  | 1,701                            | (35,000)                                | 54,885                                  |
| (k) Carparking Reserve                      | 18,386                                  | 133                              | 0                                       | 18,519                                  | 18,026                                  | 360                              | 0                                       | 18,386                                  | 17,929                                  | 346                              | 0                                       | 18,275                                  |
| (l) Building Reserve                        | 440,346                                 | 3,180                            | (110,000)                               | 333,526                                 | 367,933                                 | 72,413                           | 0                                       | 440,346                                 | 365,956                                 | 72,059                           | 0                                       | 438,015                                 |
| (m) Disaster Reserve                        | 148,450                                 | 101,072                          | (113,000)                               | 136,522                                 | 33,983                                  | 114,467                          | 0                                       | 148,450                                 | 33,801                                  | 652                              | 0                                       | 34,453                                  |
| (n) Archives Reserve                        | 0                                       | 0                                | 0                                       | 0                                       | 6,885                                   | 130                              | (7,015)                                 | 0                                       | 6,848                                   | 132                              | 0                                       | 6,980                                   |
| (o) Water Supply Reserve                    | 0                                       | 0                                | 0                                       | 0                                       | 6,778                                   | 0                                | (6,778)                                 | 0                                       | 6,778                                   | 0                                | 0                                       | 6,778                                   |
| (p) Tied Grant Funds Reserve                | 19,557                                  | 141                              | 0                                       | 19,698                                  | 227,144                                 | 0                                | (207,587)                               | 19,557                                  | 124,008                                 | 0                                | 0                                       | 124,008                                 |
| (q) Cemetery Reserve                        | 0                                       | 0                                | 0                                       | 0                                       | 5,109                                   | 96                               | (5,205)                                 | 0                                       | 5,081                                   | 98                               | 0                                       | 5,179                                   |
| (r) R.S.L. Memorial Reserve                 | 12,439                                  | 90                               | 0                                       | 12,529                                  | 13,270                                  | 264                              | (1,095)                                 | 12,439                                  | 13,199                                  | 0                                | (13,199)                                | 0                                       |
| (s) Greenhills Townsite Development Reserve | 11,080                                  | 80                               | 0                                       | 11,160                                  | 30,493                                  | 587                              | (20,000)                                | 11,080                                  | 30,329                                  | 585                              | (20,000)                                | 10,914                                  |
| (t) Roads Reserve                           | 372,018                                 | 2,686                            | 0                                       | 374,704                                 | 364,738                                 | 7,280                            | 0                                       | 372,018                                 | 362,778                                 | 6,998                            | (110,000)                               | 259,776                                 |
| (u) Land & Infrastructure Reserve           | 156,131                                 | 1,127                            | 0                                       | 157,258                                 | 153,076                                 | 3,055                            | 0                                       | 156,131                                 | 152,253                                 | 2,937                            | 0                                       | 155,190                                 |
| (v) Forrest Oval Lights                     | 5,232                                   | 38                               | 0                                       | 5,270                                   | 4,341                                   | 891                              | 0                                       | 5,232                                   | 4,318                                   | 2,083                            | 0                                       | 6,401                                   |
| (w) Bowls Synthetic Surface Reserve         | 19,474                                  | 141                              | 0                                       | 19,615                                  | 15,707                                  | 3,767                            | 0                                       | 19,474                                  | 15,623                                  | 4,301                            | 0                                       | 19,924                                  |
| (x) Tennis Synthetic Surface Reserve        | 2,553                                   | 18                               | 0                                       | 2,571                                   | 2,113                                   | 440                              | 0                                       | 2,553                                   | 2,101                                   | 2,041                            | 0                                       | 4,142                                   |
| (y) Recreation Reserve                      | 0                                       | 100,000                          | 0                                       | 100,000                                 | 0                                       | 0                                | 0                                       | 0                                       | 0                                       | 0                                | 0                                       | 0                                       |
|                                             | 3,023,351                               | 246,832                          | (663,000)                               | 2,607,182                               | 3,090,662                               | 275,038                          | (342,349)                               | 3,023,351                               | 2,972,177                               | 158,791                          | (333,199)                               | 2,797,769                               |

SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

**7. CASH BACKED RESERVES (CONTINUED)**

**(b) Cash Backed Reserves - Purposes**

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

| Reserve name                                | Anticipated<br>date of use | Purpose of the reserve                                                                                                                                                             |
|---------------------------------------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a) Leave reserve                           | Ongoing                    | To fund annual and long service leave requirements.                                                                                                                                |
| (b) Plant Reserve                           | Ongoing                    | To be used to fund plant purchases or major capital repairs.                                                                                                                       |
| (c) Town Planning Reserve                   | Ongoing                    | To develop and review the York Town Planning schemes and amendments.                                                                                                               |
| (d) Avon River Mtce Reserve                 | Ongoing                    | To maintain and protect the Avon River and its environs.                                                                                                                           |
| (e) Industrial Land Reserve                 | Ongoing                    | For the continued development and expansion of an industrial subdivision within the Shire.                                                                                         |
| (f) Refuse Site Develop Reserve             | Ongoing                    | To be used for ongoing maintenance and development of Council's waste management facilities.                                                                                       |
| (g) Centennial Gardens Reserve              | Ongoing                    | To be used for further expansion and capital repairs of the existing units.                                                                                                        |
| (h) Public Open Space Cont Reserve          | Ongoing                    | For the expansion and development of passive recreation areas within the Shire.                                                                                                    |
| (i) Community Bus                           | Ongoing                    | To finance the changeover of the Community Bus (funded by the operational surplus of the Community Bus).                                                                           |
| (j) Pioneer Memorial Lodge Reserve          | Ongoing                    | To finance capital improvements and extensions to the seniors village (funded by the operational surplus of the Lodge).                                                            |
| (k) Carparking Reserve                      | Ongoing                    | To fund the management and control of parking facilities in accordance with Councils Parking Plan.                                                                                 |
| (l) Building Reserve                        | Ongoing                    | For the construction and major capital improvements to all Council buildings.                                                                                                      |
| (m) Disaster Reserve                        | Ongoing                    | A contingency reserve to help fund recovery from any natural disaster.                                                                                                             |
| (n) Archives Reserve                        | Ongoing                    | To provide a secure building for the safe storage of Council's Archival Records.                                                                                                   |
| (o) Water Supply Reserve                    | Ongoing                    | To hold funds raised through the water supply charge until the loan repayment is due.                                                                                              |
| (p) Tied Grant Funds Reserve                | Ongoing                    | To segregate grant funds provided for specific projects until those projects are carried out.                                                                                      |
| (q) Cemetery Reserve                        | Ongoing                    | To provide for the ongoing development of the existing York Cemetery or the development of a new site at a location to be determined.                                              |
| (r) R.S.L. Memorial Reserve                 | Ongoing                    | To provide for the upgrading of the RSL Memorial.                                                                                                                                  |
| (s) Greenhills Townsite Development Reserve | Ongoing                    | To provide funds to enhance the amenity and economic potential of the Greenhills Townsite with such funds to be expended in consultation with the Greenhills Progress Association. |
| (t) Roads Reserve                           | Ongoing                    | To provide for future road resealing requirements.                                                                                                                                 |
| (u) Land & Infrastructure Reserve           | Ongoing                    | For the purpose of funding the purchase of land and or buildings or the construction of buildings.                                                                                 |
| (v) Forrest Oval Lights                     | Ongoing                    | To provide for the replacement and upgrading of the Oval Lights.                                                                                                                   |
| (w) Bowls Synthetic Surface Reserve         | Ongoing                    | To provide for the future replacement of Bowls synthetic surface.                                                                                                                  |
| (x) Tennis Synthetic Surface Reserve        | Ongoing                    | To provide for the future replacement of Tennis synthetic surface.                                                                                                                 |
| (y) Recreation Reserve                      | Ongoing                    | To be used to fund capital improvements and ongoing development of recreational facilities, including sporting facilities, halls and trails                                        |

**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**8. FEES & CHARGES REVENUE**

|                             | 2020/21<br>Budget | 2019/20<br>Actual | 2019/20<br>Budget |
|-----------------------------|-------------------|-------------------|-------------------|
|                             | \$                | \$                | \$                |
| Governance                  | 400               | 38                | 400               |
| General purpose funding     | 15,000            | 37,348            | 34,500            |
| Law, order, public safety   | 17,210            | 17,478            | 17,210            |
| Health                      | 2,500             | 19,358            | 19,300            |
| Education and welfare       | 32,001            | 35,636            | 32,001            |
| Community amenities         | 729,806           | 734,720           | 763,634           |
| Recreation and culture      | 463,273           | 385,981           | 487,941           |
| Transport                   | 0                 | 640               | 0                 |
| Economic services           | 109,984           | 135,737           | 118,864           |
| Other property and services | 24,400            | 24,361            | 24,400            |
|                             | 1,394,574         | 1,391,296         | 1,498,250         |

**9. GRANT REVENUE**

|                                                          | Unspent grants, subsidies and contributions liability |                             |                                        |                                    |                                      | Grants, subsidies and contributions revenue |                   |                   |
|----------------------------------------------------------|-------------------------------------------------------|-----------------------------|----------------------------------------|------------------------------------|--------------------------------------|---------------------------------------------|-------------------|-------------------|
|                                                          | Liability<br>1 July 2020                              | Increase<br>in<br>Liability | Liability<br>Reduction<br>(As revenue) | Total<br>Liability<br>30 June 2021 | Current<br>Liability<br>30 June 2021 | 2020/21<br>Budget                           | 2019/20<br>Actual | 2019/20<br>Budget |
| <b>By Program:</b>                                       | \$                                                    | \$                          | \$                                     | \$                                 | \$                                   | \$                                          | \$                | \$                |
| <b>(a) Operating grants, subsidies and contributions</b> |                                                       |                             |                                        |                                    |                                      |                                             |                   |                   |
| General purpose funding                                  |                                                       |                             |                                        | 0                                  |                                      | 665,461                                     | 1,471,094         | 718,182           |
| Law, order, public safety                                |                                                       |                             |                                        | 0                                  |                                      | 54,457                                      | 49,957            | 48,120            |
| Transport                                                |                                                       |                             |                                        | 0                                  |                                      | 161,363                                     | 158,624           | 148,700           |
| Economic services                                        | 20,000                                                |                             | (20,000)                               | 0                                  |                                      | 135,500                                     | 2,150             | 36,000            |
|                                                          | 20,000                                                | 0                           | (20,000)                               | 0                                  | 0                                    | 1,016,781                                   | 1,681,825         | 951,002           |
| <b>Non-operating grants, subsidies and contributions</b> |                                                       |                             |                                        |                                    |                                      |                                             |                   |                   |
| Law, order, public safety                                |                                                       |                             |                                        | 0                                  |                                      | 0                                           | 472,649           | 0                 |
| Recreation and culture                                   | 108,900                                               |                             | (108,900)                              | 0                                  |                                      | 175,239                                     | 714,683           | 779,785           |
| Transport                                                |                                                       |                             |                                        | 0                                  |                                      | 1,125,954                                   | 888,368           | 891,685           |
|                                                          | 108,900                                               | 0                           | (108,900)                              | 0                                  | 0                                    | 1,301,193                                   | 2,075,699         | 1,671,470         |
| <b>Total</b>                                             | <b>128,900</b>                                        | <b>0</b>                    | <b>(128,900)</b>                       | <b>0</b>                           | <b>0</b>                             | <b>2,317,974</b>                            | <b>3,757,525</b>  | <b>2,622,472</b>  |



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**10. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

| Revenue Category                                                                | Nature of goods and services                                                                                     | when obligations typically satisfied | Payment terms                                                          | Returns/Refunds/Warranties                  | Determination of transaction price                                          | Allocating transaction price                                    | Measuring obligations for returns                                   | Revenue recognition                                                                                                      |
|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|
| Rates                                                                           | General Rates                                                                                                    | Over time                            | Payment dates adopted by Council during the year                       | None                                        | Adopted by council annually                                                 | When taxable event occurs                                       | Not applicable                                                      | When rates notice is issued                                                                                              |
| Grant contracts with customers                                                  | Community events, minor facilities, research, design, planning evaluation and services                           | Over time                            | Fixed terms transfer of funds based on agreed milestones and reporting | Contract obligation if project not complete | Set by mutual agreement with the customer                                   | Based on the progress of works to match performance obligations | Returns limited to repayment of transaction price of terms breached | Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared |
| Grants, subsidies or contributions for the construction of non-financial assets | Construction or acquisition of recognisable non-financial assets to be controlled by the local government        | Over time                            | Fixed terms transfer of funds based on agreed milestones and reporting | Contract obligation if project not complete | Set by mutual agreement with the customer                                   | Based on the progress of works to match performance obligations | Returns limited to repayment of transaction price of terms breached | Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared |
| Grants with no contract commitments                                             | General appropriations and contributions with no reciprocal commitment                                           | No obligations                       | Not applicable                                                         | Not applicable                              | Cash received                                                               | On receipt of funds                                             | Not applicable                                                      | When assets are controlled                                                                                               |
| Licences/ Registrations/ Approvals                                              | Building, planning, development and animal management, having the same nature as a licence regardless of naming. | Single point in time                 | Full payment prior to issue                                            | None                                        | Set by State legislation or limited by legislation to the cost of provision | Based on timing of issue of the associated rights               | No refunds                                                          | On payment and issue of the licence, registration or approval                                                            |
| Pool inspections                                                                | Compliance safety check                                                                                          | Single point in time                 | Equal proportion based on an equal annually fee                        | None                                        | Set by State legislation                                                    | Apportioned equally across the inspection cycle                 | No refunds                                                          | After inspection complete based on a 4 year cycle                                                                        |
| Other inspections                                                               | Regulatory Food, Health and Safety                                                                               | Single point in time                 | Full payment prior to inspection                                       | None                                        | Set by State legislation or limited by legislation to the cost of provision | Applied fully on timing of inspection                           | Not applicable                                                      | Revenue recognised after inspection event occurs                                                                         |
| Waste management collections                                                    | Kerbside collection service                                                                                      | Over time                            | Payment on an annual basis in advance                                  | None                                        | Adopted by council annually                                                 | Apportioned equally across the collection period                | Not applicable                                                      | Output method based on regular weekly and fortnightly period as proportionate to collection service                      |
| Property hire and entry                                                         | Use of halls and facilities                                                                                      | Single point in time                 | In full in advance                                                     | Refund if event cancelled within 7 days     | Adopted by council annually                                                 | Based on timing of entry to facility                            | Returns limited to repayment of transaction price                   | On entry or at conclusion of hire                                                                                        |
| Memberships                                                                     | Gym and pool membership                                                                                          | Over time                            | Payment in full in advance                                             | Refund for unused portion on application    | Adopted by council annually                                                 | Apportioned equally across the access period                    | Returns limited to repayment of transaction price                   | Output method Over 12 months matched to access right                                                                     |
| Fees and charges for other goods and services                                   | Cemetery services, library fees, reinstatements and private works                                                | Single point in time                 | Payment in full in advance                                             | None                                        | Adopted by council annually                                                 | Applied fully based on timing of provision                      | Not applicable                                                      | Output method based on provision of service or completion of works                                                       |
| Sale of stock                                                                   | Aviation fuel, kiosk and visitor centre stock                                                                    | Single point in time                 | In full in advance, on 15 day credit                                   | Refund for faulty goods                     | Adopted by council annually, set by mutual agreement                        | Applied fully based on timing of provision                      | Returns limited to repayment of transaction price                   | Output method based on goods                                                                                             |
| Commissions                                                                     | Commissions on licencing and ticket sales                                                                        | Over time                            | Payment in full on sale                                                | None                                        | Set by mutual agreement with the customer                                   | On receipt of funds                                             | Not applicable                                                      | When assets are controlled                                                                                               |
| Reimbursements                                                                  | Insurance claims                                                                                                 | Single point in time                 | Payment in arrears for claimable event                                 | None                                        | Set by mutual agreement with the customer                                   | When claim is agreed                                            | Not applicable                                                      | When claim is agreed                                                                                                     |

SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

## 11. OTHER INFORMATION

|                                              | 2020/21<br>Budget | 2019/20<br>Actual | 2019/20<br>Budget |
|----------------------------------------------|-------------------|-------------------|-------------------|
|                                              | \$                | \$                | \$                |
| <b>The net result includes as revenues</b>   |                   |                   |                   |
| <b>(a) Interest earnings</b>                 |                   |                   |                   |
| Investments                                  |                   |                   |                   |
| - Reserve funds                              | 21,832            | 37,118            | 54,810            |
| - Other funds                                | 18,000            | 23,852            | 30,000            |
| Other interest revenue (refer note 1b)       | 29,400            | 114,403           | 128,000           |
|                                              | 69,232            | 175,373           | 212,810           |
| <b>(b) Other revenue</b>                     |                   |                   |                   |
| Reimbursements and recoveries                | 183,229           | 384,040           | 106,661           |
| Other                                        | 91,200            | 60,234            | 71,200            |
|                                              | 274,429           | 444,274           | 177,861           |
| <b>The net result includes as expenses</b>   |                   |                   |                   |
| <b>(c) Auditors remuneration</b>             |                   |                   |                   |
| Audit services                               | 41,000            | 42,660            | 40,300            |
| Other services                               | 4,000             | 0                 | 6,000             |
|                                              | 45,000            | 42,660            | 46,300            |
| <b>(d) Interest expenses (finance costs)</b> |                   |                   |                   |
| Borrowings (refer Note 6(a))                 | (94,453)          | (103,316)         | (105,003)         |
|                                              | (94,453)          | (103,316)         | (105,003)         |
| <b>(e) Elected members remuneration</b>      |                   |                   |                   |
| Meeting fees                                 | 102,359           | 101,524           | 102,359           |
| Mayor/President's allowance                  | 16,916            | 16,870            | 16,916            |
| Deputy Mayor/President's allowance           | 4,229             | 4,217             | 4,229             |
| Travelling expenses                          | 1,500             | 582               | 1,500             |
| Telecommunications allowance                 | 13,680            | 14,000            | 14,000            |
|                                              | 138,684           | 137,194           | 139,004           |
| <b>(f) Low Value lease expenses</b>          |                   |                   |                   |
| Office equipment                             | 2,839             | 2,839             | 2,839             |
|                                              | 2,839             | 2,839             | 2,839             |



SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

## 12. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

| Detail                                  | Balance<br>30 June 2020 | Estimated<br>amounts<br>received | Estimated<br>amounts<br>paid | Estimated<br>balance<br>30 June 2021 |
|-----------------------------------------|-------------------------|----------------------------------|------------------------------|--------------------------------------|
|                                         | \$                      | \$                               | \$                           | \$                                   |
| Developer's Contributions - Public Oper | 58,242                  | 0                                | (20,000)                     | 38,242                               |
|                                         | 58,242                  | 0                                | (20,000)                     | 38,242                               |

**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**13. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION**

**GOODS AND SERVICES TAX (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**CRITICAL ACCOUNTING ESTIMATES**

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

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

**ROUNDING OFF FIGURES**


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


**COMPARATIVE FIGURES**


Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.


**BUDGET COMPARATIVE FIGURES**


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

|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                        | Estimated<br>Actuals as at<br>30/06/2020 | Detail     | Annual Budget<br>2019-20 |             | Annual Budget<br>2020-21 |             |             |
|------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|------------------------------------------|------------|--------------------------|-------------|--------------------------|-------------|-------------|
| Descriptions                                                                                                                 |                                                        |                                          |            | Income                   | Expenditure | Detail                   | Income      | Expenditure |
|                                                                                                                              | Proceeds Sale Of Assets                                |                                          |            |                          |             |                          |             |             |
| 042232                                                                                                                       | Proceeds Sale Of Assets - Admin Vehicles               | (\$55,545)                               |            | (\$81,000)               | -           |                          | (\$97,000)  | -           |
|                                                                                                                              | CEO Vehicles                                           | -                                        | (\$35,000) | -                        | -           | (\$35,000)               | -           | -           |
|                                                                                                                              | EMCCS Vehicles                                         | -                                        | (\$23,000) | -                        | -           | (\$23,000)               | -           | -           |
|                                                                                                                              | EMIDS Vehicles                                         | -                                        | (\$23,000) | -                        | -           | (\$23,000)               | -           | -           |
|                                                                                                                              | FM Vehicle                                             | -                                        | -          | -                        | -           | (\$16,000)               | -           | -           |
| 051228                                                                                                                       | Proceeds Sale Of Assets - Ranger's Vehicle             | -                                        | -          | -                        | -           | -                        | -           | -           |
|                                                                                                                              | Ranger Vehicle Changeover x 1 (3 Yr Cycle) Y347        | -                                        | -          | -                        | -           | -                        | -           | -           |
| 077276                                                                                                                       | Proceeds Sale Of Assets - EHO Vehicle                  | (\$12,000)                               |            | (\$15,000)               | -           |                          | -           | -           |
|                                                                                                                              | EHO Vehicle Changeover (I30)                           | -                                        | (\$15,000) | -                        | -           | -                        | -           | -           |
| 106210                                                                                                                       | Proceeds Sale Of Assets - Development Services Vehicle | -                                        | -          | -                        | -           | -                        | -           | -           |
|                                                                                                                              | Vehicle Changeover - Y000                              | -                                        | -          | -                        | -           | -                        | -           | -           |
| 127297                                                                                                                       | Proceeds Sale Of Assets - Works Plant                  | -                                        |            | (\$52,000)               | -           |                          | (\$119,000) | -           |
|                                                                                                                              | Kubota Tractor Y299                                    | -                                        | -          | -                        | -           | -                        | -           | -           |
|                                                                                                                              | Chainsaws, Blowers, Brushcutters & other minor items   | -                                        | -          | -                        | -           | -                        | -           | -           |
|                                                                                                                              | John Deere Loader                                      | -                                        | -          | -                        | -           | -                        | -           | -           |
|                                                                                                                              | Hino 13T Y711                                          | -                                        | -          | -                        | -           | (\$60,000)               | -           | -           |
|                                                                                                                              | Hino 13T Y345                                          | -                                        | -          | -                        | -           | -                        | -           | -           |
|                                                                                                                              | Vibrating Roller                                       | -                                        | -          | -                        | -           | -                        | -           | -           |
|                                                                                                                              | Multi tyred Roller                                     | -                                        | -          | -                        | -           | -                        | -           | -           |
|                                                                                                                              | SP Roller                                              | -                                        | (\$10,000) | -                        | -           | -                        | -           | -           |
|                                                                                                                              | Mulcher                                                | -                                        | -          | -                        | -           | -                        | -           | -           |
|                                                                                                                              | Grader Volvo 930 Y205                                  | -                                        | -          | -                        | -           | -                        | -           | -           |
|                                                                                                                              | Grader Volvo 930 Y130                                  | -                                        | -          | -                        | -           | -                        | -           | -           |
|                                                                                                                              | Maintenance truck 5 tonne Y1660                        | -                                        | -          | -                        | -           | -                        | -           | -           |
|                                                                                                                              | Hino 9 tonne Y641                                      | -                                        | -          | -                        | -           | -                        | -           | -           |
|                                                                                                                              | Hino 3 Tonne Dual Cab Y397                             | -                                        | -          | -                        | -           | -                        | -           | -           |
|                                                                                                                              | Parks and Gardens Truck Y3777                          | -                                        | (\$15,000) | -                        | -           | (\$15,000)               | -           | -           |
|                                                                                                                              | Mitsubishi Canter Y4099                                | -                                        | (\$20,000) | -                        | -           | (\$20,000)               | -           | -           |
|                                                                                                                              | Grader Utility Y482                                    | -                                        | (\$5,000)  | -                        | -           | (\$5,000)                | -           | -           |
|                                                                                                                              | Works Ute Y770                                         | -                                        | -          | -                        | -           | -                        | -           | -           |
|                                                                                                                              | Sweeper                                                | -                                        | -          | -                        | -           | -                        | -           | -           |
|                                                                                                                              | Utility Y211                                           | -                                        | -          | -                        | -           | (\$5,000)                | -           | -           |
|                                                                                                                              | Utility Y6947                                          | -                                        | (\$2,000)  | -                        | -           | (\$2,000)                | -           | -           |
|                                                                                                                              | Mower Gianni Ferrari                                   | -                                        | -          | -                        | -           | (\$12,000)               | -           | -           |
|                                                                                                                              | Mower John Deere                                       | -                                        | -          | -                        | -           | -                        | -           | -           |
| 133297                                                                                                                       | Proceeds Sale Of Assets - Building Officer Vehicle     | -                                        |            | -                        | -           |                          | (\$15,000)  | -           |
|                                                                                                                              | Building Officer Vehicle Changeover                    | -                                        | -          | -                        | -           | (\$15,000)               | -           | -           |
| 143295                                                                                                                       | Proceeds Sale Of Assets - Pwo Vehicles                 | -                                        |            | -                        | -           |                          | (\$21,000)  | -           |
|                                                                                                                              | Building Mtce Utility (4 Yr Cycle) Y387                | -                                        | -          | -                        | -           | -                        | -           | -           |
|                                                                                                                              | Parks and Gardens Utility Y3777                        | -                                        | -          | -                        | -           | -                        | -           | -           |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                | Estimated<br>Actuals as at<br>30/06/2020 | Detail             | Annual Budget<br>2019-20 |             | Annual Budget<br>2020-21 |                    |             |
|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------|--------------------|--------------------------|-------------|--------------------------|--------------------|-------------|
| Descriptions                                                                                                                 |                                                |                                          |                    | Income                   | Expenditure | Detail                   | Income             | Expenditure |
|                                                                                                                              | Work Supervisor's Vehicle Y96                  | -                                        |                    | -                        | -           | (\$21,000)               | -                  | -           |
|                                                                                                                              | <b>Sub-Total Proceeds on Sale of Assets</b>    | <b>(\$67,545)</b>                        | <b>(\$148,000)</b> | <b>(\$148,000)</b>       | -           | <b>(\$252,000)</b>       | <b>(\$252,000)</b> | -           |
| 042198                                                                                                                       | Loss on Sale of Assets - Admin Vehicles        | \$7,874                                  |                    | -                        | -           |                          | -                  | -           |
|                                                                                                                              | 58 - Exec Vehicles                             | -                                        |                    | -                        | -           |                          | -                  | -           |
| 071901                                                                                                                       | Loss on Sale of Assets - EHO                   | \$4,860                                  |                    | -                        | -           |                          | -                  | -           |
|                                                                                                                              | 58 - EHO Vehicle                               | -                                        |                    | -                        | -           |                          | -                  | -           |
| 051197                                                                                                                       | Loss On Sale Of Assets                         | \$184,895                                |                    | -                        | -           |                          | -                  | -           |
|                                                                                                                              | 58 - Fire Trucks                               | -                                        |                    | -                        | -           |                          | -                  | -           |
|                                                                                                                              | <b>Sub-Total Profit/Loss on Sale of Assets</b> | <b>\$197,629</b>                         | -                  | -                        | -           | -                        | -                  | -           |
|                                                                                                                              | <b>Written Down Values of Assets Sold</b>      |                                          |                    |                          |             |                          |                    |             |
| 042251                                                                                                                       | Realisation on Sale of Assets - Admin Vehicles | \$55,545                                 |                    | -                        | \$96,368    |                          | -                  | \$119,368   |
|                                                                                                                              | 61 - CEO Vehicles                              | -                                        | \$36,264           | -                        | -           | \$36,264                 | -                  | -           |
|                                                                                                                              | 61 - EMCCS Vehicles                            | -                                        | \$30,139           | -                        | -           | \$30,139                 | -                  | -           |
|                                                                                                                              | 61 - EMDS Vehicles                             | -                                        | \$29,965           | -                        | -           | \$29,965                 | -                  | -           |
|                                                                                                                              | 61 - Admin Vehicles                            | -                                        | -                  |                          |             | \$23,000                 |                    |             |
| 05119                                                                                                                        | Realisation on Sale of Assets                  | -                                        |                    | -                        | -           |                          | -                  | -           |
|                                                                                                                              | 61 - Ranger's Utility                          | -                                        |                    | -                        | -           |                          | -                  | -           |
| 077280                                                                                                                       | Realisation on Sale of Assets                  | \$12,000                                 |                    | -                        | \$19,500    |                          | -                  | -           |
|                                                                                                                              | 61 - EHO Vehicle Changeover x 1                | -                                        | \$19,500           | -                        | -           |                          | -                  | -           |
| 127197                                                                                                                       | Realisation on Sale of Assets - Works Plant    | -                                        |                    | -                        | \$129,150   |                          | -                  | \$171,800   |
|                                                                                                                              | 61 - Hino 13T Y345                             | -                                        |                    | -                        | -           |                          | -                  | -           |
|                                                                                                                              | 61 - Hino 13T Y711                             | -                                        |                    | -                        | -           | \$80,000                 | -                  | -           |
|                                                                                                                              | 61 - Hino 5T Y1660                             | -                                        |                    | -                        | -           |                          | -                  | -           |
|                                                                                                                              | 61 - Spray Ute Y770                            | -                                        |                    | -                        | -           | \$20,000                 | -                  | -           |
|                                                                                                                              | 61 - Parks and Gardens Utility Y3777           | -                                        | \$30,000           | -                        | -           | \$22,000                 | -                  | -           |
|                                                                                                                              | 61 - Grader Utility Y482                       | -                                        | \$15,000           | -                        | -           |                          | -                  | -           |
|                                                                                                                              | 61 - Multi Tyred Roller                        | -                                        | \$53,000           | -                        | -           |                          | -                  | -           |
|                                                                                                                              | 61 - Hino 3T Y397                              | -                                        |                    | -                        | -           |                          | -                  | -           |
|                                                                                                                              | 61 - Mitsubishi Canter Y4099                   | -                                        | \$15,000           | -                        | -           | \$10,000                 | -                  | -           |
|                                                                                                                              | 61 - Grader Volvo 205                          | -                                        |                    | -                        | -           |                          | -                  | -           |
|                                                                                                                              | 61 - Street Sweeper                            | -                                        |                    | -                        | -           | \$21,250                 | -                  | -           |
|                                                                                                                              | 61 - Traffic Counters                          | -                                        | \$3,375            | -                        | -           |                          | -                  | -           |
|                                                                                                                              | 61 - Trailers/Water tanks                      | -                                        | \$875              | -                        | -           |                          | -                  | -           |
|                                                                                                                              | 61 - Mower - Gianni Ferrari Y1328              | -                                        |                    | -                        | -           | \$16,250                 | -                  | -           |
|                                                                                                                              | 61 - Mower - John Deere                        | -                                        |                    | -                        | -           |                          | -                  | -           |

|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                                |                                          |                  |                          |                  |                          |                    |                  |
|------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------------------------|------------------|--------------------------|------------------|--------------------------|--------------------|------------------|
| Descriptions                                                                                                                 |                                                                                | Estimated<br>Actuals as at<br>30/06/2020 | Detail           | Annual Budget<br>2019-20 |                  | Annual Budget<br>2020-21 |                    |                  |
|                                                                                                                              |                                                                                |                                          |                  | Income                   | Expenditure      | Detail                   | Income             | Expenditure      |
|                                                                                                                              | 61 - Y6947                                                                     | -                                        | \$10,000         | -                        | -                |                          | -                  | -                |
|                                                                                                                              | 61 - Brushcutters                                                              | -                                        |                  | -                        | -                |                          | -                  | -                |
|                                                                                                                              | 61 - Chainsaws, Blowers, Brushcutters & other minor items                      | -                                        | \$1,900          | -                        | -                | \$1,900                  | -                  | -                |
|                                                                                                                              | 61 - Blowers                                                                   | -                                        |                  | -                        | -                | \$400                    | -                  | -                |
| 133296                                                                                                                       | Realisation on Sale of Assets                                                  | -                                        |                  | -                        | -                |                          | -                  | \$19,500         |
|                                                                                                                              | 61 - Development Services Vehicle                                              | -                                        |                  | -                        | -                | \$19,500                 | -                  | -                |
| 143298                                                                                                                       | Realisation on Sale of Assets                                                  | -                                        |                  | -                        | -                |                          | -                  | \$29,750         |
|                                                                                                                              | 61 - Works' Vehicles Y96                                                       | -                                        |                  | -                        | -                | \$29,750                 | -                  | -                |
|                                                                                                                              | 61 - EMID's Vehicle                                                            | -                                        |                  | -                        | -                |                          | -                  | -                |
|                                                                                                                              | 61 - Works' Vehicles Y000                                                      | -                                        |                  | -                        | -                |                          | -                  | -                |
|                                                                                                                              | 61 - Building Mtce Utility (4 Yr Cycle)                                        | -                                        |                  | -                        | -                |                          | -                  | -                |
|                                                                                                                              | 61 - Parks and Gardens Utility Y3777                                           | -                                        |                  | -                        | -                | -                        | -                  | -                |
|                                                                                                                              | 61 - Grader Utility Y482                                                       | -                                        |                  | -                        | -                |                          | -                  | -                |
|                                                                                                                              | <b>Sub-Total Written Down Value of Assets Sold</b>                             | <b>\$265,174</b>                         | <b>\$245,018</b> | -                        | <b>\$245,018</b> | <b>\$340,418</b>         | -                  | <b>\$340,418</b> |
|                                                                                                                              | <b>Total - GAIN/LOSS ON DISPOSAL OF ASSET - OPERATING STATEMENT</b>            | <b>\$197,629</b>                         | <b>\$97,018</b>  | <b>(\$148,000)</b>       | <b>\$245,018</b> | <b>\$88,418</b>          | <b>(\$252,000)</b> | <b>\$340,418</b> |
|                                                                                                                              | <b>RATES</b>                                                                   |                                          |                  |                          |                  |                          |                    |                  |
|                                                                                                                              | <b>OPERATING EXPENDITURE</b>                                                   |                                          |                  |                          |                  |                          |                    |                  |
| 031120                                                                                                                       | Admin O/Head & Labour Costs                                                    | \$132,338                                | -                | -                        | \$140,759        | -                        | -                  | \$140,903        |
|                                                                                                                              | 39 - Allocation for total admin costs incurred by Council, (from 42100)        | -                                        | \$140,759        | -                        | -                | \$140,903                | -                  | -                |
| 031118                                                                                                                       | Rates - Salaries                                                               | \$64,190                                 | -                | -                        | \$57,876         | -                        | -                  | \$71,242         |
|                                                                                                                              | 50 - Salaries as per Wages Schedule                                            | -                                        | \$57,876         | -                        | -                | \$71,242                 | -                  | -                |
| 031119                                                                                                                       | Rates - Superannuation                                                         | \$9,085                                  | -                | -                        | \$8,392          | -                        | -                  | \$10,330         |
|                                                                                                                              | 50 - Super as per Wages Schedule                                               | -                                        | \$8,392          | -                        | -                | \$10,330                 | -                  | -                |
| 031121                                                                                                                       | Long Service Leave                                                             | -                                        | -                | -                        | \$325            | -                        | -                  | \$333            |
|                                                                                                                              | 50 - as per Wages Schedule                                                     | -                                        | \$325            | -                        | -                | \$333                    | -                  | -                |
| 031122                                                                                                                       | Cash Discrepancy                                                               | (\$0)                                    | -                | -                        | \$10             | -                        | -                  | \$10             |
|                                                                                                                              | 57 - Allocation for rounding of rates                                          | -                                        | \$10             | -                        | -                | \$10                     | -                  | -                |
| 031124                                                                                                                       | Doubtful Debts Provision                                                       | \$50,000                                 | -                | -                        | -                | -                        | -                  | -                |
|                                                                                                                              | 57 - Other Expenditure                                                         | -                                        | -                | -                        | -                | -                        | -                  | -                |
| 031127                                                                                                                       | Rates Incentive                                                                | \$1,000                                  | -                | -                        | \$1,000          | -                        | -                  | \$131,531        |
|                                                                                                                              | 57 - Rates incentive scheme for prompt payment of rates                        | -                                        | \$1,000          | -                        | -                | \$65,650                 | -                  | -                |
|                                                                                                                              | 57 - Rates incentive scheme for prompt payment of rates - discount             |                                          |                  |                          |                  | \$44,873                 |                    |                  |
|                                                                                                                              | 57 - Rates incentive scheme for prompt payment of rates - instalment cash back |                                          |                  |                          |                  | \$21,008                 |                    |                  |
| 031128                                                                                                                       | Map Purchases                                                                  | \$1,054                                  | -                | -                        | \$1,087          | -                        | -                  | \$1,107          |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                                        | Estimated<br>Actuals as at<br>30/06/2020 |                  | Annual Budget<br>2019-20 |                  | Annual Budget<br>2020-21 |                  |
|------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------------------------|------------------|--------------------------|------------------|--------------------------|------------------|
| Descriptions                                                                                                                 |                                                                                        | Detail                                   | Income           | Expenditure              | Detail           | Income                   | Expenditure      |
|                                                                                                                              | 35 - Allocation for the purchase of property maps                                      | -                                        | \$1,087          | -                        | -                | \$1,107                  | -                |
| 031129                                                                                                                       | Valuation Expenses                                                                     | \$13,851                                 | -                | -                        | \$65,471         | -                        | \$17,785         |
|                                                                                                                              | 51 - GRV General Valuation - 3-5yr cycle                                               | -                                        | \$48,000         | -                        | -                | -                        | -                |
|                                                                                                                              | 51 - UV Roll                                                                           | -                                        | \$12,706         | -                        | -                | \$12,935                 | -                |
|                                                                                                                              | 51 - Interim valuations                                                                | -                                        | \$4,765          | -                        | -                | \$4,851                  | -                |
| 031130                                                                                                                       | Rate Write Offs Non Taxable                                                            | \$8,871                                  | -                | -                        | \$30,000         | -                        | \$50,000         |
|                                                                                                                              | 57 - Write-offs associated with long term debtors                                      | -                                        | \$30,000         | -                        | -                | \$50,000                 | -                |
| 031131                                                                                                                       | Other Expenses-Rates                                                                   | \$79                                     | -                | -                        | \$709            | -                        | \$721            |
|                                                                                                                              | 35 - Rates Comparison Report                                                           | -                                        | \$250            | -                        | -                | \$255                    | -                |
|                                                                                                                              | 35 - Title Search Fees                                                                 | -                                        | \$328            | -                        | -                | \$333                    | -                |
|                                                                                                                              | 35 - Other minor expenditure                                                           | -                                        | \$131            | -                        | -                | \$133                    | -                |
| 031132                                                                                                                       | Rate Debt Recovery Cost                                                                | \$7,275                                  | -                | -                        | \$60,000         | -                        | \$10,000         |
|                                                                                                                              | 51 - General rate debt collection costs                                                | -                                        | \$60,000         | -                        | -                | \$10,000                 | -                |
| 039107                                                                                                                       | Write Offs                                                                             | \$3,155                                  | -                | -                        | \$2,500          | -                        | \$2,500          |
|                                                                                                                              | 57 - Costs associated with write offs of long term Sundry Debtors                      | -                                        | \$2,500          | -                        | -                | \$2,500                  | -                |
|                                                                                                                              | <b>Sub Total - GENERAL RATES OP EXP</b>                                                | <b>\$290,897</b>                         | <b>\$368,129</b> | -                        | <b>\$368,129</b> | <b>\$436,464</b>         | <b>\$436,464</b> |
|                                                                                                                              | <b>OPERATING INCOME</b>                                                                |                                          |                  |                          |                  |                          |                  |
| 031212                                                                                                                       | Rates                                                                                  | (\$5,805,279)                            |                  | (\$5,875,814)            | -                | (\$5,983,027)            | -                |
|                                                                                                                              | 01 - GRV Rates RiD                                                                     | -                                        | (\$2,809,118)    | -                        | -                | (\$2,831,081)            | -                |
|                                                                                                                              | 01 - GRV Rates Minimums                                                                | -                                        | (\$550,800)      | -                        | -                | (\$535,680)              | -                |
|                                                                                                                              | 01 - UV Rates RiD                                                                      | -                                        | (\$2,059,496)    | -                        | -                | (\$2,165,906)            | -                |
|                                                                                                                              | 01 - UV Rates Minimums                                                                 | -                                        | (\$456,400)      | -                        | -                | (\$450,360)              | -                |
| 031213                                                                                                                       | Ex Gratia Rates                                                                        | (\$17,762)                               |                  | (\$17,500)               | -                | (\$17,500)               | -                |
|                                                                                                                              | 04 - CBH rates adjusted annually according to storage capacity as advised by CBH       | -                                        | (\$17,500)       | -                        | -                | (\$17,500)               | -                |
| 031214                                                                                                                       | Rates Non Payment Penalty                                                              | (\$87,933)                               |                  | (\$100,000)              | -                | (\$25,000)               | -                |
|                                                                                                                              | 08 - Penalty interest for non payment of rates                                         | -                                        | (\$100,000)      | -                        | -                | (\$25,000)               | -                |
| 031218                                                                                                                       | Interim Rates                                                                          | (\$2,012)                                |                  | (\$10,000)               | -                | (\$10,000)               | -                |
|                                                                                                                              | 01 - Provision for increased rate revenue from interim adjustments                     | -                                        | (\$10,000)       | -                        | -                | (\$10,000)               | -                |
| 031219                                                                                                                       | Interest On Rates Instalments                                                          | (\$23,845)                               |                  | (\$24,000)               | -                | -                        | -                |
|                                                                                                                              | 08 - Interest associated with instalment option method of payment to reflect Council's | -                                        | (\$24,000)       | -                        | -                | -                        | -                |
| 031220                                                                                                                       | Instalment Admin Fee                                                                   | (\$18,410)                               |                  | (\$19,500)               | -                | -                        | -                |
|                                                                                                                              | 07 - Charged to reflect Council's cost of administering the instalment option process  | -                                        | (\$19,500)       | -                        | -                | -                        | -                |
| 031221                                                                                                                       | Back Rates Prior Year                                                                  | \$415                                    |                  | (\$100)                  | -                | (\$100)                  | -                |
|                                                                                                                              | 01 - Rates due to increases in valuations from previous years                          | -                                        | (\$100)          | -                        | -                | (\$100)                  | -                |
| 031222                                                                                                                       | Pensioner Deferred Rate Interest                                                       | (\$2,624)                                |                  | (\$2,000)                | -                | (\$2,200)                | -                |
|                                                                                                                              | 08 - Interest payment provided by State Treasury Dept to reflect Council's foregone    | -                                        | (\$2,000)        | -                        | -                | (\$2,200)                | -                |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                                     | Estimated<br>Actuals as at<br>30/06/2020 | Detail               | Annual Budget<br>2019-20 |                  | Annual Budget<br>2020-21 |                      |                  |
|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|------------------------------------------|----------------------|--------------------------|------------------|--------------------------|----------------------|------------------|
| Descriptions                                                                                                                 |                                                                                     |                                          |                      | Income                   | Expenditure      | Detail                   | Income               | Expenditure      |
| 031223                                                                                                                       | ESL Non-Payment Penalty Interest                                                    | (\$3,962)                                |                      | (\$2,000)                | -                |                          | -                    | -                |
|                                                                                                                              | 08 - Interest charged on overdue ESL payments (retained by Council)                 | -                                        | (\$2,000)            | -                        | -                | -                        | -                    | -                |
| 031230                                                                                                                       | Property Enquiry Fees                                                               | (\$14,731)                               |                      | (\$15,000)               | -                |                          | (\$15,000)           | -                |
|                                                                                                                              | 07 - Income received from EAS enquiries                                             | -                                        | (\$15,000)           | -                        | -                | (\$15,000)               | -                    | -                |
| 031231                                                                                                                       | Rate Debt Recovery Non Taxable                                                      | (\$12,383)                               |                      | (\$55,000)               | -                |                          | (\$5,000)            | -                |
|                                                                                                                              | 04 - Recovered by Rates                                                             | -                                        | (\$55,000)           | -                        | -                | (\$5,000)                | -                    | -                |
| 031232                                                                                                                       | Rates Debt Recovery Taxable                                                         | -                                        |                      | -                        | -                |                          | -                    | -                |
|                                                                                                                              | 04 - Matching income to acct 31132                                                  | -                                        | -                    | -                        | -                | -                        | -                    | -                |
|                                                                                                                              |                                                                                     |                                          |                      |                          |                  |                          |                      |                  |
|                                                                                                                              | <b>Sub Total - GENERAL RATES OP INC</b>                                             | <b>(\$5,988,526)</b>                     | <b>(\$6,120,914)</b> | <b>(\$6,120,914)</b>     | -                | <b>(\$6,057,827)</b>     | <b>(\$6,057,827)</b> | -                |
|                                                                                                                              |                                                                                     |                                          |                      |                          |                  |                          |                      |                  |
|                                                                                                                              | <b>Total - GENERAL RATES</b>                                                        | <b>(\$5,697,629)</b>                     | <b>(\$5,752,785)</b> | <b>(\$6,120,914)</b>     | <b>\$368,129</b> | <b>(\$5,621,363)</b>     | <b>(\$6,057,827)</b> | <b>\$436,464</b> |
|                                                                                                                              |                                                                                     |                                          |                      |                          |                  |                          |                      |                  |
|                                                                                                                              | <b>OTHER GENERAL PURPOSE FUNDING</b>                                                |                                          |                      |                          |                  |                          |                      |                  |
|                                                                                                                              |                                                                                     |                                          |                      |                          |                  |                          |                      |                  |
|                                                                                                                              | <b>OPERATING EXPENDITURE</b>                                                        |                                          |                      |                          |                  |                          |                      |                  |
|                                                                                                                              |                                                                                     |                                          |                      |                          |                  |                          |                      |                  |
| 039104                                                                                                                       | Provision For Stock Write Off                                                       | \$148                                    |                      | -                        | \$1,500          |                          | -                    | \$1,500          |
|                                                                                                                              | 57 - Provision for stock shortfall                                                  | -                                        | \$1,500              | -                        | -                | \$1,500                  | -                    | -                |
| 039106                                                                                                                       | Debt Recovery                                                                       | -                                        |                      | -                        | \$5,145          |                          | -                    | \$5,238          |
|                                                                                                                              | 57 - Costs associated with debt recovery matters other than those relating to rates | -                                        | \$5,145              | -                        | -                | \$5,238                  | -                    | -                |
| 039199                                                                                                                       | Depreciation                                                                        | -                                        |                      | -                        | -                |                          | -                    | -                |
|                                                                                                                              | 54 - Depreciation of assets                                                         | -                                        | -                    | -                        | -                | -                        | -                    | -                |
|                                                                                                                              |                                                                                     |                                          |                      |                          |                  |                          |                      |                  |
|                                                                                                                              | <b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP</b>                             | <b>\$148</b>                             | <b>\$6,645</b>       | -                        | <b>\$6,645</b>   | <b>\$6,738</b>           | -                    | <b>\$6,738</b>   |
|                                                                                                                              |                                                                                     |                                          |                      |                          |                  |                          |                      |                  |
|                                                                                                                              | <b>OPERATING INCOME</b>                                                             |                                          |                      |                          |                  |                          |                      |                  |
|                                                                                                                              |                                                                                     |                                          |                      |                          |                  |                          |                      |                  |
| 032260                                                                                                                       | Grant Funds (Untied)                                                                | (\$822,627)                              | -                    | (\$424,110)              | -                | -                        | (\$397,438)          | -                |
|                                                                                                                              | 02 - LGGC funding (operating)                                                       | -                                        | (\$424,110)          | -                        | -                | (\$397,438)              | -                    | -                |
| 032270                                                                                                                       | Grant Funds (Untied)                                                                | (\$648,467)                              | -                    | (\$294,072)              | -                | -                        | (\$268,023)          | -                |
|                                                                                                                              | 02 - LGGC funding road maintenance (operating)                                      | -                                        | (\$294,072)          | -                        | -                | (\$268,023)              | -                    | -                |
| 039219                                                                                                                       | Charges Legal Costs                                                                 | (\$245)                                  | -                    | -                        | -                | -                        | -                    | -                |
| 039222                                                                                                                       | Interest Earned Muni & Trust                                                        | (\$23,852)                               | -                    | (\$30,000)               | -                | -                        | (\$18,000)           | -                |
|                                                                                                                              | 08 - Interest earned on short term Council investments                              | -                                        | (\$30,000)           | -                        | -                | (\$18,000)               | -                    | -                |
| 039227                                                                                                                       | Interest Earned Reserve Funds                                                       | (\$37,118)                               | -                    | (\$54,810)               | -                | -                        | (\$21,832)           | -                |
|                                                                                                                              | 08 - Interest earned on short term Council investments                              | -                                        | (\$54,810)           | -                        | -                | (\$21,832)               | -                    | -                |
|                                                                                                                              |                                                                                     |                                          |                      |                          |                  |                          |                      |                  |
|                                                                                                                              | <b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC</b>                             | <b>(\$1,532,309)</b>                     | <b>(\$802,992)</b>   | <b>(\$802,992)</b>       | -                | <b>(\$705,293)</b>       | <b>(\$705,293)</b>   | -                |





|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |  | Estimated<br>Actuals as at<br>30/06/2020 | Detail        | Annual Budget<br>2019-20 |             | Annual Budget<br>2020-21 |               |             |
|------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------|---------------|--------------------------|-------------|--------------------------|---------------|-------------|
| Descriptions                                                                                                                 |  |                                          |               | Income                   | Expenditure | Detail                   | Income        | Expenditure |
| Total - OTHER GENERAL PURPOSE FUNDING                                                                                        |  | (\$1,532,161)                            | (\$796,347)   | (\$802,992)              | \$6,645     | (\$698,555)              | (\$705,293)   | \$6,738     |
| Total - GENERAL PURPOSE FUNDING                                                                                              |  | (\$7,229,790)                            | (\$6,549,132) | (\$6,923,906)            | \$374,774   | (\$6,319,919)            | (\$6,763,120) | \$443,201   |
| MEMBERS OF COUNCIL                                                                                                           |  |                                          |               |                          |             |                          |               |             |
| OPERATING EXPENDITURE                                                                                                        |  |                                          |               |                          |             |                          |               |             |
| 041101 Attendance Fees                                                                                                       |  | \$101,524                                | -             | -                        | \$102,359   | -                        | -             | \$102,359   |
| 57 - Elected Members' sitting fees                                                                                           |  | -                                        | \$81,374      | -                        | -           | \$81,374                 | -             | -           |
| 57 - President's attendance meeting fees                                                                                     |  | -                                        | \$20,986      | -                        | -           | \$20,986                 | -             | -           |
| 041102 Conference Expenses                                                                                                   |  | \$15,935                                 | -             | -                        | \$40,000    | -                        | -             | \$21,000    |
| 51 - Councillor's attendance at conferences, training sessions incl. accommodation                                           |  | -                                        | \$40,000      | -                        | -           | \$21,000                 | -             | -           |
| 041103 Election Expenses                                                                                                     |  | \$22,336                                 | -             | -                        | \$20,000    | -                        | -             | \$20,000    |
| 57 - Provision for Municipal election held every two years                                                                   |  | -                                        | \$20,000      | -                        | -           | -                        | -             | -           |
| 57 - Provision for special election as required                                                                              |  | -                                        | -             | -                        | -           | \$20,000                 | -             | -           |
| 041104 Presidential Allowance                                                                                                |  | \$21,088                                 | -             | -                        | \$21,146    | -                        | -             | \$21,146    |
| 57 - Shire President's allowance                                                                                             |  | -                                        | \$16,916      | -                        | -           | \$16,916                 | -             | -           |
| 57 - Deputy President's allowance                                                                                            |  | -                                        | \$4,229       | -                        | -           | \$4,229                  | -             | -           |
| 041105 Sponsorships                                                                                                          |  | -                                        | -             | -                        | \$10,000    | -                        | -             | \$30,000    |
| 57 - Project Funding - Yr 1 & 2 - Avon Tce Revitalisation                                                                    |  | -                                        | -             | -                        | -           | -                        | -             | -           |
| 57 - Local Business Grant Program                                                                                            |  | -                                        | -             | -                        | -           | \$30,000                 | -             | -           |
| 51 - CBD - Access and Inclusion Improvements                                                                                 |  | -                                        | \$10,000      | -                        | -           | -                        | -             | -           |
| 041106 Refreshments & Receptions                                                                                             |  | \$11,583                                 | -             | -                        | \$15,000    | -                        | -             | \$15,000    |
| 51 - Council luncheons, civic receptions, Christmas party and other functions                                                |  | -                                        | \$15,000      | -                        | -           | \$15,000                 | -             | -           |
| 041107 Citizenships & Presentations                                                                                          |  | \$564                                    | -             | -                        | \$500       | -                        | -             | \$1,500     |
| 57 - Small gifts purchased for presentation at citizenship ceremonies                                                        |  | -                                        | \$500         | -                        | -           | \$1,500                  | -             | -           |
| 041108 Printing & Stationery                                                                                                 |  | \$1,250                                  | -             | -                        | \$1,823     | -                        | -             | \$1,800     |
| 51 - Elected member business cards                                                                                           |  | -                                        | \$309         | -                        | -           | \$300                    | -             | -           |
| 51 - Binding of minutes                                                                                                      |  | -                                        | \$1,000       | -                        | -           | \$1,000                  | -             | -           |
| 51 - Other minor expenditure                                                                                                 |  | -                                        | \$515         | -                        | -           | \$500                    | -             | -           |
| 041109 Communication Allowance                                                                                               |  | \$13,680                                 | -             | -                        | \$14,000    | -                        | -             | \$14,000    |
| 57 - Councillor's communication allowance 7 @ \$2000                                                                         |  | -                                        | \$14,000      | -                        | -           | \$14,000                 | -             | -           |
| 041110 Insurance                                                                                                             |  | \$5,149                                  | -             | -                        | \$5,513     | -                        | -             | \$5,511     |
| 53 - Councillor's & Officer's Management Liability                                                                           |  | -                                        | \$4,935       | -                        | -           | \$4,864                  | -             | -           |
| 53 - Corporate Travel                                                                                                        |  | -                                        | \$420         | -                        | -           | \$434                    | -             | -           |
| 53 - Personal Accident Insurance                                                                                             |  | -                                        | \$158         | -                        | -           | \$213                    | -             | -           |
| 041111 Subscriptions                                                                                                         |  | \$21,725                                 | -             | -                        | \$23,746    | -                        | -             | \$23,214    |





|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                  | Estimated<br>Actuals as at<br>30/06/2020 |        | Annual Budget<br>2019-20 |          | Annual Budget<br>2020-21 |                  |
|------------------------------------------------------------------------------------------------------------------------------|------------------|------------------------------------------|--------|--------------------------|----------|--------------------------|------------------|
| Descriptions                                                                                                                 |                  | Detail                                   | Income | Expenditure              | Detail   | Income                   | Expenditure      |
| 51 - WA Local Government Association                                                                                         | -                | \$9,734                                  | -      | -                        | \$9,085  | -                        | -                |
| 51 - AROC Subscription                                                                                                       | -                | \$5,500                                  | -      | -                        | \$5,500  | -                        | -                |
| 51 - WALGA Zone Secretarial Services                                                                                         | -                | \$2,161                                  | -      | -                        | \$2,200  | -                        | -                |
| 51 - Avon Midland Zone - Political Lobbying                                                                                  | -                | \$1,544                                  | -      | -                        | \$1,571  | -                        | -                |
| 51 - LGMA Corporate Membership                                                                                               | -                | \$1,909                                  | -      | -                        | \$1,943  | -                        | -                |
| 51 - Volunteering WA                                                                                                         | -                | \$239                                    | -      | -                        | \$244    | -                        | -                |
| 51 - Country Arts WA                                                                                                         | -                | \$120                                    | -      | -                        | \$122    | -                        | -                |
| 51 - Australia Day Council                                                                                                   | -                | \$540                                    | -      | -                        | \$550    | -                        | -                |
| 51 - Other minor expenditure                                                                                                 | -                | \$2,000                                  | -      | -                        | \$2,000  | -                        | -                |
| <b>041112 Public Relations</b>                                                                                               | <b>\$47,731</b>  |                                          | -      | <b>\$50,026</b>          |          | -                        | <b>\$90,795</b>  |
| 50 - Direct labour costs                                                                                                     | -                | \$1,238                                  | -      | -                        | \$1,849  | -                        | -                |
| 40 - Labour overheads                                                                                                        | -                | \$1,623                                  | -      | -                        | \$2,589  | -                        | -                |
| 35 - Miscellaneous Shire purchases including art                                                                             | -                | \$2,000                                  | -      | -                        | \$2,000  | -                        | -                |
| 51 - Seniors Expo/Forum                                                                                                      | -                | -                                        | -      | -                        | \$10,000 | -                        | -                |
| 51 - Budget newsletter, calendar etc                                                                                         | -                | \$2,000                                  | -      | -                        | \$2,000  | -                        | -                |
| 51 - Community directory                                                                                                     | -                | \$1,288                                  | -      | -                        | \$1,200  | -                        | -                |
| 51 - Anzac Celebrations                                                                                                      | -                | \$5,000                                  | -      | -                        | \$5,000  | -                        | -                |
| 51 - Community Matters column                                                                                                | -                | \$18,522                                 | -      | -                        | \$18,855 | -                        | -                |
| 35 - Plaques, gifts etc ...                                                                                                  | -                | \$2,058                                  | -      | -                        | \$2,000  | -                        | -                |
| 51 - Australia Day Community BBQ                                                                                             | -                | \$10,000                                 | -      | -                        | \$10,000 | -                        | -                |
| 51 - Residents' Satisfaction Survey                                                                                          | -                | -                                        | -      | -                        | \$15,000 | -                        | -                |
| 51 - York Society Multi-Year Funding Agreement                                                                               | -                | \$6,000                                  | -      | -                        | -        | -                        | -                |
| 51 - Social Media Services                                                                                                   | -                | -                                        | -      | -                        | \$20,000 | -                        | -                |
| 51 - Town Hall usage - various                                                                                               | -                | -                                        | -      | -                        | -        | -                        | -                |
| 80 - Plant operation costs                                                                                                   | -                | \$297                                    | -      | -                        | \$302    | -                        | -                |
| <b>041114 Other - Sundry</b>                                                                                                 | <b>\$634</b>     |                                          | -      | <b>\$1,250</b>           |          | -                        | <b>\$1,250</b>   |
| 35 - Desk plates, name badges etc                                                                                            | -                | \$1,000                                  | -      | -                        | \$1,000  | -                        | -                |
| 51 - Statutory Compliance return                                                                                             | -                | -                                        | -      | -                        | -        | -                        | -                |
| 51 - Other minor expenditure                                                                                                 | -                | \$250                                    | -      | -                        | \$250    | -                        | -                |
| <b>041115 Legal Fees</b>                                                                                                     |                  |                                          | -      | <b>\$5,000</b>           |          | -                        | <b>\$5,000</b>   |
| 51 - Legal fees payable                                                                                                      | -                | \$5,000                                  | -      | -                        | \$5,000  | -                        | -                |
| <b>041116 Portraits &amp; Plaques</b>                                                                                        |                  |                                          | -      | -                        |          | -                        | -                |
| 51 - Councillors' portraits & pictures for Council Chambers & similar matters                                                | -                | -                                        | -      | -                        | -        | -                        | -                |
| <b>041118 Travel Expenses</b>                                                                                                | <b>\$582</b>     |                                          | -      | <b>\$1,500</b>           |          | -                        | <b>\$1,500</b>   |
| 51 - Members' travel expenses based on kilometreage                                                                          | -                | \$1,500                                  | -      | -                        | \$1,500  | -                        | -                |
| <b>041121 Maintenance - Chambers</b>                                                                                         | <b>\$4,479</b>   |                                          | -      | <b>\$5,959</b>           |          | -                        | <b>\$6,000</b>   |
| 50 - Employee costs                                                                                                          | -                | \$4,959                                  | -      | -                        | \$5,000  | -                        | -                |
| 51 - Materials & contracts                                                                                                   | -                | \$1,000                                  | -      | -                        | \$1,000  | -                        | -                |
| <b>041122 Admin O/Head &amp; Labour Cost</b>                                                                                 | <b>\$387,211</b> |                                          | -      | <b>\$398,817</b>         |          | -                        | <b>\$399,226</b> |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                                             | Estimated<br>Actuals as at<br>30/06/2020 | Detail           | Annual Budget<br>2019-20 |                  | Annual Budget<br>2020-21 |                |                  |
|------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|------------------------------------------|------------------|--------------------------|------------------|--------------------------|----------------|------------------|
| Descriptions                                                                                                                 |                                                                                             |                                          |                  | Income                   | Expenditure      | Detail                   | Income         | Expenditure      |
|                                                                                                                              | 39 - Allocation for total admin costs incurred by Council, (from 42100)                     | -                                        | \$398,817        | -                        | -                | \$399,226                | -              | -                |
| 041124                                                                                                                       | Strategic Planning                                                                          | \$14,014                                 |                  | -                        | \$30,000         |                          | -              | \$25,000         |
|                                                                                                                              | 51 - Costs associated with preparation of new Strategic Plan                                | -                                        | \$30,000         | -                        | -                | \$25,000                 | -              | -                |
| 041127                                                                                                                       | SEAVROC                                                                                     | \$101,576                                | -                | -                        | -                | -                        | -              | -                |
| 041190                                                                                                                       | Depreciation Expense                                                                        | -                                        | -                | -                        | \$106            |                          | -              | \$106            |
|                                                                                                                              | 54 - Depreciation of assets                                                                 | -                                        | \$106            | -                        | -                | \$106                    | -              | -                |
|                                                                                                                              | <b>Sub Total - MEMBERS OF COUNCIL OP/EXP</b>                                                | <b>\$771,060</b>                         | <b>\$746,744</b> | -                        | <b>\$746,744</b> | <b>\$784,408</b>         | -              | <b>\$784,408</b> |
|                                                                                                                              | <b>OPERATING INCOME</b>                                                                     |                                          |                  |                          |                  |                          |                |                  |
| 041237                                                                                                                       | Contributions And Donations                                                                 | (\$500)                                  | -                | (\$100)                  | -                | -                        | (\$100)        | -                |
|                                                                                                                              | 04 - Contributions received                                                                 | -                                        | (\$100)          | -                        | -                | (\$100)                  | -              | -                |
| 041239                                                                                                                       | Reimbursements Taxable Supply                                                               | (\$3,075)                                | -                | (\$200)                  | -                | -                        | (\$200)        | -                |
|                                                                                                                              | 04 - Reimbursement of goods provided                                                        | -                                        | (\$200)          | -                        | -                | (\$200)                  | -              | -                |
| 041241                                                                                                                       | Seavroc Contributions                                                                       | (\$16,929)                               | -                | -                        | -                | -                        | -              | -                |
|                                                                                                                              |                                                                                             | -                                        |                  |                          |                  |                          |                |                  |
|                                                                                                                              | <b>Sub Total - MEMBERS OF COUNCIL OP/INC</b>                                                | <b>(\$20,504)</b>                        | <b>(\$300)</b>   | <b>(\$300)</b>           | -                | <b>(\$300)</b>           | <b>(\$300)</b> | -                |
|                                                                                                                              | <b>Total - MEMBERS OF COUNCIL</b>                                                           | <b>\$750,556</b>                         | <b>\$746,444</b> | <b>(\$300)</b>           | <b>\$746,744</b> | <b>\$784,108</b>         | <b>(\$300)</b> | <b>\$784,408</b> |
|                                                                                                                              | <b>GOVERNANCE</b>                                                                           |                                          |                  |                          |                  |                          |                |                  |
|                                                                                                                              | <b>OPERATING EXPENDITURE</b>                                                                |                                          |                  |                          |                  |                          |                |                  |
| 042100                                                                                                                       | Less Allocated To Schedules                                                                 | (\$2,205,641)                            | -                | -                        | (\$2,345,980)    | -                        | -              | (\$2,348,389)    |
|                                                                                                                              | 39 - Allocation provided for total administration costs incurred by Council, transferred to | -                                        | (\$2,345,980)    | -                        | -                | (\$2,348,389)            | -              | -                |
| 042109                                                                                                                       | Administration - Salaries                                                                   | \$1,192,346                              |                  | -                        | \$1,153,900      |                          | -              | \$1,185,937      |
|                                                                                                                              | 50 - Salaries as per Wages Schedule                                                         | -                                        | \$1,153,900      | -                        | -                | \$1,185,937              | -              | -                |
| 042104                                                                                                                       | Admin Garden Maintenance                                                                    | \$1,153                                  |                  | -                        | \$4,147          |                          | -              | \$3,411          |
|                                                                                                                              | 50 - Direct labour costs                                                                    | -                                        | \$542            | -                        | -                | \$632                    | -              | -                |
|                                                                                                                              | 40 - Labour overheads                                                                       | -                                        | \$732            | -                        | -                | \$885                    | -              | -                |
|                                                                                                                              | 35 - Materials eg mulch, fertiliser, plants etc.                                            | -                                        | \$2,000          | -                        | -                | \$1,000                  | -              | -                |
|                                                                                                                              | 80 - Plant operation costs                                                                  | -                                        | \$873            | -                        | -                | \$895                    | -              | -                |
| 042107                                                                                                                       | Insurance                                                                                   | \$81,817                                 |                  | -                        | \$80,989         |                          | -              | \$82,284         |
|                                                                                                                              | 53 - Public Liability & Professional Indemnity                                              | -                                        | \$14,759         | -                        | -                | \$23,508                 | -              | -                |
|                                                                                                                              | 53 - Management Liability                                                                   | -                                        | \$4,958          | -                        | -                | \$4,864                  | -              | -                |
|                                                                                                                              | 50 - Workers' Compensation                                                                  | -                                        | \$44,574         | -                        | -                | \$37,368                 | -              | -                |

|  SHIRE OF YORK ANNUAL BUDGET 2020/21 |                                                                    | Estimated<br>Actuals as at<br>30/06/2020 |           | Annual Budget<br>2019-20 |           | Annual Budget<br>2020-21 |             |
|-----------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------------------------------------|-----------|--------------------------|-----------|--------------------------|-------------|
| Descriptions                                                                                                          |                                                                    | Detail                                   | Income    | Expenditure              | Detail    | Income                   | Expenditure |
|                                                                                                                       | 53 - Fidelity Guarantee                                            | -                                        | \$835     | -                        | \$877     | -                        | -           |
|                                                                                                                       | 53 - Personal Accident Insurance                                   | -                                        | \$149     | -                        | \$213     | -                        | -           |
|                                                                                                                       | 53 - Cyber Crime                                                   | -                                        | \$1,575   | -                        | \$1,906   | -                        | -           |
|                                                                                                                       | 53 - Property Insurance                                            | -                                        | -         | -                        | -         | -                        | -           |
|                                                                                                                       | 53 - Regional Risk Coordinator                                     | -                                        | \$10,500  | -                        | \$9,600   | -                        | -           |
|                                                                                                                       | 53 - Miscellaneous Structures                                      | -                                        | \$3,246   | -                        | \$3,514   | -                        | -           |
|                                                                                                                       | 53 - Corporate Travel                                              | -                                        | \$394     | -                        | \$434     | -                        | -           |
| 042108                                                                                                                | Superannuation Admin                                               | \$158,809                                | -         | \$167,316                | -         | -                        | \$161,961   |
|                                                                                                                       | 50 - Superannuation payments associated with acct 42109            | -                                        | \$167,316 | -                        | \$161,961 | -                        | -           |
| 042111                                                                                                                | Housing Maintenance EMIDS                                          | \$7,250                                  | -         | \$8,848                  | -         | -                        | \$8,875     |
|                                                                                                                       | 50 - Direct labour costs                                           | -                                        | -         | -                        | -         | -                        | -           |
|                                                                                                                       | 40 - Labour overheads                                              | -                                        | -         | -                        | -         | -                        | -           |
|                                                                                                                       | 51 - Materials & contracts                                         | -                                        | \$5,000   | -                        | \$5,000   | -                        | -           |
|                                                                                                                       | 52 - Water                                                         | -                                        | \$875     | -                        | \$890     | -                        | -           |
|                                                                                                                       | 53 - Insurance                                                     | -                                        | \$615     | -                        | \$626     | -                        | -           |
|                                                                                                                       | 57 - Rates                                                         | -                                        | \$2,359   | -                        | \$2,359   | -                        | -           |
|                                                                                                                       | 80 - Plant operation costs                                         | -                                        | -         | -                        | -         | -                        | -           |
| 042112                                                                                                                | Housing Maintenance - CEO                                          | \$10,715                                 | -         | \$8,953                  | -         | -                        | \$9,012     |
|                                                                                                                       | 50 - Direct labour costs                                           | -                                        | -         | -                        | -         | -                        | -           |
|                                                                                                                       | 40 - Labour overheads                                              | -                                        | -         | -                        | -         | -                        | -           |
|                                                                                                                       | 51 - Materials & contracts                                         | -                                        | \$5,000   | -                        | \$5,000   | -                        | -           |
|                                                                                                                       | 52 - Water                                                         | -                                        | \$897     | -                        | \$924     | -                        | -           |
|                                                                                                                       | 53 - Property Insurance                                            | -                                        | \$627     | -                        | \$659     | -                        | -           |
|                                                                                                                       | 57 - Rates                                                         | -                                        | \$2,429   | -                        | \$2,429   | -                        | -           |
|                                                                                                                       | 80 - Plant operation costs                                         | -                                        | -         | -                        | -         | -                        | -           |
| 042114                                                                                                                | Motor Vehicle Expenses Allocated to Function 14                    | \$18,880                                 | -         | \$22,625                 | -         | -                        | \$23,116    |
|                                                                                                                       | 51 - Parts, repairs, fuel etc P140, P165, P154, P167               | -                                        | \$20,000  | -                        | \$20,360  | -                        | -           |
|                                                                                                                       | 53 - Insurance & Licenses                                          | -                                        | \$2,625   | -                        | \$2,756   | -                        | -           |
| 042116                                                                                                                | Housing Maintenance - EMCCS                                        | \$4,230                                  | -         | \$8,848                  | -         | -                        | \$8,875     |
|                                                                                                                       | 50 - Direct labour costs                                           | -                                        | -         | -                        | -         | -                        | -           |
|                                                                                                                       | 40 - Labour overheads                                              | -                                        | -         | -                        | -         | -                        | -           |
|                                                                                                                       | 51 - Materials & contracts                                         | -                                        | \$5,000   | -                        | \$5,000   | -                        | -           |
|                                                                                                                       | 52 - Water                                                         | -                                        | \$875     | -                        | \$890     | -                        | -           |
|                                                                                                                       | 53 - Insurance                                                     | -                                        | \$615     | -                        | \$626     | -                        | -           |
|                                                                                                                       | 57 - Rates                                                         | -                                        | \$2,359   | -                        | \$2,359   | -                        | -           |
|                                                                                                                       | 63 - Electricity                                                   | -                                        | -         | -                        | -         | -                        | -           |
|                                                                                                                       | 80 - Plant operation costs                                         | -                                        | -         | -                        | -         | -                        | -           |
| 042167                                                                                                                | Dishonour Cheque Fees                                              | \$20                                     | -         | \$100                    | -         | -                        | \$100       |
|                                                                                                                       | 57 - Bank fees associated with presentation of dishonoured cheques | -                                        | \$100     | -                        | \$100     | -                        | -           |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                     | Estimated<br>Actuals as at<br>30/06/2020 | Detail   | Annual Budget<br>2019-20 |             | Annual Budget<br>2020-21 |        |             |
|------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|------------------------------------------|----------|--------------------------|-------------|--------------------------|--------|-------------|
| Descriptions                                                                                                                 |                                                                     |                                          |          | Income                   | Expenditure | Detail                   | Income | Expenditure |
| 042168                                                                                                                       | Fringe Benefits General                                             | \$104,139                                |          | -                        | \$90,000    |                          | -      | \$92,250    |
|                                                                                                                              | 50 - Fringe Benefits Tax - Admin-based FBT                          | -                                        | \$90,000 | -                        | -           | \$92,250                 | -      | -           |
| 042169                                                                                                                       | Consultant Fees                                                     | \$105,089                                |          | -                        | \$130,157   |                          | -      | \$109,870   |
|                                                                                                                              | 51 - Reg 17 Review                                                  | -                                        | \$15,000 | -                        | -           | \$15,000                 | -      | -           |
|                                                                                                                              | 51 - Financial Internal Controls Review & Business Plans (Reg 5)    | -                                        | \$10,000 | -                        | -           | \$10,000                 | -      | -           |
|                                                                                                                              | 51 - Implement Outcomes of Reg 17 and Reg 5 Reviews                 | -                                        | \$5,000  | -                        | -           | \$5,000                  | -      | -           |
|                                                                                                                              | 51 - Payroll Services                                               | -                                        | \$23,923 | -                        | -           | \$22,000                 | -      | -           |
|                                                                                                                              | 51 - WALGA Tax Service                                              | -                                        | \$1,506  | -                        | -           | \$1,790                  | -      | -           |
|                                                                                                                              | 51 - WALGA Workforce                                                | -                                        | \$4,176  | -                        | -           | \$5,400                  | -      | -           |
|                                                                                                                              | 51 - WALGA Local Laws Service                                       | -                                        | \$642    | -                        | -           | \$630                    | -      | -           |
|                                                                                                                              | 51 - WALGA Procurement Services                                     | -                                        | \$2,610  | -                        | -           | \$2,550                  | -      | -           |
|                                                                                                                              | 51 - Human Resources Consultancy/Recruitment (EBA neg)              | -                                        | \$10,000 | -                        | -           | -                        | -      | -           |
|                                                                                                                              | 51 - Consultancy - Integrated Planning Reviews (CBP, LTFP, SP & WP) | -                                        | \$5,000  | -                        | -           | -                        | -      | -           |
|                                                                                                                              | 51 - Financial Services                                             | -                                        | \$7,500  | -                        | -           | \$7,500                  | -      | -           |
|                                                                                                                              | 51 - Asset Management Plans                                         | -                                        | -        | -                        | -           | \$10,000                 | -      | -           |
|                                                                                                                              | 51 - Asset Projects                                                 | -                                        | \$10,000 | -                        | -           | \$10,000                 | -      | -           |
|                                                                                                                              | 51 - Rebranding Project                                             | -                                        | \$25,000 | -                        | -           | \$15,000                 | -      | -           |
|                                                                                                                              | 51 - Records Re-structure                                           | -                                        | -        | -                        | -           | -                        | -      | -           |
|                                                                                                                              | 51 - Records Management System Strategic Plan                       | -                                        | \$4,800  | -                        | -           | -                        | -      | -           |
|                                                                                                                              | 51 - Local Laws Review                                              | -                                        | -        | -                        | -           | -                        | -      | -           |
|                                                                                                                              | 51 - Provision for other consultant expenditure                     | -                                        | \$5,000  | -                        | -           | \$5,000                  | -      | -           |
| 042171                                                                                                                       | Organisational Staff Training and Conferences                       | \$41,513                                 |          | -                        | \$85,823    |                          | -      | \$67,143    |
|                                                                                                                              | 50 - Staff training                                                 | -                                        | \$52,000 | -                        | -           | \$35,000                 | -      | -           |
|                                                                                                                              | 50 - Direct labour costs                                            | -                                        | \$9,247  | -                        | -           | \$9,643                  | -      | -           |
|                                                                                                                              | 40 - Labour overheads                                               | -                                        | \$12,576 | -                        | -           | \$13,500                 | -      | -           |
|                                                                                                                              | 50 - Conferences                                                    | -                                        | \$12,000 | -                        | -           | \$9,000                  | -      | -           |
| 042175                                                                                                                       | Long Service Leave                                                  | \$30,000                                 |          | -                        | \$5,556     |                          | -      | \$5,695     |
|                                                                                                                              | 50 - Annual provision for LSL accruals                              | -                                        | \$5,556  | -                        | -           | \$5,695                  | -      | -           |
| 042176                                                                                                                       | Admin Building Maintenance                                          | \$52,453                                 |          | -                        | \$61,617    |                          | -      | \$69,054    |
|                                                                                                                              | 50 - Salaries, Wages - Cleaning                                     | -                                        | \$17,081 | -                        | -           | \$17,934                 | -      | -           |
|                                                                                                                              | 50 - Direct labour costs                                            | -                                        | \$2,664  | -                        | -           | \$5,105                  | -      | -           |
|                                                                                                                              | 40 - Labour overheads                                               | -                                        | \$3,596  | -                        | -           | \$7,147                  | -      | -           |
|                                                                                                                              | 51 - Air-conditioning service                                       | -                                        | \$1,000  | -                        | -           | \$1,000                  | -      | -           |
|                                                                                                                              | 51 - Water Filtration Unit                                          | -                                        | \$720    | -                        | -           | \$720                    | -      | -           |
|                                                                                                                              | 35 - General Mtce incl Termite inspections, First Aid kits etc      | -                                        | \$14,000 | -                        | -           | \$14,000                 | -      | -           |
|                                                                                                                              | 51 - Sanitaire bin                                                  | -                                        | \$217    | -                        | -           | \$200                    | -      | -           |
|                                                                                                                              | 51 - Service fire extinguishers                                     | -                                        | \$772    | -                        | -           | \$786                    | -      | -           |
|                                                                                                                              | 51 - Service automatic doors                                        | -                                        | \$870    | -                        | -           | \$886                    | -      | -           |
|                                                                                                                              | 63 - Electricity                                                    | -                                        | \$9,395  | -                        | -           | \$9,677                  | -      | -           |

|  |                                                                                           | SHIRE OF YORK ANNUAL BUDGET 2020/21      |          |                          |             |                          |        |             |
|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|------------------------------------------|----------|--------------------------|-------------|--------------------------|--------|-------------|
|                                                                                   |                                                                                           | Estimated<br>Actuals as at<br>30/06/2020 | Detail   | Annual Budget<br>2019-20 |             | Annual Budget<br>2020-21 |        |             |
| Descriptions                                                                      |                                                                                           |                                          |          | Income                   | Expenditure | Detail                   | Income | Expenditure |
|                                                                                   | 52 - Water                                                                                | -                                        | \$1,786  | -                        | -           | \$1,840                  | -      | -           |
|                                                                                   | 53 - Property Insurance                                                                   | -                                        | \$4,527  | -                        | -           | \$4,753                  | -      | -           |
|                                                                                   | 57 - ESL Levy                                                                             | -                                        | \$100    | -                        | -           | \$100                    | -      | -           |
|                                                                                   | 35 - Cleaning Materials                                                                   | -                                        | \$3,000  | -                        | -           | \$3,000                  | -      | -           |
|                                                                                   | 51 - Crack repairs                                                                        | -                                        | -        | -                        | -           | -                        | -      | -           |
|                                                                                   | 51 - Rubbish/recycling charges                                                            | -                                        | \$1,888  | -                        | -           | \$1,907                  | -      | -           |
| 042178                                                                            | Admin Telephone                                                                           | \$34,508                                 | -        | -                        | \$10,000    | -                        | -      | \$12,000    |
|                                                                                   | 62 - Admin telephone                                                                      | -                                        | \$10,000 | -                        | -           | \$12,000                 | -      | -           |
| 042180                                                                            | Admin - Internet Expense                                                                  | \$11,045                                 | -        | -                        | \$6,689     | -                        | -      | \$11,128    |
|                                                                                   | 51 - Website Management                                                                   | -                                        | \$4,116  | -                        | -           | \$6,400                  | -      | -           |
|                                                                                   | 51 - ISP annual connection fees                                                           | -                                        | \$2,573  | -                        | -           | \$4,728                  | -      | -           |
| 042181                                                                            | Purchase Admin Maps                                                                       | \$600                                    | -        | -                        | \$600       | -                        | -      | \$611       |
|                                                                                   | 35 - Purchase of map, plans etc for use in Admin Centre                                   | -                                        | \$600    | -                        | -           | \$611                    | -      | -           |
| 042182                                                                            | Staff Uniform Subsidy                                                                     | \$11,591                                 | -        | -                        | \$8,000     | -                        | -      | \$11,000    |
|                                                                                   | 50 - Purchase of uniform by staff in accordance with Council policy                       | -                                        | \$8,000  | -                        | -           | \$11,000                 | -      | -           |
| 042183                                                                            | Office Expense - Printing                                                                 | \$3,250                                  | -        | -                        | \$8,699     | -                        | -      | \$7,000     |
|                                                                                   | 35 - Printing costs incurred                                                              | -                                        | \$8,699  | -                        | -           | \$7,000                  | -      | -           |
| 042184                                                                            | Office Exp-Stationery                                                                     | \$10,763                                 | -        | -                        | \$15,224    | -                        | -      | \$15,498    |
|                                                                                   | 35 - Stationery costs incurred for the purchase of minor office equipment, copy paper etc | -                                        | \$13,049 | -                        | -           | \$13,284                 | -      | -           |
|                                                                                   | 35 - Additional office printers/minor equipment                                           | -                                        | \$2,175  | -                        | -           | \$2,214                  | -      | -           |
| 042185                                                                            | Office Expenses-Advertising                                                               | \$9,002                                  | -        | -                        | \$15,000    | -                        | -      | \$15,000    |
|                                                                                   | 51 - Advertising Local Laws                                                               | -                                        | -        | -                        | -           | -                        | -      | -           |
|                                                                                   | 51 - Advertising costs for statutory notices and other requirements                       | -                                        | \$15,000 | -                        | -           | \$15,000                 | -      | -           |
| 042186                                                                            | Office Exp-Office Equip Mtce                                                              | \$16,369                                 | -        | -                        | \$25,725    | -                        | -      | \$24,500    |
|                                                                                   | 51 - Copy costs and servicing                                                             | -                                        | \$17,905 | -                        | -           | \$17,000                 | -      | -           |
|                                                                                   | 35 - Toner and photocopier consumables                                                    | -                                        | \$3,704  | -                        | -           | \$3,500                  | -      | -           |
|                                                                                   | 35 - Other equipment maintenance / minor purchases                                        | -                                        | \$4,116  | -                        | -           | \$4,000                  | -      | -           |
| 042187                                                                            | Office Expenses-Bank Charges                                                              | \$15,655                                 | -        | -                        | \$16,500    | -                        | -      | \$17,000    |
|                                                                                   | 57 - Bank / Eftpos fees and other associated bank charges                                 | -                                        | \$16,500 | -                        | -           | \$17,000                 | -      | -           |
| 042188                                                                            | Office Exp-Computer Expenses                                                              | \$196,487                                | -        | -                        | \$201,593   | -                        | -      | \$174,298   |
|                                                                                   | 51 - IT Vision annual support and maintenance                                             | -                                        | \$34,870 | -                        | -           | \$40,384                 | -      | -           |
|                                                                                   | 51 - IT Vision Universe licence                                                           | -                                        | \$3,724  | -                        | -           | \$3,791                  | -      | -           |
|                                                                                   | 51 - Microsoft licences                                                                   | -                                        | \$27,102 | -                        | -           | \$27,590                 | -      | -           |
|                                                                                   | 51 - ICT Audit                                                                            | -                                        | -        | -                        | -           | -                        | -      | -           |
|                                                                                   | 51 - General network & software support                                                   | -                                        | \$41,032 | -                        | -           | \$41,771                 | -      | -           |
|                                                                                   | 51 - InfoCouncil                                                                          | -                                        | \$15,253 | -                        | -           | \$15,528                 | -      | -           |
|                                                                                   | 51 - LG Hub                                                                               | -                                        | \$7,500  | -                        | -           | \$7,500                  | -      | -           |
|                                                                                   | 51 - Synergy modules - Email Rates 19/20                                                  | -                                        | \$2,700  | -                        | -           | -                        | -      | -           |
|                                                                                   | 51 - IT Upgrades and Cabling                                                              | -                                        | \$22,521 | -                        | -           | -                        | -      | -           |


|  SHIRE OF YORK ANNUAL BUDGET 2020/21 |                                                                                            |                                          |           |                          |             |                          |           |             |
|-----------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|------------------------------------------|-----------|--------------------------|-------------|--------------------------|-----------|-------------|
| Descriptions                                                                                                          |                                                                                            | Estimated<br>Actuals as at<br>30/06/2020 | Detail    | Annual Budget<br>2019-20 |             | Annual Budget<br>2020-21 |           |             |
|                                                                                                                       |                                                                                            |                                          |           | Income                   | Expenditure | Detail                   | Income    | Expenditure |
|                                                                                                                       | 35 - Computer/Printer purchases incl laptops/tablets as required                           | -                                        | \$46,891  | -                        | -           | \$37,735                 | -         | -           |
| 042189                                                                                                                | Office Exp-Postage/Freight                                                                 | \$12,565                                 |           | -                        | \$15,000    |                          | -         | \$15,000    |
|                                                                                                                       | 51 - Postage and freight charges for operations other than works                           | -                                        | \$15,000  | -                        | -           | \$15,000                 | -         | -           |
| 042190                                                                                                                | Office Expenses-Sundry                                                                     | \$17,837                                 |           | -                        | \$19,118    |                          | -         | \$19,156    |
|                                                                                                                       | 51 - WATC Loan Government Guarantee Fee                                                    | -                                        | \$17,000  | -                        | -           | \$17,000                 | -         | -           |
|                                                                                                                       | 51 - Other minor expenditure                                                               | -                                        | \$2,118   | -                        | -           | \$2,156                  | -         | -           |
| 042191                                                                                                                | Relocation Expenses                                                                        | \$4,841                                  |           | -                        | \$5,000     |                          | -         | \$5,000     |
|                                                                                                                       | 50 - Relocation of Senior Staff                                                            | -                                        | \$5,000   | -                        | -           | \$5,000                  | -         | -           |
| 042193                                                                                                                | Audit Fees                                                                                 | \$42,660                                 |           | -                        | \$46,300    |                          | -         | \$45,000    |
|                                                                                                                       | 51 - Annual Audit                                                                          | -                                        | \$40,300  | -                        | -           | \$41,000                 | -         | -           |
|                                                                                                                       | 51 - Grant acquittal audits                                                                | -                                        | \$6,000   | -                        | -           | \$4,000                  | -         | -           |
| 042194                                                                                                                | Revaluation Fees                                                                           | -                                        |           | -                        | -           |                          | -         | \$25,000    |
|                                                                                                                       | 51 - Consultant valuer to revalue Buildings & Structures                                   | -                                        | -         | -                        | -           | \$25,000                 | -         | -           |
| 042195                                                                                                                | Legal Expenses                                                                             | \$3,167                                  |           | -                        | \$10,000    |                          | -         | \$10,000    |
|                                                                                                                       | 57 - Legal matters                                                                         | -                                        | \$10,000  | -                        | -           | \$10,000                 | -         | -           |
| 042196                                                                                                                | Title Search                                                                               | -                                        |           | -                        | \$123       |                          | -         | \$84        |
|                                                                                                                       | 57 - Title searches non-rate related                                                       | -                                        | \$123     | -                        | -           | \$84                     | -         | -           |
| 042199                                                                                                                | Depreciation Expense                                                                       | \$108,023                                |           | -                        | \$113,531   |                          | -         | \$113,531   |
|                                                                                                                       | 54 - Depreciation of assets                                                                | -                                        | \$113,531 | -                        | -           | \$113,531                | -         | -           |
|                                                                                                                       |                                                                                            |                                          |           |                          |             |                          |           |             |
|                                                                                                                       | Sub Total - GOVERNANCE - GENERAL OP/EXP                                                    | \$101,137                                | \$0       | -                        | \$0         | (\$0)                    | -         | (\$0)       |
|                                                                                                                       |                                                                                            |                                          |           |                          |             |                          |           |             |
|                                                                                                                       | OPERATING INCOME                                                                           |                                          |           |                          |             |                          |           |             |
|                                                                                                                       |                                                                                            |                                          |           |                          |             |                          |           |             |
| 042220                                                                                                                | Contributions Taxable Supply                                                               | -                                        |           | (\$100)                  | -           |                          | (\$100)   | -           |
|                                                                                                                       | 04 - Reimbursements paid in relation to governance                                         | -                                        | (\$100)   | -                        | -           | (\$100)                  | -         | -           |
| 041236                                                                                                                | Government Grants                                                                          | -                                        |           | -                        | -           |                          | -         | -           |
| 042221                                                                                                                | Reimbursements Taxable Supply                                                              | (\$26,538)                               |           | (\$500)                  | -           |                          | (\$500)   | -           |
|                                                                                                                       | 04 - Insurance rebates paid                                                                | -                                        | (\$500)   | -                        | -           | (\$500)                  | -         | -           |
|                                                                                                                       | 04 - Insurance funding pool - Risk Mgmt Review                                             | -                                        |           |                          |             |                          |           |             |
| 042223                                                                                                                | Reimbursements Staff Uniform                                                               | -                                        |           | (\$100)                  | -           |                          | (\$100)   | -           |
|                                                                                                                       | 04 - Contributions paid by staff for purchase of corporate uniform - see 42182 for related | -                                        | (\$100)   | -                        | -           | (\$100)                  | -         | -           |
| 042224                                                                                                                | Charges-Other Taxable Supply                                                               | (\$7)                                    |           | (\$100)                  | -           |                          | (\$100)   | -           |
|                                                                                                                       | 07 - Faxing, photocopying, sale of publications etc                                        | -                                        | (\$100)   | -                        | -           | (\$100)                  | -         | -           |
| 042225                                                                                                                | Charges Other Non Tax Supply                                                               | (\$31)                                   |           | (\$300)                  | -           |                          | (\$300)   | -           |
|                                                                                                                       | 07 - Sale of documents, FOI requests etc                                                   | -                                        | (\$300)   | -                        | -           | (\$300)                  | -         | -           |
| 042227                                                                                                                | Government Grants                                                                          | -                                        |           | -                        | -           |                          | -         | -           |
| 042228                                                                                                                | Reimbursements Non Tax Supply                                                              | (\$1,673)                                |           | (\$1,500)                | -           |                          | (\$1,500) | -           |
|                                                                                                                       | 04 - Provision for reimbursement of non GST taxable items                                  | -                                        | (\$1,500) | -                        | -           | (\$1,500)                | -         | -           |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                          |           |                          |             |           |                          |             |  |
|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----------|--------------------------|-------------|-----------|--------------------------|-------------|--|
| Descriptions                                                                                                                 | Estimated<br>Actuals as at<br>30/06/2020 | Detail    | Annual Budget<br>2019-20 |             | Detail    | Annual Budget<br>2020-21 |             |  |
|                                                                                                                              |                                          |           | Income                   | Expenditure |           | Income                   | Expenditure |  |
| Sub Total - GOVERNANCE - GENERAL OP/INC                                                                                      | (\$28,249)                               | (\$2,600) | (\$2,600)                | -           | (\$2,600) | (\$2,600)                | -           |  |
| Total - GOVERNANCE - GENERAL                                                                                                 | \$72,888                                 | (\$2,600) | (\$2,600)                | \$0         | (\$2,600) | (\$2,600)                | (\$0)       |  |
| Total - GOVERNANCE                                                                                                           | \$823,444                                | \$743,844 | (\$2,900)                | \$746,744   | \$781,508 | (\$2,900)                | \$784,408   |  |
| FIRE PREVENTION                                                                                                              |                                          |           |                          |             |           |                          |             |  |
| OPERATING EXPENDITURE                                                                                                        |                                          |           |                          |             |           |                          |             |  |
| 051101 Admin O/Head & Labour Costs                                                                                           | \$44,113                                 | -         | -                        | \$46,920    | -         | -                        | \$46,968    |  |
| 39 - Allocation for total admin costs incurred by Council, (from 42100)                                                      | -                                        | \$46,920  | -                        | -           | \$46,968  | -                        | -           |  |
| 051131 Fire Control Expenses - ESL Expenditure                                                                               | -                                        | -         | -                        | \$1,500     | -         | -                        | \$1,527     |  |
| 51 - Materials and contracts                                                                                                 | -                                        | \$1,500   | -                        | -           | \$1,527   | -                        | -           |  |
| 051103 Fire Insurance                                                                                                        | \$18,020                                 | -         | -                        | \$15,510    | -         | -                        | \$21,689    |  |
| 53 - Bushfire Insurance incl volunteer protection                                                                            | -                                        | \$10,395  | -                        | -           | \$16,318  | -                        | -           |  |
| 53 - Volunteers' Vehicle Insurance                                                                                           | -                                        | \$1,545   | -                        | -           | \$1,622   | -                        | -           |  |
| 53 - Fire Trucks                                                                                                             | -                                        | \$3,310   | -                        | -           | \$3,476   | -                        | -           |  |
| 53 - Fire Sheds building insurance                                                                                           | -                                        | \$260     | -                        | -           | \$273     | -                        | -           |  |
| 051104 Communication Mtce & Repairs                                                                                          | -                                        | -         | -                        | \$2,500     | -         | -                        | \$2,545     |  |
| 51 - Materials and contracts                                                                                                 | -                                        | \$2,500   | -                        | -           | \$2,545   | -                        | -           |  |
| 051105 Fire Control Expenses                                                                                                 | \$13,047                                 | -         | -                        | \$25,319    | -         | -                        | \$15,298    |  |
| 50 - Direct labour costs                                                                                                     | -                                        | \$5,726   | -                        | -           | \$1,399   | -                        | -           |  |
| 40 - Labour overheads                                                                                                        | -                                        | \$7,893   | -                        | -           | \$1,959   | -                        | -           |  |
| 51 - Materials and contracts                                                                                                 | -                                        | \$3,000   | -                        | -           | \$3,054   | -                        | -           |  |
| 51 - Utilities                                                                                                               | -                                        | -         | -                        | -           | -         | -                        | -           |  |
| 62 - Utilities - Ranger's telephone expenses                                                                                 | -                                        | \$2,000   | -                        | -           | \$2,060   | -                        | -           |  |
| 63 - Electricity                                                                                                             | -                                        | \$500     | -                        | -           | \$515     | -                        | -           |  |
| 51 - Bushfire advertising                                                                                                    | -                                        | \$200     | -                        | -           | \$204     | -                        | -           |  |
| 80 - Plant operation costs                                                                                                   | -                                        | \$6,000   | -                        | -           | \$6,108   | -                        | -           |  |
| 051107 Fire Breaks - Shire Land                                                                                              | \$6,120                                  | -         | -                        | \$14,140    | -         | -                        | \$10,169    |  |
| 50 - Direct labour costs                                                                                                     | -                                        | \$3,598   | -                        | -           | \$1,853   | -                        | -           |  |
| 40 - Labour overheads                                                                                                        | -                                        | \$4,960   | -                        | -           | \$2,594   | -                        | -           |  |
| 51 - Implement Bush Fire Risk Mitigation Strategy                                                                            | -                                        | -         | -                        | -           | -         | -                        | -           |  |
| 80 - Plant operation costs                                                                                                   | -                                        | \$5,582   | -                        | -           | \$5,722   | -                        | -           |  |
| 051108 Staff Training                                                                                                        | -                                        | -         | -                        | -           | -         | -                        | -           |  |
| 50 - Conference registration, accommodation etc                                                                              | -                                        | -         | -                        | -           | -         | -                        | -           |  |
| 051109 Ranger Vehicle Expenses                                                                                               | \$4,425                                  | -         | -                        | \$5,470     | -         | -                        | \$5,494     |  |





|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                  | Estimated<br>Actuals as at<br>30/06/2020 |           | Annual Budget<br>2019-20 |                  | Annual Budget<br>2020-21 |                  |
|------------------------------------------------------------------------------------------------------------------------------|------------------|------------------------------------------|-----------|--------------------------|------------------|--------------------------|------------------|
| Descriptions                                                                                                                 |                  | Detail                                   | Income    | Expenditure              | Detail           | Income                   | Expenditure      |
| 51 - Materials and contracts                                                                                                 | -                | \$5,000                                  | -         | -                        | \$5,000          | -                        | -                |
| 53 - Insurance                                                                                                               | -                | \$470                                    | -         | -                        | \$494            | -                        | -                |
| 051113 Computer Maintenance                                                                                                  | -                | -                                        | -         | \$544                    | -                | -                        | \$554            |
| 51 - Maintenance of Ranger's computer                                                                                        | -                | \$544                                    | -         | -                        | \$554            | -                        | -                |
| 051115 Fire Base Maintenance                                                                                                 | -                | -                                        | -         | \$1,500                  | -                | -                        | -                |
| 51 - Honorarium paid to CFCO                                                                                                 | -                | \$1,500                                  | -         | -                        | -                | -                        | -                |
| 051120 Fire Control - Salaries                                                                                               | \$31,485         | -                                        | -         | \$29,872                 | -                | -                        | \$30,463         |
| 50 - Salaries as per Wages Schedule                                                                                          | -                | \$29,872                                 | -         | -                        | \$30,463         | -                        | -                |
| 051121 Fire Control - Superannuation                                                                                         | \$4,833          | -                                        | -         | \$4,331                  | -                | -                        | \$4,417          |
| 50 - Superannuation payments associated with 51120                                                                           | -                | \$4,331                                  | -         | -                        | \$4,417          | -                        | -                |
| 051122 Fire Control - Long Service Leave                                                                                     | -                | -                                        | -         | \$804                    | -                | -                        | \$824            |
| 50 - Annual provision for LSL accruals                                                                                       | -                | \$804                                    | -         | -                        | \$824            | -                        | -                |
| 051125 Plant & Equipment Maintenance - ESL Equip                                                                             | \$3,347          | -                                        | -         | \$4,000                  | -                | -                        | \$4,000          |
| 51 - Plant and equipment maintenance as per ESL funding allocation                                                           | -                | \$4,000                                  | -         | -                        | \$4,000          | -                        | -                |
| 35 - Purchase and/or maintenance of plant equipment <\$1200                                                                  | -                | -                                        | -         | -                        | -                | -                        | -                |
| 051126 Vehicle Maintenance                                                                                                   | \$10,863         | -                                        | -         | \$10,000                 | -                | -                        | \$10,000         |
| 51 - Materials and contracts                                                                                                 | -                | \$10,000                                 | -         | -                        | \$10,000         | -                        | -                |
| 051127 Land & Buildings Maintenance                                                                                          | \$2,151          | -                                        | -         | \$5,494                  | -                | -                        | \$5,506          |
| 51 - Materials and contracts                                                                                                 | -                | \$5,000                                  | -         | -                        | \$5,000          | -                        | -                |
| 63 - Electricity                                                                                                             | -                | -                                        | -         | -                        | -                | -                        | -                |
| 50 - Direct labour costs                                                                                                     | -                | \$202                                    | -         | -                        | \$207            | -                        | -                |
| 40 - Labour overheads                                                                                                        | -                | \$291                                    | -         | -                        | \$299            | -                        | -                |
| 80 - Plant operation costs                                                                                                   | -                | -                                        | -         | -                        | -                | -                        | -                |
| 051128 Protective Clothing                                                                                                   | \$4,569          | -                                        | -         | \$5,000                  | -                | -                        | \$5,000          |
| 35 - Protective clothing and safety equipment required by BF volunteers                                                      | -                | \$5,000                                  | -         | -                        | \$5,000          | -                        | -                |
| 051129 Other Goods & Services                                                                                                | \$3,979          | -                                        | -         | \$4,116                  | -                | -                        | \$4,190          |
| 51 - Materials and contracts                                                                                                 | -                | \$4,116                                  | -         | -                        | \$4,190          | -                        | -                |
| 051130 Fire Breaks - Contractors                                                                                             | \$2,182          | -                                        | -         | \$3,087                  | -                | -                        | \$3,143          |
| 51 - Materials and contracts - reimbursed to Council see 51221                                                               | -                | \$3,087                                  | -         | -                        | \$3,143          | -                        | -                |
| 051136 Bushfire Risk Mitigation                                                                                              | \$249,683        | -                                        | -         | -                        | -                | -                        | -                |
| 51 - Implement Bush Fire Risk Mitigation Strategy                                                                            | -                | -                                        | -         | -                        | -                | -                        | -                |
| 051199 Depreciation Expense                                                                                                  | \$69,202         | -                                        | -         | \$46,265                 | -                | -                        | \$46,265         |
| 54 - Depreciation of assets                                                                                                  | -                | \$46,265                                 | -         | -                        | \$46,265         | -                        | -                |
| <b>Sub Total - FIRE PREVENTION OP/EXP</b>                                                                                    | <b>\$468,018</b> | <b>\$226,372</b>                         | -         | <b>\$226,372</b>         | <b>\$218,051</b> | -                        | <b>\$218,051</b> |
| <b>OPERATING INCOME</b>                                                                                                      |                  |                                          |           |                          |                  |                          |                  |
| 051201 ESL Commission                                                                                                        | (\$4,000)        | -                                        | (\$4,000) | -                        | -                | (\$4,000)                | -                |





|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                                        | Estimated<br>Actuals as at<br>30/06/2020 | Detail            | Annual Budget<br>2019-20 |                  | Annual Budget<br>2020-21 |                   |                  |
|------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------------------------|-------------------|--------------------------|------------------|--------------------------|-------------------|------------------|
| Descriptions                                                                                                                 |                                                                                        |                                          |                   | Income                   | Expenditure      | Detail                   | Income            | Expenditure      |
|                                                                                                                              | 09 - Commission earned from FESA from Council's management of ESL                      | -                                        | (\$4,000)         | -                        | -                | (\$4,000)                | -                 | -                |
| 051217                                                                                                                       | Fines & Penalties Fire Prevention                                                      | (\$1,500)                                | -                 | (\$3,000)                | -                | -                        | (\$3,000)         | -                |
|                                                                                                                              | 07 - Fines and penalties issued for non-compliance of Council's BF notice              | -                                        | (\$3,000)         | -                        | -                | (\$3,000)                | -                 | -                |
| 051220                                                                                                                       | ESL Grants                                                                             | (\$49,957)                               | -                 | (\$48,120)               | -                | -                        | (\$54,457)        | -                |
|                                                                                                                              | 02 - ESL allocation provided on an annual basis based on funding submission from Shire | -                                        | (\$48,120)        | -                        | -                | (\$54,457)               | -                 | -                |
|                                                                                                                              | 02 - Bush Fire Risk Mitigation Strategy Funding                                        | -                                        | -                 | -                        | -                | -                        | -                 | -                |
| 051221                                                                                                                       | Reimbursements - Fire Break                                                            | (\$2,200)                                | -                 | (\$3,087)                | -                | -                        | (\$3,143)         | -                |
|                                                                                                                              | 04 - Reimbursements from property owners                                               | -                                        | (\$3,087)         | -                        | -                | (\$3,143)                | -                 | -                |
| 051224                                                                                                                       | Reimbursements Taxable Supply                                                          | -                                        | -                 | (\$10)                   | -                | -                        | (\$10)            | -                |
|                                                                                                                              | 04 - Reimbursements                                                                    | -                                        | (\$10)            | -                        | -                | (\$10)                   | -                 | -                |
| 051225                                                                                                                       | FESA Capital Grants                                                                    | (\$472,649)                              | -                 | -                        | -                | -                        | -                 | -                |
|                                                                                                                              | 03 - Grant for Greenhills Fire Shed                                                    | -                                        | -                 | -                        | -                | -                        | -                 | -                |
| 051226                                                                                                                       | Bushfire Risk Mitigation Funding                                                       | (\$276,392)                              | -                 | -                        | -                | -                        | -                 | -                |
|                                                                                                                              | 04 - Contribution to Bushfire Risk Mitigation                                          | -                                        | -                 | -                        | -                | -                        | -                 | -                |
|                                                                                                                              | <b>Sub Total - FIRE PREVENTION OP/INC</b>                                              | <b>(\$806,698)</b>                       | <b>(\$58,217)</b> | <b>(\$58,217)</b>        | <b>-</b>         | <b>(\$64,609)</b>        | <b>(\$64,609)</b> | <b>-</b>         |
|                                                                                                                              |                                                                                        |                                          |                   |                          |                  |                          |                   |                  |
|                                                                                                                              | <b>Total - FIRE PREVENTION</b>                                                         | <b>(\$338,680)</b>                       | <b>\$168,156</b>  | <b>(\$58,217)</b>        | <b>\$226,372</b> | <b>\$153,442</b>         | <b>(\$64,609)</b> | <b>\$218,051</b> |
|                                                                                                                              |                                                                                        |                                          |                   |                          |                  |                          |                   |                  |
|                                                                                                                              | <b>ANIMAL CONTROL</b>                                                                  |                                          |                   |                          |                  |                          |                   |                  |
|                                                                                                                              |                                                                                        |                                          |                   |                          |                  |                          |                   |                  |
|                                                                                                                              | <b>OPERATING EXPENDITURE</b>                                                           |                                          |                   |                          |                  |                          |                   |                  |
|                                                                                                                              |                                                                                        |                                          |                   |                          |                  |                          |                   |                  |
| 052163                                                                                                                       | Animal Control - Salaries                                                              | \$35,175                                 | -                 | -                        | \$29,872         | -                        | -                 | \$30,463         |
|                                                                                                                              | 50 - Salaries as per Wages Schedule                                                    | -                                        | \$29,872          | -                        | -                | \$30,463                 | -                 | -                |
| 052164                                                                                                                       | Animal Control - Superannuation                                                        | \$4,833                                  | -                 | -                        | \$4,331          | -                        | -                 | \$4,417          |
|                                                                                                                              | 50 - Superannuation payments associated with 52163                                     | -                                        | \$4,331           | -                        | -                | \$4,417                  | -                 | -                |
| 052165                                                                                                                       | Uniform Allowance                                                                      | \$800                                    | -                 | -                        | \$1,000          | -                        | -                 | \$1,000          |
|                                                                                                                              | 50 - Provision for purchase of Ranger's uniform and protective clothing                | -                                        | \$1,000           | -                        | -                | \$1,000                  | -                 | -                |
| 052166                                                                                                                       | Admin O/Head & Labour Costs                                                            | \$88,226                                 | -                 | -                        | \$93,839         | -                        | -                 | \$93,936         |
|                                                                                                                              | 39 - Allocation for total admin costs incurred by Council, (from 42100)                | -                                        | \$93,839          | -                        | -                | \$93,936                 | -                 | -                |
| 052167                                                                                                                       | Long Service Leave                                                                     | -                                        | -                 | -                        | \$338            | -                        | -                 | \$346            |
|                                                                                                                              | 50 - Annual provision for LSL accruals                                                 | -                                        | \$338             | -                        | -                | \$346                    | -                 | -                |
| 052168                                                                                                                       | Annual Leave Provision                                                                 | -                                        | -                 | -                        | -                | -                        | -                 | -                |
|                                                                                                                              | 50 - Provision for annual leave                                                        | -                                        | -                 | -                        | -                | -                        | -                 | -                |
| 052169                                                                                                                       | Animal Control Sundry Expenditure                                                      | \$36,499                                 | -                 | -                        | \$52,388         | -                        | -                 | \$40,423         |
|                                                                                                                              | 50 - Direct labour costs                                                               | -                                        | \$696             | -                        | -                | \$870                    | -                 | -                |
|                                                                                                                              | 40 - Labour overheads                                                                  | -                                        | \$960             | -                        | -                | \$1,218                  | -                 | -                |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                   | Estimated<br>Actuals as at<br>30/06/2020 |                   | Annual Budget<br>2019-20 |                   | Annual Budget<br>2020-21 |                  |
|------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------------------------------|-------------------|--------------------------|-------------------|--------------------------|------------------|
| Descriptions                                                                                                                 |                   | Detail                                   | Income            | Expenditure              | Detail            | Income                   | Expenditure      |
| 51 - Contractor services incl pound maintenance                                                                              | -                 | \$45,000                                 | -                 | -                        | \$32,500          | -                        | -                |
| 35 - Wireless internet                                                                                                       | -                 | -                                        | -                 | -                        | -                 | -                        | -                |
| 51 - Purchase of dog tags                                                                                                    | -                 | \$318                                    | -                 | -                        | \$323             | -                        | -                |
| 51 - Corella control                                                                                                         | -                 | \$3,000                                  | -                 | -                        | \$3,054           | -                        | -                |
| 35 - Stationery                                                                                                              | -                 | \$635                                    | -                 | -                        | \$647             | -                        | -                |
| 62 - Ranger mobile phone expenses                                                                                            | -                 | \$1,588                                  | -                 | -                        | \$1,617           | -                        | -                |
| 51 - Corporate firearms licence                                                                                              | -                 | \$191                                    | -                 | -                        | \$194             | -                        | -                |
| 052172 Cat Pound - Expenditure                                                                                               | \$109             | -                                        | -                 | \$1,000                  | -                 | -                        | \$1,000          |
| 51 - Materials and Contracts                                                                                                 | -                 | \$1,000                                  | -                 | -                        | \$1,000           | -                        | -                |
| 052199 Depreciation Expense                                                                                                  | \$5,079           | -                                        | -                 | \$3,980                  | -                 | -                        | \$3,980          |
| 54 - Depreciation of assets                                                                                                  | -                 | \$3,980                                  | -                 | -                        | \$3,980           | -                        | -                |
| <b>Sub Total - ANIMAL CONTROL OP/EXP</b>                                                                                     | <b>\$170,721</b>  | <b>\$186,748</b>                         | -                 | <b>\$186,748</b>         | <b>\$175,565</b>  | -                        | <b>\$175,565</b> |
| <b>OPERATING INCOME</b>                                                                                                      |                   |                                          |                   |                          |                   |                          |                  |
| 052272 Fines & Penalties Animal Control                                                                                      | -                 | -                                        | (\$100)           | -                        | -                 | (\$100)                  | -                |
| 07 - Fines and penalties issued for non-compliance of Council's Cat laws                                                     | -                 | (\$100)                                  | -                 | -                        | (\$100)           | -                        | -                |
| 052273 Charges-Impounding Fees                                                                                               | (\$218)           | -                                        | (\$100)           | -                        | -                 | (\$100)                  | -                |
| 07 - Fees associated with impounding of cats                                                                                 | -                 | (\$100)                                  | -                 | -                        | (\$100)           | -                        | -                |
| 052274 Charges-Cat Registration                                                                                              | (\$1,015)         | -                                        | (\$1,500)         | -                        | -                 | (\$1,500)                | -                |
| 07 - Cat registration fees                                                                                                   | -                 | (\$1,500)                                | -                 | -                        | (\$1,500)         | -                        | -                |
| 052275 Reimbursements - Non-taxable                                                                                          | -                 | -                                        | -                 | -                        | -                 | -                        | -                |
| 052282 Fines & Penalties Animal Control                                                                                      | (\$2,562)         | -                                        | (\$1,500)         | -                        | -                 | (\$1,500)                | -                |
| 07 - Fines and penalties issued for non-compliance of Council's dog laws                                                     | -                 | (\$1,500)                                | -                 | -                        | (\$1,500)         | -                        | -                |
| 052283 Charges-Impounding Fees                                                                                               | (\$372)           | -                                        | (\$1,000)         | -                        | -                 | (\$1,000)                | -                |
| 07 - Fees associated with impounding of animals                                                                              | -                 | (\$1,000)                                | -                 | -                        | (\$1,000)         | -                        | -                |
| 052284 Charges-Dog Registration                                                                                              | (\$9,961)         | -                                        | (\$10,000)        | -                        | -                 | (\$10,000)               | -                |
| 07 - Dog registration fees                                                                                                   | -                 | (\$10,000)                               | -                 | -                        | (\$10,000)        | -                        | -                |
| 052285 Sundry Income Tax Supply                                                                                              | (\$1,681)         | -                                        | -                 | -                        | -                 | -                        | -                |
| 052289 Dog Tag Replacements                                                                                                  | (\$55)            | -                                        | (\$10)            | -                        | -                 | (\$10)                   | -                |
| 07 - Income received from the issuing of replacement dog tags                                                                | -                 | (\$10)                                   | -                 | -                        | (\$10)            | -                        | -                |
| <b>Sub Total - ANIMAL CONTROL OP/INC</b>                                                                                     | <b>(\$15,863)</b> | <b>(\$14,210)</b>                        | <b>(\$14,210)</b> | -                        | <b>(\$14,210)</b> | <b>(\$14,210)</b>        | -                |
| <b>Total - ANIMAL CONTROL</b>                                                                                                | <b>\$154,857</b>  | <b>\$172,538</b>                         | <b>(\$14,210)</b> | <b>\$186,748</b>         | <b>\$161,355</b>  | <b>(\$14,210)</b>        | <b>\$175,565</b> |
| <b>OTHER LAW ORDER &amp; PUBLIC SAFETY</b>                                                                                   |                   |                                          |                   |                          |                   |                          |                  |
| <b>OPERATING EXPENDITURE</b>                                                                                                 |                   |                                          |                   |                          |                   |                          |                  |

|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                          |                  |                          |                  |                  |                          |                  |  |
|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|------------------|--------------------------|------------------|------------------|--------------------------|------------------|--|
| Descriptions                                                                                                                 | Estimated<br>Actuals as at<br>30/06/2020 | Detail           | Annual Budget<br>2019-20 |                  | Detail           | Annual Budget<br>2020-21 |                  |  |
|                                                                                                                              |                                          |                  | Income                   | Expenditure      |                  | Income                   | Expenditure      |  |
| 053102 Crime Prevention Expenditure                                                                                          | \$6,199                                  |                  | -                        | \$4,751          |                  | -                        | \$4,317          |  |
| 50 - Direct labour costs                                                                                                     | -                                        | \$1,083          | -                        | -                | \$870            | -                        | -                |  |
| 40 - Labour overheads                                                                                                        | -                                        | \$1,493          | -                        | -                | \$1,218          | -                        | -                |  |
| 51 - Mobile CCTV                                                                                                             | -                                        | \$500            | -                        | -                | \$513            | -                        | -                |  |
| 51 - Graffiti Tracking Project Annual Licence Fee                                                                            | -                                        | \$500            | -                        | -                | \$513            | -                        | -                |  |
| 51 - Graffiti expenses - materials, license, insurance                                                                       | -                                        | \$1,000          | -                        | -                | \$1,025          | -                        | -                |  |
| 50 - Direct labour costs                                                                                                     | -                                        | -                | -                        | -                | -                | -                        | -                |  |
| 80 - Plant operation costs                                                                                                   | -                                        | \$175            | -                        | -                | \$179            | -                        | -                |  |
| 053101 Admin O/Head & Labour Costs                                                                                           | \$33,085                                 | -                | -                        | \$35,190         | -                | -                        | \$35,226         |  |
| 39 - Allocation for total admin costs incurred by Council, (from 42100)                                                      | -                                        | \$35,190         | -                        | -                | \$35,226         | -                        | -                |  |
| 053111 Rural Street Numbering                                                                                                | \$129                                    |                  | -                        | \$949            |                  | -                        | \$966            |  |
| 51 - Materials and contracts                                                                                                 | -                                        | \$949            | -                        | -                | \$966            | -                        | -                |  |
| 053120 Abandoned Vehicle Expenditure                                                                                         | \$700                                    |                  | -                        | \$1,305          |                  | -                        | \$1,328          |  |
| 51 - Materials and contracts                                                                                                 | -                                        | \$1,305          | -                        | -                | \$1,328          | -                        | -                |  |
| 053140 Community Emergency Services Manager                                                                                  | \$14,285                                 |                  | -                        | \$24,353         |                  | -                        | \$24,792         |  |
| 51 - Payment to Shire of Beverley to support CESM position                                                                   | -                                        | \$24,353         | -                        | -                | \$24,792         | -                        | -                |  |
| 053130 Local Emergency Planning Expenditure                                                                                  | -                                        |                  | -                        | \$3,087          |                  | -                        | \$3,000          |  |
| 51 - Emergency Plan Exercise - Mtg exp, catering                                                                             | -                                        | \$3,087          | -                        | -                | \$3,000          | -                        | -                |  |
| 053105 Speed Alert Mobile Trailer Maintenance                                                                                | \$480                                    |                  | -                        | \$1,159          |                  | -                        | \$1,194          |  |
| 51 - Materials and contracts                                                                                                 | -                                        | \$1,159          | -                        | -                | \$1,194          | -                        | -                |  |
| <b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY</b>                                                                       | <b>\$54,878</b>                          | <b>\$70,794</b>  | -                        | <b>\$70,794</b>  | <b>\$70,823</b>  | -                        | <b>\$70,823</b>  |  |
| <b>OPERATING INCOME</b>                                                                                                      |                                          |                  |                          |                  |                  |                          |                  |  |
| 053202 Developers' Contributions To Rural Numbers                                                                            | (\$459)                                  |                  | (\$300)                  | -                |                  | (\$300)                  | -                |  |
| 04 - Small subdivisions and rural blocks                                                                                     | -                                        | (\$300)          | -                        | -                | (\$300)          | -                        | -                |  |
| 053220 Abandoned Vehicle Income                                                                                              | (\$115)                                  |                  | (\$100)                  | -                |                  | (\$100)                  | -                |  |
| 09 - Income associated with the disposal of abandoned vehicles                                                               | -                                        | (\$100)          | -                        | -                | (\$100)          | -                        | -                |  |
| <b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY</b>                                                                       | <b>(\$574)</b>                           | <b>(\$400)</b>   | <b>(\$400)</b>           | -                | <b>(\$400)</b>   | <b>(\$400)</b>           | -                |  |
| <b>Total - OTHER LAW ORDER PUBLIC SAFETY</b>                                                                                 | <b>\$54,305</b>                          | <b>\$70,394</b>  | <b>(\$400)</b>           | <b>\$70,794</b>  | <b>\$70,423</b>  | <b>(\$400)</b>           | <b>\$70,823</b>  |  |
| <b>Total - LAW ORDER &amp; PUBLIC SAFETY</b>                                                                                 | <b>(\$129,518)</b>                       | <b>\$411,088</b> | <b>(\$72,827)</b>        | <b>\$483,915</b> | <b>\$385,220</b> | <b>(\$79,219)</b>        | <b>\$464,439</b> |  |
| <b>HEALTH ADMINISTRATION &amp; INSPECTION</b>                                                                                |                                          |                  |                          |                  |                  |                          |                  |  |
| <b>OPERATING EXPENDITURE</b>                                                                                                 |                                          |                  |                          |                  |                  |                          |                  |  |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                          |                   |                          |                  |                  |                          |                  |  |
|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-------------------|--------------------------|------------------|------------------|--------------------------|------------------|--|
| Descriptions                                                                                                                 | Estimated<br>Actuals as at<br>30/06/2020 | Detail            | Annual Budget<br>2019-20 |                  | Detail           | Annual Budget<br>2020-21 |                  |  |
|                                                                                                                              |                                          |                   | Income                   | Expenditure      |                  | Income                   | Expenditure      |  |
| 077155 Health - Salaries                                                                                                     | \$98,513                                 |                   | -                        | \$99,928         |                  | -                        | \$101,904        |  |
| 50 - Salaries as per Wages Schedule                                                                                          | -                                        | \$99,928          | -                        | -                | \$101,904        | -                        | -                |  |
| 077156 Health - Superannuation                                                                                               | \$9,384                                  |                   | -                        | \$14,490         |                  | -                        | \$14,776         |  |
| 50 - Superannuation payments associated with 52163                                                                           | -                                        | \$14,490          | -                        | -                | \$14,776         | -                        | -                |  |
| 077157 Admin O/Head & Labour Costs                                                                                           | \$88,226                                 | -                 | -                        | \$93,839         | -                | -                        | \$93,936         |  |
| 39 - Allocation for total admin costs incurred by Council, (from 42100)                                                      | -                                        | \$93,839          | -                        | -                | \$93,936         | -                        | -                |  |
| 077158 Long Service Leave                                                                                                    | -                                        |                   | -                        | \$1,729          |                  | -                        | \$1,772          |  |
| 50 - Annual provision for LSL accruals                                                                                       | -                                        | \$1,729           | -                        | -                | \$1,772          | -                        | -                |  |
| 077160 Health Control Expenses                                                                                               | \$2,432                                  |                   | -                        | \$4,171          |                  | -                        | \$4,139          |  |
| 51 - Material and contracts - equipment, calibration etc                                                                     | -                                        | \$2,000           | -                        | -                | \$2,000          | -                        | -                |  |
| 51 - Food Standards subscription                                                                                             | -                                        | \$628             | -                        | -                | \$639            | -                        | -                |  |
| 51 - Food sampling and water testing incl kit                                                                                | -                                        | \$1,544           | -                        | -                | \$1,500          | -                        | -                |  |
| 77165 Pandemic Response                                                                                                      | \$48,967                                 |                   | -                        | -                | -                | -                        | \$10,000         |  |
| COVID-19 Response                                                                                                            | -                                        | -                 | -                        | -                | \$10,000         | -                        | -                |  |
| 077166 Health Promotions                                                                                                     | -                                        |                   | -                        | \$772            |                  | -                        | \$786            |  |
| 51 - Foodsafe promotions, subscriptions, general public health awareness                                                     | -                                        | \$772             | -                        | -                | \$786            | -                        | -                |  |
| 077162 Vehicle Operating Expenses                                                                                            | \$3,427                                  |                   | -                        | \$5,160          |                  | -                        | \$5,160          |  |
| 51 - Servicing, parts & repairs, fuel & oils P133                                                                            | -                                        | \$5,000           | -                        | -                | \$5,000          | -                        | -                |  |
| 53 - Insurance & Licenses                                                                                                    | -                                        | \$160             | -                        | -                | \$160            | -                        | -                |  |
| 077199 Depreciation Expense                                                                                                  | -                                        |                   | -                        | \$7,049          |                  | -                        | \$7,049          |  |
| 54 - Depreciation of assets                                                                                                  | -                                        | \$7,049           | -                        | -                | \$7,049          | -                        | -                |  |
| <b>Sub Total - HEALTH ADMIN &amp; INSPECTION OP/EXP</b>                                                                      | <b>\$250,949</b>                         | <b>\$227,137</b>  | -                        | <b>\$227,137</b> | <b>\$239,522</b> | -                        | <b>\$239,522</b> |  |
| <b>OPERATING INCOME</b>                                                                                                      |                                          |                   |                          |                  |                  |                          |                  |  |
| 077271 Health Charges Other - Taxable                                                                                        | (\$7,868)                                |                   | (\$7,800)                | -                |                  | -                        | -                |  |
| 07 - Annual Food Business Registration fees                                                                                  | -                                        | (\$7,800)         | -                        | -                |                  | -                        | -                |  |
| 077274 Septic Tank App Fee Charges                                                                                           | (\$944)                                  |                   | (\$1,500)                | -                |                  | (\$1,500)                | -                |  |
| 07 - Charges levied in accordance with Health Act                                                                            | -                                        | (\$1,500)         | -                        | -                | (\$1,500)        | -                        | -                |  |
| 077275 Septic Inspection Fee                                                                                                 | (\$858)                                  |                   | (\$1,000)                | -                |                  | (\$1,000)                | -                |  |
| 07 - Charges levied in accordance with Health Act                                                                            | -                                        | (\$1,000)         | -                        | -                | (\$1,000)        | -                        | -                |  |
| 077277 Health Act -Charges                                                                                                   | (\$7,182)                                |                   | (\$7,000)                | -                |                  | -                        | -                |  |
| 07 - Charges levied in accordance with Health Act                                                                            | -                                        | (\$7,000)         | -                        | -                |                  | -                        | -                |  |
| 077278 Trading Public Places -Charges                                                                                        | (\$2,505)                                |                   | (\$2,000)                | -                |                  | -                        | -                |  |
| 07 - Fees payable to Council for permit to trade in a public place                                                           | -                                        | (\$2,000)         | -                        | -                | -                | -                        | -                |  |
| <b>Sub Total - HEALTH ADMIN &amp; INSPECTION OP/INC</b>                                                                      | <b>(\$19,358)</b>                        | <b>(\$19,300)</b> | <b>(\$19,300)</b>        | -                | <b>(\$2,500)</b> | <b>(\$2,500)</b>         | -                |  |

|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                           |                                          |                  |                          |                  |                          |                  |                  |
|------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------|------------------|--------------------------|------------------|--------------------------|------------------|------------------|
| Descriptions                                                                                                                 |                                                           | Estimated<br>Actuals as at<br>30/06/2020 | Detail           | Annual Budget<br>2019-20 |                  | Annual Budget<br>2020-21 |                  |                  |
|                                                                                                                              |                                                           |                                          |                  | Income                   | Expenditure      | Detail                   | Income           | Expenditure      |
| <b>Total - HEALTH ADMIN &amp; INSPECTION</b>                                                                                 |                                                           | <b>\$231,591</b>                         | <b>\$207,837</b> | <b>(\$19,300)</b>        | <b>\$227,137</b> | <b>\$237,022</b>         | <b>(\$2,500)</b> | <b>\$239,522</b> |
| OTHER HEALTH                                                                                                                 |                                                           |                                          |                  |                          |                  |                          |                  |                  |
| OPERATING EXPENDITURE                                                                                                        |                                                           |                                          |                  |                          |                  |                          |                  |                  |
| 078113                                                                                                                       | Analytical Expenses                                       | \$913                                    |                  | -                        | \$1,500          |                          | -                | \$1,527          |
|                                                                                                                              | 51 - Expenditure on food sampling and water testing       | -                                        | \$1,500          | -                        | -                | \$1,527                  | -                | -                |
| 079158                                                                                                                       | Medical Pract Vehicle Expenses                            | -                                        |                  | -                        | -                |                          | -                | -                |
|                                                                                                                              | 51 - Annual contribution in lieu of provision of vehicles | -                                        | -                | -                        | -                | -                        | -                | -                |
| 079162                                                                                                                       | Health Services Support                                   | -                                        |                  | -                        | \$24,000         |                          | -                | -                |
|                                                                                                                              | 51 - Rent Subsidy                                         | -                                        | -                | -                        | -                | -                        | -                | -                |
|                                                                                                                              | 51 - Support for Health Services                          | -                                        | \$24,000         |                          |                  | -                        |                  |                  |
| <b>Sub Total - OTHER HEALTH OP/EXP</b>                                                                                       |                                                           | <b>\$913</b>                             | <b>\$25,500</b>  | <b>-</b>                 | <b>\$25,500</b>  | <b>\$1,527</b>           | <b>-</b>         | <b>\$1,527</b>   |
| <b>Total - OTHER HEALTH</b>                                                                                                  |                                                           | <b>\$913</b>                             | <b>\$25,500</b>  | <b>-</b>                 | <b>\$25,500</b>  | <b>\$1,527</b>           | <b>-</b>         | <b>\$1,527</b>   |
| <b>Total - HEALTH</b>                                                                                                        |                                                           | <b>\$232,504</b>                         | <b>\$233,337</b> | <b>(\$19,300)</b>        | <b>\$252,637</b> | <b>\$238,549</b>         | <b>(\$2,500)</b> | <b>\$241,049</b> |
| EDUCATION & WELFARE                                                                                                          |                                                           |                                          |                  |                          |                  |                          |                  |                  |
| CARE OF FAMILIES AND CHILDREN                                                                                                |                                                           |                                          |                  |                          |                  |                          |                  |                  |
| OPERATING EXPENDITURE                                                                                                        |                                                           |                                          |                  |                          |                  |                          |                  |                  |
| 064101                                                                                                                       | Early Childhood Hub (Old Bowling Club)                    | \$6,926                                  |                  | -                        | \$10,366         |                          | -                | \$11,010         |
|                                                                                                                              | 50 - Direct labour costs                                  | -                                        | \$658            | -                        | -                | \$1,740                  | -                | -                |
|                                                                                                                              | 40 - Labour overheads                                     | -                                        | \$907            | -                        | -                | \$2,436                  | -                | -                |
|                                                                                                                              | 80 - Plant operation costs                                | -                                        | -                | -                        | -                | -                        | -                | -                |
|                                                                                                                              | 51 - General maintenance                                  | -                                        | \$7,000          | -                        | -                | \$5,000                  | -                | -                |
|                                                                                                                              | 53 - Insurance                                            | -                                        | \$1,801          | -                        | -                | \$1,834                  | -                | -                |
| 064102                                                                                                                       | Wheatbelt Womens' Health Hub (Old Youth Centre)           | \$1,027                                  |                  | -                        | \$1,988          |                          | -                | \$1,999          |
|                                                                                                                              | 50 - Direct labour costs                                  | -                                        | \$116            | -                        | -                | \$119                    | -                | -                |
|                                                                                                                              | 40 - Labour overheads                                     | -                                        | \$160            | -                        | -                | \$164                    | -                | -                |
|                                                                                                                              | 53 - Insurance                                            | -                                        | \$212            | -                        | -                | \$216                    | -                | -                |
|                                                                                                                              | 51 - General maintenance                                  | -                                        | \$1,500          | -                        | -                | \$1,500                  | -                | -                |
|                                                                                                                              | 80 - Plant operation costs                                | -                                        | -                | -                        | -                | -                        | -                | -                |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                         |                                          |          |                          |             |                          |        |             |
|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------|----------|--------------------------|-------------|--------------------------|--------|-------------|
| Descriptions                                                                                                                 |                                                                         | Estimated<br>Actuals as at<br>30/06/2020 | Detail   | Annual Budget<br>2019-20 |             | Annual Budget<br>2020-21 |        |             |
|                                                                                                                              |                                                                         |                                          |          | Income                   | Expenditure | Detail                   | Income | Expenditure |
| Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP                                                                             |                                                                         | \$7,953                                  | \$12,354 | -                        | \$12,354    | \$13,009                 | -      | \$13,009    |
| OPERATING INCOME                                                                                                             |                                                                         |                                          |          |                          |             |                          |        |             |
| 64202                                                                                                                        | Lease Income - Welfare                                                  | -                                        |          | (\$1)                    | -           |                          | (\$1)  | -           |
|                                                                                                                              | 07 - Fees and charges                                                   | -                                        | (\$1)    | -                        | -           | (\$1)                    | -      | -           |
| Sub Total - CARE OF FAMILIES AND CHILDREN OP/INC                                                                             |                                                                         | -                                        | (\$1)    | (\$1)                    | -           | (\$1)                    | (\$1)  | -           |
| Total - CARE OF FAMILIES AND CHILDREN                                                                                        |                                                                         | \$7,953                                  | \$12,353 | (\$1)                    | \$12,354    | \$13,008                 | (\$1)  | \$13,009    |
| OTHER WELFARE                                                                                                                |                                                                         |                                          |          |                          |             |                          |        |             |
| OPERATING EXPENDITURE                                                                                                        |                                                                         |                                          |          |                          |             |                          |        |             |
| 066101                                                                                                                       | Admin O'Head & Labour Costs                                             | \$22,056                                 | -        | -                        | \$23,460    | -                        | -      | \$23,484    |
|                                                                                                                              | 39 - Allocation for total admin costs incurred by Council, (from 42100) | -                                        | \$23,460 | -                        | -           | \$23,484                 | -      | -           |
| 067101                                                                                                                       | Centennial Units Operating Expenditure                                  | \$27,039                                 |          | -                        | \$26,021    |                          | -      | \$25,751    |
|                                                                                                                              | 50 - Direct labour costs                                                | -                                        | \$2,708  | -                        | -           | \$2,382                  | -      | -           |
|                                                                                                                              | 40 - Labour overheads                                                   | -                                        | \$3,733  | -                        | -           | \$3,335                  | -      | -           |
|                                                                                                                              | 51 - General maintenance                                                | -                                        | \$4,000  | -                        | -           | \$4,072                  | -      | -           |
|                                                                                                                              | 51 - Cleaning of gutters                                                | -                                        | \$558    | -                        | -           | \$568                    | -      | -           |
|                                                                                                                              | 51 - Homeswest maintenance report                                       | -                                        | \$223    | -                        | -           | \$227                    | -      | -           |
|                                                                                                                              | 35 - Garden plants and fertiliser                                       | -                                        | \$652    | -                        | -           | \$664                    | -      | -           |
|                                                                                                                              | 51 - Paint exterior timber                                              | -                                        | \$529    | -                        | -           | \$539                    | -      | -           |
|                                                                                                                              | 52 - Water                                                              | -                                        | \$1,859  | -                        | -           | \$1,915                  | -      | -           |
|                                                                                                                              | 63 - Electricity                                                        | -                                        | \$536    | -                        | -           | \$552                    | -      | -           |
|                                                                                                                              | 51 - Termite inspection/treatment                                       | -                                        | \$500    | -                        | -           | \$509                    | -      | -           |
|                                                                                                                              | 51 - Carpet replacement                                                 | -                                        | \$3,087  | -                        | -           | \$3,143                  | -      | -           |
|                                                                                                                              | 51 - Paint interior/minor repairs                                       | -                                        | \$3,087  | -                        | -           | \$3,143                  | -      | -           |
|                                                                                                                              | 51 - Picket fence painting and repairs                                  | -                                        | \$544    | -                        | -           | \$554                    | -      | -           |
|                                                                                                                              | 53 - Property insurance                                                 | -                                        | \$1,900  | -                        | -           | \$1,995                  | -      | -           |
|                                                                                                                              | 57 - ESL levy                                                           | -                                        | \$362    | -                        | -           | \$368                    | -      | -           |
|                                                                                                                              | 80 - Plant operation costs                                              | -                                        | \$1,741  | -                        | -           | \$1,785                  | -      | -           |
| 067199                                                                                                                       | Depreciation Expense                                                    | \$26,882                                 |          | -                        | \$24,581    |                          | -      | \$24,581    |
|                                                                                                                              | 54 - Depreciation of assets                                             | -                                        | \$24,581 | -                        | -           | \$24,581                 | -      | -           |
| 068101                                                                                                                       | Pioneer Memorial Lodge Operating Expenditure                            | \$3,991                                  |          | -                        | \$11,850    |                          | -      | \$12,203    |
|                                                                                                                              | 51 - Materials and contracts                                            | -                                        | \$4,116  | -                        | -           | \$4,190                  | -      | -           |


|  SHIRE OF YORK ANNUAL BUDGET 2020/21 |                                                                         | Estimated<br>Actuals as at<br>30/06/2020 |            | Annual Budget<br>2019-20 |           | Annual Budget<br>2020-21 |             |
|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------|------------|--------------------------|-----------|--------------------------|-------------|
| Descriptions                                                                                                          |                                                                         | Detail                                   | Income     | Expenditure              | Detail    | Income                   | Expenditure |
|                                                                                                                       | 50 - Direct labour costs                                                | -                                        | \$1,686    | -                        | -         | \$1,728                  | -           |
|                                                                                                                       | 40 - Labour overheads                                                   | -                                        | \$2,428    | -                        | -         | \$2,489                  | -           |
|                                                                                                                       | 51 - Full Termite Treatment                                             | -                                        | \$170      | -                        | -         | \$173                    | -           |
|                                                                                                                       | 53 - Property insurance                                                 | -                                        | \$3,450    | -                        | -         | \$3,622                  | -           |
| 068199                                                                                                                | Depreciation                                                            | \$36,111                                 | -          | \$39,121                 | -         | -                        | \$39,121    |
|                                                                                                                       | 54 - Depreciation of assets                                             | -                                        | \$39,121   | -                        | -         | \$39,121                 | -           |
| 069101                                                                                                                | Education Expenses                                                      | \$2,000                                  | -          | \$5,000                  | -         | -                        | \$8,000     |
|                                                                                                                       | 51 - Presentation night book awards                                     | -                                        | \$2,000    | -                        | -         | \$2,000                  | -           |
|                                                                                                                       | 51 - Sponsorships - Funding Pool                                        | -                                        | \$3,000    | -                        | -         | \$6,000                  | -           |
|                                                                                                                       |                                                                         | -                                        |            |                          |           |                          |             |
|                                                                                                                       | Sub Total - OTHER WELFARE OP/EXP                                        | \$118,079                                | \$130,032  | -                        | \$130,032 | \$133,139                | -           |
|                                                                                                                       |                                                                         |                                          |            |                          |           |                          |             |
|                                                                                                                       | OPERATING INCOME                                                        |                                          |            |                          |           |                          |             |
|                                                                                                                       |                                                                         |                                          |            |                          |           |                          |             |
| 067202                                                                                                                | Rent Centennial Units                                                   | (\$35,636)                               |            | (\$32,000)               | -         |                          | (\$32,000)  |
|                                                                                                                       | 07 - Rent received from tenants of Centennial Units                     | -                                        | (\$32,000) | -                        | -         | (\$32,000)               | -           |
| 067205                                                                                                                | Reimbursements Taxable Supply                                           | -                                        |            | (\$3,450)                | -         |                          | (\$3,622)   |
|                                                                                                                       | 04 - Reimbursement of Insurance for PML                                 | -                                        | (\$3,450)  | -                        | -         | (\$3,622)                | -           |
| 068201                                                                                                                | Contributions & Donations Pml                                           | (\$3,380)                                |            | -                        | -         |                          | -           |
|                                                                                                                       |                                                                         |                                          |            |                          |           |                          |             |
|                                                                                                                       | Sub Total - OTHER WELFARE OP/INC                                        | (\$39,016)                               | (\$35,450) | (\$35,450)               | -         | (\$35,622)               | (\$35,622)  |
|                                                                                                                       |                                                                         |                                          |            |                          |           |                          |             |
|                                                                                                                       | Total - OTHER WELFARE                                                   | \$79,063                                 | \$94,583   | (\$35,450)               | \$130,032 | \$97,517                 | (\$35,622)  |
|                                                                                                                       |                                                                         |                                          |            |                          |           |                          |             |
|                                                                                                                       | Total - EDUCATION & WELFARE                                             | \$87,016                                 | \$106,936  | (\$35,451)               | \$142,387 | \$110,524                | (\$35,623)  |
|                                                                                                                       |                                                                         |                                          |            |                          |           |                          |             |
|                                                                                                                       | SANITATION - HOUSEHOLD REFUSE                                           |                                          |            |                          |           |                          |             |
|                                                                                                                       |                                                                         |                                          |            |                          |           |                          |             |
|                                                                                                                       | OPERATING EXPENDITURE                                                   |                                          |            |                          |           |                          |             |
|                                                                                                                       |                                                                         |                                          |            |                          |           |                          |             |
| 101101                                                                                                                | Admin O/Head & Labour Costs                                             | \$78,421                                 | -          | -                        | \$70,379  | -                        | \$70,452    |
|                                                                                                                       | 39 - Allocation for total admin costs incurred by Council, (from 42100) | -                                        | \$70,379   | -                        | -         | \$70,452                 | -           |
| 101103                                                                                                                | Community Projects - Waste                                              | \$162                                    |            | -                        | \$1,500   | -                        | \$1,500     |
|                                                                                                                       | 51 - Community based projects eg. KABC, Tidy Towns, Garage Sale Trail   | -                                        | \$1,500    | -                        | -         | \$1,500                  | -           |
| 101104                                                                                                                | Recycling Services                                                      | \$105,407                                |            | -                        | \$108,933 | -                        | \$105,000   |
|                                                                                                                       | 51 - Materials and contracts                                            | -                                        | \$108,933  | -                        | -         | \$105,000                | -           |
| 101105                                                                                                                | Seavroc Regional Waste Minimisation Strategy                            | \$2,109                                  |            | -                        | \$4,904   | -                        | \$3,055     |
|                                                                                                                       | 51 - E-waste project                                                    | -                                        | \$1,000    | -                        | -         | \$2,000                  | -           |
|                                                                                                                       | 50 - Direct labour costs                                                | -                                        | \$1,396    | -                        | -         | \$227                    | -           |





|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                        |                                          |                  |                          |                  |                          |             |                  |
|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------|------------------|--------------------------|------------------|--------------------------|-------------|------------------|
| Descriptions                                                                                                                 |                                                                        | Estimated<br>Actuals as at<br>30/06/2020 | Detail           | Annual Budget<br>2019-20 |                  | Annual Budget<br>2020-21 |             |                  |
|                                                                                                                              |                                                                        |                                          |                  | Income                   | Expenditure      | Detail                   | Income      | Expenditure      |
|                                                                                                                              | 40 - Labour overheads                                                  | -                                        | \$2,010          | -                        | -                | \$318                    | -           | -                |
|                                                                                                                              | 80 - Plant operation costs                                             | -                                        | \$498            | -                        | -                | \$510                    | -           | -                |
| 101106                                                                                                                       | Waste Management Facility Mtce                                         | \$5,658                                  |                  | -                        | \$9,905          |                          | -           | \$11,730         |
|                                                                                                                              | 50 - Direct labour costs                                               | -                                        | \$387            | -                        | -                | \$1,134                  | -           | -                |
|                                                                                                                              | 40 - Labour overheads                                                  | -                                        | \$533            | -                        | -                | \$1,588                  | -           | -                |
|                                                                                                                              | 51 - Waste oil removal                                                 | -                                        | \$1,311          | -                        | -                | \$1,300                  | -           | -                |
|                                                                                                                              | 52 - Water                                                             | -                                        | \$116            | -                        | -                | \$120                    | -           | -                |
|                                                                                                                              | 53 - Property insurance                                                | -                                        | \$360            | -                        | -                | \$378                    | -           | -                |
|                                                                                                                              | 51 - Materials and contracts - Mulching etc                            | -                                        | \$5,000          | -                        | -                | \$5,000                  | -           | -                |
|                                                                                                                              | 57 - Transfer station licence                                          | -                                        | \$1,700          | -                        | -                | \$1,700                  | -           | -                |
|                                                                                                                              | 80 - Plant operation costs                                             | -                                        | \$498            | -                        | -                | \$510                    | -           | -                |
| 101107                                                                                                                       | Advertising                                                            | -                                        |                  | -                        | -                |                          | -           | -                |
|                                                                                                                              | 51 - Provision for advertising costs eg. recycling calendar            | -                                        | -                | -                        | -                | -                        | -           | -                |
| 101108                                                                                                                       | Avon Waste - Transfer Stn Op                                           | \$118,903                                |                  | -                        | \$118,862        |                          | -           | \$121,002        |
|                                                                                                                              | 51 - Contract collection payments                                      | -                                        | \$118,862        | -                        | -                | \$121,002                | -           | -                |
| 101109                                                                                                                       | Refuse Collection (Contractor)                                         | \$157,798                                |                  | -                        | \$165,936        |                          | -           | \$165,000        |
|                                                                                                                              | 51 - Materials and contracts                                           | -                                        | \$165,936        | -                        | -                | \$165,000                | -           | -                |
| 101110                                                                                                                       | Dumping/Disposal Fees                                                  | \$84,310                                 |                  | -                        | \$86,268         |                          | -           | \$98,000         |
|                                                                                                                              | 51 - Dumping fees at regional refuse site operated by Shire of Northam | -                                        | \$86,268         | -                        | -                | \$98,000                 | -           | -                |
| 101113                                                                                                                       | Drum Muster Collection                                                 | \$1,584                                  |                  | -                        | \$4,181          |                          | -           | \$2,415          |
|                                                                                                                              | 50 - Direct labour costs                                               | -                                        | \$1,548          | -                        | -                | \$794                    | -           | -                |
|                                                                                                                              | 40 - Labour overheads                                                  | -                                        | \$2,133          | -                        | -                | \$1,112                  | -           | -                |
|                                                                                                                              | 51 - Materials and contracts                                           | -                                        | \$500            | -                        | -                | \$509                    | -           | -                |
|                                                                                                                              | 80 - Plant operation costs                                             | -                                        | -                | -                        | -                | -                        | -           | -                |
| 101114                                                                                                                       | Skip Bins Verge Collection                                             | \$9,618                                  |                  | -                        | \$16,405         |                          | -           | \$12,000         |
|                                                                                                                              | 51 - Materials and contracts                                           | -                                        | \$16,405         | -                        | -                | \$12,000                 | -           | -                |
| 101115                                                                                                                       | Bulk Rubbish Verge Collection                                          | \$36,218                                 |                  | -                        | \$56,565         |                          | -           | \$61,119         |
|                                                                                                                              | 50 - Direct labour costs                                               | -                                        | \$15,477         | -                        | -                | \$17,039                 | -           | -                |
|                                                                                                                              | 40 - Labour overheads                                                  | -                                        | \$21,332         | -                        | -                | \$23,855                 | -           | -                |
|                                                                                                                              | 51 - Materials and contracts                                           | -                                        | \$1,000          | -                        | -                | \$1,000                  | -           | -                |
|                                                                                                                              | 80 - Plant operation costs                                             | -                                        | \$18,756         | -                        | -                | \$19,225                 | -           | -                |
| 101199                                                                                                                       | Depreciation                                                           | \$2,489                                  |                  | -                        | \$4,441          |                          | -           | \$4,441          |
|                                                                                                                              | 54 - Depreciation of assets                                            | -                                        | \$4,441          | -                        | -                | \$4,441                  | -           | -                |
|                                                                                                                              | <b>Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP</b>                  | <b>\$602,678</b>                         | <b>\$648,279</b> | -                        | <b>\$648,279</b> | <b>\$655,712</b>         | -           | <b>\$655,712</b> |
|                                                                                                                              | <b>OPERATING INCOME</b>                                                |                                          |                  |                          |                  |                          |             |                  |
| 101214                                                                                                                       | Charges - Rubbish Service                                              | (\$395,434)                              |                  | (\$423,550)              | -                |                          | (\$397,000) | -                |





|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                    | Estimated<br>Actuals as at<br>30/06/2020 |                    | Annual Budget<br>2019-20 |                    | Annual Budget<br>2020-21 |                  |
|------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|------------------------------------------|--------------------|--------------------------|--------------------|--------------------------|------------------|
| Descriptions                                                                                                                 |                                                    | Detail                                   | Income             | Expenditure              | Detail             | Income                   | Expenditure      |
|                                                                                                                              | 07 - Charges for rubbish collection service        | -                                        | (\$423,550)        | -                        | (\$397,000)        | -                        | -                |
| 101215                                                                                                                       | Bin Service - Additional Bins                      | (\$36,570)                               | (\$38,160)         | -                        | (\$38,542)         | -                        | -                |
|                                                                                                                              | 07 - Rubbish collection on additional bins         | -                                        | (\$38,160)         | -                        | (\$38,542)         | -                        | -                |
| 101216                                                                                                                       | Waste Management Levy                              | (\$235,191)                              | (\$235,350)        | -                        | (\$235,350)        | (\$235,350)              | -                |
|                                                                                                                              | 07 - Waste management and refuse facilities        | -                                        | (\$235,350)        | -                        | (\$235,350)        | -                        | -                |
| 101218                                                                                                                       | Reimbursements Taxable                             | -                                        | (\$100)            | -                        | (\$100)            | (\$100)                  | -                |
|                                                                                                                              | 04 - Reimbursements - Sale of scrap metal etc      | -                                        | (\$100)            | -                        | (\$100)            | -                        | -                |
| 101219                                                                                                                       | Reimbursements Non Taxable                         | (\$296)                                  | (\$300)            | -                        | (\$300)            | (\$300)                  | -                |
|                                                                                                                              | 04 - Reimbursement of Drummuster expenses          | -                                        | (\$300)            | -                        | (\$300)            | -                        | -                |
|                                                                                                                              | <b>Sub Total - SANITATION H/HOLD REFUSE OP/INC</b> | <b>(\$667,490)</b>                       | <b>(\$697,460)</b> | <b>(\$697,460)</b>       | <b>(\$671,292)</b> | <b>(\$671,292)</b>       | <b>-</b>         |
|                                                                                                                              | <b>Total - SANITATION HOUSEHOLD REFUSE</b>         | <b>(\$64,812)</b>                        | <b>(\$49,181)</b>  | <b>(\$697,460)</b>       | <b>(\$15,580)</b>  | <b>(\$671,292)</b>       | <b>\$655,712</b> |
|                                                                                                                              | <b>SANITATION OTHER</b>                            |                                          |                    |                          |                    |                          |                  |
|                                                                                                                              | <b>OPERATING EXPENDITURE</b>                       |                                          |                    |                          |                    |                          |                  |
| 102147                                                                                                                       | Street Bin Collection - Contract                   | \$7,313                                  | -                  | \$5,437                  | -                  | -                        | \$5,535          |
|                                                                                                                              | 51 - Contractor to collect public street bins      | -                                        | \$5,437            | -                        | \$5,535            | -                        | -                |
| 102148                                                                                                                       | Main Street Bins - Mtce                            | \$2,958                                  | -                  | \$1,087                  | -                  | -                        | \$1,107          |
|                                                                                                                              | 51 - Cleaning and mtce of street bins by Shire     | -                                        | \$1,087            | -                        | \$1,107            | -                        | -                |
| 102199                                                                                                                       | Depreciation Expense                               | -                                        | -                  | \$211                    | -                  | -                        | \$211            |
|                                                                                                                              | 54 - Depreciation of assets                        | -                                        | \$211              | -                        | \$211              | -                        | -                |
|                                                                                                                              | <b>Sub Total - SANITATION OTHER OP/EXP</b>         | <b>\$10,271</b>                          | <b>\$6,736</b>     | <b>\$6,736</b>           | <b>\$6,853</b>     | <b>-</b>                 | <b>\$6,853</b>   |
|                                                                                                                              | <b>Total - SANITATION OTHER</b>                    | <b>\$10,271</b>                          | <b>\$6,736</b>     | <b>\$6,736</b>           | <b>\$6,853</b>     | <b>-</b>                 | <b>\$6,853</b>   |
|                                                                                                                              | <b>PROTECTION OF THE ENVIRONMENT</b>               |                                          |                    |                          |                    |                          |                  |
|                                                                                                                              | <b>OPERATING EXPENDITURE</b>                       |                                          |                    |                          |                    |                          |                  |
| 105103                                                                                                                       | Weed / Pest Control Programmes                     | \$784                                    | -                  | \$3,000                  | -                  | -                        | \$3,000          |
|                                                                                                                              | 51 - Materials and contracts                       | -                                        | \$3,000            | -                        | \$3,000            | -                        | -                |
| 105104                                                                                                                       | Environmental Control Expenses                     | \$2,000                                  | -                  | \$2,000                  | -                  | -                        | \$2,000          |
|                                                                                                                              | 51 - Community projects                            | -                                        | \$2,000            | -                        | \$2,000            | -                        | -                |
| 105105                                                                                                                       | Drainage Planning                                  | -                                        | -                  | \$20,000                 | -                  | -                        | -                |
|                                                                                                                              | 51 - Water Harvesting Investigation                | -                                        | \$20,000           | -                        | -                  | -                        | -                |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                         | Estimated<br>Actuals as at<br>30/06/2020 |                 | Annual Budget<br>2019-20 |                 | Annual Budget<br>2020-21 |                |
|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------|-----------------|--------------------------|-----------------|--------------------------|----------------|
| Descriptions                                                                                                                 |                                                                         | Detail                                   | Income          | Expenditure              | Detail          | Income                   | Expenditure    |
|                                                                                                                              | 51 - Avon River water quality monitoring                                | -                                        | -               | -                        | -               | -                        | -              |
| 105199                                                                                                                       | Depreciation Expense                                                    | -                                        | -               | -                        | -               | -                        | -              |
|                                                                                                                              | <b>Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP</b>                 | <b>\$2,784</b>                           | <b>\$25,000</b> | <b>-</b>                 | <b>\$25,000</b> | <b>\$5,000</b>           | <b>\$5,000</b> |
|                                                                                                                              | <b>OPERATING INCOME</b>                                                 |                                          |                 |                          |                 |                          |                |
| 105254                                                                                                                       | Charges - Tree Planter                                                  | -                                        | -               | -                        | -               | -                        | -              |
| 105255                                                                                                                       | Reimbursements                                                          | -                                        | (\$10)          | -                        | -               | -                        | -              |
|                                                                                                                              | 04 - Reimbursements received                                            | -                                        | (\$10)          | -                        | -               | -                        | -              |
|                                                                                                                              | <b>Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC</b>                 | <b>-</b>                                 | <b>(\$10)</b>   | <b>(\$10)</b>            | <b>-</b>        | <b>-</b>                 | <b>-</b>       |
|                                                                                                                              | <b>Total - PROTECTION OF THE ENVIRONMENT</b>                            | <b>\$2,784</b>                           | <b>\$24,990</b> | <b>(\$10)</b>            | <b>\$25,000</b> | <b>\$5,000</b>           | <b>\$5,000</b> |
|                                                                                                                              | <b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>                         |                                          |                 |                          |                 |                          |                |
|                                                                                                                              | <b>OPERATING EXPENDITURE</b>                                            |                                          |                 |                          |                 |                          |                |
| 106180                                                                                                                       | Planning - Salaries                                                     | \$96,494                                 | -               | \$97,200                 | -               | -                        | \$99,124       |
|                                                                                                                              | 50 - Salaries as per Wages Schedule                                     | -                                        | \$97,200        | -                        | -               | \$99,124                 | -              |
| 106181                                                                                                                       | Planning - Superannuation                                               | \$10,159                                 | -               | \$14,094                 | -               | -                        | \$14,373       |
|                                                                                                                              | 50 - Superannuation associated with 106180                              | -                                        | \$14,094        | -                        | -               | \$14,373                 | -              |
| 106182                                                                                                                       | Planning - Long Service Leave                                           | -                                        | -               | \$663                    | -               | -                        | \$680          |
|                                                                                                                              | 50 - Provision for accumulation of LSL entitlements                     | -                                        | \$663           | -                        | -               | \$680                    | -              |
| 106184                                                                                                                       | Admin O/Head & Labour Costs                                             | \$88,226                                 | -               | \$93,839                 | -               | -                        | \$93,936       |
|                                                                                                                              | 39 - Allocation for total admin costs incurred by Council, (from 42100) | -                                        | \$93,839        | -                        | -               | \$93,936                 | -              |
| 106185                                                                                                                       | Control Exp-Plan Consultant                                             | \$3,050                                  | -               | \$11,250                 | -               | -                        | \$11,250       |
|                                                                                                                              | 51 - Local Planning Strategy                                            | -                                        | \$1,000         | -                        | -               | \$1,000                  | -              |
|                                                                                                                              | 51 - Planning and Technical Services                                    | -                                        | \$10,250        | -                        | -               | \$10,250                 | -              |
|                                                                                                                              | 51 - Concept Plans                                                      | -                                        | -               | -                        | -               | -                        | -              |
| 106186                                                                                                                       | Control Expenses - Advertising                                          | \$4,017                                  | -               | \$4,116                  | -               | -                        | \$4,000        |
|                                                                                                                              | 51 - Advertising expenses related to Town Planning matters              | -                                        | \$4,116         | -                        | -               | \$4,000                  | -              |
| 106187                                                                                                                       | Control Expenses - Legal Fees                                           | \$3,583                                  | -               | \$35,000                 | -               | -                        | \$35,000       |
|                                                                                                                              | 51 - Legal expenses arising from appeals and civil actions              | -                                        | \$35,000        | -                        | -               | \$35,000                 | -              |
| 106188                                                                                                                       | Planning Control Expenses - Other                                       | \$3,339                                  | -               | \$13,100                 | -               | -                        | \$9,000        |
|                                                                                                                              | 51 - Provision for Planning office expenses, stationery etc.            | -                                        | \$1,000         | -                        | -               | \$1,000                  | -              |
|                                                                                                                              | 51 - Survey work as required                                            | -                                        | \$6,000         | -                        | -               | -                        | -              |
|                                                                                                                              | 51 - Road/Reserve Dedications                                           | -                                        | \$6,100         | -                        | -               | \$8,000                  | -              |

|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                          |                   |                          |                  |                   |                          |                  |  |
|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-------------------|--------------------------|------------------|-------------------|--------------------------|------------------|--|
| Descriptions                                                                                                                 | Estimated<br>Actuals as at<br>30/06/2020 | Detail            | Annual Budget<br>2019-20 |                  | Detail            | Annual Budget<br>2020-21 |                  |  |
|                                                                                                                              |                                          |                   | Income                   | Expenditure      |                   | Income                   | Expenditure      |  |
| 106191 Review Town Planning Scheme                                                                                           | \$6,998                                  | -                 | -                        | \$25,000         |                   |                          | \$18,000         |  |
| 51 - Materials and contracts - Mapping, Advertising, Gazettal of TPS etc.                                                    | -                                        | \$9,000           | -                        | -                | \$9,000           | -                        | -                |  |
| 51 - Consultant for full review                                                                                              | -                                        | \$16,000          | -                        | -                | \$9,000           | -                        | -                |  |
| 106194 Heritage Expenditure                                                                                                  | \$7,774                                  | -                 | -                        | \$28,036         | -                 | -                        | \$16,040         |  |
| 51 - Heritage Consultants                                                                                                    | -                                        | \$10,250          | -                        | -                | \$10,000          | -                        | -                |  |
| 51 - York Society Archives                                                                                                   | -                                        | -                 | -                        | -                | -                 | -                        | -                |  |
| 51 - Review Heritage Precincts and Places                                                                                    | -                                        | \$16,500          | -                        | -                | \$5,040           | -                        | -                |  |
| 51 - Other minor expenditure                                                                                                 | -                                        | \$1,286           | -                        | -                | \$1,000           | -                        | -                |  |
| 106199 Depreciation                                                                                                          | \$6,704                                  | -                 | -                        | \$8,629          | -                 | -                        | \$8,629          |  |
| 54 - Depreciation of assets                                                                                                  | -                                        | \$8,629           | -                        | -                | \$8,629           | -                        | -                |  |
| <b>Sub Total - TOWN PLAN &amp; REG DEV OP/EXP</b>                                                                            | <b>\$230,344</b>                         | <b>\$330,928</b>  | -                        | <b>\$330,928</b> | <b>\$310,032</b>  | -                        | <b>\$310,032</b> |  |
| <b>OPERATING INCOME</b>                                                                                                      |                                          |                   |                          |                  |                   |                          |                  |  |
| 106200 Reimbursements - Advertising                                                                                          | (\$1,855)                                |                   | (\$1,010)                | -                |                   | (\$1,010)                | -                |  |
| 04 - Town Planning advertising expenses                                                                                      | -                                        | (\$1,010)         | -                        | -                | (\$1,010)         | -                        | -                |  |
| 106201 Sale Of Text Scheme Texts                                                                                             | (\$47)                                   |                   | (\$101)                  | -                |                   | (\$101)                  | -                |  |
| 07 - Sale of Town Planning schemes etc                                                                                       | -                                        | (\$101)           | -                        | -                | (\$101)           | -                        | -                |  |
| 106202 Appl Planning Consent Charges                                                                                         | (\$16,232)                               |                   | (\$15,150)               | -                |                   | (\$15,000)               | -                |  |
| 07 - Processing of Town Planning applications                                                                                | -                                        | (\$15,150)        | -                        | -                | (\$15,000)        | -                        | -                |  |
| 106203 Rezoning Application Charges                                                                                          | -                                        |                   | (\$1,010)                | -                |                   | (\$500)                  | -                |  |
| 07 - Fees received from processing of property rezoning applications                                                         | -                                        | (\$1,010)         | -                        | -                | (\$500)           | -                        | -                |  |
| 106204 Sub Div/Amalgamate Clearance                                                                                          | (\$584)                                  |                   | (\$1,000)                | -                |                   | (\$1,000)                | -                |  |
| 07 - Fees received from subdivision and amalgamation clearances                                                              | -                                        | (\$1,000)         | -                        | -                | (\$1,000)         | -                        | -                |  |
| 106209 Other Planning Income - Taxable                                                                                       | -                                        |                   | (\$500)                  | -                |                   | (\$500)                  | -                |  |
| 07 - Other Planning Income                                                                                                   | -                                        | (\$500)           | -                        | -                | (\$500)           | -                        | -                |  |
| 106213 Fines & Penalties - Planning                                                                                          | (\$6,000)                                |                   | (\$2,000)                | -                |                   | (\$2,000)                | -                |  |
| 07 - Fees and charges                                                                                                        | -                                        | (\$2,000)         | -                        | -                | (\$2,000)         | -                        | -                |  |
| 106215 Reimburse- Planning Legal Expenses                                                                                    | -                                        |                   | (\$2,000)                | -                |                   | (\$2,000)                | -                |  |
| 04 - Reimbursement of Town Planning legal expenses incurred at acct 106187                                                   | -                                        | (\$2,000)         | -                        | -                | (\$2,000)         | -                        | -                |  |
| 106216 Planning Reimbursements                                                                                               | -                                        |                   | (\$3,750)                | -                |                   | (\$100)                  | -                |  |
| 04 - Contributions, reimbursements and donations                                                                             | -                                        | (\$3,750)         | -                        | -                | (\$100)           | -                        | -                |  |
| <b>Sub Total - TOWN PLAN &amp; REG DEV OP/INC</b>                                                                            | <b>(\$24,717)</b>                        | <b>(\$26,521)</b> | <b>(\$26,521)</b>        | -                | <b>(\$22,211)</b> | <b>(\$22,211)</b>        | -                |  |
| <b>Total - TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>                                                                      | <b>\$205,627</b>                         | <b>\$304,407</b>  | <b>(\$26,521)</b>        | <b>\$330,928</b> | <b>\$287,821</b>  | <b>(\$22,211)</b>        | <b>\$310,032</b> |  |
| <b>OTHER COMMUNITY AMENITIES</b>                                                                                             |                                          |                   |                          |                  |                   |                          |                  |  |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |  | Estimated<br>Actuals as at<br>30/06/2020 | Detail   | Annual Budget<br>2019-20 |             | Annual Budget<br>2020-21 |        |             |
|------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------|----------|--------------------------|-------------|--------------------------|--------|-------------|
| Descriptions                                                                                                                 |  |                                          |          | Income                   | Expenditure | Detail                   | Income | Expenditure |
| <b>OPERATING EXPENDITURE</b>                                                                                                 |  |                                          |          |                          |             |                          |        |             |
| 109101 Admin O'Head & Labour Costs - Cemetery                                                                                |  | \$33,085                                 | -        | -                        | \$35,190    | -                        | -      | \$35,226    |
| 39 - Allocation for total admin costs incurred by Council, (from 42100)                                                      |  | -                                        | \$35,190 | -                        | -           | \$35,226                 | -      | -           |
| 109137 Cemetery Maintenance                                                                                                  |  | \$63,354                                 |          | -                        | \$65,934    |                          | -      | \$74,896    |
| 50 - Direct labour costs                                                                                                     |  | -                                        | \$12,149 | -                        | -           | \$17,963                 | -      | -           |
| 40 - Labour overheads                                                                                                        |  | -                                        | \$16,746 | -                        | -           | \$25,148                 | -      | -           |
| 50 - Re-open costs                                                                                                           |  | -                                        | \$1,230  | -                        | -           | \$1,261                  | -      | -           |
| 35 - General maintenance, fertiliser, plants, chemicals                                                                      |  | -                                        | \$4,000  | -                        | -           | \$4,000                  | -      | -           |
| 51 - Contractor - grave digging                                                                                              |  | -                                        | \$10,000 | -                        | -           | \$10,000                 | -      | -           |
| 51 - Archiving/preservation of cemetery records                                                                              |  | -                                        | \$669    | -                        | -           | \$681                    | -      | -           |
| 35 - Cemetery plates and niche wall plaques                                                                                  |  | -                                        | \$2,058  | -                        | -           | \$2,000                  | -      | -           |
| 51 - Membership Crematoria Australia                                                                                         |  | -                                        | \$154    | -                        | -           | \$157                    | -      | -           |
| 52 - Water                                                                                                                   |  | -                                        | \$1,356  | -                        | -           | \$1,396                  | -      | -           |
| 53 - Insurance                                                                                                               |  | -                                        | \$131    | -                        | -           | \$138                    | -      | -           |
| 63 - Electricity                                                                                                             |  | -                                        | \$177    | -                        | -           | \$182                    | -      | -           |
| 80 - Plant operation costs                                                                                                   |  | -                                        | \$5,570  | -                        | -           | \$5,709                  | -      | -           |
| 50 - Salaries as per Wages Schedule                                                                                          |  | -                                        | \$10,213 | -                        | -           | \$5,468                  | -      | -           |
| 50 - Superannuation                                                                                                          |  | -                                        | \$1,481  | -                        | -           | \$793                    | -      | -           |
| 51 - Digitise and update Grave Plan                                                                                          |  | -                                        | -        | -                        | -           | -                        | -      | -           |
| 109141 Street Furniture Maintenance                                                                                          |  | \$3,694                                  |          | -                        | \$4,852     |                          | -      | \$6,754     |
| 50 - Direct labour costs                                                                                                     |  | -                                        | \$1,199  | -                        | -           | \$1,966                  | -      | -           |
| 40 - Labour overheads                                                                                                        |  | -                                        | \$1,653  | -                        | -           | \$2,752                  | -      | -           |
| 35 - General maintenance, oil signs and seats                                                                                |  | -                                        | \$1,000  | -                        | -           | \$1,018                  | -      | -           |
| 51 - Signage                                                                                                                 |  | -                                        | \$1,000  | -                        | -           | \$1,018                  | -      | -           |
| 109143 Toilets Howick St Maintenance                                                                                         |  | \$12,374                                 |          | -                        | \$16,876    |                          | -      | \$16,643    |
| 50 - Salaries, Wages - Cleaning                                                                                              |  | -                                        | \$5,510  | -                        | -           | \$5,785                  | -      | -           |
| 50 - Direct labour costs                                                                                                     |  | -                                        | \$116    | -                        | -           | \$303                    | -      | -           |
| 40 - Labour overheads                                                                                                        |  | -                                        | \$160    | -                        | -           | \$424                    | -      | -           |
| 35 - General maintenance, graffiti removal, additional cleaning etc                                                          |  | -                                        | \$6,000  | -                        | -           | \$5,000                  | -      | -           |
| 35 - Sanitaire and sanitation supplies                                                                                       |  | -                                        | \$2,000  | -                        | -           | \$2,000                  | -      | -           |
| 52 - Water                                                                                                                   |  | -                                        | \$2,000  | -                        | -           | \$2,000                  | -      | -           |
| 53 - Insurance                                                                                                               |  | -                                        | \$440    | -                        | -           | \$462                    | -      | -           |
| 63 - Electricity                                                                                                             |  | -                                        | \$650    | -                        | -           | \$670                    | -      | -           |
| 109144 Sewerage Ponds Maintenance                                                                                            |  | \$1,890                                  |          | -                        | \$6,495     |                          | -      | \$5,464     |
| 50 - Direct labour costs                                                                                                     |  | -                                        | \$774    | -                        | -           | \$303                    | -      | -           |
| 40 - Labour overheads                                                                                                        |  | -                                        | \$1,067  | -                        | -           | \$424                    | -      | -           |
| 51 - General maintenance including pump and tank                                                                             |  | -                                        | \$3,000  | -                        | -           | \$3,054                  | -      | -           |

|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                         | Estimated<br>Actuals as at<br>30/06/2020 |                   | Annual Budget<br>2019-20 |                    | Annual Budget<br>2020-21 |                    |
|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------|-------------------|--------------------------|--------------------|--------------------------|--------------------|
| Descriptions                                                                                                                 |                                                                         | Detail                                   | Income            | Expenditure              | Detail             | Income                   | Expenditure        |
|                                                                                                                              | 51 - Water and soil testing                                             | -                                        | -                 | -                        | -                  | -                        | -                  |
|                                                                                                                              | 51 - Pond clean out and removal of waste                                | -                                        | -                 | -                        | -                  | -                        | -                  |
|                                                                                                                              | 57 - Licence fee                                                        | -                                        | \$1,598           | -                        | \$1,627            | -                        | -                  |
|                                                                                                                              | 53 - Insurance                                                          | -                                        | \$56              | -                        | \$56               | -                        | -                  |
| 109148                                                                                                                       | Community Plans                                                         | -                                        | -                 | -                        | -                  | -                        | \$10,000           |
|                                                                                                                              | 51 - Community Plans as required - Consultancy support for Health Plan  | -                                        | -                 | -                        | \$10,000           | -                        | -                  |
|                                                                                                                              | 51 - Access and Inclusion Audit                                         | -                                        | -                 | -                        | -                  | -                        | -                  |
| 109156                                                                                                                       | Admin O/Heads And Labour Costs - Youth Services                         | \$33,085                                 | -                 | \$35,190                 | -                  | -                        | \$35,226           |
|                                                                                                                              | 39 - Allocation for total admin costs incurred by Council, (from 42100) | -                                        | \$35,190          | -                        | \$35,226           | -                        | -                  |
| 109158                                                                                                                       | Youth General Expenditure                                               | \$1,173                                  | -                 | \$8,500                  | -                  | -                        | \$17,000           |
|                                                                                                                              | 51 - Sponsorships - Funding Pool                                        | -                                        | \$8,500           | -                        | \$17,000           | -                        | -                  |
| 109199                                                                                                                       | Depreciation Expense                                                    | \$5,688                                  | -                 | \$5,984                  | -                  | -                        | \$5,984            |
|                                                                                                                              | 54 - Depreciation of assets                                             | -                                        | \$5,984           | -                        | \$5,984            | -                        | -                  |
|                                                                                                                              | <b>Sub Total - OTHER COMMUNITY AMENITIES OP/EXP</b>                     | <b>\$154,342</b>                         | <b>\$179,021</b>  | <b>-</b>                 | <b>\$179,021</b>   | <b>\$207,194</b>         | <b>\$207,194</b>   |
|                                                                                                                              | <b>OPERATING INCOME</b>                                                 |                                          |                   |                          |                    |                          |                    |
| 109250                                                                                                                       | Grave Reservation Fees                                                  | (\$1,397)                                | (\$1,010)         | -                        | (\$1,010)          | (\$1,010)                | -                  |
|                                                                                                                              | 07 - Fees for reservation of cemetery plots                             | -                                        | (\$1,010)         | -                        | (\$1,010)          | -                        | -                  |
| 109253                                                                                                                       | Cemetery Fees - Burial & Interment                                      | (\$20,785)                               | (\$17,000)        | -                        | (\$17,000)         | (\$17,000)               | -                  |
|                                                                                                                              | 07 - Burials/ interment of ashes into niche wall                        | -                                        | (\$17,000)        | -                        | (\$17,000)         | -                        | -                  |
| 109254                                                                                                                       | Cemetery - Plates                                                       | (\$1,680)                                | (\$303)           | -                        | (\$303)            | (\$303)                  | -                  |
|                                                                                                                              | 07 - Reimbursement of niche wall plaques                                | -                                        | (\$303)           | -                        | (\$303)            | -                        | -                  |
| 109255                                                                                                                       | Cemetery Monument Permit                                                | (\$1,158)                                | (\$2,500)         | -                        | (\$2,500)          | (\$2,500)                | -                  |
|                                                                                                                              | 07 - Fees and charges                                                   | -                                        | (\$2,500)         | -                        | (\$2,500)          | -                        | -                  |
| 109256                                                                                                                       | Cemetery - Undertaker License                                           | (\$2,450)                                | (\$2,000)         | -                        | (\$2,000)          | (\$2,000)                | -                  |
|                                                                                                                              | 07 - Approved Undertaker licence                                        | -                                        | (\$2,000)         | -                        | (\$2,000)          | -                        | -                  |
| 109269                                                                                                                       | Charges Liquid Waste Removal                                            | (\$17,777)                               | (\$24,000)        | -                        | (\$17,000)         | (\$17,000)               | -                  |
|                                                                                                                              | 07 - Fees received from dumping by licensed operators at Septic Ponds   | -                                        | (\$24,000)        | -                        | (\$17,000)         | -                        | -                  |
|                                                                                                                              | <b>Sub Total - OTHER COMMUNITY AMENITIES OP/INC</b>                     | <b>(\$45,129)</b>                        | <b>(\$46,813)</b> | <b>(\$46,813)</b>        | <b>(\$39,813)</b>  | <b>(\$39,813)</b>        | <b>-</b>           |
|                                                                                                                              | <b>Total - OTHER COMMUNITY AMENITIES</b>                                | <b>\$109,213</b>                         | <b>\$132,208</b>  | <b>(\$46,813)</b>        | <b>\$179,021</b>   | <b>\$167,381</b>         | <b>\$207,194</b>   |
|                                                                                                                              | <b>Total - COMMUNITY AMENITIES</b>                                      | <b>\$263,082</b>                         | <b>\$419,160</b>  | <b>(\$770,804)</b>       | <b>\$1,189,964</b> | <b>\$451,476</b>         | <b>\$1,184,791</b> |
|                                                                                                                              | <b>PUBLIC HALL &amp; CIVIC CENTRES</b>                                  |                                          |                   |                          |                    |                          |                    |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                            | Estimated<br>Actuals as at<br>30/06/2020 | Detail   | Annual Budget<br>2019-20 |             | Annual Budget<br>2020-21 |        |             |
|------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------------------------------------|----------|--------------------------|-------------|--------------------------|--------|-------------|
| Descriptions                                                                                                                 |                                                                            |                                          |          | Income                   | Expenditure | Detail                   | Income | Expenditure |
|                                                                                                                              | <b>OPERATING EXPENDITURE</b>                                               |                                          |          |                          |             |                          |        |             |
| 111102                                                                                                                       | Town Hall                                                                  | \$64,947                                 |          | -                        | \$108,034   |                          | -      | \$69,991    |
|                                                                                                                              | 50 - Direct labour costs                                                   | -                                        | \$9,944  | -                        | -           | \$6,009                  | -      | -           |
|                                                                                                                              | 50 - Salaries, Wages - Cleaning                                            | -                                        | \$8,265  | -                        | -           | \$8,678                  | -      | -           |
|                                                                                                                              | 40 - Labour overheads                                                      | -                                        | \$13,706 | -                        | -           | \$8,413                  | -      | -           |
|                                                                                                                              | 51 - Replace floorboards as required                                       | -                                        | \$1,544  | -                        | -           | \$1,571                  | -      | -           |
|                                                                                                                              | 51 - Aircon service                                                        | -                                        | \$515    | -                        | -           | \$524                    | -      | -           |
|                                                                                                                              | 35 - Cleaning products and toilet tissue                                   | -                                        | \$4,116  | -                        | -           | \$4,000                  | -      | -           |
|                                                                                                                              | 51 - General maintenance                                                   | -                                        | \$10,290 | -                        | -           | \$10,000                 | -      | -           |
|                                                                                                                              | 51 - Termite Treatment                                                     | -                                        | \$585    | -                        | -           | \$596                    | -      | -           |
|                                                                                                                              | 63 - Electricity                                                           | -                                        | \$3,125  | -                        | -           | \$3,100                  | -      | -           |
|                                                                                                                              | 52 - Water                                                                 | -                                        | \$1,786  | -                        | -           | \$1,840                  | -      | -           |
|                                                                                                                              | 62 - Town Hall Lift - phone and service                                    | -                                        | \$1,029  | -                        | -           | \$1,048                  | -      | -           |
|                                                                                                                              | 53 - Property insurance                                                    | -                                        | \$20,669 | -                        | -           | \$21,703                 | -      | -           |
|                                                                                                                              | 35 - APRA Copyright fee                                                    | -                                        | \$298    | -                        | -           | \$303                    | -      | -           |
|                                                                                                                              | 51 - Sanitaire                                                             | -                                        | \$770    | -                        | -           | \$783                    | -      | -           |
|                                                                                                                              | 51 - Automatic doors maintenance                                           | -                                        | \$558    | -                        | -           | \$568                    | -      | -           |
|                                                                                                                              | 51 - Concept Design for Stage 3 upgrades                                   | -                                        | \$30,000 | -                        | -           | -                        | -      | -           |
|                                                                                                                              | 80 - Plant operation costs                                                 | -                                        | \$835    | -                        | -           | \$856                    | -      | -           |
| 111103                                                                                                                       | Scout Hall                                                                 | \$1,650                                  |          | -                        | \$653       |                          | -      | \$1,583     |
|                                                                                                                              | 50 - Direct labour costs                                                   | -                                        | -        | -                        | -           | -                        | -      | -           |
|                                                                                                                              | 40 - Labour overheads                                                      | -                                        | \$490    | -                        | -           | \$503                    | -      | -           |
|                                                                                                                              | 51 - Materials and Contracts                                               | -                                        | -        | -                        | -           | \$500                    | -      | -           |
|                                                                                                                              | 53 - Property insurance                                                    | -                                        | \$162    | -                        | -           | \$580                    | -      | -           |
| 111105                                                                                                                       | Old Convent School                                                         | \$5,554                                  |          | -                        | \$6,673     |                          | -      | \$7,172     |
|                                                                                                                              | 50 - Direct labour costs                                                   | -                                        | \$513    | -                        | -           | \$525                    | -      | -           |
|                                                                                                                              | 40 - Labour overheads                                                      | -                                        | \$718    | -                        | -           | \$735                    | -      | -           |
|                                                                                                                              | 51 - General maintenance                                                   | -                                        | \$1,000  | -                        | -           | \$1,000                  | -      | -           |
|                                                                                                                              | 52 - Water                                                                 | -                                        | -        | -                        | -           | -                        | -      | -           |
|                                                                                                                              | 53 - Insurance                                                             | -                                        | \$772    | -                        | -           | \$828                    | -      | -           |
|                                                                                                                              | 57 - Rates and ESL A60563, A60562                                          | -                                        | \$3,483  | -                        | -           | \$3,483                  | -      | -           |
|                                                                                                                              | 63 - Electricity                                                           | -                                        | \$188    | -                        | -           | \$600                    | -      | -           |
| 111106                                                                                                                       | Interest On Loans - Old Convent School                                     | \$12,689                                 |          | -                        | \$13,624    |                          | -      | \$11,626    |
|                                                                                                                              | 55 - Interest payments on Loan 67 - Old Convent School (L800,801 South St) | -                                        | \$13,624 | -                        | -           | \$11,626                 | -      | -           |
| 111120                                                                                                                       | Admin O/Head & Labour Costs                                                | \$44,113                                 |          | -                        | \$46,920    |                          | -      | \$46,968    |
|                                                                                                                              | 39 - Allocation for total admin costs incurred by Council, (from 42100)    | -                                        | \$46,920 | -                        | -           | \$46,968                 | -      | -           |
| 111104                                                                                                                       | Greenhills Hall                                                            | \$4,200                                  |          | -                        | \$4,406     |                          | -      | \$4,410     |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                            |                                          |                   |                          |                  |                          |                  |                  |
|------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------------------------------------|-------------------|--------------------------|------------------|--------------------------|------------------|------------------|
| Descriptions                                                                                                                 |                                                                            | Estimated<br>Actuals as at<br>30/06/2020 | Detail            | Annual Budget<br>2019-20 |                  | Annual Budget<br>2020-21 |                  |                  |
|                                                                                                                              |                                                                            |                                          |                   | Income                   | Expenditure      | Detail                   | Income           | Expenditure      |
|                                                                                                                              | 51 - Annual maintenance contribution paid to Greenhills Progress Assoc.    | -                                        | \$4,200           | -                        | -                | \$4,200                  | -                | -                |
|                                                                                                                              | 51 - Safety Inspection                                                     | -                                        | \$206             | -                        | -                | \$210                    | -                | -                |
| 111107                                                                                                                       | Talbot Hall                                                                | \$5,131                                  |                   | -                        | \$5,229          |                          | -                | \$5,274          |
|                                                                                                                              | 51 - Annual maintenance contribution paid to Talbot Progress Assoc.        | -                                        | \$4,200           | -                        | -                | \$4,200                  | -                | -                |
|                                                                                                                              | 51 - Safety Inspection                                                     | -                                        | \$206             | -                        | -                | \$210                    | -                | -                |
|                                                                                                                              | 51 - Seal and paint asbestos - toilet roof                                 | -                                        |                   | -                        | -                |                          | -                | -                |
|                                                                                                                              | 53 - Property insurance                                                    | -                                        | \$823             | -                        | -                | \$864                    | -                | -                |
| 111199                                                                                                                       | Depreciation Expense                                                       | \$284,335                                |                   | -                        | \$211,455        |                          | -                | \$211,455        |
|                                                                                                                              | 54 - Depreciation of assets                                                | -                                        | \$211,455         | -                        | -                | \$211,455                | -                | -                |
|                                                                                                                              | <b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/EXP</b>                 | <b>\$422,619</b>                         | <b>\$396,994</b>  | -                        | <b>\$396,994</b> | <b>\$358,478</b>         | -                | <b>\$358,478</b> |
|                                                                                                                              | <b>OPERATING INCOME</b>                                                    |                                          |                   |                          |                  |                          |                  |                  |
| 111215                                                                                                                       | Reimbursements                                                             | (\$640)                                  |                   | -                        | -                |                          | -                | -                |
|                                                                                                                              | 04 - Reimbursements                                                        | -                                        |                   | -                        | -                |                          | -                | -                |
| 111216                                                                                                                       | Hall Hire - Charges                                                        | (\$12,004)                               |                   | (\$10,100)               | -                |                          | (\$5,000)        | -                |
|                                                                                                                              | 07 - Hire fees for use of Town Hall                                        | -                                        | (\$10,100)        | -                        | -                | (\$5,000)                | -                | -                |
| 111217                                                                                                                       | Scout Hall Hire - Charges                                                  | -                                        |                   | (\$111)                  | -                |                          | (\$111)          | -                |
|                                                                                                                              | 07 - Hire fees for use of Scout Hall                                       | -                                        | (\$111)           | -                        | -                | (\$111)                  | -                | -                |
| 111218                                                                                                                       | Liquor License Charges                                                     | (\$278)                                  |                   | (\$202)                  | -                |                          | (\$202)          | -                |
|                                                                                                                              | 07 - Sundry income received from applications for liquor licence approvals | -                                        | (\$202)           | -                        | -                | (\$202)                  | -                | -                |
| 111219                                                                                                                       | Grant Income                                                               | -                                        |                   | -                        | -                |                          | -                | -                |
|                                                                                                                              | 03 - Non-Operating Grants                                                  | -                                        |                   | -                        | -                |                          | -                | -                |
|                                                                                                                              | <b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/INC</b>                 | <b>(\$12,922)</b>                        | <b>(\$10,413)</b> | <b>(\$10,413)</b>        | -                | <b>(\$5,313)</b>         | <b>(\$5,313)</b> | -                |
|                                                                                                                              | <b>Total - PUBLIC HALL &amp; CIVIC CENTRES</b>                             | <b>\$409,697</b>                         | <b>\$386,581</b>  | <b>(\$10,413)</b>        | <b>\$396,994</b> | <b>\$353,164</b>         | <b>(\$5,313)</b> | <b>\$358,478</b> |
|                                                                                                                              | <b>OTHER RECREATION &amp; SPORT</b>                                        |                                          |                   |                          |                  |                          |                  |                  |
|                                                                                                                              | <b>OPERATING EXPENDITURE</b>                                               |                                          |                   |                          |                  |                          |                  |                  |
|                                                                                                                              | <b>Public Parks, Gardens, Reserves Maintenance</b>                         |                                          |                   |                          |                  |                          |                  |                  |
| 113100                                                                                                                       | Avon Park Maintenance                                                      | \$54,876                                 |                   | -                        | \$64,802         |                          | -                | \$90,350         |
|                                                                                                                              | 50 - Direct labour costs                                                   | -                                        | \$12,000          | -                        | -                | \$22,336                 | -                | -                |
|                                                                                                                              | 40 - Labour overheads                                                      | -                                        | \$17,000          | -                        | -                | \$31,270                 | -                | -                |
|                                                                                                                              | 51 - Play equipment repairs                                                | -                                        | \$1,000           | -                        | -                | \$1,018                  | -                | -                |
|                                                                                                                              | 51 - Reticulation                                                          | -                                        | \$1,600           | -                        | -                | \$1,629                  | -                | -                |





|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                  | Estimated<br>Actuals as at<br>30/06/2020 |          | Annual Budget<br>2019-20 |        | Annual Budget<br>2020-21 |             |
|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|------------------------------------------|----------|--------------------------|--------|--------------------------|-------------|
| Descriptions                                                                                                                 |                                                                  | Detail                                   | Income   | Expenditure              | Detail | Income                   | Expenditure |
|                                                                                                                              | 35 - Fertiliser, plants, chemicals, retic                        | -                                        | \$500    | -                        | -      | \$509                    | -           |
|                                                                                                                              | 51 - Shelter repairs                                             | -                                        | \$515    | -                        | -      | \$524                    | -           |
|                                                                                                                              | 35 - General maintenance incl re-turfing/garden beds             | -                                        | \$4,322  | -                        | -      | \$4,400                  | -           |
|                                                                                                                              | 51 - Swinging bridge oil and minor repairs incl. termite check   | -                                        | \$1,500  | -                        | -      | \$1,527                  | -           |
|                                                                                                                              | 52 - Water                                                       | -                                        | \$15,803 | -                        | -      | \$16,277                 | -           |
|                                                                                                                              | 53 - Property insurance                                          | -                                        | \$454    | -                        | -      | \$477                    | -           |
|                                                                                                                              | 63 - Electricity                                                 | -                                        | \$4,511  | -                        | -      | \$4,646                  | -           |
|                                                                                                                              | 80 - Plant operation costs                                       | -                                        | \$5,598  | -                        | -      | \$5,737                  | -           |
| 113101                                                                                                                       | Johanna Whitely Park Maintenance                                 | \$14,285                                 | -        | \$10,219                 | -      | -                        | \$15,726    |
|                                                                                                                              | 50 - Direct labour costs                                         | -                                        | \$3,134  | -                        | -      | \$5,370                  | -           |
|                                                                                                                              | 40 - Labour overheads                                            | -                                        | \$4,320  | -                        | -      | \$7,518                  | -           |
|                                                                                                                              | 51 - Materials and contracts                                     | -                                        | \$103    | -                        | -      | \$105                    | -           |
|                                                                                                                              | 52 - Water                                                       | -                                        | -        | -                        | -      | -                        | -           |
|                                                                                                                              | 53 - Property insurance                                          | -                                        | \$187    | -                        | -      | \$197                    | -           |
|                                                                                                                              | 80 - Plant operation costs                                       | -                                        | \$2,474  | -                        | -      | \$2,536                  | -           |
| 113102                                                                                                                       | Peace Park Maintenance                                           | \$31,716                                 | -        | \$45,299                 | -      | -                        | \$41,976    |
|                                                                                                                              | 50 - Direct labour costs                                         | -                                        | \$8,944  | -                        | -      | \$8,963                  | -           |
|                                                                                                                              | 40 - Labour overheads                                            | -                                        | \$12,522 | -                        | -      | \$12,548                 | -           |
|                                                                                                                              | 51 - Materials and contract - re-turfing/garden beds             | -                                        | \$1,500  | -                        | -      | \$1,527                  | -           |
|                                                                                                                              | 52 - Water                                                       | -                                        | \$15,000 | -                        | -      | \$12,000                 | -           |
|                                                                                                                              | 63 - Electricity                                                 | -                                        | \$1,736  | -                        | -      | \$1,200                  | -           |
|                                                                                                                              | 80 - Plant operation costs                                       | -                                        | \$5,598  | -                        | -      | \$5,737                  | -           |
| 113103                                                                                                                       | War Memorial Gardens Maintenance                                 | \$9,867                                  | -        | \$14,967                 | -      | -                        | \$13,760    |
|                                                                                                                              | 50 - Direct labour costs                                         | -                                        | \$2,786  | -                        | -      | \$3,025                  | -           |
|                                                                                                                              | 40 - Labour overheads                                            | -                                        | \$3,840  | -                        | -      | \$4,235                  | -           |
|                                                                                                                              | 51 - Materials and contracts                                     | -                                        | \$1,000  | -                        | -      | \$1,000                  | -           |
|                                                                                                                              | 52 - Water                                                       | -                                        | \$5,497  | -                        | -      | \$4,000                  | -           |
|                                                                                                                              | 63 - Electricity                                                 | -                                        | \$177    | -                        | -      | -                        | -           |
|                                                                                                                              | 53 - Insurance                                                   | -                                        | \$168    | -                        | -      | -                        | -           |
|                                                                                                                              | 80 - Plant operation costs                                       | -                                        | \$1,500  | -                        | -      | \$1,500                  | -           |
| 113104                                                                                                                       | Sundry Parks & Reserve                                           | \$56,559                                 | -        | \$56,582                 | -      | -                        | \$87,460    |
|                                                                                                                              | 50 - Direct labour costs                                         | -                                        | \$17,489 | -                        | -      | \$29,854                 | -           |
|                                                                                                                              | 40 - Labour overheads                                            | -                                        | \$24,105 | -                        | -      | \$41,796                 | -           |
|                                                                                                                              | 35 - General maintenance including fertiliser, plants, chemicals | -                                        | \$2,000  | -                        | -      | \$2,000                  | -           |
|                                                                                                                              | 51 - Parks improvements - partnerships                           | -                                        | -        | -                        | -      | -                        | -           |
|                                                                                                                              | 52 - Water                                                       | -                                        | \$7,500  | -                        | -      | \$7,725                  | -           |
|                                                                                                                              | 57 - Other expenses                                              | -                                        | \$309    | -                        | -      | \$314                    | -           |
|                                                                                                                              | 63 - Electricity                                                 | -                                        | \$142    | -                        | -      | \$147                    | -           |
|                                                                                                                              | 53 - Insurance                                                   | -                                        | \$37     | -                        | -      | \$500                    | -           |





|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                           | Estimated<br>Actuals as at<br>30/06/2020 |          | Annual Budget<br>2019-20 |          | Annual Budget<br>2020-21 |             |
|------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|------------------------------------------|----------|--------------------------|----------|--------------------------|-------------|
| Descriptions                                                                                                                 |                                                                           | Detail                                   | Income   | Expenditure              | Detail   | Income                   | Expenditure |
|                                                                                                                              | 80 - Plant operation costs                                                | -                                        | \$5,000  | -                        | \$5,125  | -                        | -           |
| 113105                                                                                                                       | Henrietta St Gardens Maintenance                                          | -                                        | -        | \$2,729                  | -        | -                        | \$1,510     |
|                                                                                                                              | 50 - Direct labour costs                                                  | -                                        | \$500    | -                        | \$150    | -                        | -           |
|                                                                                                                              | 40 - Labour overheads                                                     | -                                        | \$700    | -                        | \$210    | -                        | -           |
|                                                                                                                              | 35 - General maintenance including fertiliser, plants, chemicals          | -                                        | \$1,029  | -                        | \$1,000  | -                        | -           |
|                                                                                                                              | 80 - Plant operation costs                                                | -                                        | \$500    | -                        | \$150    | -                        | -           |
| 113106                                                                                                                       | Gwamby/Avon Ascent Maintenance                                            | \$24,186                                 | -        | \$24,605                 | -        | -                        | \$28,997    |
|                                                                                                                              | 50 - Direct labour costs                                                  | -                                        | \$7,506  | -                        | \$9,757  | -                        | -           |
|                                                                                                                              | 40 - Labour overheads                                                     | -                                        | \$10,346 | -                        | \$13,660 | -                        | -           |
|                                                                                                                              | 51 - Play equipment repairs                                               | -                                        | \$500    | -                        | \$500    | -                        | -           |
|                                                                                                                              | 51 - BBQ maintenance and Solar charge system                              | -                                        | \$2,200  | -                        | \$1,000  | -                        | -           |
|                                                                                                                              | 51 - General maintenance                                                  | -                                        | \$2,000  | -                        | \$2,000  | -                        | -           |
|                                                                                                                              | 51 - Gas                                                                  | -                                        | \$300    | -                        | \$300    | -                        | -           |
|                                                                                                                              | 51 - Replace boards and tighten bolts on walkway                          | -                                        | -        | -                        | -        | -                        | -           |
|                                                                                                                              | 52 - Water                                                                | -                                        | \$700    | -                        | \$700    | -                        | -           |
|                                                                                                                              | 53 - Insurance                                                            | -                                        | \$553    | -                        | \$581    | -                        | -           |
|                                                                                                                              | 51 - Oil walkway                                                          | -                                        | -        | -                        | -        | -                        | -           |
|                                                                                                                              | 51 - Signage                                                              | -                                        | -        | -                        | -        | -                        | -           |
|                                                                                                                              | 80 - Plant operation costs                                                | -                                        | \$500    | -                        | \$500    | -                        | -           |
| 113107                                                                                                                       | Arboretum Maintenance - Ford/Grey St                                      | \$2,646                                  | -        | \$3,171                  | -        | -                        | \$2,907     |
|                                                                                                                              | 50 - Direct labour costs                                                  | -                                        | \$696    | -                        | \$567    | -                        | -           |
|                                                                                                                              | 40 - Labour overheads                                                     | -                                        | \$960    | -                        | \$794    | -                        | -           |
|                                                                                                                              | 80 - Plant operation costs                                                | -                                        | \$487    | -                        | \$499    | -                        | -           |
|                                                                                                                              | 35 - General maintenance including Signage, fertiliser, plants, chemicals | -                                        | \$1,000  | -                        | \$1,018  | -                        | -           |
|                                                                                                                              | 52 - Water                                                                | -                                        | \$28     | -                        | \$29     | -                        | -           |
| 113108                                                                                                                       | Monger St Reserve Maintenance                                             | \$4,469                                  | -        | \$5,722                  | -        | -                        | \$4,412     |
|                                                                                                                              | 50 - Direct labour costs                                                  | -                                        | \$1,702  | -                        | \$1,134  | -                        | -           |
|                                                                                                                              | 40 - Labour overheads                                                     | -                                        | \$2,347  | -                        | \$1,588  | -                        | -           |
|                                                                                                                              | 51 - General maintenance                                                  | -                                        | \$1,000  | -                        | \$1,000  | -                        | -           |
|                                                                                                                              | 80 - Plant operation costs                                                | -                                        | \$673    | -                        | \$690    | -                        | -           |
| 113109                                                                                                                       | RV Park Maintenance                                                       | \$13,394                                 | -        | \$8,146                  | -        | -                        | \$28,452    |
|                                                                                                                              | 50 - Direct labour costs                                                  | -                                        | \$1,935  | -                        | \$9,576  | -                        | -           |
|                                                                                                                              | 40 - Labour overheads                                                     | -                                        | \$2,667  | -                        | \$13,406 | -                        | -           |
|                                                                                                                              | 51 - General maintenance                                                  | -                                        | \$2,000  | -                        | \$3,000  | -                        | -           |
|                                                                                                                              | 52 - Water                                                                | -                                        | \$528    | -                        | \$1,500  | -                        | -           |
|                                                                                                                              | 63 - Electricity                                                          | -                                        | \$513    | -                        | \$170    | -                        | -           |
|                                                                                                                              | 80 - Plant operation costs                                                | -                                        | \$504    | -                        | \$800    | -                        | -           |
| 113111                                                                                                                       | Loan Redemption Interest - Forrest Oval                                   | \$85,289                                 | -        | \$85,767                 | -        | -                        | \$79,291    |
|                                                                                                                              | 55 - Loan 65A - Forrest Oval Stage 1                                      | -                                        | \$61,025 | -                        | \$57,383 | -                        | -           |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                             | Estimated<br>Actuals as at<br>30/06/2020 | Detail   | Annual Budget<br>2019-20 |             | Annual Budget<br>2020-21 |        |             |
|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|------------------------------------------|----------|--------------------------|-------------|--------------------------|--------|-------------|
| Descriptions                                                                                                                 |                                                             |                                          |          | Income                   | Expenditure | Detail                   | Income | Expenditure |
|                                                                                                                              | 55 - Loan 65A - Forrest Oval Stage 2                        | -                                        | \$9,665  | -                        | -           | \$8,558                  | -      | -           |
|                                                                                                                              | 55 - Loan 64 - Forrest Oval BTN & lights - 499,155          | -                                        | \$15,077 | -                        | -           | \$13,350                 | -      | -           |
| 113112                                                                                                                       | Youth Skate Park                                            | \$963                                    | -        | -                        | \$500       | -                        | -      | \$500       |
|                                                                                                                              | 51 - General maintenance                                    | -                                        | \$500    | -                        | -           | \$500                    | -      | -           |
|                                                                                                                              | 52 - Water                                                  | -                                        | -        | -                        | -           | -                        | -      | -           |
|                                                                                                                              | 53 - Insurance                                              | -                                        | -        | -                        | -           | -                        | -      | -           |
| 113115                                                                                                                       | Toilets Avon Park                                           | \$20,711                                 | -        | -                        | \$24,197    | -                        | -      | \$21,709    |
|                                                                                                                              | 50 - Direct labour costs                                    | -                                        | \$2,000  | -                        | -           | \$782                    | -      | -           |
|                                                                                                                              | 50 - Salaries, Wages - Cleaning                             | -                                        | \$6,061  | -                        | -           | \$6,364                  | -      | -           |
|                                                                                                                              | 40 - Labour overheads                                       | -                                        | \$2,800  | -                        | -           | \$1,095                  | -      | -           |
|                                                                                                                              | 51 - Paint Floor                                            | -                                        | -        | -                        | -           | -                        | -      | -           |
|                                                                                                                              | 51 - Graffiti removal and repair vandalism                  | -                                        | \$1,013  | -                        | -           | \$1,000                  | -      | -           |
|                                                                                                                              | 51 - Contract Cleaning, cleaning products and toilet tissue | -                                        | \$5,000  | -                        | -           | \$5,000                  | -      | -           |
|                                                                                                                              | 51 - General maintenance                                    | -                                        | \$2,500  | -                        | -           | \$2,500                  | -      | -           |
|                                                                                                                              | 52 - Water                                                  | -                                        | \$3,904  | -                        | -           | \$4,021                  | -      | -           |
|                                                                                                                              | 53 - Insurance                                              | -                                        | \$221    | -                        | -           | \$232                    | -      | -           |
|                                                                                                                              | 80 - Plant operation costs                                  | -                                        | \$698    | -                        | -           | \$716                    | -      | -           |
| 113116                                                                                                                       | Mt Brown Park Maintenance                                   | \$10,301                                 | -        | -                        | \$15,513    | -                        | -      | \$14,842    |
|                                                                                                                              | 50 - Direct labour costs                                    | -                                        | \$3,947  | -                        | -           | \$4,462                  | -      | -           |
|                                                                                                                              | 40 - Labour overheads                                       | -                                        | \$5,440  | -                        | -           | \$6,247                  | -      | -           |
|                                                                                                                              | 51 - General maintenance                                    | -                                        | \$4,000  | -                        | -           | \$2,000                  | -      | -           |
|                                                                                                                              | 53 - Insurance                                              | -                                        | \$126    | -                        | -           | \$133                    | -      | -           |
|                                                                                                                              | 51 - Mt Brown Conservation Plan                             | -                                        | -        | -                        | -           | -                        | -      | -           |
|                                                                                                                              | 80 - Plant operation costs                                  | -                                        | \$2,000  | -                        | -           | \$2,000                  | -      | -           |
| 113117                                                                                                                       | Candice Bateman Park Maintenance                            | \$32,751                                 | -        | -                        | \$27,202    | -                        | -      | \$35,178    |
|                                                                                                                              | 50 - Direct labour costs                                    | -                                        | \$5,608  | -                        | -           | \$9,076                  | -      | -           |
|                                                                                                                              | 40 - Labour overheads                                       | -                                        | \$7,851  | -                        | -           | \$12,706                 | -      | -           |
|                                                                                                                              | 51 - Play equipment repairs                                 | -                                        | \$405    | -                        | -           | \$400                    | -      | -           |
|                                                                                                                              | 35 - Sand                                                   | -                                        | \$135    | -                        | -           | \$137                    | -      | -           |
|                                                                                                                              | 51 - General maintenance incl repairs to irrigation pump    | -                                        | \$2,058  | -                        | -           | \$2,000                  | -      | -           |
|                                                                                                                              | 35 - Cleaning products and toilet tissue                    | -                                        | \$1,029  | -                        | -           | \$1,000                  | -      | -           |
|                                                                                                                              | 52 - Water                                                  | -                                        | \$6,000  | -                        | -           | \$5,500                  | -      | -           |
|                                                                                                                              | 63 - Electricity                                            | -                                        | \$514    | -                        | -           | \$311                    | -      | -           |
|                                                                                                                              | 53 - Insurance                                              | -                                        | \$302    | -                        | -           | \$665                    | -      | -           |
|                                                                                                                              | 80 - Plant operation costs                                  | -                                        | \$3,299  | -                        | -           | \$3,382                  | -      | -           |
| 113118                                                                                                                       | Moto Cross Track Maintenance                                | \$14,877                                 | -        | -                        | \$19,930    | -                        | -      | \$16,172    |
|                                                                                                                              | 50 - Direct labour costs                                    | -                                        | \$5,804  | -                        | -           | \$4,727                  | -      | -           |
|                                                                                                                              | 40 - Labour overheads                                       | -                                        | \$8,000  | -                        | -           | \$6,618                  | -      | -           |
|                                                                                                                              | 51 - General maintenance                                    | -                                        | \$4,000  | -                        | -           | \$3,000                  | -      | -           |

|  SHIRE OF YORK ANNUAL BUDGET 2020/21 |                                                                         | Estimated<br>Actuals as at<br>30/06/2020 |           | Annual Budget<br>2019-20 |           | Annual Budget<br>2020-21 |             |
|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------|-----------|--------------------------|-----------|--------------------------|-------------|
| Descriptions                                                                                                          |                                                                         | Detail                                   | Income    | Expenditure              | Detail    | Income                   | Expenditure |
|                                                                                                                       | 53 - Insurance                                                          | -                                        | \$26      | -                        | -         | \$28                     | -           |
|                                                                                                                       | 57 - FESA levy                                                          | -                                        | -         | -                        | -         | -                        | -           |
|                                                                                                                       | 80 - Plant operation costs                                              | -                                        | \$2,100   | -                        | -         | \$1,800                  | -           |
| 113119                                                                                                                | Avon Walk Trail Maintenance                                             | \$3,923                                  | -         | -                        | \$16,870  | -                        | \$12,664    |
|                                                                                                                       | 50 - Direct labour costs                                                | -                                        | \$4,759   | -                        | -         | \$4,878                  | -           |
|                                                                                                                       | 40 - Labour overheads                                                   | -                                        | \$6,560   | -                        | -         | \$6,724                  | -           |
|                                                                                                                       | 51 - General maintenance (incl conn to swing bridge)                    | -                                        | \$5,000   | -                        | -         | \$500                    | -           |
|                                                                                                                       | 51 - Signage                                                            | -                                        | \$500     | -                        | -         | \$509                    | -           |
|                                                                                                                       | 80 - Plant operation costs                                              | -                                        | \$51      | -                        | -         | \$53                     | -           |
| 113120                                                                                                                | Gardener Vehicles                                                       | \$8,149                                  | -         | -                        | \$5,540   | -                        | \$987       |
|                                                                                                                       | 51 - Materials and contracts                                            | -                                        | \$4,600   | -                        | -         | -                        | -           |
|                                                                                                                       | 53 - Insurance                                                          | -                                        | \$940     | -                        | -         | \$987                    | -           |
| 113122                                                                                                                | Racecourse Maintenance                                                  | \$11,090                                 | -         | -                        | \$11,918  | -                        | \$11,918    |
|                                                                                                                       | 50 - Direct labour costs                                                | -                                        | \$300     | -                        | -         | \$300                    | -           |
|                                                                                                                       | 40 - Labour overheads                                                   | -                                        | \$400     | -                        | -         | \$400                    | -           |
|                                                                                                                       | 51 - Rates Contribution                                                 | -                                        | \$11,218  | -                        | -         | \$11,218                 | -           |
| 113135                                                                                                                | Forrest Oval Lights - Electricity                                       | -                                        | -         | -                        | -         | -                        | -           |
| 113151                                                                                                                | Admin O/Head & Labour Costs                                             | \$110,282                                | -         | -                        | \$117,299 | -                        | \$117,419   |
|                                                                                                                       | 39 - Allocation for total admin costs incurred by Council, (from 42100) | -                                        | \$117,299 | -                        | -         | \$117,419                | -           |
| 113152                                                                                                                | Long Service Leave                                                      | -                                        | -         | -                        | \$3,964   | -                        | \$4,063     |
|                                                                                                                       | 50 - Annual provision for LSL accruals                                  | -                                        | \$3,964   | -                        | -         | \$4,063                  | -           |
| 113153                                                                                                                | Forrest Oval Stadium Mtce                                               | \$16,299                                 | -         | -                        | \$18,365  | -                        | \$19,046    |
|                                                                                                                       | 50 - Direct labour costs                                                | -                                        | \$1,686   | -                        | -         | \$1,702                  | -           |
|                                                                                                                       | 50 - Salaries, Wages - Cleaning                                         | -                                        | \$3,306   | -                        | -         | \$5,811                  | -           |
|                                                                                                                       | 40 - Labour overheads                                                   | -                                        | \$2,428   | -                        | -         | \$2,383                  | -           |
|                                                                                                                       | 35 - Cleaning products and toilet tissue                                | -                                        | \$794     | -                        | -         | \$500                    | -           |
|                                                                                                                       | 51 - General maintenance                                                | -                                        | \$2,058   | -                        | -         | \$2,000                  | -           |
|                                                                                                                       | 51 - Trestle tables x 2                                                 | -                                        | -         | -                        | -         | -                        | -           |
|                                                                                                                       | 51 - Painting & wall repairs                                            | -                                        | \$3,000   | -                        | -         | -                        | -           |
|                                                                                                                       | 51 - Vacuum cleaner back pack                                           | -                                        | \$450     | -                        | -         | -                        | -           |
|                                                                                                                       | 51 - Replace Blinds                                                     | -                                        | -         | -                        | -         | \$2,000                  | -           |
|                                                                                                                       | 53 - Property insurance                                                 | -                                        | \$3,825   | -                        | -         | \$3,815                  | -           |
|                                                                                                                       | 62 - Telephone                                                          | -                                        | \$476     | -                        | -         | \$485                    | -           |
|                                                                                                                       | 80 - Plant operation costs                                              | -                                        | \$341     | -                        | -         | \$350                    | -           |
| 113155                                                                                                                | Forrest Oval Pavilion                                                   | \$6,055                                  | -         | -                        | \$6,846   | -                        | \$5,809     |
|                                                                                                                       | 50 - Direct labour costs                                                | -                                        | -         | -                        | -         | -                        | -           |
|                                                                                                                       | 50 - Salaries, Wages - Cleaning                                         | -                                        | \$1,655   | -                        | -         | \$454                    | -           |
|                                                                                                                       | 40 - Labour overheads                                                   | -                                        | \$2,428   | -                        | -         | \$2,438                  | -           |
|                                                                                                                       | 51 - Carpet cleaning and cleaning supplies                              | -                                        | \$544     | -                        | -         | \$636                    | -           |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |           | Estimated<br>Actuals as at<br>30/06/2020 |        | Annual Budget<br>2019-20 |           | Annual Budget<br>2020-21 |             |
|------------------------------------------------------------------------------------------------------------------------------|-----------|------------------------------------------|--------|--------------------------|-----------|--------------------------|-------------|
| Descriptions                                                                                                                 |           | Detail                                   | Income | Expenditure              | Detail    | Income                   | Expenditure |
| 51 - General maintenance                                                                                                     | -         | \$1,544                                  | -      | -                        | \$1,571   | -                        | -           |
| 53 - Property insurance                                                                                                      | -         | \$676                                    | -      | -                        | \$710     | -                        | -           |
| 113141 Forrest Oval Convention Centre                                                                                        | \$99,894  | -                                        | -      | \$129,653                | -         | -                        | \$128,909   |
| 50 - Direct labour costs                                                                                                     | -         | \$2,670                                  | -      | -                        | \$4,954   | -                        | -           |
| 50 - Salaries, Wages - Cleaning                                                                                              | -         | \$15,570                                 | -      | -                        | \$15,763  | -                        | -           |
| 40 - Labour overheads                                                                                                        | -         | \$3,680                                  | -      | -                        | \$6,936   | -                        | -           |
| 51 - Carpet cleaning and cleaning supplies                                                                                   | -         | \$4,631                                  | -      | -                        | \$4,000   | -                        | -           |
| 51 - General maintenance                                                                                                     | -         | \$30,870                                 | -      | -                        | \$30,000  | -                        | -           |
| 51 - Gas                                                                                                                     | -         | \$9,776                                  | -      | -                        | \$9,951   | -                        | -           |
| 53 - Property insurance                                                                                                      | -         | \$4,810                                  | -      | -                        | \$5,142   | -                        | -           |
| 51 - Toilets - replace seats                                                                                                 | -         | \$4,893                                  | -      | -                        | \$4,982   | -                        | -           |
| 51 - Resurface outdoor furniture                                                                                             | -         | \$5,400                                  | -      | -                        | -         | -                        | -           |
| 51 - Rubbish/recycling charges Large Bin                                                                                     | -         | \$1,112                                  | -      | -                        | \$1,132   | -                        | -           |
| 52 - Utilities - Water                                                                                                       | -         | \$6,653                                  | -      | -                        | \$6,000   | -                        | -           |
| 62 - Telephone                                                                                                               | -         | \$7,203                                  | -      | -                        | \$7,333   | -                        | -           |
| 51 - Monitoring CCTV                                                                                                         | -         | \$1,544                                  | -      | -                        | \$1,000   | -                        | -           |
| 51 - Annual Support Fee - POS                                                                                                | -         | \$1,000                                  | -      | -                        | \$1,000   | -                        | -           |
| 63 - Utilities - Electricity                                                                                                 | -         | \$27,612                                 | -      | -                        | \$28,441  | -                        | -           |
| 57 - Other Expenses - ESL                                                                                                    | -         | \$1,376                                  | -      | -                        | \$1,401   | -                        | -           |
| 80 - Plant operation costs                                                                                                   | -         | \$853                                    | -      | -                        | \$874     | -                        | -           |
| 113142 YRCC Marketing & Promotion                                                                                            | \$1,436   | -                                        | -      | \$3,704                  | -         | -                        | \$1,500     |
| 51 - Materials and contracts                                                                                                 | -         | \$3,704                                  | -      | -                        | \$1,500   | -                        | -           |
| 113143 YRCC Gym Maintenance                                                                                                  | \$7,221   | -                                        | -      | \$11,506                 | -         | -                        | \$11,013    |
| 50 - Salaries, Wages - Cleaning                                                                                              | -         | \$4,247                                  | -      | -                        | \$3,623   | -                        | -           |
| 51 - Materials and contracts - Fleet Fitness                                                                                 | -         | \$3,350                                  | -      | -                        | \$3,411   | -                        | -           |
| 51 - Materials and contracts - addt fobs & software lic                                                                      | -         | \$2,792                                  | -      | -                        | \$2,842   | -                        | -           |
| 51 - General Maintenance                                                                                                     | -         | \$1,117                                  | -      | -                        | \$1,137   | -                        | -           |
| 113144 Conference Expenses                                                                                                   | \$15,547  | -                                        | -      | \$28,946                 | -         | -                        | \$23,099    |
| 50 - Salaries, Wages                                                                                                         | -         | \$19,685                                 | -      | -                        | \$13,569  | -                        | -           |
| 50 - Salaries, Wages - Cleaning                                                                                              | -         | -                                        | -      | -                        | -         | -                        | -           |
| 35 - Stock Purchases                                                                                                         | -         | \$9,261                                  | -      | -                        | \$9,530   | -                        | -           |
| 113145 Bar Expenses                                                                                                          | \$95,240  | -                                        | -      | \$142,994                | -         | -                        | \$147,670   |
| 50 - Salaries, Wages                                                                                                         | -         | \$65,529                                 | -      | -                        | \$67,959  | -                        | -           |
| 50 - Salaries, Wages - Cleaning                                                                                              | -         | -                                        | -      | -                        | -         | -                        | -           |
| 35 - Stock Purchases                                                                                                         | -         | \$77,465                                 | -      | -                        | \$79,711  | -                        | -           |
| 113146 Café/Restaurant Expenses                                                                                              | \$131,693 | -                                        | -      | \$151,385                | -         | -                        | \$160,419   |
| 50 - Salaries, Wages                                                                                                         | -         | \$110,225                                | -      | -                        | \$118,065 | -                        | -           |
| 35 - Stock Purchases                                                                                                         | -         | \$41,160                                 | -      | -                        | \$42,354  | -                        | -           |
| 113147 Canteen Expenses                                                                                                      | \$10,587  | -                                        | -      | \$21,398                 | -         | -                        | \$21,982    |

|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                           |                                          |          |                          |             |                          |        |             |
|------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------|----------|--------------------------|-------------|--------------------------|--------|-------------|
| Descriptions                                                                                                                 |                                                           | Estimated<br>Actuals as at<br>30/06/2020 | Detail   | Annual Budget<br>2019-20 |             | Annual Budget<br>2020-21 |        |             |
|                                                                                                                              |                                                           |                                          |          | Income                   | Expenditure | Detail                   | Income | Expenditure |
|                                                                                                                              | 50 - Salaries, Wages                                      | -                                        | \$9,050  | -                        | -           | \$9,276                  | -      | -           |
|                                                                                                                              | 35 - Stock Purchases                                      | -                                        | \$12,348 | -                        | -           | \$12,706                 | -      | -           |
| 113166                                                                                                                       | Feasibility Study / Operational and Marketing Plan - YRCC | \$1,842                                  | -        | -                        | \$10,000    | -                        | -      | \$20,000    |
|                                                                                                                              | 51 - Materials and contracts                              | -                                        | \$10,000 | -                        | -           | \$20,000                 | -      | -           |
| 113148                                                                                                                       | YRCC Turf Maintenance - Bowls                             | \$4,263                                  | -        | -                        | \$10,644    | -                        | -      | \$11,270    |
|                                                                                                                              | 50 - Direct labour costs                                  | -                                        | \$271    | -                        | -           | \$454                    | -      | -           |
|                                                                                                                              | 40 - Labour overheads                                     | -                                        | \$373    | -                        | -           | \$636                    | -      | -           |
|                                                                                                                              | 80 - Plant operation costs                                | -                                        | -        | -                        | -           | -                        | -      | -           |
|                                                                                                                              | 51 - Materials and contracts                              | -                                        | \$10,000 | -                        | -           | \$10,180                 | -      | -           |
| 113149                                                                                                                       | YRCC Turf Maintenance - Tennis                            | \$702                                    | -        | -                        | \$10,644    | -                        | -      | \$11,087    |
|                                                                                                                              | 50 - Direct labour costs                                  | -                                        | \$271    | -                        | -           | \$378                    | -      | -           |
|                                                                                                                              | 40 - Labour overheads                                     | -                                        | \$373    | -                        | -           | \$529                    | -      | -           |
|                                                                                                                              | 80 - Plant operation costs                                | -                                        | -        | -                        | -           | -                        | -      | -           |
|                                                                                                                              | 51 - Materials and contracts                              | -                                        | \$10,000 | -                        | -           | \$10,180                 | -      | -           |
| 113150                                                                                                                       | Forrest Oval Turf Maintenance                             | \$3,088                                  | -        | -                        | \$10,000    | -                        | -      | \$13,266    |
|                                                                                                                              | 50 - Direct labour costs                                  | -                                        | -        | -                        | -           | \$1,361                  | -      | -           |
|                                                                                                                              | 40 - Labour overheads                                     | -                                        | -        | -                        | -           | \$1,905                  | -      | -           |
|                                                                                                                              | 51 - Vertimowing and decompacting                         | -                                        | \$10,000 | -                        | -           | \$10,000                 | -      | -           |
| 113156                                                                                                                       | Forrest Oval Grounds Maintenance                          | \$78,666                                 | -        | -                        | \$67,518    | -                        | -      | \$70,786    |
|                                                                                                                              | 50 - Direct labour costs                                  | -                                        | \$18,831 | -                        | -           | \$20,043                 | -      | -           |
|                                                                                                                              | 40 - Labour overheads                                     | -                                        | \$26,363 | -                        | -           | \$28,060                 | -      | -           |
|                                                                                                                              | 35 - Fertiliser, plants, chemicals, retic                 | -                                        | \$3,000  | -                        | -           | \$3,000                  | -      | -           |
|                                                                                                                              | 51 - General maintenance                                  | -                                        | \$5,000  | -                        | -           | \$5,000                  | -      | -           |
|                                                                                                                              | 51 - Reticulation                                         | -                                        | \$1,000  | -                        | -           | \$1,000                  | -      | -           |
|                                                                                                                              | 51 - Pressure cleaner                                     | -                                        | -        | -                        | -           | -                        | -      | -           |
|                                                                                                                              | 51 - Lights Insurance Claim Pending                       | -                                        | -        | -                        | -           | -                        | -      | -           |
|                                                                                                                              | 53 - Property insurance                                   | -                                        | \$981    | -                        | -           | \$1,030                  | -      | -           |
|                                                                                                                              | 63 - Utilities - Electricity                              | -                                        | \$342    | -                        | -           | \$353                    | -      | -           |
|                                                                                                                              | 80 - Plant operation costs                                | -                                        | \$12,000 | -                        | -           | \$12,300                 | -      | -           |
| 113157                                                                                                                       | Forrest Oval Water Supplies                               | \$77,568                                 | -        | -                        | \$82,070    | -                        | -      | \$80,109    |
|                                                                                                                              | 50 - Direct labour costs                                  | -                                        | \$2,000  | -                        | -           | \$416                    | -      | -           |
|                                                                                                                              | 40 - Labour overheads                                     | -                                        | \$3,200  | -                        | -           | \$582                    | -      | -           |
|                                                                                                                              | 35 - Chemicals                                            | -                                        | \$656    | -                        | -           | \$667                    | -      | -           |
|                                                                                                                              | 51 - Parts/repairs to chlorinator, pumps etc              | -                                        | \$2,058  | -                        | -           | \$2,095                  | -      | -           |
|                                                                                                                              | 51 - Fence & gate repairs - Town Dam                      | -                                        | \$1,000  | -                        | -           | \$1,000                  | -      | -           |
|                                                                                                                              | 51 - Catchment and Water Supply improvements              | -                                        | -        | -                        | -           | -                        | -      | -           |
|                                                                                                                              | 52 - Water (scheme in use until further notice)           | -                                        | \$72,000 | -                        | -           | \$74,160                 | -      | -           |
|                                                                                                                              | 63 - Electricity                                          | -                                        | \$412    | -                        | -           | \$424                    | -      | -           |
|                                                                                                                              | 53 - Property insurance                                   | -                                        | \$64     | -                        | -           | \$67                     | -      | -           |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                         | Estimated<br>Actuals as at<br>30/06/2020 |                    | Annual Budget<br>2019-20 |                    | Annual Budget<br>2020-21 |                    |
|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------|--------------------|--------------------------|--------------------|--------------------------|--------------------|
| Descriptions                                                                                                                 |                                                                         | Detail                                   | Income             | Expenditure              | Detail             | Income                   | Expenditure        |
|                                                                                                                              | 80 - Plant operation costs                                              | -                                        | \$681              | -                        | -                  | \$698                    | -                  |
| 113160                                                                                                                       | Recreation - Salaries                                                   | \$73,363                                 | -                  | -                        | \$77,745           | -                        | \$93,088           |
|                                                                                                                              | 50 - Salaries as per Wages Schedule                                     | -                                        | \$77,745           | -                        | -                  | \$93,088                 | -                  |
| 113161                                                                                                                       | YRCC - Superannuation                                                   | \$26,524                                 | -                  | -                        | \$45,049           | -                        | \$40,000           |
|                                                                                                                              | 50 - Superannuation payments                                            | -                                        | \$45,049           | -                        | -                  | \$40,000                 | -                  |
| 113167                                                                                                                       | Sporting Club Sponsorships                                              | \$8,478                                  | -                  | -                        | \$10,000           | -                        | \$10,000           |
|                                                                                                                              | 51 - Sponsorships - Funding Pool                                        | -                                        | \$10,000           | -                        | -                  | \$10,000                 | -                  |
| 113169                                                                                                                       | Hockey Oval Maintenance                                                 | \$23,646                                 | -                  | -                        | \$23,320           | -                        | \$24,008           |
|                                                                                                                              | 50 - Direct labour costs                                                | -                                        | \$3,045            | -                        | -                  | \$3,593                  | -                  |
|                                                                                                                              | 40 - Labour overheads                                                   | -                                        | \$4,263            | -                        | -                  | \$5,030                  | -                  |
|                                                                                                                              | 50 - Salaries, Wages - Cleaning                                         | -                                        | \$2,819            | -                        | -                  | \$2,340                  | -                  |
|                                                                                                                              | 35 - General maintenance including fertiliser, chemicals                | -                                        | \$3,500            | -                        | -                  | \$3,563                  | -                  |
|                                                                                                                              | 51 - Vacuum cleaner back pack                                           | -                                        | \$450              | -                        | -                  | -                        | -                  |
|                                                                                                                              | 51 - Vertimowing and decompacting                                       | -                                        | \$3,602            | -                        | -                  | \$3,666                  | -                  |
|                                                                                                                              | 53 - Insurance                                                          | -                                        | \$1,304            | -                        | -                  | \$1,369                  | -                  |
|                                                                                                                              | 80 - Plant operation costs                                              | -                                        | \$4,338            | -                        | -                  | \$4,446                  | -                  |
| 113172                                                                                                                       | Second Hockey Field                                                     | \$5,779                                  | -                  | -                        | \$7,614            | -                        | \$7,145            |
|                                                                                                                              | 50 - Direct labour costs                                                | -                                        | \$1,735            | -                        | -                  | \$1,513                  | -                  |
|                                                                                                                              | 40 - Labour overheads                                                   | -                                        | \$2,429            | -                        | -                  | \$2,118                  | -                  |
|                                                                                                                              | 51 - General maintenance including fertiliser, chemicals                | -                                        | \$3,200            | -                        | -                  | \$3,258                  | -                  |
|                                                                                                                              | 80 - Plant operation costs                                              | -                                        | \$250              | -                        | -                  | \$256                    | -                  |
| 113174                                                                                                                       | Parks & Gardens Landscape Plan & Consultation                           | -                                        | -                  | -                        | -                  | -                        | -                  |
|                                                                                                                              | 51 - Arborist                                                           | -                                        | -                  | -                        | -                  | -                        | -                  |
| 113191                                                                                                                       | Admin O/Head & Labour Costs                                             | \$330,846                                | -                  | -                        | \$351,897          | -                        | \$352,258          |
|                                                                                                                              | 39 - Allocation for total admin costs incurred by Council, (from 42100) | -                                        | \$351,897          | -                        | -                  | \$352,258                | -                  |
| 113192                                                                                                                       | Admin O/Head & Labour Costs                                             | \$66,169                                 | -                  | -                        | \$70,379           | -                        | \$70,452           |
|                                                                                                                              | 39 - Allocation for total admin costs incurred by Council, (from 42100) | -                                        | \$70,379           | -                        | -                  | \$70,452                 | -                  |
| 113170                                                                                                                       | Trails Master Plan                                                      | \$25,939                                 | -                  | -                        | \$55,000           | -                        | \$30,000           |
|                                                                                                                              | 51 - Trails Masterplan Review                                           | -                                        | -                  | -                        | -                  | -                        | -                  |
|                                                                                                                              | 51 - Trails Development Planning                                        | -                                        | \$55,000           | -                        | -                  | \$30,000                 | -                  |
| 113199                                                                                                                       | Depreciation Expense                                                    | \$442,534                                | -                  | -                        | \$422,911          | -                        | \$422,911          |
|                                                                                                                              | 54 - Depreciation of assets                                             | -                                        | \$422,911          | -                        | -                  | \$422,911                | -                  |
|                                                                                                                              |                                                                         | -                                        | -                  | -                        | -                  | -                        | -                  |
|                                                                                                                              | <b>Sub Total - OTHER RECREATION &amp; SPORT OP/EXP</b>                  | <b>\$2,063,715</b>                       | <b>\$2,334,531</b> | -                        | <b>\$2,334,531</b> | <b>\$2,406,120</b>       | <b>\$2,406,120</b> |
|                                                                                                                              |                                                                         |                                          |                    |                          |                    |                          |                    |
|                                                                                                                              | <b>OPERATING INCOME</b>                                                 |                                          |                    |                          |                    |                          |                    |
| 113223                                                                                                                       | Reimbursement Non Taxable                                               | (\$980)                                  | -                  | -                        | -                  | (\$20,000)               | -                  |
|                                                                                                                              | Pending Insurance Claim - Bowling Green A                               | -                                        | -                  | -                        | -                  | -                        | -                  |
|                                                                                                                              | Parks and Gardens Trainee Scheme reimbursement                          | -                                        | -                  | -                        | (\$20,000)         | -                        | -                  |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                          |             |                          |             |             |                          |             |  |
|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-------------|--------------------------|-------------|-------------|--------------------------|-------------|--|
| Descriptions                                                                                                                 | Estimated<br>Actuals as at<br>30/06/2020 | Detail      | Annual Budget<br>2019-20 |             | Detail      | Annual Budget<br>2020-21 |             |  |
|                                                                                                                              |                                          |             | Income                   | Expenditure |             | Income                   | Expenditure |  |
| Pending Insurance Claim - Forrest Oval Lights                                                                                | -                                        |             |                          |             |             |                          |             |  |
| 113220 Reimbursements Taxable Supply                                                                                         | (\$12,940)                               |             | -                        | -           |             | -                        | -           |  |
| 113221 Stadium Hire Charges                                                                                                  | (\$2,923)                                |             | (\$3,030)                | -           |             | (\$1,200)                | -           |  |
| 07 - Income received from hire of Rec Centre                                                                                 | -                                        | (\$3,030)   | -                        | -           | (\$1,200)   | -                        | -           |  |
| 113222 Avon Park - Charges                                                                                                   | \$135                                    |             | (\$606)                  | -           |             | (\$100)                  | -           |  |
| 07 - Private hire eg weddings etc                                                                                            | -                                        | (\$101)     | -                        | -           | (\$100)     | -                        | -           |  |
| 07 - Commercial hire                                                                                                         | -                                        | (\$505)     | -                        | -           |             |                          |             |  |
| 113224 Leases                                                                                                                | (\$33,468)                               |             | (\$33,918)               | -           |             | (\$15,040)               | -           |  |
| 07 - Education Department                                                                                                    | -                                        | (\$15,040)  | -                        | -           | (\$15,040)  | -                        | -           |  |
| 07 - Other Sundry charges                                                                                                    | -                                        | (\$2,190)   | -                        | -           |             |                          |             |  |
| 07 - Charges for use of Forrest Oval Precinct facilities by sporting groups - charged in                                     | -                                        | (\$16,688)  |                          |             |             |                          |             |  |
| 113229 Recreation Grants                                                                                                     | (\$700,000)                              |             | (\$716,000)              | -           |             | (\$133,684)              | -           |  |
| 03 - Federal Grants - Infrastructure Projects Trails 20/21                                                                   | -                                        |             | -                        |             | (\$133,684) | -                        |             |  |
| 03 - Grant - Stage 1 Avon Park Playground and Amenities                                                                      | -                                        | (\$366,000) |                          |             |             |                          |             |  |
| 03 - Grant - Stage 2 Avon Park Skatepark                                                                                     | -                                        | (\$350,000) |                          |             |             |                          |             |  |
| 113231 Pavilion - Hire Charges                                                                                               | (\$302)                                  |             | (\$202)                  | -           |             | (\$202)                  | -           |  |
| 07 - Hire of Forrest Oval Pavilion                                                                                           | -                                        | (\$202)     | -                        | -           | (\$202)     | -                        | -           |  |
| 113233 Oval - Hire Charges                                                                                                   | (\$947)                                  |             | (\$525)                  | -           |             | (\$525)                  | -           |  |
| 07 - Income received from the hire of Forrest Oval                                                                           | -                                        | (\$525)     | -                        | -           | (\$525)     | -                        | -           |  |
| 113235 Charges - Forrest Oval Lights                                                                                         | (\$1,606)                                |             | (\$2,020)                | -           |             | (\$2,020)                | -           |  |
| 07 - Lighting charges                                                                                                        | -                                        | (\$2,020)   | -                        | -           | (\$2,020)   | -                        | -           |  |
| 113239 Government Grants - Non-taxable                                                                                       | -                                        |             | -                        | -           |             | -                        | -           |  |
| 03 - Non-Operating Grant funding - Avon Park Toilet Improvements                                                             | -                                        | -           | -                        | -           |             | -                        | -           |  |
| 113242 Convention Centre - Hire                                                                                              | (\$1,501)                                |             | (\$5,050)                | -           |             | (\$2,500)                | -           |  |
| 07 - Income received from hire charges                                                                                       | -                                        | (\$5,050)   | -                        | -           | (\$2,500)   | -                        | -           |  |
| 113243 Convention Centre - Gym                                                                                               | (\$15,851)                               |             | (\$22,220)               | -           |             | (\$20,000)               | -           |  |
| 07 - Income received from gym usage                                                                                          | -                                        | (\$22,220)  | -                        | -           | (\$20,000)  | -                        | -           |  |
| 113244 Convention Centre - Conferences                                                                                       | (\$19,330)                               |             | (\$35,350)               | -           |             | (\$35,704)               | -           |  |
| 07 - Conference Fees                                                                                                         | -                                        | (\$35,350)  | -                        | -           | (\$35,704)  | -                        | -           |  |
| 113245 Convention Centre - Bar                                                                                               | (\$141,337)                              |             | (\$191,900)              | -           |             | (\$193,819)              | -           |  |
| 07 - Bar Sales                                                                                                               | -                                        | (\$191,900) | -                        | -           | (\$193,819) | -                        | -           |  |
| 113246 Convention Centre - Café/Restaurant                                                                                   | (\$106,081)                              |             | (\$111,100)              | -           |             | (\$112,211)              | -           |  |
| 07 - Café/Restaurant Sales                                                                                                   | -                                        | (\$111,100) | -                        | -           | (\$112,211) | -                        | -           |  |
| 113247 Convention Centre - Canteen                                                                                           | (\$10,762)                               |             | (\$30,300)               | -           |             | (\$30,603)               | -           |  |
| 07 - Canteen Sales                                                                                                           | -                                        | (\$30,300)  | -                        | -           | (\$30,603)  | -                        | -           |  |
| 113248 YRCC Green Fees - Bowls                                                                                               | (\$75)                                   |             | -                        | -           |             | -                        | -           |  |
| 07 - Income from the hire of Bowls Greens                                                                                    | -                                        | -           | -                        | -           |             | -                        | -           |  |
| 113249 YRCC Green Fees - Tennis                                                                                              | (\$794)                                  |             | (\$1,515)                | -           |             | (\$1,515)                | -           |  |
| 07 - Income from the hire of Tennis Greens                                                                                   | -                                        | (\$1,515)   | -                        | -           | (\$1,515)   | -                        | -           |  |





|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                         | Estimated<br>Actuals as at<br>30/06/2020 |                      | Annual Budget<br>2019-20 |                    | Annual Budget<br>2020-21 |                    |
|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------|----------------------|--------------------------|--------------------|--------------------------|--------------------|
| Descriptions                                                                                                                 |                                                                         | Detail                                   | Income               | Expenditure              | Detail             | Income                   | Expenditure        |
| 113260                                                                                                                       | Transfer From POS Trust Fund                                            | -                                        | -                    | -                        |                    | (\$20,000)               | -                  |
|                                                                                                                              | 09 - York Estates POS for Candice Bateman Park                          | -                                        | -                    | -                        | (\$20,000)         | -                        | -                  |
| 113273                                                                                                                       | Government Grant Walk Trails                                            | (\$14,683)                               | -                    | (\$63,785)               |                    | (\$41,555)               | -                  |
|                                                                                                                              | 03 - Trails Grant funding - Mt Brown                                    | -                                        | -                    | -                        |                    | -                        | -                  |
|                                                                                                                              | 03 - Trails Grant funding - Avon Walk Trail - Stg 1                     | -                                        | -                    |                          | -                  |                          |                    |
|                                                                                                                              | 03 - Trails Grant funding - York Trails                                 | -                                        |                      |                          |                    |                          |                    |
|                                                                                                                              | 03 - Trails Grant funding - Greenhills                                  | -                                        | (\$63,785)           | -                        | (\$41,555)         | -                        | -                  |
|                                                                                                                              | 03 - Trails Grant funding - Wildflower                                  | -                                        | -                    | -                        |                    | -                        | -                  |
|                                                                                                                              |                                                                         | -                                        |                      |                          |                    |                          |                    |
|                                                                                                                              | <b>Sub Total - OTHER RECREATION &amp; SPORT OP/INC</b>                  | <b>(\$1,063,445)</b>                     | <b>(\$1,217,521)</b> | <b>(\$1,217,521)</b>     | <b>(\$630,678)</b> | <b>(\$630,678)</b>       | <b>-</b>           |
|                                                                                                                              | <b>Total - OTHER RECREATION &amp; SPORT</b>                             | <b>\$1,000,270</b>                       | <b>\$1,117,010</b>   | <b>(\$1,217,521)</b>     | <b>\$2,334,531</b> | <b>(\$630,678)</b>       | <b>\$2,406,120</b> |
|                                                                                                                              | <b>SWIMMING POOL</b>                                                    |                                          |                      |                          |                    |                          |                    |
|                                                                                                                              | <b>OPERATING EXPENDITURE</b>                                            |                                          |                      |                          |                    |                          |                    |
| 112150                                                                                                                       | Swimming Pool - Salaries                                                | \$109,038                                | -                    | \$101,175                |                    | -                        | \$115,251          |
|                                                                                                                              | 50 - Salaries as per Wages Schedule                                     | -                                        | \$101,175            | -                        | \$115,251          | -                        | -                  |
|                                                                                                                              | 50 - Support staff                                                      | -                                        | -                    | -                        | -                  | -                        | -                  |
| 112151                                                                                                                       | Swimming Pool - Superannuation                                          | \$10,832                                 | -                    | \$14,670                 |                    | -                        | \$16,711           |
|                                                                                                                              | 50 - Superannuation payments associated with acct 112150                | -                                        | \$14,670             | -                        | \$16,711           | -                        | -                  |
| 112153                                                                                                                       | Admin O/Head & Labour Costs                                             | \$33,085                                 | -                    | \$35,190                 |                    | -                        | \$35,226           |
|                                                                                                                              | 39 - Allocation for total admin costs incurred by Council, (from 42100) | -                                        | \$35,190             | -                        | \$35,226           | -                        | -                  |
| 112154                                                                                                                       | Long Service Leave                                                      | -                                        | -                    | \$1,255                  |                    | -                        | \$1,286            |
|                                                                                                                              | 50 - Annual provision for LSL accruals                                  | -                                        | \$1,255              | -                        | \$1,286            | -                        | -                  |
| 112155                                                                                                                       | Swimming Pool - Water                                                   | \$18,148                                 | -                    | \$27,958                 |                    | -                        | \$23,796           |
|                                                                                                                              | 52 - Water                                                              | -                                        | \$27,958             | -                        | \$23,796           | -                        | -                  |
| 112156                                                                                                                       | Swimming Pool - Electricity                                             | \$14,867                                 | -                    | \$15,671                 |                    | -                        | \$16,141           |
|                                                                                                                              | 63 - Electricity                                                        | -                                        | \$15,671             | -                        | \$16,141           | -                        | -                  |
| 112157                                                                                                                       | Swimming Pool - Chemicals                                               | \$4,693                                  | -                    | \$9,776                  |                    | -                        | \$9,951            |
|                                                                                                                              | 51 - Chemicals required for maintenance of water quality                | -                                        | \$9,776              | -                        | \$9,951            | -                        | -                  |
| 112158                                                                                                                       | General Maintenance Pool                                                | \$25,953                                 | -                    | \$26,775                 |                    | -                        | \$34,416           |
|                                                                                                                              | 50 - Direct labour costs                                                | -                                        | \$851                | -                        | \$1,702            | -                        | -                  |
|                                                                                                                              | 40 - Labour overheads                                                   | -                                        | \$1,173              | -                        | \$2,383            | -                        | -                  |
|                                                                                                                              | 51 - General maintenance                                                | -                                        | \$5,660              | -                        | \$10,761           | -                        | -                  |
|                                                                                                                              | 51 - Service pool cleaner                                               | -                                        | \$2,058              | -                        | \$2,095            | -                        | -                  |





|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                              | Estimated<br>Actuals as at<br>30/06/2020 |                   | Annual Budget<br>2019-20 |                   | Annual Budget<br>2020-21 |                  |
|------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|------------------------------------------|-------------------|--------------------------|-------------------|--------------------------|------------------|
| Descriptions                                                                                                                 |                                                              | Detail                                   | Income            | Expenditure              | Detail            | Income                   | Expenditure      |
|                                                                                                                              | 51 - Pump service                                            | -                                        | \$4,116           | -                        | -                 | \$4,190                  | -                |
|                                                                                                                              | 51 - Promotional events                                      | -                                        | \$593             | -                        | -                 | \$604                    | -                |
|                                                                                                                              | 51 - Breathing apparatus service                             | -                                        | \$617             | -                        | -                 | \$629                    | -                |
|                                                                                                                              | 51 - Supervisor annual qualification, seminars, training etc | -                                        | \$608             | -                        | -                 | \$619                    | -                |
|                                                                                                                              | 51 - Equipment repairs                                       | -                                        | \$5,145           | -                        | -                 | \$5,238                  | -                |
|                                                                                                                              | 53 - Property insurance                                      | -                                        | \$4,069           | -                        | -                 | \$4,272                  | -                |
|                                                                                                                              | 57 - FESA levy                                               | -                                        | \$350             | -                        | -                 | \$350                    | -                |
|                                                                                                                              | 80 - Plant operation costs                                   | -                                        | \$1,535           | -                        | -                 | \$1,574                  | -                |
| 112159                                                                                                                       | Telephone                                                    | \$562                                    | -                 | -                        | \$690             | -                        | \$702            |
|                                                                                                                              | 62 - Telephone                                               | -                                        | \$690             | -                        | -                 | \$702                    | -                |
| 112160                                                                                                                       | Swimming Pool - Kiosk Expenses                               | -                                        | -                 | -                        | -                 | -                        | -                |
|                                                                                                                              | 51 - Materials and contracts                                 | -                                        | -                 | -                        | -                 | -                        | -                |
| 112164                                                                                                                       | Pool Garden Maintenance                                      | \$7,109                                  | -                 | -                        | \$3,721           | -                        | \$7,315          |
|                                                                                                                              | 50 - Direct labour costs                                     | -                                        | \$1,354           | -                        | -                 | \$2,836                  | -                |
|                                                                                                                              | 40 - Labour overheads                                        | -                                        | \$1,867           | -                        | -                 | \$3,970                  | -                |
|                                                                                                                              | 35 - Fertiliser, plants, chemicals, retic                    | -                                        | \$500             | -                        | -                 | \$509                    | -                |
|                                                                                                                              | 80 - Plant operation costs                                   | -                                        | -                 | -                        | -                 | -                        | -                |
| 112111                                                                                                                       | Loan Redemption Interest - Swimming Pool                     | -                                        | -                 | -                        | -                 | -                        | -                |
|                                                                                                                              | 59 - ... Loan 68P                                            | -                                        | -                 | -                        | -                 | -                        | -                |
|                                                                                                                              | 59 - ... Loan 69P Stage 2                                    | -                                        | -                 | -                        | -                 | -                        | -                |
|                                                                                                                              | 59 - ... Loan 70P Stage 2                                    | -                                        | -                 | -                        | -                 | -                        | -                |
| 112199                                                                                                                       | Depreciation Expense                                         | \$21,722                                 | -                 | -                        | \$30,971          | -                        | \$30,971         |
|                                                                                                                              | 54 - Depreciation of assets                                  | -                                        | \$30,971          | -                        | -                 | \$30,971                 | -                |
|                                                                                                                              | <b>Sub Total - SWIMMING POOL OP/EXP</b>                      | <b>\$246,010</b>                         | <b>\$267,851</b>  | -                        | <b>\$267,851</b>  | <b>\$291,768</b>         | <b>\$291,768</b> |
|                                                                                                                              | <b>OPERATING INCOME</b>                                      |                                          |                   |                          |                   |                          |                  |
| 112072                                                                                                                       | Grants Government - Swimming Pool                            | -                                        | -                 | -                        | -                 | -                        | -                |
|                                                                                                                              | 03 - Pool refurbishment                                      | -                                        | -                 | -                        | -                 | -                        | -                |
| 112260                                                                                                                       | Swimming Pool - Kiosk Income                                 | -                                        | -                 | -                        | -                 | -                        | -                |
|                                                                                                                              | 07 - Fees and charges                                        | -                                        | -                 | -                        | -                 | -                        | -                |
| 112273                                                                                                                       | Pool Admission Charges                                       | (\$33,440)                               | (\$30,270)        | -                        | -                 | (\$33,000)               | -                |
|                                                                                                                              | 07 - General admission fees                                  | -                                        | (\$27,270)        | -                        | -                 | (\$30,000)               | -                |
|                                                                                                                              | 07 - York District High School                               | -                                        | (\$3,000)         | -                        | -                 | (\$3,000)                | -                |
| 112277                                                                                                                       | Reimbursements - Non Taxable                                 | -                                        | (\$10)            | -                        | -                 | (\$10)                   | -                |
|                                                                                                                              | 04 - Reimbursements                                          | -                                        | (\$10)            | -                        | -                 | (\$10)                   | -                |
|                                                                                                                              | <b>Sub Total - SWIMMING POOL OP/INC</b>                      | <b>(\$33,440)</b>                        | <b>(\$30,280)</b> | <b>(\$30,280)</b>        | <b>(\$33,010)</b> | <b>(\$33,010)</b>        | -                |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                          |           |                          |             |           |                          |             |  |
|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----------|--------------------------|-------------|-----------|--------------------------|-------------|--|
| Descriptions                                                                                                                 | Estimated<br>Actuals as at<br>30/06/2020 | Detail    | Annual Budget<br>2019-20 |             | Detail    | Annual Budget<br>2020-21 |             |  |
|                                                                                                                              |                                          |           | Income                   | Expenditure |           | Income                   | Expenditure |  |
| Total - SWIMMING POOL                                                                                                        | \$212,570                                | \$237,571 | (\$30,280)               | \$267,851   | \$258,758 | (\$33,010)               | \$291,768   |  |
| LIBRARIES                                                                                                                    |                                          |           |                          |             |           |                          |             |  |
| OPERATING EXPENDITURE                                                                                                        |                                          |           |                          |             |           |                          |             |  |
| 115110 Admin O/Head & Labour Costs                                                                                           | \$22,056                                 | -         | -                        | \$23,460    | -         | -                        | \$23,484    |  |
| 39 - Allocation for total admin costs incurred by Council, (from 42100)                                                      | -                                        | \$23,460  | -                        | -           | \$23,484  | -                        | -           |  |
| 115111 Library Operating-Stationery                                                                                          | \$938                                    | -         | -                        | \$1,029     | -         | -                        | \$1,048     |  |
| 35 - Stationery/office supplies for Shire Library                                                                            | -                                        | \$1,029   | -                        | -           | \$1,048   | -                        | -           |  |
| 115112 Library Operating-Freight                                                                                             | \$1,328                                  | -         | -                        | \$1,544     | -         | -                        | \$1,571     |  |
| 51 - Freight charges library                                                                                                 | -                                        | \$1,544   | -                        | -           | \$1,571   | -                        | -           |  |
| 115113 Office Expenses                                                                                                       | \$1,734                                  | -         | -                        | \$2,470     | -         | -                        | \$2,514     |  |
| 51 - General office items                                                                                                    | -                                        | \$720     | -                        | -           | \$733     | -                        | -           |  |
| 51 - Amlib subscription                                                                                                      | -                                        | \$1,749   | -                        | -           | \$1,781   | -                        | -           |  |
| 115114 Lost Books                                                                                                            | \$300                                    | -         | -                        | \$393       | -         | -                        | \$400       |  |
| 51 - Cost of replacing lost or damaged LISWA books - on-charged where appropriate                                            | -                                        | \$393     | -                        | -           | \$400     | -                        | -           |  |
| 115115 Magazines/Newspapers                                                                                                  | \$388                                    | -         | -                        | \$540       | -         | -                        | \$550       |  |
| 35 - Purchase of newspapers and magazines for public use at the library                                                      | -                                        | \$540     | -                        | -           | \$550     | -                        | -           |  |
| 115116 Storytime Library                                                                                                     | \$2,248                                  | -         | -                        | \$2,000     | -         | -                        | \$2,036     |  |
| 35 - Expenditure for children's Storytime projects                                                                           | -                                        | \$2,000   | -                        | -           | \$2,036   | -                        | -           |  |
| 115117 Books - Purchases                                                                                                     | \$2,529                                  | -         | -                        | \$2,573     | -         | -                        | \$2,619     |  |
| 35 - Purchase of bestsellers and other popular titles                                                                        | -                                        | \$2,573   | -                        | -           | \$2,619   | -                        | -           |  |
| 115118 Long Service Leave                                                                                                    | -                                        | -         | -                        | \$591       | -         | -                        | \$606       |  |
| 50 - Annual provision for LSL accruals                                                                                       | -                                        | \$591     | -                        | -           | \$606     | -                        | -           |  |
| 115120 Library - Salaries                                                                                                    | \$65,163                                 | -         | -                        | \$65,751    | -         | -                        | \$67,357    |  |
| 50 - Salaries as per Wages Schedule                                                                                          | -                                        | \$65,751  | -                        | -           | \$67,357  | -                        | -           |  |
| 50 - Salaries Book Selections                                                                                                | -                                        | -         | -                        | -           | -         | -                        | -           |  |
| 115121 Library - Superannuation                                                                                              | \$7,555                                  | -         | -                        | \$8,350     | -         | -                        | \$9,767     |  |
| 50 - Superannuation payments associated with acct 115120                                                                     | -                                        | \$8,350   | -                        | -           | \$9,767   | -                        | -           |  |
| 115124 Library Equipment                                                                                                     | \$1,559                                  | -         | -                        | \$1,801     | -         | -                        | \$1,833     |  |
| 51 - Equipment for library including furniture, office equipment and shelving                                                | -                                        | \$1,544   | -                        | -           | \$1,571   | -                        | -           |  |
| 51 - Purchase of new membership cards                                                                                        | -                                        | \$257     | -                        | -           | \$262     | -                        | -           |  |
| 115199 Depreciation Expense                                                                                                  | \$390                                    | -         | -                        | \$54        | -         | -                        | \$54        |  |
| 54 - Depreciation of assets                                                                                                  | -                                        | \$54      | -                        | -           | \$54      | -                        | -           |  |
| Sub Total - LIBRARIES OP/EXP                                                                                                 | \$106,188                                | \$110,554 | -                        | \$110,554   | \$113,838 | -                        | \$113,838   |  |

|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |  | Estimated<br>Actuals as at<br>30/06/2020 | Detail    | Annual Budget<br>2019-20 |             | Annual Budget<br>2020-21 |         |             |
|------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------|-----------|--------------------------|-------------|--------------------------|---------|-------------|
| Descriptions                                                                                                                 |  |                                          |           | Income                   | Expenditure | Detail                   | Income  | Expenditure |
| OPERATING INCOME                                                                                                             |  |                                          |           |                          |             |                          |         |             |
| 115229 Charges-Lost Books                                                                                                    |  | (\$207)                                  |           | (\$300)                  | -           |                          | (\$300) | -           |
| 04 - Reimbursement for cost of repair or replacement of LISWA stock                                                          |  | -                                        | (\$300)   | -                        | -           | (\$300)                  | -       | -           |
| 115230 Sundry Income Taxable Supply                                                                                          |  | (\$48)                                   |           | (\$21)                   | -           |                          | (\$21)  | -           |
| 07 - Provision for library income                                                                                            |  | -                                        | (\$21)    | -                        | -           | (\$21)                   | -       | -           |
| Sub Total - LIBRARIES OP/INC                                                                                                 |  | (\$255)                                  | (\$321)   | (\$321)                  | -           | (\$321)                  | (\$321) | -           |
| Total - LIBRARIES                                                                                                            |  | \$105,933                                | \$110,233 | (\$321)                  | \$110,554   | \$113,517                | (\$321) | \$113,838   |
| OTHER CULTURE                                                                                                                |  |                                          |           |                          |             |                          |         |             |
| OPERATING EXPENDITURE                                                                                                        |  |                                          |           |                          |             |                          |         |             |
| RESIDENCY MUSEUM                                                                                                             |  |                                          |           |                          |             |                          |         |             |
| 118111 Loan Interest Repayments - Archives Centre                                                                            |  | \$1,566                                  |           | -                        | \$1,608     |                          | -       | \$953       |
| 55 - Interest payments on Loan 65 for Archives Facility - matures 30/6/19                                                    |  | -                                        | \$1,608   | -                        | -           | \$953                    | -       | -           |
| 118167 Museum Shop Stock Purchases                                                                                           |  | \$420                                    |           | -                        | \$1,350     |                          | -       | \$1,375     |
| 51 - Residency Museum stock purchases                                                                                        |  | -                                        | \$1,350   | -                        | -           | \$1,375                  | -       | -           |
| 118172 Residency Museum Building Mtce                                                                                        |  | \$26,631                                 |           | -                        | \$28,120    |                          | -       | \$34,759    |
| 50 - Direct labour costs                                                                                                     |  | -                                        | \$3,327   | -                        | -           | \$7,128                  | -       | -           |
| 40 - Labour overheads                                                                                                        |  | -                                        | \$4,586   | -                        | -           | \$9,979                  | -       | -           |
| 51 - General maintenance                                                                                                     |  | -                                        | \$4,000   | -                        | -           | \$4,072                  | -       | -           |
| 51 - Oil floorboards                                                                                                         |  | -                                        | \$515     | -                        | -           | \$524                    | -       | -           |
| 51 - Roof and ceiling repairs                                                                                                |  | -                                        | \$515     | -                        | -           | \$524                    | -       | -           |
| 51 - Alarm system maintenance                                                                                                |  | -                                        | \$1,044   | -                        | -           | \$1,063                  | -       | -           |
| 51 - Cleaning                                                                                                                |  | -                                        | \$2,755   | -                        | -           | \$2,805                  | -       | -           |
| 51 - Painting                                                                                                                |  | -                                        | \$3,000   | -                        | -           | -                        | -       | -           |
| 51 - Replace carpet to entry                                                                                                 |  | -                                        | -         | -                        | -           | -                        | -       | -           |
| 51 - Verandah handrail repairs                                                                                               |  | -                                        | \$529     | -                        | -           | \$539                    | -       | -           |
| 52 - Water                                                                                                                   |  | -                                        | \$1,592   | -                        | -           | \$1,640                  | -       | -           |
| 53 - Property insurance                                                                                                      |  | -                                        | \$2,328   | -                        | -           | \$2,444                  | -       | -           |
| 63 - Electricity                                                                                                             |  | -                                        | \$3,439   | -                        | -           | \$3,542                  | -       | -           |
| 57 - FESA levy, rubbish collection etc                                                                                       |  | -                                        | \$405     | -                        | -           | \$412                    | -       | -           |
| 80 - Plant operation costs                                                                                                   |  | -                                        | \$85      | -                        | -           | \$87                     | -       | -           |
| 118173 Maintenance Exhibits                                                                                                  |  | \$3,586                                  |           | -                        | \$3,760     |                          | -       | \$3,760     |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                             |                                          |          |                          |             |                          |        |             |
|------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|------------------------------------------|----------|--------------------------|-------------|--------------------------|--------|-------------|
| Descriptions                                                                                                                 |                                                                             | Estimated<br>Actuals as at<br>30/06/2020 | Detail   | Annual Budget<br>2019-20 |             | Annual Budget<br>2020-21 |        |             |
|                                                                                                                              |                                                                             |                                          |          | Income                   | Expenditure | Detail                   | Income | Expenditure |
|                                                                                                                              | 51 - Maintenance of exhibits and displays                                   | -                                        | \$3,760  | -                        | -           | \$3,760                  | -      | -           |
| 118175                                                                                                                       | Museum Promotion & Marketing                                                | \$2,221                                  |          | -                        | \$4,000     |                          | -      | \$4,000     |
|                                                                                                                              | 51 - Provision for marketing and promotion of Residency Museum incl Website | -                                        | \$4,000  | -                        | -           | \$4,000                  | -      | -           |
| 118176                                                                                                                       | Museum Phone, Internet & Computer                                           | \$1,769                                  |          | -                        | \$1,416     |                          | -      | \$1,441     |
|                                                                                                                              | 51 - Computer / modem maintenance                                           | -                                        | \$393    | -                        | -           | \$400                    | -      | -           |
|                                                                                                                              | 51 - Audio training and ongoing support                                     | -                                        | -        | -                        | -           | -                        | -      | -           |
|                                                                                                                              | 51 - Internet fees                                                          | -                                        | \$328    | -                        | -           | \$334                    | -      | -           |
|                                                                                                                              | 62 - Telephone charges                                                      | -                                        | \$695    | -                        | -           | \$707                    | -      | -           |
| 118177                                                                                                                       | Stationery/Postage                                                          | \$89                                     |          | -                        | \$1,117     |                          | -      | \$200       |
|                                                                                                                              | 51 - Stationery, postage and freight expenses                               | -                                        | \$1,117  | -                        | -           | \$200                    | -      | -           |
| 118178                                                                                                                       | Membership Fees                                                             | -                                        |          | -                        | \$473       |                          | -      | \$482       |
|                                                                                                                              | 51 - Costs of memberships of professional associations                      | -                                        | \$473    | -                        | -           | \$482                    | -      | -           |
| 118179                                                                                                                       | Volunteers Police Clearances                                                | \$87                                     |          | -                        | \$318       |                          | -      | \$323       |
|                                                                                                                              | 51 - Provision for police & working with children clearances of volunteers  | -                                        | \$318    | -                        | -           | \$323                    | -      | -           |
| 118181                                                                                                                       | Refreshments                                                                | \$508                                    |          | -                        | \$953       |                          | -      | \$970       |
|                                                                                                                              | 51 - Provision for minor refreshments for volunteers and guests             | -                                        | \$953    | -                        | -           | \$970                    | -      | -           |
| 118182                                                                                                                       | Equipment                                                                   | \$2,847                                  |          | -                        | \$5,660     |                          | -      | \$5,000     |
|                                                                                                                              | 51 - Provision for purchase of minor equipment including office machines.   | -                                        | \$5,660  | -                        | -           | \$5,000                  | -      | -           |
| 118184                                                                                                                       | Research Projects                                                           | \$336                                    |          | -                        | \$1,029     |                          | -      | \$1,048     |
|                                                                                                                              | 51 - Provision for research into Museum collection and local history        | -                                        | \$1,029  | -                        | -           | \$1,048                  | -      | -           |
| 118185                                                                                                                       | Sundry Expenses                                                             | \$532                                    |          | -                        | \$1,029     |                          | -      | \$1,048     |
|                                                                                                                              | 51 - Materials and contracts                                                | -                                        | \$1,029  | -                        | -           | \$1,048                  | -      | -           |
| 118187                                                                                                                       | Grant Expenditure - Projects                                                | -                                        |          | -                        | \$5,000     |                          | -      | \$5,000     |
|                                                                                                                              | 51 - Materials & Contracts - Shire contribution                             | -                                        | \$5,000  | -                        | -           | \$5,000                  | -      | -           |
| 118188                                                                                                                       | Residency Museum Garden - Shire                                             | \$7,433                                  |          | -                        | \$4,781     |                          | -      | \$9,683     |
|                                                                                                                              | 50 - Direct labour costs                                                    | -                                        | \$1,161  | -                        | -           | \$3,177                  | -      | -           |
|                                                                                                                              | 40 - Labour overheads                                                       | -                                        | \$1,600  | -                        | -           | \$4,448                  | -      | -           |
|                                                                                                                              | 51 - Materials and contracts                                                | -                                        | \$1,100  | -                        | -           | \$1,120                  | -      | -           |
|                                                                                                                              | 51 - Garden/Reticulation maintenance                                        | -                                        | \$750    | -                        | -           | \$764                    | -      | -           |
|                                                                                                                              | 80 - Plant operation costs                                                  | -                                        | \$170    | -                        | -           | \$174                    | -      | -           |
| 118191                                                                                                                       | Salaries Residency Museum                                                   | \$72,002                                 |          | -                        | \$75,830    |                          | -      | \$89,394    |
|                                                                                                                              | 50 - Salaries as per Wages Schedule                                         | -                                        | \$75,830 | -                        | -           | \$89,394                 | -      | -           |
| 118192                                                                                                                       | Residency Museum - Superannuation                                           | \$6,034                                  |          | -                        | \$10,995    |                          | -      | \$7,000     |
|                                                                                                                              | 50 - Superannuation payments associated with acct 118191                    | -                                        | \$10,995 | -                        | -           | \$7,000                  | -      | -           |
| 118193                                                                                                                       | Long Service Leave - Residency Museum                                       | -                                        |          | -                        | \$707       |                          | -      | \$725       |
|                                                                                                                              | 50 - Provision for LSL entitlements                                         | -                                        | \$707    | -                        | -           | \$725                    | -      | -           |
| 118194                                                                                                                       | Admin O/Head & Labour Costs                                                 | \$22,056                                 |          | -                        | \$23,460    |                          | -      | \$23,484    |
|                                                                                                                              | 39 - Allocation for total admin costs incurred by Council, (from 42100)     | -                                        | \$23,460 | -                        | -           | \$23,484                 | -      | -           |
| 118199                                                                                                                       | Depreciation Expense                                                        | \$20,184                                 |          | -                        | \$15,338    |                          | -      | \$15,338    |

|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |  | Estimated<br>Actuals as at<br>30/06/2020 | Detail           | Annual Budget<br>2019-20 |                  | Annual Budget<br>2020-21 |             |                  |
|------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------|------------------|--------------------------|------------------|--------------------------|-------------|------------------|
| Descriptions                                                                                                                 |  |                                          |                  | Income                   | Expenditure      | Detail                   | Income      | Expenditure      |
| 54 - Depreciation of assets                                                                                                  |  | -                                        | \$15,338         | -                        | -                | \$15,338                 | -           | -                |
| <b>OTHER CULTURE</b>                                                                                                         |  |                                          |                  |                          |                  |                          |             |                  |
| 119116 Radio Station Maintenance - Barker St                                                                                 |  | \$3,618                                  |                  | -                        | \$3,945          |                          | -           | \$3,976          |
| 51 - General Maintenance including termite inspection                                                                        |  | -                                        | \$206            | -                        | -                | \$210                    | -           | -                |
| 50 - Direct labour costs                                                                                                     |  | -                                        | \$67             | -                        | -                | \$69                     | -           | -                |
| 40 - Labour overheads                                                                                                        |  | -                                        | \$97             | -                        | -                | \$100                    | -           | -                |
| 52 - Water                                                                                                                   |  | -                                        | \$280            | -                        | -                | \$288                    | -           | -                |
| 53 - Property Insurance                                                                                                      |  | -                                        | \$295            | -                        | -                | \$310                    | -           | -                |
| 51 - Sponsorship - operations, FESA levy, rates, rubbish etc                                                                 |  | -                                        | \$3,000          | -                        | -                | \$3,000                  | -           | -                |
| 119120 Arts and Cultural Heritage - Salaries                                                                                 |  | \$66,332                                 |                  | -                        | \$55,661         |                          | -           | \$56,761         |
| 50 - Salaries as per Wages Schedule                                                                                          |  | -                                        | \$55,661         | -                        | -                | \$56,761                 | -           | -                |
| 119121 Arts and Cultural Heritage - Superannuation                                                                           |  | \$6,365                                  |                  | -                        | \$8,071          |                          | -           | \$8,230          |
| 50 - Superannuation payments associated with acct 119120                                                                     |  | -                                        | \$8,071          | -                        | -                | \$8,230                  | -           | -                |
| 119122 Arts and Cultural Heritage Planning                                                                                   |  | -                                        |                  | -                        | \$37,000         |                          |             | \$7,000          |
| 51 - Reconciliation Action Plan                                                                                              |  | -                                        | \$6,000          |                          |                  | \$6,000                  |             |                  |
| 51 - Other office expenses incl exhibition costs                                                                             |  | -                                        | \$1,000          |                          |                  | \$1,000                  |             |                  |
| 51 - Arts and Cultural Plan                                                                                                  |  | -                                        | \$30,000         | -                        | -                | -                        | -           | -                |
| 119123 Arts and Cultural Heritage - Leave Provisions                                                                         |  | -                                        |                  | -                        | \$308            |                          | -           | \$315            |
| 50 - Provision for AL and LSL entitlements                                                                                   |  | -                                        | \$308            | -                        | -                | \$315                    | -           | -                |
| 119124 Arts and Cultural Heritage - Projects                                                                                 |  | -                                        |                  | -                        | \$21,000         |                          | -           | \$21,000         |
| 51 - Chambers Honour Board                                                                                                   |  | -                                        | \$21,000         |                          |                  | \$21,000                 |             |                  |
| <b>Sub Total - OTHER CULTURE OP/EXP</b>                                                                                      |  | <b>\$244,617</b>                         | <b>\$312,929</b> | -                        | <b>\$312,929</b> | <b>\$303,265</b>         | -           | <b>\$303,265</b> |
| <b>OPERATING INCOME</b>                                                                                                      |  |                                          |                  |                          |                  |                          |             |                  |
| 118221 Museum Entry Fees                                                                                                     |  | (\$4,694)                                | -                | (\$7,000)                | -                | -                        | (\$7,000)   | -                |
| 07 - Admission fees for York Residency Museum                                                                                |  | -                                        | (\$7,000)        | -                        | -                | (\$7,000)                | -           | -                |
| 118222 Sale Postcards/Books                                                                                                  |  | (\$703)                                  | -                | (\$2,500)                | -                | -                        | (\$2,500)   | -                |
| 07 - Provision for sundry income from sale of postcards and stock                                                            |  | -                                        | (\$2,500)        | -                        | -                | (\$2,500)                | -           | -                |
| 118223 Donations                                                                                                             |  | (\$65)                                   | -                | (\$10)                   | -                | -                        | (\$10)      | -                |
| 04 - Provision for sundry donations received at the Residency Museum                                                         |  | -                                        | (\$10)           | -                        | -                | (\$10)                   | -           | -                |
| 118225 Reimbursements Taxable Supply                                                                                         |  | -                                        | -                | (\$10)                   | -                | -                        | (\$10)      | -                |
| 04 - Contributions                                                                                                           |  | -                                        | (\$10)           |                          |                  | (\$10)                   |             |                  |
| 118228 Grant Income                                                                                                          |  | -                                        | -                | -                        | -                | -                        | (\$110,000) | -                |
| 04 - Grant - Earthquake Risk Mitigation Pilot project                                                                        |  | -                                        | -                | -                        | -                | (\$110,000)              | -           | -                |
| 119220 Other Culture - Sundry Income                                                                                         |  | -                                        | -                | (\$10)                   | -                | -                        | (\$10)      | -                |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                     | Estimated<br>Actuals as at<br>30/06/2020 | Detail             | Annual Budget<br>2019-20 |                    | Annual Budget<br>2020-21 |                    |                    |
|------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|------------------------------------------|--------------------|--------------------------|--------------------|--------------------------|--------------------|--------------------|
| Descriptions                                                                                                                 |                                                     |                                          |                    | Income                   | Expenditure        | Detail                   | Income             | Expenditure        |
|                                                                                                                              | 04 - Provision for sundry income                    | -                                        | (\$10)             | -                        | -                  | (\$10)                   | -                  | -                  |
| 119221                                                                                                                       | Government Grants - Arts and Cultural Heritage      | -                                        | -                  | -                        | -                  | -                        | -                  | -                  |
|                                                                                                                              | 02 - Arts and Cultural Plan Funding                 | -                                        |                    |                          |                    |                          |                    |                    |
|                                                                                                                              |                                                     |                                          |                    |                          |                    |                          |                    |                    |
|                                                                                                                              | <b>Sub Total - OTHER CULTURE OP/INC</b>             | <b>(\$5,461)</b>                         | <b>(\$9,530)</b>   | <b>(\$9,530)</b>         | -                  | <b>(\$119,530)</b>       | <b>(\$119,530)</b> | -                  |
|                                                                                                                              |                                                     |                                          |                    |                          |                    |                          |                    |                    |
|                                                                                                                              | <b>Total - OTHER CULTURE</b>                        | <b>\$239,156</b>                         | <b>\$303,399</b>   | <b>(\$9,530)</b>         | <b>\$312,929</b>   | <b>\$183,735</b>         | <b>(\$119,530)</b> | <b>\$303,265</b>   |
|                                                                                                                              |                                                     |                                          |                    |                          |                    |                          |                    |                    |
|                                                                                                                              | <b>Total - RECREATION AND CULTURE</b>               | <b>\$1,967,626</b>                       | <b>\$2,154,794</b> | <b>(\$1,268,065)</b>     | <b>\$3,422,859</b> | <b>\$2,684,616</b>       | <b>(\$788,852)</b> | <b>\$3,473,468</b> |
|                                                                                                                              |                                                     |                                          |                    |                          |                    |                          |                    |                    |
|                                                                                                                              | <b>STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE</b> |                                          |                    |                          |                    |                          |                    |                    |
|                                                                                                                              |                                                     |                                          |                    |                          |                    |                          |                    |                    |
|                                                                                                                              | <b>OPERATING EXPENDITURE</b>                        |                                          |                    |                          |                    |                          |                    |                    |
| 125109                                                                                                                       | Street Cleaning                                     | \$45,535                                 |                    | -                        | \$34,000           |                          | -                  | \$34,000           |
|                                                                                                                              | 50 - Direct Labour costs                            | -                                        | \$10,000           | -                        | -                  | \$10,000                 | -                  | -                  |
|                                                                                                                              | 40 - Labour overheads                               | -                                        | \$14,000           | -                        | -                  | \$14,000                 | -                  | -                  |
|                                                                                                                              | 51 - Contractors Fees                               | -                                        | \$10,000           | -                        | -                  | \$10,000                 | -                  | -                  |
|                                                                                                                              | 80 - Plant operation costs                          | -                                        |                    | -                        | -                  |                          | -                  | -                  |
| 125110                                                                                                                       | Road Safety Audits                                  | \$4,400                                  |                    | -                        | \$8,000            |                          | -                  | \$8,144            |
|                                                                                                                              | 51 - Materials and contracts                        | -                                        | \$8,000            | -                        | -                  | \$8,144                  | -                  | -                  |
| 125116                                                                                                                       | Road Work's - Developer's Expenses                  | -                                        |                    |                          |                    |                          |                    |                    |
| 125121                                                                                                                       | Traffic Signs - Warning and Directional             | \$1,075                                  |                    | -                        | \$5,552            |                          | -                  | \$5,571            |
|                                                                                                                              | 50 - Direct labour costs                            | -                                        | \$232              | -                        | -                  | \$238                    | -                  | -                  |
|                                                                                                                              | 40 - Labour overheads                               | -                                        | \$320              | -                        | -                  | \$333                    | -                  | -                  |
|                                                                                                                              | 51 - Materials and contracts                        | -                                        | \$5,000            | -                        | -                  | \$5,000                  | -                  | -                  |
| 125125                                                                                                                       | Weed Control                                        | \$5,024                                  |                    | -                        | \$44,836           |                          | -                  | \$10,855           |
|                                                                                                                              | 50 - Direct labour costs                            | -                                        | \$12,000           | -                        | -                  | \$2,000                  | -                  | -                  |
|                                                                                                                              | 40 - Labour overheads                               | -                                        | \$16,800           | -                        | -                  | \$2,800                  | -                  | -                  |
|                                                                                                                              | 51 - Materials and contracts                        | -                                        | \$15,000           | -                        | -                  | \$5,000                  | -                  | -                  |
|                                                                                                                              | 80 - Plant operation costs                          | -                                        | \$1,036            | -                        | -                  | \$1,055                  | -                  | -                  |
| 125128                                                                                                                       | Lighting of Streets                                 | \$76,486                                 |                    | -                        | \$91,359           |                          | -                  | \$94,100           |
|                                                                                                                              | 63 - Street light electricity                       | -                                        | \$91,359           | -                        | -                  | \$94,100                 | -                  | -                  |
| 125129                                                                                                                       | Road Maintenance General                            | \$734,531                                |                    | -                        | \$600,000          |                          | -                  | \$655,391          |
|                                                                                                                              | 50 - Direct labour costs                            | -                                        | \$145,000          | -                        | -                  | \$185,000                | -                  | -                  |
|                                                                                                                              | 40 - Labour overheads                               | -                                        | \$203,000          | -                        | -                  | \$259,000                | -                  | -                  |
|                                                                                                                              | 51 - Materials and contracts                        | -                                        | \$120,000          | -                        | -                  | \$77,015                 | -                  | -                  |
|                                                                                                                              | 80 - Plant operation costs                          | -                                        | \$132,000          | -                        | -                  | \$134,376                | -                  | -                  |
|                                                                                                                              | 50 - Direct labour costs                            | -                                        |                    | -                        | -                  | -                        | -                  | -                  |
|                                                                                                                              | 40 - Labour overheads                               | -                                        |                    | -                        | -                  | -                        | -                  | -                  |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                     |                                          |                    |                          |                    |                          |        |                    |
|------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|------------------------------------------|--------------------|--------------------------|--------------------|--------------------------|--------|--------------------|
| Descriptions                                                                                                                 |                                                     | Estimated<br>Actuals as at<br>30/06/2020 | Detail             | Annual Budget<br>2019-20 |                    | Annual Budget<br>2020-21 |        |                    |
|                                                                                                                              |                                                     |                                          |                    | Income                   | Expenditure        | Detail                   | Income | Expenditure        |
|                                                                                                                              | 51 - Materials and contracts                        | -                                        |                    | -                        | -                  | -                        | -      | -                  |
|                                                                                                                              | 80 - Plant operation costs                          | -                                        |                    | -                        | -                  | -                        | -      | -                  |
|                                                                                                                              | 50 - Direct labour costs                            | -                                        |                    | -                        | -                  | -                        | -      | -                  |
|                                                                                                                              | 40 - Labour overheads                               | -                                        |                    | -                        | -                  | -                        | -      | -                  |
|                                                                                                                              | 51 - Materials and contracts                        | -                                        |                    | -                        | -                  | -                        | -      | -                  |
|                                                                                                                              | 80 - Plant operation costs                          | -                                        |                    | -                        | -                  | -                        | -      | -                  |
|                                                                                                                              | 50 - Direct labour costs                            | -                                        |                    | -                        | -                  | -                        | -      | -                  |
|                                                                                                                              | 40 - Labour overheads                               | -                                        |                    | -                        | -                  | -                        | -      | -                  |
|                                                                                                                              | 51 - Materials and contracts                        | -                                        |                    | -                        | -                  | -                        | -      | -                  |
|                                                                                                                              | 51 - Contractors - Swails and Pipes                 | -                                        |                    | -                        | -                  | -                        | -      | -                  |
| 125132                                                                                                                       | Bridge Maintenance                                  | \$32,316                                 |                    | -                        | \$39,213           |                          | -      | \$41,058           |
|                                                                                                                              | 50 - Direct labour costs                            | -                                        | \$3,095            | -                        | -                  | \$3,172                  | -      | -                  |
|                                                                                                                              | 40 - Labour overheads                               | -                                        | \$4,266            | -                        | -                  | \$4,441                  | -      | -                  |
|                                                                                                                              | 51 - Materials and contracts                        | -                                        | -                  | -                        | -                  | -                        | -      | -                  |
|                                                                                                                              | 53 - Insurance                                      | -                                        | \$31,852           | -                        | -                  | \$33,444                 | -      | -                  |
| 125140                                                                                                                       | Crossover Rebate                                    | \$1,908                                  |                    | -                        | \$2,000            |                          | -      | \$2,000            |
|                                                                                                                              | 51 - General rebates                                | -                                        | \$2,000            | -                        | -                  | \$2,000                  | -      | -                  |
| 125141                                                                                                                       | Crossovers - York Estates Stage 2                   | -                                        |                    | -                        | -                  |                          | -      | -                  |
| 125165                                                                                                                       | Depot Maintenance                                   | \$57,181                                 |                    | -                        | \$78,659           |                          | -      | \$77,878           |
|                                                                                                                              | 50 - Direct labour costs                            | -                                        | \$15,000           | -                        | -                  | \$15,372                 | -      | -                  |
|                                                                                                                              | 40 - Labour overheads                               | -                                        | \$21,000           | -                        | -                  | \$21,521                 | -      | -                  |
|                                                                                                                              | 51 - General maintenance incl cleaning              | -                                        | \$20,000           | -                        | -                  | \$20,000                 | -      | -                  |
|                                                                                                                              | 51 - Fire Extinguishers - safety & compliance       | -                                        | \$3,087            | -                        | -                  | \$3,143                  | -      | -                  |
|                                                                                                                              | 52 - Water                                          | -                                        | \$5,500            | -                        | -                  | \$5,665                  | -      | -                  |
|                                                                                                                              | 53 - Insurance                                      | -                                        | \$1,866            | -                        | -                  | \$1,959                  | -      | -                  |
|                                                                                                                              | 57 - Rates, Dangerous Goods Licence, FESA levy      | -                                        | \$500              | -                        | -                  | \$509                    | -      | -                  |
|                                                                                                                              | 62 - Telephone                                      | -                                        | \$2,500            | -                        | -                  | \$2,545                  | -      | -                  |
|                                                                                                                              | 63 - Electricity                                    | -                                        | \$5,500            | -                        | -                  | \$5,665                  | -      | -                  |
|                                                                                                                              | 80 - Plant operation costs                          | -                                        | \$3,706            | -                        | -                  | \$1,500                  | -      | -                  |
| 125170                                                                                                                       | Road Verge Maintenance                              | \$14,995                                 |                    | -                        | \$15,000           |                          | -      | \$10,000           |
|                                                                                                                              | 50 - Direct Labour costs                            | -                                        | -                  | -                        | -                  | -                        | -      | -                  |
|                                                                                                                              | 40 - Labour overheads                               | -                                        | -                  | -                        | -                  | -                        | -      | -                  |
|                                                                                                                              | 51 - Materials and contracts - WP contractors       | -                                        | \$15,000           | -                        | -                  | \$10,000                 | -      | -                  |
| 126199                                                                                                                       | Depreciation                                        | \$1,667,531                              |                    | -                        | \$1,318,707        |                          | -      | \$1,318,707        |
|                                                                                                                              | 54 - Depreciation of assets                         | -                                        | \$1,318,707        | -                        | -                  | \$1,318,707              | -      | -                  |
| 127195                                                                                                                       | Interest on Loans                                   | \$3,772                                  |                    | -                        | \$4,005            |                          | -      | \$2,584            |
|                                                                                                                              | 55 - Interest payments on Loan 66 - Plant           | -                                        | \$4,005            | -                        | -                  | \$2,584                  | -      | -                  |
|                                                                                                                              | <b>Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP</b> | <b>\$2,644,757</b>                       | <b>\$2,241,331</b> | -                        | <b>\$2,241,331</b> | <b>\$2,260,288</b>       | -      | <b>\$2,260,288</b> |





|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                          |               |                          |             |               |                          |             |  |
|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|---------------|--------------------------|-------------|---------------|--------------------------|-------------|--|
| Descriptions                                                                                                                 | Estimated<br>Actuals as at<br>30/06/2020 | Detail        | Annual Budget<br>2019-20 |             | Detail        | Annual Budget<br>2020-21 |             |  |
|                                                                                                                              |                                          |               | Income                   | Expenditure |               | Income                   | Expenditure |  |
| OPERATING INCOME                                                                                                             |                                          |               |                          |             |               |                          |             |  |
| 125201 Other Grants                                                                                                          | (\$7,594)                                |               | (\$6,700)                | -           |               | (\$7,500)                | -           |  |
| 03 - MRWA Street lighting grant                                                                                              | -                                        | (\$6,700)     | -                        | -           | (\$7,500)     | -                        | -           |  |
| 121202 Road To Recovery Grants                                                                                               | (\$400,000)                              |               | (\$396,868)              | -           |               | (\$396,868)              | -           |  |
| 03 - Grant received from Federal Govt for nominated road projects                                                            | -                                        | (\$396,868)   | -                        | -           | (\$396,868)   | -                        | -           |  |
| 125202 Grant MRWA Direct Maintenance                                                                                         | (\$151,030)                              |               | (\$142,000)              | -           |               | (\$153,863)              | -           |  |
| 02 - Grant received from MRWA for unspecified road maintenance                                                               | -                                        | (\$142,000)   | -                        | -           | (\$153,863)   | -                        | -           |  |
| 125203 Grant - RRG - Roads                                                                                                   | (\$321,669)                              |               | (\$242,817)              | -           |               | (\$362,419)              | -           |  |
| 03 - Regional Road Group Funding - Knotts Rd                                                                                 | -                                        | (\$135,586)   | -                        | -           |               |                          |             |  |
| 03 - Regional Road Group Funding - York Tammin Rd                                                                            | -                                        | (\$107,231)   | -                        | -           | (\$362,419)   | -                        | -           |  |
| 125204 Roads Reimbursements - Taxable Supply                                                                                 | (\$2,000)                                |               | -                        | -           |               | -                        | -           |  |
| 125220 Developers' Contributions - Footpaths                                                                                 | (\$2,842)                                | -             | -                        | -           |               | -                        | -           |  |
| 121215 Grant Lgco Special Projects- Bridges                                                                                  | -                                        | -             | -                        | -           | -             | -                        | -           |  |
| Bridge Renewals                                                                                                              | -                                        | -             | -                        | -           | -             | -                        | -           |  |
| 125208 Grant Govt - Black Spot Funding                                                                                       | -                                        | -             | -                        | -           | -             | (\$66,667)               | -           |  |
| 03 - Blackspot grants - Roads subject to safety audits                                                                       | -                                        | -             | -                        | -           | (\$66,667)    | -                        | -           |  |
| 125210 WANDRRA Income                                                                                                        | (\$166,699)                              |               | (\$252,000)              | -           |               | -                        | -           |  |
| 03 - Grant funding - subject to application (AGRN 743)                                                                       | -                                        | -             | -                        | -           | -             | -                        | -           |  |
| 03 - Grant funding - subject to application (Cyclone Joyce)                                                                  | -                                        | (\$252,000)   | -                        | -           |               |                          |             |  |
| 125211 Grants - Federal                                                                                                      | -                                        | -             | -                        | -           |               | (\$300,000)              | -           |  |
| 03 - Grant received from Fed Govt for nominated infrastructure projects                                                      | -                                        | -             | -                        | -           | (\$300,000)   | -                        | -           |  |
| Sub Total - MTCE STREETS ROADS DEPOTS OP/INC                                                                                 | (\$1,051,834)                            | (\$1,040,385) | (\$1,040,385)            | -           | (\$1,287,317) | (\$1,287,317)            | -           |  |
| Total - MTCE STREETS ROADS DEPOTS                                                                                            | \$1,592,922                              | \$1,200,945   | (\$1,040,385)            | \$2,241,331 | \$972,971     | (\$1,287,317)            | \$2,260,288 |  |
| TRAFFIC CONTROL                                                                                                              |                                          |               |                          |             |               |                          |             |  |
| OPERATING EXPENDITURE                                                                                                        |                                          |               |                          |             |               |                          |             |  |
| PARKING                                                                                                                      |                                          |               |                          |             |               |                          |             |  |
| 128101 Paint Carparks/Park Bays CBD                                                                                          | \$2,187                                  |               | -                        | \$2,000     |               | -                        | -           |  |
| 51 - Materials and contracts                                                                                                 | -                                        | \$2,000       | -                        | -           | -             | -                        | -           |  |
| 128103 Howick St Car Park                                                                                                    | \$5,052                                  |               | -                        | \$4,967     |               | -                        | \$5,067     |  |
| 50 - Direct labour costs                                                                                                     | -                                        | \$1,500       | -                        | -           | \$1,538       | -                        | -           |  |
| 40 - Labour overheads                                                                                                        | -                                        | -             | -                        | -           | -             | -                        | -           |  |
| 51 - Materials and contracts                                                                                                 | -                                        | \$1,029       | -                        | -           | \$1,048       | -                        | -           |  |





|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                         |                                          |                    |                          |                    |                          |                      |                    |
|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------|--------------------|--------------------------|--------------------|--------------------------|----------------------|--------------------|
| Descriptions                                                                                                                 |                                                                         | Estimated<br>Actuals as at<br>30/06/2020 | Detail             | Annual Budget<br>2019-20 |                    | Annual Budget<br>2020-21 |                      |                    |
|                                                                                                                              |                                                                         |                                          |                    | Income                   | Expenditure        | Detail                   | Income               | Expenditure        |
|                                                                                                                              | 80 - Plant operation costs                                              | -                                        | \$2,438            | -                        | -                  | \$2,482                  | -                    | -                  |
| 128104                                                                                                                       | Parking Enforcement                                                     | -                                        | -                  | -                        | -                  | -                        | -                    | -                  |
|                                                                                                                              | 50 - Ranger's time enforcing Parking Regulations                        | -                                        | -                  | -                        | -                  | -                        | -                    | -                  |
| 128199                                                                                                                       | Depreciation                                                            | \$24,214                                 | -                  | -                        | \$24,704           | -                        | -                    | \$24,704           |
|                                                                                                                              | 54 - Depreciation of assets                                             | -                                        | \$24,704           | -                        | -                  | \$24,704                 | -                    | -                  |
|                                                                                                                              | <b>LICENSING</b>                                                        |                                          |                    |                          |                    |                          |                      |                    |
| 129102                                                                                                                       | Licensing Salaries                                                      | \$59,290                                 | -                  | -                        | \$86,281           | -                        | -                    | \$79,055           |
|                                                                                                                              | 50 - Salaries as per Wages Schedule                                     | -                                        | \$86,281           | -                        | -                  | \$79,055                 | -                    | -                  |
| 129103                                                                                                                       | Licensing Superannuation                                                | \$8,759                                  | -                  | -                        | \$12,511           | -                        | -                    | \$11,463           |
|                                                                                                                              | 50 - Superannuation payments associated with 129102                     | -                                        | \$12,511           | -                        | -                  | \$11,463                 | -                    | -                  |
| 129104                                                                                                                       | Licensing Leave Provisions                                              | -                                        | -                  | -                        | \$599              | -                        | -                    | \$614              |
|                                                                                                                              | 50 - Licensing staff leave provisions                                   | -                                        | \$599              | -                        | -                  | \$614                    | -                    | -                  |
| 129401                                                                                                                       | Admin O'Heads And Labour Costs                                          | \$88,226                                 | -                  | -                        | \$93,839           | -                        | -                    | \$93,936           |
|                                                                                                                              | 39 - Allocation for total admin costs incurred by Council, (from 42100) | -                                        | \$93,839           | -                        | -                  | \$93,936                 | -                    | -                  |
|                                                                                                                              |                                                                         | -                                        | -                  | -                        | -                  | -                        | -                    | -                  |
|                                                                                                                              | <b>Sub Total - TRAFFIC CONTROL OP/EXP</b>                               | <b>\$187,728</b>                         | <b>\$224,901</b>   | -                        | <b>\$224,901</b>   | <b>\$214,839</b>         | -                    | <b>\$214,839</b>   |
|                                                                                                                              | <b>OPERATING INCOME</b>                                                 |                                          |                    |                          |                    |                          |                      |                    |
| 129202                                                                                                                       | Commission Licensing                                                    | (\$54,778)                               | -                  | (\$66,300)               | -                  | -                        | (\$66,300)           | -                  |
|                                                                                                                              | 09 - Commission received from DOT as licensing agent                    | -                                        | (\$66,300)         | -                        | -                  | (\$66,300)               | -                    | -                  |
| 128204                                                                                                                       | Parking Fines                                                           | (\$640)                                  | -                  | -                        | -                  | -                        | -                    | -                  |
|                                                                                                                              | 07 - Penalties received from parking infringements                      | -                                        | -                  | -                        | -                  | -                        | -                    | -                  |
|                                                                                                                              |                                                                         | -                                        | -                  | -                        | -                  | -                        | -                    | -                  |
|                                                                                                                              | <b>Sub Total - TRAFFIC CONTROL OP/INC</b>                               | <b>(\$55,418)</b>                        | <b>(\$66,300)</b>  | <b>(\$66,300)</b>        | -                  | <b>(\$66,300)</b>        | <b>(\$66,300)</b>    | -                  |
|                                                                                                                              | <b>Total - TRAFFIC CONTROL</b>                                          | <b>\$132,310</b>                         | <b>\$158,601</b>   | <b>(\$66,300)</b>        | <b>\$224,901</b>   | <b>\$148,539</b>         | <b>(\$66,300)</b>    | <b>\$214,839</b>   |
|                                                                                                                              | <b>Total - TRANSPORT</b>                                                | <b>\$1,725,232</b>                       | <b>\$1,359,547</b> | <b>(\$1,106,685)</b>     | <b>\$2,466,232</b> | <b>\$1,121,510</b>       | <b>(\$1,353,617)</b> | <b>\$2,475,127</b> |
|                                                                                                                              | <b>RURAL SERVICES</b>                                                   |                                          |                    |                          |                    |                          |                      |                    |
|                                                                                                                              | <b>OPERATING EXPENDITURE</b>                                            |                                          |                    |                          |                    |                          |                      |                    |
| 131108                                                                                                                       | Conservation Volunteers                                                 | -                                        | -                  | -                        | \$1,500            | -                        | -                    | \$26,500           |
|                                                                                                                              | 51 - Volunteer projects                                                 | -                                        | \$1,500            | -                        | -                  | \$1,500                  | -                    | -                  |
|                                                                                                                              | 51 - Avon River banks restoration - seed funding                        | -                                        | -                  | -                        | -                  | \$25,000                 | -                    | -                  |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                             | Estimated<br>Actuals as at<br>30/06/2020 | Detail    | Annual Budget<br>2019-20 |             | Annual Budget<br>2020-21 |        |             |
|------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|------------------------------------------|-----------|--------------------------|-------------|--------------------------|--------|-------------|
| Descriptions                                                                                                                 |                                                                             |                                          |           | Income                   | Expenditure | Detail                   | Income | Expenditure |
|                                                                                                                              | Sub Total - RURAL SERVICES OP/EXP                                           | -                                        | \$1,500   | -                        | \$1,500     | \$26,500                 | -      | \$26,500    |
|                                                                                                                              | OPERATING INCOME                                                            |                                          |           |                          |             |                          |        |             |
| 131208                                                                                                                       | Operating Grants - Environmental                                            | -                                        | -         | -                        | -           | -                        | -      | -           |
|                                                                                                                              | 02 - Avon Riverbank Restoration Grant                                       | -                                        | -         | -                        | -           | -                        | -      | -           |
|                                                                                                                              | Sub Total - RURAL SERVICES OP/INC                                           | -                                        | -         | -                        | -           | -                        | -      | -           |
|                                                                                                                              | Total - RURAL SERVICES                                                      | -                                        | \$1,500   | -                        | \$1,500     | \$26,500                 | -      | \$26,500    |
|                                                                                                                              | TOURISM AND AREA PROMOTION                                                  |                                          |           |                          |             |                          |        |             |
|                                                                                                                              | OPERATING EXPENDITURE                                                       |                                          |           |                          |             |                          |        |             |
| 132101                                                                                                                       | Admin O/Head & Labour Costs                                                 | \$33,085                                 | -         | -                        | \$35,190    | -                        | -      | \$35,226    |
|                                                                                                                              | 39 - Allocation for total admin costs incurred by Council, (from 42100)     | -                                        | \$35,190  | -                        | -           | \$35,226                 | -      | -           |
| 132102                                                                                                                       | Town Promotions                                                             | \$1,354                                  | -         | -                        | \$10,000    | -                        | -      | \$18,500    |
|                                                                                                                              | 51 - Provision for expenditure on various town promotions incl video        | -                                        | \$10,000  | -                        | -           | \$18,500                 | -      | -           |
| 132145                                                                                                                       | Area Promotion                                                              | \$23,704                                 | -         | -                        | \$40,000    | -                        | -      | \$37,500    |
|                                                                                                                              | 51 - Events support - Funding Pool                                          | -                                        | \$22,500  | -                        | -           | \$37,500                 | -      | -           |
|                                                                                                                              | 51 - Tourism Approved Projects YAVT                                         | -                                        | \$8,500   | -                        | -           | -                        | -      | -           |
|                                                                                                                              | 51 - Other expenditure relating to area promotion eg. Trails                | -                                        | \$9,000   | -                        | -           | -                        | -      | -           |
| 132146                                                                                                                       | Information Bays and Street Furniture Maintenance                           | \$2,371                                  | -         | -                        | \$6,141     | -                        | -      | \$6,284     |
|                                                                                                                              | 50 - Direct labour costs                                                    | -                                        | \$1,741   | -                        | -           | \$1,785                  | -      | -           |
|                                                                                                                              | 40 - Labour overheads                                                       | -                                        | \$2,400   | -                        | -           | \$2,499                  | -      | -           |
|                                                                                                                              | 51 - Materials and contracts                                                | -                                        | \$2,000   | -                        | -           | \$2,000                  | -      | -           |
| 132103                                                                                                                       | York Information Centre - Salaries                                          | \$147,839                                | -         | -                        | \$144,923   | -                        | -      | \$178,557   |
|                                                                                                                              | 50 - Salaries as per Wages Schedule                                         | -                                        | \$144,923 | -                        | -           | \$178,557                | -      | -           |
| 132104                                                                                                                       | York Information Centre - Superannuation                                    | \$16,833                                 | -         | -                        | \$22,882    | -                        | -      | \$25,891    |
|                                                                                                                              | 50 - Superannuation as per Wages Schedule                                   | -                                        | \$22,882  | -                        | -           | \$25,891                 | -      | -           |
| 132148                                                                                                                       | Contribution to Information services                                        | \$30,238                                 | -         | -                        | \$32,855    | -                        | -      | \$35,978    |
|                                                                                                                              | 51 - Information Services - Stock for resale                                | -                                        | \$10,000  | -                        | -           | \$10,000                 | -      | -           |
|                                                                                                                              | 35 - Coin Machine - purchase of coins/albums/capsules/freight               | -                                        | \$3,177   | -                        | -           | \$3,234                  | -      | -           |
|                                                                                                                              | 51 - Advertising                                                            | -                                        | \$3,000   | -                        | -           | \$3,000                  | -      | -           |
|                                                                                                                              | 51 - Brochure Production costs                                              | -                                        | \$6,000   | -                        | -           | \$6,000                  | -      | -           |
|                                                                                                                              | 51 - Memberships                                                            | -                                        | \$1,000   | -                        | -           | \$1,000                  | -      | -           |
|                                                                                                                              | 51 - Information Services - Stationery                                      | -                                        | \$1,059   | -                        | -           | \$1,078                  | -      | -           |
|                                                                                                                              | 51 - Information Services - Operations - incl p'copy chgs, signage, racking | -                                        | \$6,000   | -                        | -           | \$6,000                  | -      | -           |
|                                                                                                                              | 51 - Information Services - Telephones                                      | -                                        | \$1,376   | -                        | -           | \$1,401                  | -      | -           |

|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                  | Estimated<br>Actuals as at<br>30/06/2020 |          | Annual Budget<br>2019-20 |                  | Annual Budget<br>2020-21 |                  |
|------------------------------------------------------------------------------------------------------------------------------|------------------|------------------------------------------|----------|--------------------------|------------------|--------------------------|------------------|
| Descriptions                                                                                                                 |                  | Detail                                   | Income   | Expenditure              | Detail           | Income                   | Expenditure      |
| 51 - Information Services - Wi-Fi connection                                                                                 | -                | \$1,244                                  | -        | -                        | \$1,266          | -                        | -                |
| 51 - Information Services - Website maintenance annual charge                                                                | -                | -                                        | -        | -                        | \$1,500          | -                        | -                |
| 63 - Electricity                                                                                                             |                  |                                          |          |                          | \$1,500          |                          |                  |
| 132149 Tourist Bureau-Bldg Mtce                                                                                              | -                |                                          | -        | \$1,561                  |                  | -                        | -                |
| 63 - Electricity                                                                                                             | -                | \$1,561                                  | -        | -                        | -                | -                        | -                |
| 132150 Festivals and Events Funding Pool                                                                                     | \$86,610         |                                          | -        | \$193,500                |                  | -                        | \$282,500        |
| 51 - Multi Year Agreement - Festival of Cycling                                                                              | -                | \$20,000                                 |          |                          | \$20,000         |                          |                  |
| 51 - Multi Year Agreement - York Festival                                                                                    | -                | \$22,500                                 |          |                          | \$15,000         |                          |                  |
| 51 - Multi Year Agreement - York Motorcycle Festival                                                                         | -                | \$25,000                                 |          |                          | \$25,000         |                          |                  |
| 51 - Multi Year Agreement - York Society                                                                                     | -                | \$6,000                                  |          |                          | \$6,000          |                          |                  |
| 51 - Annual Event - YorkKids - subject to funding                                                                            | -                | \$59,500                                 | -        | -                        | \$34,000         | -                        | -                |
| 51 - Other Annual Events                                                                                                     | -                | \$31,000                                 | -        | -                        | \$31,000         | -                        | -                |
| 51 - Event Recovery Calendar                                                                                                 | -                |                                          |          |                          | \$75,000         |                          |                  |
| 51 - Festival Support funding pool                                                                                           | -                | \$29,500                                 | -        | -                        | \$76,500         | -                        | -                |
| 132153 Christmas Decorations/Festivities - Shire Assistance                                                                  | \$34,471         | -                                        | -        | \$27,536                 | -                | -                        | \$35,813         |
| 50 - Direct labour costs                                                                                                     | -                | \$10,640                                 | -        | -                        | \$14,068         | -                        | -                |
| 40 - Labour overheads                                                                                                        | -                | \$14,896                                 | -        | -                        | \$19,695         | -                        | -                |
| 51 - Materials and hire equipment                                                                                            | -                | -                                        | -        | -                        | -                | -                        | -                |
| 80 - Plant operation costs                                                                                                   | -                | \$2,000                                  | -        | -                        | \$2,050          | -                        | -                |
| 132154 Banner Installation & Removal                                                                                         | \$947            | -                                        | -        | \$9,450                  | -                | -                        | \$2,014          |
| 50 - Direct labour costs                                                                                                     | -                | \$3,560                                  | -        | -                        | \$454            | -                        | -                |
| 40 - Labour overheads                                                                                                        | -                | \$4,984                                  | -        | -                        | \$636            | -                        | -                |
| 51 - Materials and contracts                                                                                                 | -                | \$565                                    | -        | -                        | \$575            | -                        | -                |
| 80 - Plant operation costs                                                                                                   | -                | \$341                                    | -        | -                        | \$350            | -                        | -                |
| 132159 Grant Expenditure                                                                                                     | -                | -                                        | -        | -                        | -                | -                        | -                |
| 132160 Festivals and Events - Shire Assistance                                                                               | \$4,781          | -                                        | -        | \$9,786                  | -                | -                        | \$9,393          |
| 50 - Direct labour costs                                                                                                     | -                | \$3,869                                  | -        | -                        | \$3,700          | -                        | -                |
| 40 - Labour overheads                                                                                                        | -                | \$5,417                                  | -        | -                        | \$5,180          | -                        | -                |
| 51 - Materials and contracts                                                                                                 | -                |                                          |          |                          |                  |                          |                  |
| 80 - Plant operation costs                                                                                                   | -                | \$500                                    | -        | -                        | \$513            | -                        | -                |
| 132199 Depreciation Expense                                                                                                  | \$85             |                                          | -        | \$90                     |                  | -                        | \$90             |
| 54 - Depreciation of assets                                                                                                  | -                | \$90                                     | -        | -                        | \$90             | -                        | -                |
|                                                                                                                              |                  |                                          | -        | -                        |                  | -                        | -                |
| <b>Sub Total - TOURISM &amp; AREA PROMOTION OP/EXP</b>                                                                       | <b>\$382,317</b> | <b>\$533,913</b>                         | <b>-</b> | <b>\$533,913</b>         | <b>\$667,746</b> | <b>-</b>                 | <b>\$667,746</b> |
| <b>OPERATING INCOME</b>                                                                                                      |                  |                                          |          |                          |                  |                          |                  |
| 132270 Contributions & Reimbursements Taxable                                                                                | -                |                                          | (\$204)  | -                        |                  | (\$204)                  | -                |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                         | Estimated<br>Actuals as at<br>30/06/2020 |                   | Annual Budget<br>2019-20 |                  | Annual Budget<br>2020-21  |                   |
|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------|-------------------|--------------------------|------------------|---------------------------|-------------------|
| Descriptions                                                                                                                 |                                                                         | Detail                                   |                   | Income Expenditure       |                  | Detail Income Expenditure |                   |
|                                                                                                                              | 04 - Provision for reimbursements                                       | -                                        | (\$102)           | -                        | -                | (\$102)                   | -                 |
| 132271                                                                                                                       | Contributions & Reimbursements - Non-Taxable                            | (\$325)                                  |                   |                          |                  |                           |                   |
|                                                                                                                              | 04 - Provision for reimbursements                                       | -                                        | (\$102)           | -                        | -                | (\$102)                   | -                 |
| 132252                                                                                                                       | Brochure Advertising Income                                             | -                                        |                   | (\$6,000)                | -                |                           | (\$6,000)         |
|                                                                                                                              | 07 - Sale of advertising space - Information Brochures                  | -                                        | (\$6,000)         | -                        | -                | (\$6,000)                 | -                 |
| 132269                                                                                                                       | Government Grants                                                       | (\$2,150)                                |                   | (\$36,000)               | -                |                           | (\$10,500)        |
|                                                                                                                              | 02 - Grant Hill Climb - Tourism WA                                      | -                                        | -                 | -                        | -                | -                         | -                 |
|                                                                                                                              | 02 - YorKids                                                            | -                                        | (\$36,000)        | -                        | -                | (\$10,500)                | -                 |
| 132255                                                                                                                       | Events Application fees                                                 | (\$1,773)                                |                   |                          |                  |                           |                   |
|                                                                                                                              | 07 - Fees and charges                                                   | -                                        | -                 | -                        | -                | -                         | -                 |
| 132254                                                                                                                       | Fees and Charges                                                        | -                                        |                   | -                        | -                |                           | -                 |
| 132248                                                                                                                       | Tourist Bureau Income                                                   | (\$14,366)                               |                   | (\$20,400)               | -                |                           | (\$20,000)        |
|                                                                                                                              | 07 - Income from Information Services Sales                             | -                                        | (\$20,400)        | -                        | -                | (\$20,000)                | -                 |
|                                                                                                                              | <b>Sub Total - TOURISM &amp; AREA PROMOTION OP/INC</b>                  | <b>(\$18,613)</b>                        | <b>(\$62,604)</b> | <b>(\$62,604)</b>        | -                | <b>(\$36,704)</b>         | <b>(\$36,704)</b> |
|                                                                                                                              | <b>Total - TOURISM &amp; AREA PROMOTION</b>                             | <b>\$363,704</b>                         | <b>\$471,309</b>  | <b>(\$62,604)</b>        | <b>\$533,913</b> | <b>\$631,042</b>          | <b>(\$36,704)</b> |
|                                                                                                                              | <b>BUILDING CONTROL</b>                                                 |                                          |                   |                          |                  |                           |                   |
|                                                                                                                              | <b>OPERATING EXPENDITURE</b>                                            |                                          |                   |                          |                  |                           |                   |
| 133160                                                                                                                       | Building - Salaries                                                     | \$122,763                                |                   | -                        | \$121,997        | -                         | \$126,479         |
|                                                                                                                              | 50 - Salaries as per Wages Schedule                                     | -                                        | \$121,997         | -                        | -                | \$126,479                 | -                 |
| 133161                                                                                                                       | Building - Superannuation                                               | \$16,604                                 | -                 | -                        | \$17,690         | -                         | \$18,339          |
|                                                                                                                              | 50 - Super payments associated with 133160                              | -                                        | \$17,690          | -                        | -                | \$18,339                  | -                 |
| 133189                                                                                                                       | Vehicle Operating Expenses - Y000 & Y837                                | \$3,417                                  | -                 | -                        | \$5,145          | -                         | \$5,238           |
|                                                                                                                              | 35 - Vehicle operating costs direct                                     | -                                        | \$5,145           | -                        | -                | \$5,238                   | -                 |
| 133190                                                                                                                       | Admin O/Head & Labour Costs                                             | \$88,226                                 | -                 | -                        | \$93,839         | -                         | \$93,936          |
|                                                                                                                              | 39 - Allocation for total admin costs incurred by Council, (from 42100) | -                                        | \$93,839          | -                        | -                | \$93,936                  | -                 |
| 133192                                                                                                                       | Building Control Expenses-Other                                         | \$1,731                                  | -                 | -                        | \$13,792         | -                         | \$5,591           |
|                                                                                                                              | 35 - Printing and stationery                                            | -                                        | \$1,675           | -                        | -                | -                         | -                 |
|                                                                                                                              | 51 - Signage                                                            | -                                        | \$1,675           | -                        | -                | \$1,705                   | -                 |
|                                                                                                                              | 62 - Mobile phone charges                                               | -                                        | \$1,117           | -                        | -                | \$360                     | -                 |
|                                                                                                                              | 35 - Plan Stamps                                                        | -                                        | \$272             | -                        | -                | \$277                     | -                 |
|                                                                                                                              | 35 - New mobile phone handset                                           | -                                        | \$500             | -                        | -                | -                         | -                 |
|                                                                                                                              | 35 - New Building License Envelopes                                     | -                                        | \$544             | -                        | -                | \$554                     | -                 |
|                                                                                                                              | 35 - Retrospective Building License Envelopes                           | -                                        | \$217             | -                        | -                | \$221                     | -                 |
|                                                                                                                              | 35 - Australian Standards Subscription                                  | -                                        | \$1,485           | -                        | -                | \$1,512                   | -                 |
|                                                                                                                              | 35 - Building Costs Guide                                               | -                                        | \$945             | -                        | -                | \$962                     | -                 |

|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                           | Estimated<br>Actuals as at<br>30/06/2020 |                   | Annual Budget<br>2019-20 |                   | Annual Budget<br>2020-21 |                  |
|------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|------------------------------------------|-------------------|--------------------------|-------------------|--------------------------|------------------|
| Descriptions                                                                                                                 |                                                                           | Detail                                   | Income            | Expenditure              | Detail            | Income                   | Expenditure      |
|                                                                                                                              | 35 - Building Codes online subscription and updates                       | -                                        | \$3,259           | -                        | -                 | -                        | -                |
|                                                                                                                              | 50 - Training Conferences                                                 | -                                        | -                 | -                        | -                 | -                        | -                |
|                                                                                                                              | 35 - Equipment                                                            | -                                        | \$558             | -                        | -                 | -                        | -                |
|                                                                                                                              | 51 - Scanning building files                                              | -                                        | \$1,544           | -                        | -                 | -                        | -                |
|                                                                                                                              | 51 - Building Consultants                                                 | -                                        | -                 | -                        | -                 | -                        | -                |
| 133195                                                                                                                       | Building Licence Refunds                                                  | -                                        | -                 | \$135                    | -                 | -                        | \$137            |
|                                                                                                                              | 51 - Refund of Building Licence applications where required               | -                                        | \$135             | -                        | \$137             | -                        | -                |
| 133196                                                                                                                       | Legal Advice Building                                                     | -                                        | -                 | \$5,145                  | -                 | -                        | \$5,000          |
|                                                                                                                              | 51 - Legal advice related to Building Control disputes                    | -                                        | \$5,145           | -                        | \$5,000           | -                        | -                |
| 133186                                                                                                                       | DAIP Implementation Expenses                                              | \$11,590                                 | -                 | \$27,000                 | -                 | -                        | \$36,750         |
|                                                                                                                              | 51 - Implement disabled access requirements                               | -                                        | \$27,000          | -                        | \$36,750          | -                        | -                |
| 133199                                                                                                                       | Depreciation Expense                                                      | -                                        | -                 | -                        | -                 | -                        | -                |
|                                                                                                                              | <b>Sub Total - BUILDING CONTROL OP/EXP</b>                                | <b>\$244,331</b>                         | <b>\$284,743</b>  | -                        | <b>\$284,743</b>  | <b>\$291,471</b>         | -                |
|                                                                                                                              | <b>BUILDING CONTROL OP/INC</b>                                            |                                          |                   |                          |                   |                          |                  |
| 133204                                                                                                                       | Charges - Building Permits                                                | (\$13,023)                               | (\$20,400)        | -                        | -                 | (\$20,000)               | -                |
|                                                                                                                              | 07 - Income received from Building Licence applications                   | -                                        | (\$20,400)        | -                        | (\$20,000)        | -                        | -                |
| 133205                                                                                                                       | Charges - Demolition Fees                                                 | (\$105)                                  | (\$200)           | -                        | -                 | (\$200)                  | -                |
|                                                                                                                              | 07 - Fees received for Building Demolition permits                        | -                                        | (\$200)           | -                        | (\$200)           | -                        | -                |
| 133206                                                                                                                       | Fees and Charges - Non-Taxable                                            | (\$6,488)                                | (\$4,830)         | -                        | -                 | (\$4,830)                | -                |
|                                                                                                                              | 07 - Swimming Pool fees collected through rates                           | -                                        | (\$4,830)         | -                        | (\$4,830)         | -                        | -                |
| 133207                                                                                                                       | Bcitr Commission                                                          | (\$190)                                  | (\$300)           | -                        | -                 | (\$300)                  | -                |
|                                                                                                                              | 09 - Commission received from BCITF applied to licences issued over \$20K | -                                        | (\$300)           | -                        | (\$300)           | -                        | -                |
| 133208                                                                                                                       | Signs/Hoardings Charges                                                   | -                                        | -                 | -                        | -                 | -                        | -                |
| 133210                                                                                                                       | Building Fees Taxable                                                     | (\$1,999)                                | (\$500)           | -                        | -                 | (\$500)                  | -                |
|                                                                                                                              | 07 - Other Building fees                                                  | -                                        | (\$500)           | -                        | (\$500)           | -                        | -                |
| 133211                                                                                                                       | Brb Commission                                                            | (\$655)                                  | (\$500)           | -                        | -                 | (\$500)                  | -                |
|                                                                                                                              | 09 - Commission received from BRB applied to all building licences        | -                                        | (\$500)           | -                        | (\$500)           | -                        | -                |
| 133215                                                                                                                       | Building Fines & Penalties                                                | (\$675)                                  | (\$100)           | -                        | -                 | (\$100)                  | -                |
|                                                                                                                              | 04 - Reimbursement of Building legal expenses incurred                    | -                                        | (\$100)           | -                        | (\$100)           | -                        | -                |
| 133213                                                                                                                       | Reimbursements - Non-Taxable                                              | -                                        | -                 | -                        | -                 | -                        | -                |
|                                                                                                                              | <b>Sub Total - BUILDING CONTROL OP/INC</b>                                | <b>(\$23,135)</b>                        | <b>(\$26,830)</b> | <b>(\$26,830)</b>        | <b>(\$26,430)</b> | <b>(\$26,430)</b>        | -                |
|                                                                                                                              | <b>Total - BUILDING CONTROL</b>                                           | <b>\$221,196</b>                         | <b>\$257,913</b>  | <b>(\$26,830)</b>        | <b>\$284,743</b>  | <b>\$265,041</b>         | <b>\$291,471</b> |
|                                                                                                                              | <b>ECONOMIC DEVELOPMENT</b>                                               |                                          |                   |                          |                   |                          |                  |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                             |                                          |           |                          |             |                          |             |             |
|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|------------------------------------------|-----------|--------------------------|-------------|--------------------------|-------------|-------------|
| Descriptions                                                                                                                 |                                                             | Estimated<br>Actuals as at<br>30/06/2020 | Detail    | Annual Budget<br>2019-20 |             | Annual Budget<br>2020-21 |             |             |
|                                                                                                                              |                                                             |                                          |           | Income                   | Expenditure | Detail                   | Income      | Expenditure |
| OPERATING EXPENDITURE                                                                                                        |                                                             |                                          |           |                          |             |                          |             |             |
| 138101                                                                                                                       | Old Infant Health - 5 Joaquina Street (Old York Telecentre) | \$2,336                                  |           | -                        | \$1,744     |                          | -           | \$1,775     |
|                                                                                                                              | 50 - Direct labour costs                                    | -                                        | -         | -                        | -           | -                        | -           | -           |
|                                                                                                                              | 40 - Labour overheads                                       | -                                        | -         | -                        | -           | -                        | -           | -           |
|                                                                                                                              | 51 - General maintenance                                    | -                                        | \$1,000   | -                        | -           | \$1,000                  | -           | -           |
|                                                                                                                              | 52 - Water                                                  | -                                        | \$292     | -                        | -           | \$301                    | -           | -           |
|                                                                                                                              | 53 - Property insurance                                     | -                                        | \$452     | -                        | -           | \$474                    | -           | -           |
| 138150                                                                                                                       | York Economic Development Projects                          | \$9,000                                  |           | -                        | \$20,000    |                          | -           | \$137,000   |
|                                                                                                                              | 51 - Multi-year Funding Agreement AVMMMA                    | -                                        | \$18,000  | -                        | -           |                          | -           | -           |
|                                                                                                                              | 51 - Projects as determined                                 | -                                        | \$2,000   | -                        | -           | -                        | -           | -           |
|                                                                                                                              | 51 - Shop Local Program                                     |                                          |           |                          |             | \$137,000                |             |             |
| 138103                                                                                                                       | Earthquake Building Mitigation Project Expenditure          | -                                        | -         | -                        | -           | -                        | -           | \$125,000   |
|                                                                                                                              | 51 - Earthquake Building Mitigation Project Expenditure     | -                                        | -         | -                        | -           | \$125,000                | -           | -           |
| 138160                                                                                                                       | Community/Economic Development Officer Salaries             | \$80,533                                 |           | -                        | \$84,085    |                          | -           | \$87,776    |
|                                                                                                                              | 50 - Salaries as per Wages Schedule                         | -                                        | \$84,085  | -                        | -           | \$87,776                 | -           | -           |
| 138161                                                                                                                       | Community Development Officer Superannuation                | \$12,155                                 |           | -                        | \$12,192    |                          | -           | \$12,728    |
|                                                                                                                              | 50 - Superannuation as per Wages Schedule                   | -                                        | \$12,192  | -                        | -           | \$12,728                 | -           | -           |
| 138162                                                                                                                       | CDO Provision for Long Service Leave                        | -                                        |           | -                        | \$2,070     |                          | -           | \$2,122     |
|                                                                                                                              | 50 - Annual Leave Accrual and LSL as per Wages Schedule     | -                                        | \$2,070   | -                        | -           | \$2,122                  | -           | -           |
|                                                                                                                              | Sub Total - ECONOMIC DEVELOPMENT OP/EXP                     | \$104,024                                | \$120,092 | -                        | \$120,092   | \$366,401                | -           | \$366,401   |
| OPERATING INCOME                                                                                                             |                                                             |                                          |           |                          |             |                          |             |             |
| 138203                                                                                                                       | Earthquake Building Mitigation Project Income               | -                                        |           | -                        | -           | -                        | (\$125,000) | -           |
|                                                                                                                              | 04 - Earthquake Building Mitigation Project Income          | -                                        |           | -                        |             | (\$125,000)              | -           |             |
|                                                                                                                              | Sub Total - ECONOMIC DEVELOPMENT OP/INC                     | -                                        | -         | -                        | -           | (\$125,000)              | (\$125,000) | -           |
|                                                                                                                              | Total - ECONOMIC DEVELOPMENT                                | \$104,024                                | \$120,092 | -                        | \$120,092   | \$241,401                | (\$125,000) | \$366,401   |
| OTHER ECONOMIC SERVICES                                                                                                      |                                                             |                                          |           |                          |             |                          |             |             |
| OPERATING EXPENDITURE                                                                                                        |                                                             |                                          |           |                          |             |                          |             |             |
| 139142                                                                                                                       | Standpipes Water/Maintenance                                | \$8,017                                  |           | -                        | \$9,715     |                          | -           | \$7,922     |
|                                                                                                                              | 50 - Direct labour costs                                    | -                                        | \$1,548   | -                        | -           | \$756                    | -           | -           |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                   | Estimated<br>Actuals as at<br>30/06/2020 |                    | Annual Budget<br>2019-20 |                    | Annual Budget<br>2020-21 |                    |
|------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------------------------------|--------------------|--------------------------|--------------------|--------------------------|--------------------|
| Descriptions                                                                                                                 |                   | Detail                                   | Income             | Expenditure              | Detail             | Income                   | Expenditure        |
| 40 - Labour overheads                                                                                                        | -                 | \$2,167                                  | -                  | -                        | \$1,058            | -                        | -                  |
| 51 - Materials and contracts incl. Compliance Certificates                                                                   | -                 | \$6,000                                  | -                  | -                        | \$6,108            | -                        | -                  |
| 139143 Standpipes-Water                                                                                                      | \$96,531          | -                                        | -                  | \$50,000                 | -                  | -                        | \$51,500           |
| 52 - Water                                                                                                                   | -                 | \$50,000                                 | -                  | -                        | \$51,500           | -                        | -                  |
| 139144 Community Bus Operation                                                                                               | \$5,885           | -                                        | -                  | \$6,819                  | -                  | -                        | \$6,954            |
| 50 - Direct labour costs                                                                                                     | -                 | \$169                                    | -                  | -                        | \$173              | -                        | -                  |
| 40 - Labour overheads                                                                                                        | -                 | \$243                                    | -                  | -                        | \$249              | -                        | -                  |
| 51 - Materials and contracts                                                                                                 | -                 | \$6,109                                  | -                  | -                        | \$6,219            | -                        | -                  |
| 53 - Insurance                                                                                                               | -                 | \$298                                    | -                  | -                        | \$313              | -                        | -                  |
| 139199 Depreciation Expense                                                                                                  | \$8,095           | -                                        | -                  | \$8,613                  | -                  | -                        | \$8,613            |
| 54 - Depreciation of assets                                                                                                  | -                 | \$8,613                                  | -                  | -                        | \$8,613            | -                        | -                  |
| <b>Sub Total - OTHER ECONOMIC SERVICES OP/EXP</b>                                                                            | <b>\$118,528</b>  | <b>\$75,146</b>                          | -                  | <b>\$75,146</b>          | <b>\$74,989</b>    | -                        | <b>\$74,989</b>    |
| <b>OPERATING INCOME</b>                                                                                                      |                   |                                          |                    |                          |                    |                          |                    |
| 139256 Charges-Sale Water                                                                                                    | (\$89,511)        |                                          | (\$59,715)         | -                        |                    | (\$51,500)               | -                  |
| 07 - Income received from water sold from Council-owned standpipes                                                           | -                 | (\$59,715)                               | -                  | -                        | (\$51,500)         | -                        | -                  |
| 139259 Community Bus Income                                                                                                  | (\$7,798)         |                                          | (\$6,819)          | -                        |                    | (\$6,954)                | -                  |
| 07 - Income received from the hire of the Community Bus - excess income to be                                                | -                 | (\$6,819)                                | -                  | -                        | (\$6,954)          | -                        | -                  |
| 139258 Reimbursements                                                                                                        | (\$50)            |                                          | -                  | -                        |                    | -                        | -                  |
| <b>Sub Total - OTHER ECONOMIC SERVICES OP/INC</b>                                                                            | <b>(\$97,359)</b> | <b>(\$66,534)</b>                        | <b>(\$66,534)</b>  | -                        | <b>(\$58,454)</b>  | <b>(\$58,454)</b>        | -                  |
| <b>Total - OTHER ECONOMIC SERVICES</b>                                                                                       | <b>\$21,170</b>   | <b>\$8,612</b>                           | <b>(\$66,534)</b>  | <b>\$75,146</b>          | <b>\$16,535</b>    | <b>(\$58,454)</b>        | <b>\$74,989</b>    |
| <b>Total - ECONOMIC SERVICES</b>                                                                                             | <b>\$710,094</b>  | <b>\$859,426</b>                         | <b>(\$155,968)</b> | <b>\$1,015,394</b>       | <b>\$1,180,518</b> | <b>(\$246,588)</b>       | <b>\$1,427,106</b> |
| <b>PRIVATE WORKS</b>                                                                                                         |                   |                                          |                    |                          |                    |                          |                    |
| <b>OPERATING EXPENDITURE</b>                                                                                                 |                   |                                          |                    |                          |                    |                          |                    |
| 141001 Various Private Works                                                                                                 | \$755             |                                          | -                  | -                        |                    | -                        | -                  |
| <b>Sub Total - PRIVATE WORKS OP/EXP</b>                                                                                      | <b>\$755</b>      | -                                        | -                  | -                        | -                  | -                        | -                  |
| <b>OPERATING INCOME</b>                                                                                                      |                   |                                          |                    |                          |                    |                          |                    |





|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                         |                                          |             |                          |             |                          |        |             |
|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------|-------------|--------------------------|-------------|--------------------------|--------|-------------|
| Descriptions                                                                                                                 |                                                                         | Estimated<br>Actuals as at<br>30/06/2020 | Detail      | Annual Budget<br>2019-20 |             | Annual Budget<br>2020-21 |        |             |
|                                                                                                                              |                                                                         |                                          |             | Income                   | Expenditure | Detail                   | Income | Expenditure |
| 142021                                                                                                                       | Charges-Private Works                                                   | (\$800)                                  |             | -                        | -           |                          | -      | -           |
|                                                                                                                              | Sub Total - PRIVATE WORKS OP/INC                                        | (\$800)                                  | -           | -                        | -           | -                        | -      | -           |
|                                                                                                                              | Total - PRIVATE WORKS                                                   | (\$45)                                   | -           | -                        | -           | -                        | -      | -           |
|                                                                                                                              | PUBLIC WORKS OVERHEADS                                                  |                                          |             |                          |             |                          |        |             |
|                                                                                                                              | OPERATING EXPENDITURE                                                   |                                          |             |                          |             |                          |        |             |
| 001064                                                                                                                       | Less Allocated-Works/Services                                           | (\$962,765)                              |             | -                        | (\$980,166) |                          | -      | (\$990,470) |
|                                                                                                                              | 40 - Overheads allocated                                                | -                                        | (\$980,166) | -                        | -           | (\$990,470)              | -      | -           |
| 143158                                                                                                                       | Admin O/Head & Labour Costs                                             | \$317,370                                | -           | -                        | \$363,627   | -                        | -      | \$364,000   |
|                                                                                                                              | 39 - Allocation for total admin costs incurred by Council, (from 42100) | -                                        | \$363,627   | -                        | -           | \$364,000                | -      | -           |
| 143160                                                                                                                       | Engineering Office/Other Exp                                            | \$28,103                                 |             | -                        | \$31,466    |                          | -      | \$31,843    |
|                                                                                                                              | 35 - General expenses                                                   | -                                        | \$2,719     | -                        | -           | \$2,768                  | -      | -           |
|                                                                                                                              | 35 - Software                                                           | -                                        | \$500       | -                        | -           | \$500                    | -      | -           |
|                                                                                                                              | 51 - IT Support & computer maintenance                                  | -                                        | \$515       | -                        | -           | \$524                    | -      | -           |
|                                                                                                                              | 35 - General office expenses                                            | -                                        | \$5,145     | -                        | -           | \$5,238                  | -      | -           |
|                                                                                                                              | 51 - Bike Path Plan - subject to DoT funding - Henrietta connectivity   | -                                        | -           | -                        | -           | \$10,000                 | -      | -           |
|                                                                                                                              | 35 - Colour Printer plus toners                                         | -                                        | \$1,029     | -                        | -           | \$1,048                  | -      | -           |
|                                                                                                                              | 51 - RoMan Data updates                                                 | -                                        | \$10,000    | -                        | -           | -                        | -      | -           |
|                                                                                                                              | 51 - Road and Access Infr Asset Plan Development                        | -                                        | -           | -                        | -           | -                        | -      | -           |
|                                                                                                                              | 51 - Infrastructure valuations                                          | -                                        | -           | -                        | -           | -                        | -      | -           |
|                                                                                                                              | 51 - Safety Equipment upgrades                                          | -                                        | \$3,602     | -                        | -           | \$3,666                  | -      | -           |
|                                                                                                                              | 51 - Roman Road Mgmt System Annual Subscription                         | -                                        | \$7,957     | -                        | -           | \$8,100                  | -      | -           |
| 143161                                                                                                                       | Superannuation Of Workmen                                               | \$117,605                                |             | -                        | \$124,866   |                          | -      | \$137,796   |
|                                                                                                                              | 50 - Superannuation payments as per Wages Schedule - outside staff      | -                                        | \$124,866   | -                        | -           | \$137,796                | -      | -           |
| 143162                                                                                                                       | Sick/Holiday Pay                                                        | \$142,729                                |             | -                        | \$150,299   |                          | -      | \$141,564   |
|                                                                                                                              | 50 - Holiday pay as per Wages Schedule                                  | -                                        | \$101,074   | -                        | -           | \$83,076                 | -      | -           |
|                                                                                                                              | 50 - Sick pay as per Wages Schedule                                     | -                                        | \$16,408    | -                        | -           | \$24,783                 | -      | -           |
|                                                                                                                              | 50 - Public Holidays as per Wages Schedule                              | -                                        | \$32,817    | -                        | -           | \$33,705                 | -      | -           |
| 143164                                                                                                                       | Protective Clothing                                                     | \$8,307                                  |             | -                        | \$7,500     |                          | -      | \$7,688     |
|                                                                                                                              | 50 - Provision for purchase of protective clothing and safety equipment | -                                        | \$7,500     | -                        | -           | \$7,688                  | -      | -           |
| 143166                                                                                                                       | Salary Allowances                                                       | (\$98)                                   |             | -                        | -           |                          | -      | -           |
| 143167                                                                                                                       | Meeting Attendance                                                      | \$3,757                                  |             | -                        | \$9,400     |                          | -      | \$5,926     |
|                                                                                                                              | 50 - Direct labour costs                                                | -                                        | \$8,222     | -                        | -           | \$4,727                  | -      | -           |
|                                                                                                                              | 51 - Materials and contracts                                            | -                                        | \$1,178     | -                        | -           | \$1,199                  | -      | -           |
| 143168                                                                                                                       | Safety Management                                                       | \$6,522                                  |             | -                        | \$7,500     |                          | -      | \$7,608     |





|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                   | Estimated<br>Actuals as at<br>30/06/2020 |            | Annual Budget<br>2019-20 |            | Annual Budget<br>2020-21 |             |
|------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------------------------------|------------|--------------------------|------------|--------------------------|-------------|
| Descriptions                                                                                                                 |                   | Detail                                   | Income     | Expenditure              | Detail     | Income                   | Expenditure |
| 50 - Direct labour costs                                                                                                     | -                 | \$1,500                                  | -          | -                        | \$1,500    | -                        | -           |
| 35 - Provision for OHS and related matters incl. First Aid kits                                                              | -                 | \$6,000                                  | -          | -                        | \$6,108    | -                        | -           |
| 143171 Staff Training                                                                                                        | -                 | -                                        | -          | -                        | -          | -                        | -           |
| 143172 Service Pay-Workmen                                                                                                   | \$19,477          | -                                        | -          | \$27,087                 | -          | -                        | \$27,880    |
| 50 - Service pay allowance                                                                                                   | -                 | \$8,060                                  | -          | -                        | \$8,060    | -                        | -           |
| 50 - Safety Bonus as per agreement                                                                                           | -                 | \$4,800                                  | -          | -                        | \$5,000    | -                        | -           |
| 50 - Adverse working allowance                                                                                               | -                 | \$14,227                                 | -          | -                        | \$14,820   | -                        | -           |
| 143175 Sundry Tools Purchase                                                                                                 | \$3,131           | -                                        | -          | \$3,500                  | -          | -                        | \$3,563     |
| 35 - Purchase of sundry tools and other minor equipment                                                                      | -                 | \$3,500                                  | -          | -                        | \$3,563    | -                        | -           |
| 143178 Long Service Leave                                                                                                    | \$17,712          | -                                        | -          | \$3,934                  | -          | -                        | \$4,032     |
| 50 - Annual provision for LSL accruals                                                                                       | -                 | \$3,934                                  | -          | -                        | \$4,032    | -                        | -           |
| 143179 Insurance                                                                                                             | \$39,451          | -                                        | -          | \$62,144                 | -          | -                        | \$62,394    |
| 53 - Public Liability                                                                                                        | -                 | \$23,625                                 | -          | -                        | \$23,535   | -                        | -           |
| 50 - Workers' Compensation                                                                                                   | -                 | \$37,488                                 | -          | -                        | \$37,368   | -                        | -           |
| 53 - Personal Accident                                                                                                       | -                 | \$804                                    | -          | -                        | \$844      | -                        | -           |
| 53 - Transit                                                                                                                 | -                 | \$227                                    | -          | -                        | \$647      | -                        | -           |
| 143180 Time In Lieu Taken                                                                                                    | (\$53)            | -                                        | -          | -                        | -          | -                        | -           |
| 143181 Works Salaries                                                                                                        | \$191,129         | -                                        | -          | \$146,405                | -          | -                        | \$157,962   |
| 50 - Salaries as per Wages Schedule                                                                                          | -                 | \$146,405                                | -          | -                        | \$157,962  | -                        | -           |
| 143182 Vehicle Operating Expenses Works P168, P134, P136                                                                     | \$18,712          | -                                        | -          | \$19,810                 | -          | -                        | \$13,867    |
| 51 - Materials and contracts                                                                                                 | -                 | \$18,000                                 | -          | -                        | \$12,000   | -                        | -           |
| 53 - Insurance                                                                                                               | -                 | \$761                                    | -          | -                        | \$799      | -                        | -           |
| 57 - Other expenditure                                                                                                       | -                 | \$1,049                                  | -          | -                        | \$1,068    | -                        | -           |
| 143183 Shire Engineer Vehicle Mtce                                                                                           | \$5,080           | -                                        | -          | \$6,770                  | -          | -                        | \$6,901     |
| 51 - Parts and repairs including fuel and oil P166                                                                           | -                 | \$6,000                                  | -          | -                        | \$6,108    | -                        | -           |
| 53 - Insurance                                                                                                               | -                 | \$298                                    | -          | -                        | \$313      | -                        | -           |
| 57 - Other expenditure                                                                                                       | -                 | \$472                                    | -          | -                        | \$480      | -                        | -           |
| 143199 Depreciation                                                                                                          | \$11,328          | -                                        | -          | \$15,859                 | -          | -                        | \$17,445    |
| 54 - Depreciation of assets                                                                                                  | -                 | \$15,859                                 | -          | -                        | \$17,445   | -                        | -           |
| <b>Sub Total - PUBLIC WORKS O/HEADS OP/EXP</b>                                                                               | <b>(\$32,503)</b> | -                                        | -          | \$0                      | <b>\$0</b> | -                        | \$0         |
| <b>OPERATING INCOME</b>                                                                                                      |                   |                                          |            |                          |            |                          |             |
| 143293 Reimbursements Non-Taxable Supply                                                                                     | \$0               | -                                        | (\$12,000) | -                        | -          | (\$12,000)               | -           |
| 04 - Diesel fuel rebate                                                                                                      | -                 | (\$12,000)                               | -          | -                        | (\$12,000) | -                        | -           |
| 143297 Sundry Equipment Sales                                                                                                | -                 | -                                        | (\$1,000)  | -                        | -          | (\$1,000)                | -           |
| 07 - Fees and charges - Sale of Scrap                                                                                        | -                 | (\$1,000)                                | -          | -                        | (\$1,000)  | -                        | -           |
|                                                                                                                              | -                 | -                                        | -          | -                        | -          | -                        | -           |

|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                                |                                          |             |                          |             |                          |            |             |
|------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------------------------|-------------|--------------------------|-------------|--------------------------|------------|-------------|
| Descriptions                                                                                                                 |                                                                                | Estimated<br>Actuals as at<br>30/06/2020 | Detail      | Annual Budget<br>2019-20 |             | Annual Budget<br>2020-21 |            |             |
|                                                                                                                              |                                                                                |                                          |             | Income                   | Expenditure | Detail                   | Income     | Expenditure |
| Sub Total - PUBLIC WORKS O/HEADS OP/INC                                                                                      |                                                                                | \$0                                      | (\$13,000)  | (\$13,000)               | -           | (\$13,000)               | (\$13,000) | -           |
| Total - PUBLIC WORKS OVERHEADS                                                                                               |                                                                                | (\$32,503)                               | (\$13,000)  | (\$13,000)               | \$0         | (\$13,000)               | (\$13,000) | \$0         |
| PLANT OPERATIONS COSTS                                                                                                       |                                                                                |                                          |             |                          |             |                          |            |             |
| OPERATING EXPENDITURE                                                                                                        |                                                                                |                                          |             |                          |             |                          |            |             |
| 001084                                                                                                                       | Less Allocated-Works/Services                                                  | (\$512,760)                              |             | -                        | (\$632,357) |                          | -          | (\$632,069) |
|                                                                                                                              | 80 - Plant overheads and depreciation recovered                                | -                                        | (\$632,357) | -                        | -           | (\$632,069)              | -          | -           |
| 014203                                                                                                                       | Plant Repair Wages                                                             | \$60,520                                 |             | -                        | \$72,781    |                          | -          | \$67,201    |
|                                                                                                                              | 50 - Direct labour costs                                                       | -                                        | \$31,495    | -                        | -           | \$24,883                 | -          | -           |
|                                                                                                                              | 40 - Labour overheads                                                          | -                                        | \$41,286    | -                        | -           | \$42,318                 | -          | -           |
| 014204                                                                                                                       | Tyres And Tubes                                                                | \$15,040                                 |             | -                        | \$22,336    |                          | -          | \$22,738    |
|                                                                                                                              | 51 - Purchase of tyres and tubes for Council's fleet allocated to plant number | -                                        | \$22,336    | -                        | -           | \$22,738                 | -          | -           |
| 014205                                                                                                                       | Parts And Repairs                                                              | \$136,039                                |             | -                        | \$97,680    |                          | -          | \$99,438    |
|                                                                                                                              | 51 - Purchase of parts and mechanical repairs for Council's fleet              | -                                        | \$97,680    | -                        | -           | \$99,438                 | -          | -           |
| 014206                                                                                                                       | Insurance And Licences                                                         | \$24,980                                 |             | -                        | \$23,466    |                          | -          | \$24,264    |
|                                                                                                                              | 53 - Insurance                                                                 | -                                        | \$15,966    | -                        | -           | \$16,764                 | -          | -           |
|                                                                                                                              | 57 - Licences                                                                  | -                                        | \$7,500     | -                        | -           | \$7,500                  | -          | -           |
| 014207                                                                                                                       | Fuel And Oil                                                                   | \$95,424                                 |             | -                        | \$123,480   |                          | -          | \$125,703   |
|                                                                                                                              | 51 - Purchase of fuels and oils for Council's fleet                            | -                                        | \$123,480   | -                        | -           | \$125,703                | -          | -           |
| 014209                                                                                                                       | Grader Blades And Cutting Edges                                                | \$8,119                                  |             | -                        | \$3,524     |                          | -          | \$3,587     |
|                                                                                                                              | 51 - Grader Blades                                                             | -                                        | \$3,524     | -                        | -           | \$3,587                  | -          | -           |
| 142102                                                                                                                       | General Administration Alloc                                                   | \$22,056                                 | -           | -                        | \$23,460    | -                        | -          | \$23,484    |
|                                                                                                                              | 39 - Allocation for total admin costs incurred by Council, (from 42100)        | -                                        | \$23,460    | -                        | -           | \$23,484                 | -          | -           |
| 142101                                                                                                                       | Depreciation                                                                   | \$156,692                                |             | -                        | \$264,319   |                          | -          | \$264,319   |
|                                                                                                                              | 54 - Depreciation of assets                                                    | -                                        | \$264,319   | -                        | -           | \$264,319                | -          | -           |
| 142807                                                                                                                       | Tools For Plant Maintenance                                                    | \$592                                    |             | -                        | \$1,311     |                          | -          | \$1,335     |
|                                                                                                                              | 51 - Purchase of tools used for maintenance on Council's fleet                 | -                                        | \$1,311     | -                        | -           | \$1,335                  | -          | -           |
| Sub Total - PLANT OPERATIONS COSTS OP/EXP                                                                                    |                                                                                | \$6,703                                  | (\$0)       | -                        | (\$0)       | (\$0)                    | -          | (\$0)       |
| Total - PLANT OPERATIONS COSTS                                                                                               |                                                                                | \$6,703                                  | (\$0)       | -                        | (\$0)       | (\$0)                    | -          | (\$0)       |
| SALARIES AND WAGES                                                                                                           |                                                                                |                                          |             |                          |             |                          |            |             |
| OPERATING EXPENDITURE                                                                                                        |                                                                                |                                          |             |                          |             |                          |            |             |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                                     | Estimated<br>Actuals as at<br>30/06/2020 | Detail          | Annual Budget<br>2019-20 |                 | Annual Budget<br>2020-21 |                  |                 |
|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|------------------------------------------|-----------------|--------------------------|-----------------|--------------------------|------------------|-----------------|
| Descriptions                                                                                                                 |                                                                                     |                                          |                 | Income                   | Expenditure     | Detail                   | Income           | Expenditure     |
| 001101                                                                                                                       | Gross Total For Year                                                                | \$3,631,882                              |                 | -                        | \$3,597,805     |                          | -                | \$3,687,750     |
|                                                                                                                              | 50 - Total salaries and wages payable to all staff                                  | -                                        | \$3,597,805     | -                        | -               | \$3,687,750              | -                | -               |
| 001102                                                                                                                       | Less Salaries & Wages Alloc                                                         | (\$3,614,953)                            |                 | -                        | (\$3,597,805)   |                          | -                | (\$3,687,750)   |
|                                                                                                                              | 50 - Total salaries and wages payable to all staff reallocated to other sub-program | -                                        | (\$3,597,805)   | -                        | -               | (\$3,687,750)            | -                | -               |
| 145141                                                                                                                       | Workers Compensation                                                                | \$16,420                                 | -               | -                        | \$5,000         | -                        | -                | \$5,000         |
|                                                                                                                              | 50 - Salaries and wages paid to staff on W/C related leave                          | -                                        | \$5,000         | -                        | -               | \$5,000                  | -                | -               |
| 145250                                                                                                                       | Reimbursements-Workers Comp                                                         | (\$117)                                  |                 | (\$5,000)                |                 |                          | (\$5,000)        |                 |
|                                                                                                                              | 04 - Salaries and wages paid to staff on W/C related leave                          | -                                        | (\$5,000)       | -                        | -               | (\$5,000)                | -                | -               |
|                                                                                                                              |                                                                                     |                                          |                 |                          |                 |                          |                  |                 |
|                                                                                                                              | <b>Sub Total - SALARIES AND WAGES OP/EXP</b>                                        | <b>\$33,232</b>                          | <b>-</b>        | <b>(\$5,000)</b>         | <b>\$5,000</b>  | <b>-</b>                 | <b>(\$5,000)</b> | <b>\$5,000</b>  |
|                                                                                                                              |                                                                                     |                                          |                 |                          |                 |                          |                  |                 |
|                                                                                                                              | <b>Total - SALARIES AND WAGES</b>                                                   | <b>\$33,232</b>                          | <b>-</b>        | <b>(\$5,000)</b>         | <b>\$5,000</b>  | <b>-</b>                 | <b>(\$5,000)</b> | <b>\$5,000</b>  |
|                                                                                                                              |                                                                                     |                                          |                 |                          |                 |                          |                  |                 |
|                                                                                                                              | <b>OPERATING EXPENDITURE</b>                                                        |                                          |                 |                          |                 |                          |                  |                 |
|                                                                                                                              |                                                                                     |                                          |                 |                          |                 |                          |                  |                 |
| 144181                                                                                                                       | Property Transaction Settlement Costs                                               | -                                        | -               | -                        | \$5,000         | -                        | -                | \$5,000         |
|                                                                                                                              | 51 - Settlement costs for sale of Council land                                      | -                                        | \$3,000         | -                        | -               | \$3,000                  | -                | -               |
|                                                                                                                              | 51 - Valuation fees                                                                 | -                                        | \$2,000         | -                        | -               | \$2,000                  | -                | -               |
| 146111                                                                                                                       | Loan Redemption Interest - Lot 25 & 27 South St                                     | -                                        |                 |                          |                 |                          |                  |                 |
| 146170                                                                                                                       | General Maintenance - Lots 2-6 Avon Tce                                             | -                                        | -               | -                        | \$500           | -                        | -                | \$500           |
|                                                                                                                              | 51 - Materials and contracts                                                        | -                                        | \$500           | -                        | -               | \$500                    | -                | -               |
| 146167                                                                                                                       | Local Disaster-Fire/Flood Etc                                                       | -                                        | -               | -                        | -               | -                        | -                | -               |
|                                                                                                                              | 57 - Other expenditure                                                              | -                                        | -               | -                        | -               | -                        | -                | -               |
| 146171                                                                                                                       | Housing Mtce - Other Rentals                                                        | \$17,785                                 |                 | -                        | \$19,130        |                          | -                | \$34,338        |
|                                                                                                                              | 50 - Direct labour costs                                                            | -                                        | \$1,852         | -                        | -               | \$1,898                  | -                | -               |
|                                                                                                                              | 40 - Labour overheads                                                               | -                                        | \$2,552         | -                        | -               | \$2,616                  | -                | -               |
|                                                                                                                              | 51 - Materials and contracts                                                        | -                                        | \$5,000         | -                        | -               | \$20,000                 | -                | -               |
|                                                                                                                              | 51 - Garden maintenance expenses                                                    | -                                        | -               | -                        | -               | -                        | -                | -               |
|                                                                                                                              | 52 - Water                                                                          | -                                        | \$980           | -                        | -               | \$990                    | -                | -               |
|                                                                                                                              | 53 - Insurance                                                                      | -                                        | \$2,540         | -                        | -               | \$2,565                  | -                | -               |
|                                                                                                                              | 57 - Other expenditure, Rates etc                                                   | -                                        | \$6,206         | -                        | -               | \$6,268                  | -                | -               |
| 146199                                                                                                                       | Depreciation                                                                        | \$11,090                                 |                 |                          | \$17,445        |                          |                  | \$17,445        |
|                                                                                                                              | 54 - Depreciation of assets                                                         | -                                        | \$17,445        | -                        | -               | \$17,445                 | -                | -               |
| 146172                                                                                                                       | Sundry Expenditure - Other Leases                                                   | \$7,987                                  |                 |                          | \$5,000         |                          |                  | \$6,000         |
|                                                                                                                              | 52 - Water                                                                          | -                                        |                 |                          |                 |                          |                  |                 |
|                                                                                                                              | 51 - Materials and contracts incl. Men's Shed fencing                               | -                                        | \$5,000         | -                        | -               | \$6,000                  | -                | -               |
|                                                                                                                              |                                                                                     |                                          |                 |                          |                 |                          |                  |                 |
|                                                                                                                              | <b>Sub Total - UNCLASSIFIED OP/EXP</b>                                              | <b>\$36,863</b>                          | <b>\$47,075</b> | <b>-</b>                 | <b>\$47,075</b> | <b>\$63,283</b>          | <b>-</b>         | <b>\$63,283</b> |
|                                                                                                                              |                                                                                     |                                          |                 |                          |                 |                          |                  |                 |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                                         |                                          |            |                          |             |                          |            |             |
|------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|------------------------------------------|------------|--------------------------|-------------|--------------------------|------------|-------------|
| Descriptions                                                                                                                 |                                                                                         | Estimated<br>Actuals as at<br>30/06/2020 | Detail     | Annual Budget<br>2019-20 |             | Annual Budget<br>2020-21 |            |             |
|                                                                                                                              |                                                                                         |                                          |            | Income                   | Expenditure | Detail                   | Income     | Expenditure |
| OPERATING INCOME                                                                                                             |                                                                                         |                                          |            |                          |             |                          |            |             |
| 146274                                                                                                                       | Other-Lease Reserve                                                                     | (\$161)                                  |            | -                        | -           |                          | -          | -           |
|                                                                                                                              | 07 - Lease income received                                                              | -                                        |            | -                        | -           |                          | -          | -           |
| 146277                                                                                                                       | Grants Operating - Unclassified                                                         | (\$434)                                  |            | -                        | -           |                          | -          | -           |
| 146278                                                                                                                       | Property Transaction Settlement Costs                                                   | -                                        |            | -                        | -           |                          | -          | -           |
| 146271                                                                                                                       | Housing Rent Received                                                                   | (\$23,400)                               |            | (\$23,400)               | -           |                          | (\$23,400) | -           |
|                                                                                                                              | 07 - Rent Income - Other rentals                                                        | -                                        | (\$23,400) | -                        | -           | (\$23,400)               | -          | -           |
|                                                                                                                              | Sub Total - UNCLASSIFIED OP/INC                                                         | (\$23,994)                               | (\$23,400) | (\$23,400)               | -           | (\$23,400)               | (\$23,400) | -           |
|                                                                                                                              | Total - UNCLASSIFIED                                                                    | \$12,869                                 | \$23,675   | (\$23,400)               | \$47,075    | \$39,883                 | (\$23,400) | \$63,283    |
|                                                                                                                              | Total - OTHER PROPERTY AND SERVICES                                                     | \$20,255                                 | \$10,675   | (\$41,400)               | \$52,075    | \$26,883                 | (\$41,400) | \$68,283    |
| EXPENDITURE - TRANSFERS TO RESERVE                                                                                           |                                                                                         |                                          |            |                          |             |                          |            |             |
|                                                                                                                              | Interest Earned on Reserve                                                              |                                          |            |                          | -           | \$21,832                 |            | \$21,832    |
| 043143                                                                                                                       | Transfer To Reserve Funds                                                               | \$107,353                                |            | -                        | \$106,596   |                          | -          | \$25,000    |
|                                                                                                                              | 59 - Interest earned - Archives Reserve 37                                              | -                                        | \$132      | -                        | -           | -                        | -          | -           |
|                                                                                                                              | 59 - Interest earned - Leave Reserve 6                                                  | -                                        | \$9,405    | -                        | -           | -                        | -          | -           |
|                                                                                                                              | 59 - Transfer Leave entitlements                                                        | -                                        | \$25,000   | -                        | -           | \$25,000                 | -          | -           |
|                                                                                                                              | 59 - Interest earned - Building Reserve 30                                              | -                                        | \$7,059    | -                        | -           | -                        | -          | -           |
|                                                                                                                              | 59 - Transfer to Building Reserve 30                                                    | -                                        | \$35,000   |                          |             | -                        |            |             |
|                                                                                                                              | 59 - Transfer to Building Reserve 30 - Future contribution to York Ag Society Storage - | -                                        | \$30,000   |                          |             |                          |            |             |
|                                                                                                                              | 59 - Interest earned - Strategic Planning Reserve 43                                    | -                                        |            | -                        | -           |                          | -          | -           |
| 068301                                                                                                                       | Transfer To Reserve - Aged Facilities                                                   | \$14,101                                 |            | -                        | \$10,633    |                          | -          | -           |
|                                                                                                                              | 59 - Interest earned - Pioneer Memorial Lodge                                           | -                                        | \$1,701    | -                        | -           |                          | -          | -           |
|                                                                                                                              | 59 - Operating loss of Centennial Units                                                 | -                                        | \$5,979    |                          |             |                          |            |             |
|                                                                                                                              | 59 - Interest earned - Centennial Gardens Reserve                                       | -                                        | \$2,953    | -                        | -           |                          | -          | -           |
| 101375                                                                                                                       | Transfer To Reserve - Refuse Site                                                       | \$3,720                                  |            | -                        | \$3,576     |                          | -          | -           |
|                                                                                                                              | 59 - Interest earned - Refuse Site Reserve                                              | -                                        | \$3,576    | -                        | -           |                          | -          | -           |
|                                                                                                                              | 59 - Operating Profit transferred to Refuse Site Development Reserve                    | -                                        |            | -                        | -           |                          | -          | -           |
| 106301                                                                                                                       | Transfer To Reserve - Town Planning                                                     | \$2,726                                  |            | -                        | \$2,629     |                          | -          | -           |
|                                                                                                                              | 59 - Interest earned - Town Planning Reserve                                            | -                                        | \$140      | -                        | -           |                          | -          | -           |
|                                                                                                                              | 59 - Transfer to Town Planning Reserve                                                  | -                                        |            |                          |             |                          |            |             |
|                                                                                                                              | 59 - Interest earned - Industrial Land Reserve                                          | -                                        | \$2,489    | -                        | -           |                          | -          | -           |
| 109390                                                                                                                       | Transfer To Reserve - Cemetery                                                          | \$96                                     |            | -                        | \$98        |                          | -          | -           |
|                                                                                                                              | 59 - Interest earned - York Cemetery Reserve                                            | -                                        | \$98       | -                        | -           |                          | -          | -           |

|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                                          |                                          |          |                          |             |                          |        |             |
|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|------------------------------------------|----------|--------------------------|-------------|--------------------------|--------|-------------|
| Descriptions                                                                                                                 |                                                                                          | Estimated<br>Actuals as at<br>30/06/2020 | Detail   | Annual Budget<br>2019-20 |             | Annual Budget<br>2020-21 |        |             |
|                                                                                                                              |                                                                                          |                                          |          | Income                   | Expenditure | Detail                   | Income | Expenditure |
| 113351                                                                                                                       | Transfer To Reserve - Bowling Facilities                                                 | \$3,767                                  |          | -                        | \$4,301     |                          | -      | -           |
|                                                                                                                              | 59 - Transfer to Reserve - Forrest Oval Surfaces - Bowls - Green fees received 50%       | -                                        | \$4,000  | -                        | -           |                          | -      | -           |
|                                                                                                                              | 59 - Interest earned - Bowling Greens                                                    | -                                        | \$301    |                          |             |                          |        |             |
|                                                                                                                              | 59 - Transfer to Reserve - Bowls Lights 50% income                                       | -                                        |          |                          |             |                          |        |             |
| 113352                                                                                                                       | Transfer To Reserve - Tennis Facilities                                                  | \$440                                    |          | -                        | \$2,041     |                          | -      | -           |
|                                                                                                                              | 59 - Transfer to Reserve - Forrest Oval Surfaces - Tennis - Green fees received 50%      | -                                        | \$2,000  | -                        | -           |                          | -      | -           |
|                                                                                                                              | 59 - Interest earned - Tennis Greens                                                     | -                                        | \$41     |                          |             |                          |        |             |
|                                                                                                                              | 59 - Transfer to Reserve - Tennis Lights 50% income                                      | -                                        |          |                          |             |                          |        |             |
| 113350                                                                                                                       | Transfer To Reserve - Forrest Oval Lights                                                | \$891                                    |          | -                        | \$2,083     |                          | -      | -           |
|                                                                                                                              | 59 - Transfer to Reserve - Forrest Oval Lights 50% income                                | -                                        | \$2,000  | -                        | -           |                          | -      | -           |
|                                                                                                                              | 59 - Interest earned - Forrest Oval Lights Reserve 51                                    | -                                        | \$83     | -                        | -           |                          | -      | -           |
| 113304                                                                                                                       | Transfer To Reserve                                                                      | \$570                                    |          | -                        | \$550       |                          | -      | \$100,000   |
|                                                                                                                              | 59 - Interest earned - Avon River Reserve 9                                              | -                                        | \$286    | -                        | -           |                          | -      | -           |
|                                                                                                                              | 59 - Interest earned - Recreation Reserve 8                                              | -                                        |          | -                        | -           | \$100,000                | -      | -           |
|                                                                                                                              | 59 - Interest earned - POS Reserve 23                                                    | -                                        | \$9      | -                        | -           |                          | -      | -           |
|                                                                                                                              | 59 - Interest earned - RSL Memorial Reserve 46                                           | -                                        | \$255    | -                        | -           |                          | -      | -           |
| 112305                                                                                                                       | Transfer To Reserve Funds                                                                | -                                        |          |                          |             |                          |        |             |
| 118303                                                                                                                       | Transfer To Reserve Funds                                                                | -                                        |          | -                        | -           |                          | -      | -           |
|                                                                                                                              | 59 - Interest earned - Residency Museum 26                                               | -                                        |          | -                        | -           |                          | -      | -           |
| 127308                                                                                                                       | Transfer To Plant Reserve 4                                                              | \$14,017                                 |          | -                        | \$13,131    |                          | -      | -           |
|                                                                                                                              | 59 - Interest earned - Plant Reserve 4                                                   | -                                        | \$13,131 | -                        | -           |                          | -      | -           |
|                                                                                                                              | 59 - Plant Reserve operating contribution                                                | -                                        |          | -                        | -           |                          | -      | -           |
| 133402                                                                                                                       | Transfer To Reserves                                                                     | (\$113,667)                              |          | -                        | -           |                          | -      | -           |
| 144381                                                                                                                       | Transfer To Land & Infrastructure Development Reserve                                    | \$3,055                                  |          | -                        | \$2,937     |                          | -      | -           |
|                                                                                                                              | 59 - Interest earned - Land and Infrastructure Development Reserve 50                    | -                                        | \$2,937  | -                        | -           |                          | -      | -           |
|                                                                                                                              | 59 - Transfer to Land & Infrastructure Reserve                                           | -                                        |          | -                        | -           |                          | -      | -           |
| 146301                                                                                                                       | Transfer To Reserve                                                                      | \$587                                    |          | -                        | \$585       |                          | -      | -           |
|                                                                                                                              | 59 - Interest earned - Greenhills Townsite Reserve 47                                    | -                                        | \$585    | -                        | -           |                          | -      | -           |
|                                                                                                                              | 59 - Transfer to Buildings Reserve - to fund demolition of Old Tennis Courts and Old CRC | -                                        |          |                          |             |                          |        |             |
| 122405                                                                                                                       | Transfer To Reserve                                                                      | \$7,280                                  |          | -                        | \$6,998     |                          | -      | -           |
|                                                                                                                              | 59 - Interest earned - Main Street (CBD) 42                                              | -                                        |          | -                        | -           |                          | -      | -           |
|                                                                                                                              | 59 - Transfer to Main Street Reserve 42                                                  | -                                        | -        |                          |             |                          |        |             |
|                                                                                                                              | 59 - Interest earned - Roads Reserve 49                                                  | -                                        | \$6,998  | -                        | -           |                          | -      | -           |
|                                                                                                                              | 59 - Transfer to Roads reserve                                                           | -                                        |          | -                        | -           |                          | -      | -           |
| 128301                                                                                                                       | Transfer To Car Parking Reserve 27                                                       | \$360                                    |          | -                        | \$346       |                          | -      | -           |
|                                                                                                                              | 59 - Transfers to reserve - Settlers - 70 bays                                           | -                                        |          | -                        | -           |                          | -      | -           |
|                                                                                                                              | 59 - Interest earned - Carparking Reserve                                                | -                                        | \$346    | -                        | -           |                          | -      | -           |
| 139502                                                                                                                       | Transfer To Community Bus Reserve 24                                                     | \$1,608                                  |          | -                        | \$1,635     |                          | -      | \$0         |
|                                                                                                                              | 59 - Interest earned - Community Bus Reserve                                             | -                                        | \$1,635  | -                        | -           |                          | -      | -           |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                                   |                                          |                  |                          |                  |                          |             |                  |
|------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|------------------------------------------|------------------|--------------------------|------------------|--------------------------|-------------|------------------|
| Descriptions                                                                                                                 |                                                                                   | Estimated<br>Actuals as at<br>30/06/2020 | Detail           | Annual Budget<br>2019-20 |                  | Annual Budget<br>2020-21 |             |                  |
|                                                                                                                              |                                                                                   |                                          |                  | Income                   | Expenditure      | Detail                   | Income      | Expenditure      |
|                                                                                                                              | 59 - Community Bus transfer (operating profit)                                    | -                                        | \$0              | -                        | -                | \$0                      | -           | -                |
| 133302                                                                                                                       | Transfer To Disaster Reserve 35                                                   | \$114,467                                |                  | -                        | \$652            |                          | -           | \$100,000        |
|                                                                                                                              | 59 - Interest earned - Disaster Reserve                                           | -                                        | \$652            | -                        | -                | \$100,000                | -           | -                |
|                                                                                                                              | <b>Sub Total - TRANSFER TO OTHER COUNCIL FUNDS</b>                                | <b>\$161,371</b>                         | <b>\$158,791</b> | <b>-</b>                 | <b>\$158,791</b> | <b>\$246,832</b>         | <b>-</b>    | <b>\$246,832</b> |
|                                                                                                                              | <b>INCOME - TRANSFERS FROM RESERVE</b>                                            |                                          |                  |                          |                  |                          |             |                  |
| 041428                                                                                                                       | Transfer Of Seavroc Funds From Tied Funds Reserve                                 | (\$104,451)                              | -                | -                        | -                | -                        | -           | -                |
|                                                                                                                              | 10 - SEAVROC Awareness Training                                                   | -                                        | -                | -                        | -                | -                        | -           | -                |
|                                                                                                                              | 10 - SEAVROC You're Welcome project                                               | -                                        | -                | -                        | -                | -                        | -           | -                |
|                                                                                                                              | 10 - Tfr from Tied Funds Reserve (40) Bridge Upgrades Funding                     | -                                        | -                | -                        | -                | -                        | -           | -                |
| 044050                                                                                                                       | Transfer From Reserve - Governance / Admin                                        | -                                        | -                | -                        | -                |                          | (\$113,000) | -                |
|                                                                                                                              | 10 - Reserve 35 - Disaster - Stage 1 - funds repurposed to support COVID Recovery | -                                        | -                | -                        | -                | (\$113,000)              | -           | -                |
|                                                                                                                              | 10 - Transfer from Building Reserve (30) Demolish Old Infant Health Centre        | -                                        | -                | -                        | -                | -                        | -           | -                |
| 067401                                                                                                                       | Transfer From Reserve -Centennial Units                                           | -                                        | -                | -                        | -                | -                        | (\$25,000)  | -                |
|                                                                                                                              | 10 - Operating loss of Centennial Units                                           | -                                        | -                | -                        | -                | -                        | -           | -                |
|                                                                                                                              | 10 - Building Renewals                                                            | -                                        | -                | -                        | -                | (\$25,000)               | -           | -                |
| 068401                                                                                                                       | Transfer From Reserve Pml                                                         | -                                        | -                | (\$35,000)               | -                | -                        | (\$35,000)  | -                |
|                                                                                                                              | 10 - Operating loss of Pioneer Memorial Lodge                                     | -                                        | -                | -                        | -                | -                        | -           | -                |
|                                                                                                                              | 10 - Renewals PML                                                                 | -                                        | (\$35,000)       | -                        | -                | (\$35,000)               | -           | -                |
| 101427                                                                                                                       | Transfer From Reserve - Waste Management                                          | -                                        | -                | -                        | -                | -                        | (\$150,000) | -                |
|                                                                                                                              | 10 - Transfer from Waste Reserve - Container Deposit Site                         | -                                        | -                | -                        | -                | (\$150,000)              | -           | -                |
| 106426                                                                                                                       | Trans From Reserve                                                                | -                                        | -                | -                        | -                | -                        | -           | -                |
| 109403                                                                                                                       | Transfer From Reserve 44                                                          | -                                        | -                | -                        | -                | -                        | -           | -                |
| 111401                                                                                                                       | Transfer From Building Reserve 30 - Town Hall                                     | -                                        | -                | -                        | -                | -                        | -           | -                |
| 111402                                                                                                                       | Transfer From Reserve                                                             | (\$103,136)                              | -                | -                        | -                | -                        | -           | -                |
| 112401                                                                                                                       | Transfer From Rec Reserve or Building Reserve                                     | -                                        | -                | -                        | -                | -                        | -           | -                |
|                                                                                                                              | 10 -Transfer SWIMMING POOL NEED TO ALLOCATE FUNDS TO CORRECT RESERVE              | -                                        | -                | -                        | -                | -                        | -           | -                |
| 113402                                                                                                                       | Transfer From Reserve                                                             | (\$1,095)                                | -                | (\$13,198)               | -                | -                        | -           | -                |
|                                                                                                                              | 10 - Memorial Park Upgrade from Reserve 46                                        | -                                        | (\$13,198)       | -                        | -                | -                        | -           | -                |
| 118301                                                                                                                       | Transfer From Reserve Museum                                                      | -                                        | -                | -                        | -                | -                        | (\$110,000) | -                |
|                                                                                                                              | 10 - Residency Museum upgrades - FUNDS FROM BUILDING RESERVE 30                   | -                                        | -                | -                        | -                | (\$110,000)              | -           | -                |
| 127401                                                                                                                       | Transfer From Reserve Plant Replacement                                           | -                                        | -                | (\$155,000)              | -                | -                        | (\$230,000) | -                |
|                                                                                                                              | 10 - Transfer from Plant Replacement Reserve                                      | -                                        | (\$155,000)      | -                        | -                | (\$230,000)              | -           | -                |
| 134001                                                                                                                       | Transfers From Infrastructure Reserve 50                                          | -                                        | -                | -                        | -                | -                        | -           | -                |
| 146401                                                                                                                       | Transfer From Reserve Land Development Reserve                                    | -                                        | -                | -                        | -                | -                        | -           | -                |
| 122504                                                                                                                       | Transfer From Reserve - Greenhills Projects                                       | (\$20,000)                               | -                | (\$20,000)               | -                | -                        | -           | -                |
|                                                                                                                              | 10 - Greenhills Townsite Redev. Reserve 47                                        | -                                        | (\$20,000)       | -                        | -                | -                        | -           | -                |





|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                                          | Estimated<br>Actuals as at<br>30/06/2020 |               | Annual Budget<br>2019-20 |               | Annual Budget<br>2020-21 |               |
|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|------------------------------------------|---------------|--------------------------|---------------|--------------------------|---------------|
| Descriptions                                                                                                                 |                                                                                          | Detail                                   | Income        | Expenditure              | Detail        | Income                   | Expenditure   |
| 122503                                                                                                                       | Transfer From Reserve - Roads Reserve 49                                                 | -                                        | -             | (\$110,000)              | -             | -                        | -             |
|                                                                                                                              | 10 - Transfer from Road Reserve 49                                                       | -                                        | (\$110,000)   | -                        | -             | -                        | -             |
| 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                                                           | -                                        | -             | -                        | -             | -                        | -             |
|                                                                                                                              | <b>Total - TRANSFER FROM OTHER COUNCIL FUNDS</b>                                         | (\$228,682)                              | (\$333,198)   | (\$333,198)              | (\$663,000)   | (\$663,000)              | -             |
|                                                                                                                              | <b>Total - FUND TRANSFER</b>                                                             | (\$67,311)                               | (\$174,407)   | (\$333,198)              | \$158,791     | (\$416,168)              | \$246,832     |
|                                                                                                                              | 000000 (Surplus) / Deficit - Carried Forward                                             | (\$2,414,313)                            | (\$2,273,332) | (\$2,273,332)            | -             | (\$2,216,507)            | (\$2,216,507) |
|                                                                                                                              | <b>Sub Total - SURPLUS C/FWD</b>                                                         | (\$2,414,313)                            | (\$2,273,332) | (\$2,273,332)            | -             | (\$2,216,507)            | (\$2,216,507) |
|                                                                                                                              | <b>Total - SURPLUS</b>                                                                   | (\$2,414,313)                            | (\$2,273,332) | (\$2,273,332)            | -             | (\$2,216,507)            | (\$2,216,507) |
|                                                                                                                              | <b>LIABILITY LOANS</b>                                                                   |                                          |               |                          |               |                          |               |
|                                                                                                                              | <b>EXPENDITURE</b>                                                                       |                                          |               |                          |               |                          |               |
| 111303                                                                                                                       | Principal On Loans                                                                       | \$60,229                                 | -             | -                        | \$60,229      | -                        | \$62,226      |
|                                                                                                                              | 59 - Loan 67 Old Convent School                                                          | -                                        | \$60,229      | -                        | -             | \$62,226                 | -             |
|                                                                                                                              | 59 - Loan 67 Old Convent School - Proceeds from sale to repay loan                       | -                                        | -             | -                        | -             | -                        | -             |
| 113308                                                                                                                       | Loan Redemption Principal - Forrest Oval Redevelopment                                   | \$110,889                                | -             | -                        | \$110,890     | -                        | \$117,365     |
|                                                                                                                              | 59 - Forrest Oval Redevelopment Stage 1 - Loan 62                                        | -                                        | \$56,905      | -                        | -             | \$60,546                 | -             |
|                                                                                                                              | 59 - Forrest Oval Redevelopment Stage 2 - Loan 63                                        | -                                        | -             | -                        | -             | -                        | -             |
|                                                                                                                              | 59 - Forrest Oval Redevelopment Stage 2 - Proceeds from Sale of Tennis Courts - Full Pay | -                                        | \$21,089      | -                        | -             | \$22,196                 | -             |
|                                                                                                                              | 59 - New Forrest Oval Facilities Loan 64                                                 | -                                        | \$32,896      | -                        | -             | \$34,623                 | -             |
|                                                                                                                              | 59 - New Forrest Oval Facilities - Proceeds from Sale of Tennis Courts - Part payment to | -                                        | -             | -                        | -             | -                        | -             |
| 118311                                                                                                                       | Principal Repayments - Archive Centre                                                    | \$13,180                                 | -             | -                        | \$13,180      | \$13,836                 | \$13,836      |
|                                                                                                                              | 59 - Archives Facility - Loan 65                                                         | -                                        | \$13,180      | -                        | -             | -                        | -             |
| 127305                                                                                                                       | Loan Principal Repayments - Plant Purchases                                              | \$49,678                                 | -             | -                        | \$49,678      | -                        | \$51,099      |
|                                                                                                                              | 59 - Loan 66 Principal repayment for purchase of plant                                   | -                                        | \$49,678      | -                        | -             | \$51,099                 | -             |
|                                                                                                                              | <b>Sub Total - LOAN REPAYMENTS</b>                                                       | \$233,976                                | \$233,977     | -                        | \$233,977     | \$244,526                | \$244,526     |
|                                                                                                                              | <b>Total - NON CURRENT LIABILITIES</b>                                                   | \$233,976                                | \$233,977     | -                        | \$233,977     | \$244,526                | \$244,526     |
|                                                                                                                              | 000000 Depreciation Written Back                                                         | (\$2,908,378)                            | (\$2,584,364) | -                        | (\$2,584,364) | (\$2,585,950)            | (\$2,585,950) |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |  | Estimated<br>Actuals as at<br>30/06/2020 | Detail               | Annual Budget<br>2019-20 |                      | Annual Budget<br>2020-21 |        |                      |
|------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------|----------------------|--------------------------|----------------------|--------------------------|--------|----------------------|
| Descriptions                                                                                                                 |  |                                          |                      | Income                   | Expenditure          | Detail                   | Income | Expenditure          |
| 000000 Book Value of Assets Sold Written Back                                                                                |  | (\$265,174)                              | (\$245,018)          | -                        | (\$245,018)          | (\$340,418)              | -      | (\$340,418)          |
| 000000 Long Service Leave - Cash at Bank Reserve 6 (increase)/decrease                                                       |  | (\$34,810)                               |                      | -                        | -                    |                          | -      | -                    |
| 000000 Deferred Pensioner Rates Non-current increase/(decrease)                                                              |  | \$8,616                                  |                      | -                        | -                    |                          | -      | -                    |
| 000000 Accrued Leave Provisions Non-current (increase)/decrease                                                              |  | -                                        |                      | -                        | -                    |                          | -      | -                    |
| <b>Sub Total - DEPRECIATION WRITTEN BACK</b>                                                                                 |  | <b>(\$3,199,746)</b>                     | <b>(\$2,829,382)</b> | -                        | <b>(\$2,829,382)</b> | <b>(\$2,926,368)</b>     | -      | <b>(\$2,926,368)</b> |
| <b>Total - DEPRECIATION</b>                                                                                                  |  | <b>(\$3,199,746)</b>                     | <b>(\$2,829,382)</b> | -                        | <b>(\$2,829,382)</b> | <b>(\$2,926,368)</b>     | -      | <b>(\$2,926,368)</b> |
| <b>FURNITURE &amp; EQUIPMENT</b>                                                                                             |  |                                          |                      |                          |                      |                          |        |                      |
| <b>GOVERNANCE</b>                                                                                                            |  |                                          |                      |                          |                      |                          |        |                      |
| <b>CAPITAL EXPENDITURE</b>                                                                                                   |  |                                          |                      |                          |                      |                          |        |                      |
| 041352 Chambers - Furniture & Equip                                                                                          |  | -                                        |                      | -                        | -                    |                          | -      | \$30,000             |
| Audio Visual equipment/Recording system - Chambers                                                                           |  | -                                        |                      |                          |                      | \$30,000                 |        |                      |
| 043142 Furniture & Equipment Admin                                                                                           |  | -                                        |                      | -                        | \$10,000             |                          | -      | \$10,000             |
| Laptop computers with software x 2                                                                                           |  | -                                        | -                    | -                        | -                    |                          | -      | -                    |
| Office Furniture                                                                                                             |  | -                                        | \$5,000              | -                        | -                    | \$5,000                  | -      | -                    |
| Library Furniture                                                                                                            |  | -                                        | \$5,000              | -                        | -                    | \$5,000                  | -      | -                    |
| Purchase Photocopier                                                                                                         |  | -                                        |                      |                          |                      |                          |        |                      |
| <b>Sub Total - CAPITAL WORKS</b>                                                                                             |  | -                                        | <b>\$10,000</b>      | -                        | <b>\$10,000</b>      | <b>\$40,000</b>          | -      | <b>\$40,000</b>      |
| <b>Total - GOVERNANCE</b>                                                                                                    |  | -                                        | <b>\$10,000</b>      | -                        | <b>\$10,000</b>      | <b>\$40,000</b>          | -      | <b>\$40,000</b>      |
| <b>FURNITURE &amp; EQUIPMENT</b>                                                                                             |  |                                          |                      |                          |                      |                          |        |                      |
| <b>RECREATION AND CULTURE</b>                                                                                                |  |                                          |                      |                          |                      |                          |        |                      |
| <b>EXPENDITURE</b>                                                                                                           |  |                                          |                      |                          |                      |                          |        |                      |
| 113322 Gym Equipment - Forrest Oval                                                                                          |  | -                                        | -                    | -                        | \$5,000              | -                        | -      | \$5,000              |
| Gym Equipment                                                                                                                |  | -                                        | \$5,000              | -                        | -                    | \$5,000                  | -      | -                    |
| 113321 Rec Complex Furniture & Equipment                                                                                     |  | -                                        | -                    | -                        | -                    | -                        | -      | -                    |
| Rec Centre Renewals                                                                                                          |  | -                                        | -                    | -                        | -                    | -                        | -      | -                    |
| Shade Covers                                                                                                                 |  | -                                        | -                    | -                        | -                    | -                        | -      | -                    |
| 113349 Recreation Convention Centre Furniture and Equipment                                                                  |  | \$9,070                                  | -                    | -                        | \$10,000             | -                        | -      | \$10,000             |





|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                      |                                          |                  |                          |             |                          |        |             |
|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|------------------------------------------|------------------|--------------------------|-------------|--------------------------|--------|-------------|
| Descriptions                                                                                                                 |                                                      | Estimated<br>Actuals as at<br>30/06/2020 | Detail           | Annual Budget<br>2019-20 |             | Annual Budget<br>2020-21 |        |             |
|                                                                                                                              |                                                      |                                          |                  | Income                   | Expenditure | Detail                   | Income | Expenditure |
|                                                                                                                              | Furniture and Fittings incl. IT and kitchen utensils | -                                        | \$10,000         | -                        | -           | \$10,000                 | -      | -           |
| 122303                                                                                                                       | Street Furniture                                     | \$3,623                                  |                  |                          |             |                          |        |             |
| 132301                                                                                                                       | Christmas Improvements - Avon Tce                    | \$490                                    | -                | -                        | \$10,000    | -                        | -      | \$10,000    |
|                                                                                                                              | Christmas Decorations                                | -                                        | \$10,000         | -                        | -           | \$10,000                 | -      | -           |
|                                                                                                                              | <b>Sub Total - CAPITAL WORKS</b>                     | <b>\$13,183</b>                          | <b>\$25,000</b>  | -                        | \$25,000    | <b>\$25,000</b>          | -      | \$25,000    |
|                                                                                                                              | <b>Total - RECREATION AND CULTURE</b>                | <b>\$13,183</b>                          | <b>\$25,000</b>  | -                        | \$25,000    | <b>\$25,000</b>          | -      | \$25,000    |
|                                                                                                                              | <b>Total - FURNITURE AND EQUIPMENT</b>               | <b>\$13,183</b>                          | <b>\$35,000</b>  | -                        | \$35,000    | <b>\$65,000</b>          | -      | \$65,000    |
|                                                                                                                              | <b>LAND AND BUILDINGS</b>                            |                                          |                  |                          |             |                          |        |             |
|                                                                                                                              | <b>GOVERNANCE</b>                                    |                                          |                  |                          |             |                          |        |             |
|                                                                                                                              | <b>EXPENDITURE</b>                                   |                                          |                  |                          |             |                          |        |             |
| 043141                                                                                                                       | Administration Centre                                | \$55,987                                 |                  | -                        | \$130,000   |                          | -      | \$74,000    |
|                                                                                                                              | Upgrade Car Parking                                  | -                                        | \$100,000        | -                        | -           | \$74,000                 | -      | -           |
|                                                                                                                              | Upgrade Car Parking - Shades                         | -                                        | -                | -                        | -           | -                        | -      | -           |
|                                                                                                                              | Upgrade Kitchen                                      | -                                        |                  | -                        | -           |                          | -      | -           |
|                                                                                                                              | Admin Building renewals                              | -                                        | \$30,000         | -                        | -           | -                        | -      | -           |
| 042337                                                                                                                       | Forbes Street House - Land & Buildings               | -                                        |                  | -                        | -           |                          | -      | -           |
|                                                                                                                              | Renewals                                             | -                                        |                  | -                        | -           |                          | -      | -           |
|                                                                                                                              | <b>Sub Total - CAPITAL WORKS</b>                     | <b>\$55,987</b>                          | <b>\$130,000</b> | -                        | \$130,000   | <b>\$74,000</b>          | -      | \$74,000    |
|                                                                                                                              | <b>TOTAL - GOVERNANCE</b>                            | <b>\$55,987</b>                          | <b>\$130,000</b> | -                        | \$130,000   | <b>\$74,000</b>          | -      | \$74,000    |
|                                                                                                                              | <b>LAND AND BUILDINGS</b>                            |                                          |                  |                          |             |                          |        |             |
|                                                                                                                              | <b>WELFARE</b>                                       |                                          |                  |                          |             |                          |        |             |
|                                                                                                                              | <b>EXPENDITURE</b>                                   |                                          |                  |                          |             |                          |        |             |
| 68302                                                                                                                        | Pioneer Memorial Lodge                               | -                                        |                  | -                        | \$35,000    |                          | -      | \$35,000    |
|                                                                                                                              | Renewals - Internal/External                         | -                                        | \$30,000         |                          |             | \$35,000                 |        |             |
|                                                                                                                              | Renewals - Carpark                                   | -                                        | \$5,000          | -                        | -           |                          | -      | -           |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |  | Estimated<br>Actuals as at<br>30/06/2020 | Detail           | Annual Budget<br>2019-20 |                  | Annual Budget<br>2020-21 |        |                  |
|------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------|------------------|--------------------------|------------------|--------------------------|--------|------------------|
| Descriptions                                                                                                                 |  |                                          |                  | Income                   | Expenditure      | Detail                   | Income | Expenditure      |
| 067304 Centennial Units - Building                                                                                           |  | -                                        |                  | -                        | -                |                          | -      | \$25,000         |
| Building Renewals                                                                                                            |  | -                                        |                  | -                        | -                | \$25,000                 | -      | -                |
|                                                                                                                              |  |                                          |                  |                          |                  |                          |        |                  |
| <b>Sub Total - CAPITAL WORKS</b>                                                                                             |  | -                                        | <b>\$35,000</b>  | -                        | <b>\$35,000</b>  | <b>\$60,000</b>          | -      | <b>\$60,000</b>  |
|                                                                                                                              |  |                                          |                  |                          |                  |                          |        |                  |
| <b>Total - WELFARE</b>                                                                                                       |  | -                                        | <b>\$35,000</b>  | -                        | <b>\$35,000</b>  | <b>\$60,000</b>          | -      | <b>\$60,000</b>  |
|                                                                                                                              |  |                                          |                  |                          |                  |                          |        |                  |
| 101371 Waste Management Land & Buildings                                                                                     |  | -                                        | -                | -                        | -                |                          | -      | \$150,000        |
| Container Deposit Site                                                                                                       |  | -                                        | -                | -                        | -                | \$150,000                | -      | -                |
|                                                                                                                              |  |                                          |                  |                          |                  |                          |        |                  |
| <b>Sub Total - CAPITAL WORKS</b>                                                                                             |  | -                                        | -                | -                        | -                | <b>\$150,000</b>         | -      | <b>\$150,000</b> |
|                                                                                                                              |  |                                          |                  |                          |                  |                          |        |                  |
| <b>Total - COMMUNITY AMENITIES</b>                                                                                           |  | -                                        | -                | -                        | -                | <b>\$150,000</b>         | -      | <b>\$150,000</b> |
| <b>RECREATION AND CULTURE</b>                                                                                                |  |                                          |                  |                          |                  |                          |        |                  |
|                                                                                                                              |  |                                          |                  |                          |                  |                          |        |                  |
| <b>EXPENDITURE</b>                                                                                                           |  |                                          |                  |                          |                  |                          |        |                  |
|                                                                                                                              |  |                                          |                  |                          |                  |                          |        |                  |
| 113029 Town Hall Building                                                                                                    |  | \$125,555                                | -                | -                        | \$127,336        | -                        | -      | -                |
| Town Hall Clock - replace mechanism                                                                                          |  | -                                        | \$5,900          | -                        | -                | -                        | -      | -                |
| Town Hall Upgrades - Stage 2 - Acoustic and Lighting Upgrades                                                                |  | -                                        | \$121,436        | -                        | -                |                          | -      | -                |
| 113343 Netball Courts & Lights                                                                                               |  | -                                        | -                | -                        | -                | -                        | -      | -                |
| Dual mark Netball courts and backboards for basketball - replace every 9 years                                               |  | -                                        | -                | -                        | -                | -                        | -      | -                |
| 113325 Grey St Park                                                                                                          |  | \$6,535                                  | -                | -                        | \$25,000         | -                        | -      | \$15,000         |
| Eco-Toilet - carry fwd                                                                                                       |  | -                                        | \$20,000         | -                        | -                | \$15,000                 | -      | -                |
| Disabled access improvements                                                                                                 |  | -                                        | \$5,000          | -                        | -                | -                        | -      | -                |
| 113327 Candice Bateman Park Capital                                                                                          |  | -                                        | -                | -                        | -                |                          | -      | \$20,000         |
| Playground Equip Renewals                                                                                                    |  | -                                        | -                | -                        | -                | \$20,000                 |        |                  |
| 118300 Residency Museum                                                                                                      |  | \$31,861                                 | -                | -                        | \$43,101         |                          | -      | \$220,000        |
| Disabled Toilet Facility                                                                                                     |  | -                                        | \$30,000         |                          |                  |                          |        |                  |
| Kitchen Refurbishment                                                                                                        |  | -                                        | \$13,101         |                          |                  |                          |        |                  |
| Earthquake Risk Project                                                                                                      |  | -                                        | -                |                          |                  | \$220,000                |        |                  |
| Museum Renewals - Gutter Replacement                                                                                         |  | -                                        | -                | -                        | -                | -                        | -      | -                |
|                                                                                                                              |  | -                                        | -                | -                        | -                |                          |        |                  |
| <b>Sub Total - CAPITAL WORKS</b>                                                                                             |  | <b>\$163,952</b>                         | <b>\$195,437</b> | -                        | <b>\$195,437</b> | <b>\$255,000</b>         | -      | <b>\$255,000</b> |
|                                                                                                                              |  |                                          |                  |                          |                  |                          |        |                  |
| <b>Total - RECREATION AND CULTURE</b>                                                                                        |  | <b>\$163,952</b>                         | <b>\$195,437</b> | -                        | <b>\$195,437</b> | <b>\$255,000</b>         | -      | <b>\$255,000</b> |
|                                                                                                                              |  |                                          |                  |                          |                  |                          |        |                  |
| <b>LAND AND BUILDINGS</b>                                                                                                    |  |                                          |                  |                          |                  |                          |        |                  |
| Solar Panels                                                                                                                 |  | -                                        |                  |                          |                  |                          |        |                  |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                      |                                          |                  |                          |                  |                          |        |                  |
|------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------|------------------|--------------------------|------------------|--------------------------|--------|------------------|
| Descriptions                                                                                                                 |                                      | Estimated<br>Actuals as at<br>30/06/2020 | Detail           | Annual Budget<br>2019-20 |                  | Annual Budget<br>2020-21 |        |                  |
|                                                                                                                              |                                      |                                          |                  | Income                   | Expenditure      | Detail                   | Income | Expenditure      |
| 143304                                                                                                                       | Depot                                | -                                        | -                | -                        | \$31,000         | -                        | -      | \$31,000         |
|                                                                                                                              | Renewals - Remove asbestos           | -                                        | -                | -                        | -                | -                        | -      | -                |
|                                                                                                                              | Above Ground Fuel Storage            | -                                        | \$31,000         | -                        | -                | \$31,000                 | -      | -                |
|                                                                                                                              | <b>Sub Total - CAPITAL WORKS</b>     | -                                        | <b>\$31,000</b>  | -                        | <b>\$31,000</b>  | <b>\$31,000</b>          | -      | <b>\$31,000</b>  |
|                                                                                                                              | <b>Total - TRANSPORT</b>             | -                                        | <b>\$31,000</b>  | -                        | <b>\$31,000</b>  | <b>\$31,000</b>          | -      | <b>\$31,000</b>  |
|                                                                                                                              | <b>Total - LAND AND BUILDINGS</b>    | <b>\$219,939</b>                         | <b>\$391,437</b> | -                        | <b>\$391,437</b> | <b>\$570,000</b>         | -      | <b>\$570,000</b> |
|                                                                                                                              | <b>PLANT AND EQUIPMENT</b>           |                                          |                  |                          |                  |                          |        |                  |
|                                                                                                                              | <b>GOVERNANCE</b>                    |                                          |                  |                          |                  |                          |        |                  |
|                                                                                                                              | <b>EXPENDITURE</b>                   |                                          |                  |                          |                  |                          |        |                  |
| 042339                                                                                                                       | Administration Executive Vehicles    | \$87,194                                 |                  | -                        | \$134,000        |                          | -      | \$157,000        |
|                                                                                                                              | CEO vehicles                         | -                                        | \$58,000         | -                        | -                | \$58,000                 | -      | -                |
|                                                                                                                              | EMCCS vehicle                        | -                                        | \$38,000         | -                        | -                | \$38,000                 | -      | -                |
|                                                                                                                              | EMIDS vehicle                        | -                                        | \$38,000         | -                        | -                | \$38,000                 | -      | -                |
|                                                                                                                              | FM vehicle                           | -                                        | -                | -                        | -                | \$23,000                 | -      | -                |
|                                                                                                                              | <b>Sub Total - CAPITAL WORKS</b>     | <b>\$87,194</b>                          | <b>\$134,000</b> | -                        | <b>\$134,000</b> | <b>\$157,000</b>         | -      | <b>\$157,000</b> |
|                                                                                                                              | <b>Total - GOVERNANCE</b>            | <b>\$87,194</b>                          | <b>\$134,000</b> | -                        | <b>\$134,000</b> | <b>\$157,000</b>         | -      | <b>\$157,000</b> |
|                                                                                                                              | <b>PLANT AND EQUIPMENT</b>           |                                          |                  |                          |                  |                          |        |                  |
|                                                                                                                              | <b>LAW ORDER &amp; PUBLIC SAFETY</b> |                                          |                  |                          |                  |                          |        |                  |
|                                                                                                                              | <b>EXPENDITURE</b>                   |                                          |                  |                          |                  |                          |        |                  |
| 051336                                                                                                                       | Plant and Equipment Fire Brigades    | \$481,587                                |                  | -                        | \$10,000         |                          | -      | -                |
|                                                                                                                              | Fire Fighting Support Trailer        | -                                        | \$10,000         | -                        | -                | -                        | -      | -                |
| 051339                                                                                                                       | Ranger Vehicle                       | -                                        | -                | -                        | -                | -                        | -      | -                |
|                                                                                                                              | Purchase of Ranger's vehicle         | -                                        | -                | -                        | -                | -                        | -      | -                |
| 053305                                                                                                                       | Crime Prevention - Plant & Equipment | -                                        | -                | -                        | -                |                          | -      | \$34,000         |
|                                                                                                                              | 59 - CCTV - LRCI FUNDING             | -                                        | -                | -                        | -                | \$34,000                 | -      | -                |
|                                                                                                                              | <b>Sub Total - CAPITAL WORKS</b>     | <b>\$481,587</b>                         | <b>\$10,000</b>  | -                        | <b>\$10,000</b>  | <b>\$34,000</b>          | -      | <b>\$34,000</b>  |

|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                           |                                          |           |                          |             |                          |        |             |
|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|------------------------------------------|-----------|--------------------------|-------------|--------------------------|--------|-------------|
| Descriptions                                                                                                                 |                                           | Estimated<br>Actuals as at<br>30/06/2020 | Detail    | Annual Budget<br>2019-20 |             | Annual Budget<br>2020-21 |        |             |
|                                                                                                                              |                                           |                                          |           | Income                   | Expenditure | Detail                   | Income | Expenditure |
| Total - LAW ORDER & PUBLIC SAFETY                                                                                            |                                           | \$481,587                                | \$10,000  | -                        | \$10,000    | \$34,000                 | -      | \$34,000    |
| PLANT AND EQUIPMENT                                                                                                          |                                           |                                          |           |                          |             |                          |        |             |
| HEALTH                                                                                                                       |                                           |                                          |           |                          |             |                          |        |             |
| EXPENDITURE                                                                                                                  |                                           |                                          |           |                          |             |                          |        |             |
| 077305                                                                                                                       | Plant And Equipment Capital               | \$22,904                                 |           | -                        | \$26,000    |                          | -      | -           |
|                                                                                                                              | Purchase EHO Vehicle                      | -                                        | \$26,000  | -                        | -           | -                        | -      | -           |
| Sub Total - CAPITAL WORKS                                                                                                    |                                           | \$22,904                                 | \$26,000  | -                        | \$26,000    | -                        | -      | -           |
| Total - HEALTH                                                                                                               |                                           | \$22,904                                 | \$26,000  | -                        | \$26,000    | -                        | -      | -           |
| PLANT AND EQUIPMENT                                                                                                          |                                           |                                          |           |                          |             |                          |        |             |
| RECREATION AND CULTURE                                                                                                       |                                           |                                          |           |                          |             |                          |        |             |
| EXPENDITURE                                                                                                                  |                                           |                                          |           |                          |             |                          |        |             |
| 112304                                                                                                                       | Plant & Equipment                         | -                                        |           | -                        | -           |                          | -      | \$13,000    |
|                                                                                                                              | Installation of automatic shutdown system |                                          |           |                          |             | \$13,000                 |        |             |
| Sub Total - CAPITAL WORKS                                                                                                    |                                           | -                                        | -         | -                        | -           | \$13,000                 | -      | \$13,000    |
| Total - RECREATION AND CULTURE                                                                                               |                                           | -                                        | -         | -                        | -           | \$13,000                 | -      | \$13,000    |
| PLANT AND EQUIPMENT                                                                                                          |                                           |                                          |           |                          |             |                          |        |             |
| TRANSPORT                                                                                                                    |                                           |                                          |           |                          |             |                          |        |             |
| EXPENDITURE                                                                                                                  |                                           |                                          |           |                          |             |                          |        |             |
| 127304                                                                                                                       | Plant Purchases Capital                   | -                                        | -         | -                        | \$456,500   | -                        | -      | \$828,000   |
|                                                                                                                              | Street Sweeper (Replace Footpath Sweeper) | -                                        |           |                          |             | -                        |        |             |
|                                                                                                                              | Multi Tyre Roller                         | -                                        | \$140,000 | -                        | -           |                          | -      | -           |
|                                                                                                                              | Grader -Volvo G930 Y205                   | -                                        |           | -                        | -           |                          | -      | -           |


|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                 | Estimated<br>Actuals as at<br>30/06/2020 | Detail | Annual Budget<br>2019-20 |                  | Annual Budget<br>2020-21 |        |                  |
|------------------------------------------------------------------------------------------------------------------------------|-----------------|------------------------------------------|--------|--------------------------|------------------|--------------------------|--------|------------------|
| Descriptions                                                                                                                 |                 |                                          |        | Income                   | Expenditure      | Detail                   | Income | Expenditure      |
| Grader -Volvo G930 Y130                                                                                                      | -               | -                                        |        | -                        | -                |                          | -      | -                |
| Grader Utility Y482                                                                                                          | -               | \$26,000                                 |        | -                        | -                | \$26,000                 | -      | -                |
| Truck 13T Y711                                                                                                               | -               |                                          |        | -                        | -                | \$160,000                | -      | -                |
| Hino Ranger 13 Tonne Y345                                                                                                    | -               |                                          |        | -                        | -                |                          | -      | -                |
| Hino 9 T Truck Y641                                                                                                          | -               | -                                        |        | -                        | -                |                          | -      | -                |
| Hino Truck 3T Y397                                                                                                           | -               |                                          |        | -                        | -                |                          | -      | -                |
| Mitsubishi Canter Y4099                                                                                                      | -               | \$175,000                                |        | -                        | -                | \$175,000                | -      | -                |
| Parks Vehicle Y3777                                                                                                          | -               | \$75,000                                 |        | -                        | -                | \$75,000                 | -      | -                |
| John Deere Loader Y600                                                                                                       | -               | -                                        |        | -                        | -                |                          | -      | -                |
| Truck with Water cart                                                                                                        | -               |                                          |        | -                        | -                | \$230,000                | -      | -                |
| Water Tanks for utilities                                                                                                    | -               |                                          |        | -                        | -                |                          | -      | -                |
| Utility - Town Crew Y211                                                                                                     | -               |                                          |        | -                        | -                | \$26,000                 | -      | -                |
| Replace Y6947                                                                                                                | -               | \$26,000                                 |        | -                        | -                | \$26,000                 | -      | -                |
| Mower - Gianni Ferrari Y1328                                                                                                 | -               |                                          |        | -                        | -                | \$65,000                 | -      | -                |
| Mower - John Deere                                                                                                           | -               |                                          |        | -                        | -                |                          | -      | -                |
| Traffic Counters                                                                                                             | -               | \$4,500                                  |        | -                        | -                |                          | -      | -                |
| Spray Utility - Y770                                                                                                         | -               |                                          |        | -                        | -                | \$35,000                 | -      | -                |
| Other Equip - incl c'saws, w'snippers, blowers, gen sets and similar. Laser/Survey                                           | -               | \$10,000                                 |        | -                        | -                | \$10,000                 | -      | -                |
| <b>Sub Total - CAPITAL WORKS</b>                                                                                             | -               | <b>\$456,500</b>                         |        | -                        | <b>\$456,500</b> | <b>\$828,000</b>         | -      | <b>\$828,000</b> |
| <b>Total - TRANSPORT</b>                                                                                                     | -               | <b>\$456,500</b>                         |        | -                        | <b>\$456,500</b> | <b>\$828,000</b>         | -      | <b>\$828,000</b> |
| <b>PLANT AND EQUIPMENT</b>                                                                                                   |                 |                                          |        |                          |                  |                          |        |                  |
| <b>ECONOMIC SERVICES</b>                                                                                                     |                 |                                          |        |                          |                  |                          |        |                  |
| <b>EXPENDITURE</b>                                                                                                           |                 |                                          |        |                          |                  |                          |        |                  |
| 133319 Building Surveyor's Motor Vehicle                                                                                     | -               |                                          |        | -                        | -                | -                        | -      | \$37,000         |
| Development Services Pool vehicle                                                                                            | -               |                                          |        | -                        | -                | \$37,000                 | -      | -                |
| 139301 Community Bus Capital purchase                                                                                        | -               |                                          |        | -                        | -                |                          | -      | -                |
| 139303 Plant & Equipment                                                                                                     | \$29,339        |                                          |        | -                        | \$37,000         |                          |        | -                |
| Standpipe swipe card systems                                                                                                 | -               | \$37,000                                 |        | -                        | -                |                          |        |                  |
| <b>Sub Total - CAPITAL WORKS</b>                                                                                             | <b>\$29,339</b> | <b>\$37,000</b>                          |        | -                        | <b>\$37,000</b>  | <b>\$37,000</b>          | -      | <b>\$37,000</b>  |
| <b>Total - ECONOMIC SERVICES</b>                                                                                             | <b>\$29,339</b> | <b>\$37,000</b>                          |        | -                        | <b>\$37,000</b>  | <b>\$37,000</b>          | -      | <b>\$37,000</b>  |

|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                  |                                          |           |                          |             |                          |        |             |
|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|------------------------------------------|-----------|--------------------------|-------------|--------------------------|--------|-------------|
| Descriptions                                                                                                                 |                                                                  | Estimated<br>Actuals as at<br>30/06/2020 | Detail    | Annual Budget<br>2019-20 |             | Annual Budget<br>2020-21 |        |             |
|                                                                                                                              |                                                                  |                                          |           | Income                   | Expenditure | Detail                   | Income | Expenditure |
|                                                                                                                              | PLANT AND EQUIPMENT                                              |                                          |           |                          |             |                          |        |             |
|                                                                                                                              | OTHER PROPERTY AND SERVICES                                      |                                          |           |                          |             |                          |        |             |
|                                                                                                                              | EXPENDITURE                                                      |                                          |           |                          |             |                          |        |             |
| 143301                                                                                                                       | Depot Plant Capital Purchase                                     | -                                        |           | -                        | -           |                          | -      | \$38,000    |
|                                                                                                                              | Works Supervisor's Vehicle Y96 x                                 | -                                        | -         | -                        | -           | \$38,000                 | -      | -           |
|                                                                                                                              | Building Mtc Utility Y387                                        | -                                        |           | -                        | -           |                          | -      | -           |
|                                                                                                                              | Sub Total - CAPITAL WORKS                                        | -                                        | -         | -                        | -           | \$38,000                 | -      | \$38,000    |
|                                                                                                                              | Total - OTHER PROPERTY AND SERVICES                              | -                                        | -         | -                        | -           | \$38,000                 | -      | \$38,000    |
|                                                                                                                              | Total - PLANT AND EQUIPMENT                                      | \$621,023                                | \$663,500 | -                        | \$663,500   | \$1,107,000              | -      | \$1,107,000 |
|                                                                                                                              | INFRASTRUCTURE                                                   |                                          |           |                          |             |                          |        |             |
|                                                                                                                              | ROAD CONSTRUCTION                                                |                                          |           |                          |             |                          |        |             |
| 122300                                                                                                                       | LRCI Infrastructure Projects - Federally funded                  | -                                        | -         | -                        | -           |                          | -      | \$300,000   |
|                                                                                                                              | Projects as determined                                           | -                                        | -         | -                        | -           | \$300,000                | -      | -           |
| 122400                                                                                                                       | Roads To Recovery Projects                                       | \$617,679                                | -         | -                        | \$661,868   | -                        | -      | \$402,437   |
|                                                                                                                              | Expenditure by Road                                              | -                                        |           |                          |             |                          |        |             |
| 709201                                                                                                                       | RtR - Tenth Road c/fwd - Materials and Contracts                 | -                                        | \$35,000  |                          |             |                          |        |             |
| 701601                                                                                                                       | Greenhills South Rd c/fwd                                        | -                                        | \$470,000 | -                        | -           | -                        | -      | -           |
|                                                                                                                              | Quellington Road-Widen seal                                      | -                                        | -         | -                        | -           | \$110,000                | -      | -           |
| 700201                                                                                                                       | Mannavale Rd - Reconstruct and Widen                             | -                                        | \$111,868 | -                        | -           | \$150,000                | -      | -           |
|                                                                                                                              | Ashworth Rd - construct to sealed standard between seals         | -                                        | -         | -                        | -           | \$110,000                | -      | -           |
| 705001                                                                                                                       | Waterfall Road - Seal                                            | -                                        | \$45,000  | -                        | -           | -                        | -      | -           |
|                                                                                                                              | Rural Reseals                                                    | -                                        | -         | -                        | -           | \$32,437                 | -      | -           |
| 122401                                                                                                                       | Regional Road Group Projects                                     | \$679,984                                | -         | -                        | \$549,847   | -                        | -      | \$543,629   |
|                                                                                                                              | Expenditure by Road - York-Tammin Rd                             | -                                        |           |                          |             | \$543,629                |        |             |
| 70281                                                                                                                        | RRG - Knotts Road - Materials and Contracts                      | -                                        | \$389,000 |                          |             |                          |        |             |
|                                                                                                                              | York-Tammin Rd slk 27.00-29.55 - Widening, Drainage Improvements | -                                        | \$160,847 | -                        | -           | -                        | -      | -           |
| 122402                                                                                                                       | Municipal Road Construction Projects                             | \$613,238                                | -         | -                        | \$836,000   | -                        | -      | \$556,600   |
|                                                                                                                              | Safety Improvements (Non-Blackspot)                              | -                                        | \$110,000 |                          |             | \$112,200                |        |             |
|                                                                                                                              | WANDRRA Projects - Cyclone Joyce                                 | -                                        | \$336,000 |                          |             |                          |        |             |
| various                                                                                                                      | Reseals, Kerbing & Drainage                                      | -                                        | \$100,000 |                          |             | \$102,000                |        |             |

|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                                                         |                                          |                    |                          |                    |                          |        |                    |
|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------|--------------------|--------------------------|--------------------|--------------------------|--------|--------------------|
| Descriptions                                                                                                                 |                                                                         | Estimated<br>Actuals as at<br>30/06/2020 | Detail             | Annual Budget<br>2019-20 |                    | Annual Budget<br>2020-21 |        |                    |
|                                                                                                                              |                                                                         |                                          |                    | Income                   | Expenditure        | Detail                   | Income | Expenditure        |
| 7008                                                                                                                         | Doodenanning Road - Reconstruction and Widening                         | -                                        | \$120,000          |                          |                    | \$120,000                |        |                    |
| 7089                                                                                                                         | Avon Terrace - Main Street Improvement Programme - ACCESS AND INCLUSION | -                                        | \$50,000           |                          |                    | \$100,000                |        |                    |
| various                                                                                                                      | Tree Pruning Programme                                                  | -                                        | \$120,000          |                          |                    | \$122,400                |        |                    |
| 122403                                                                                                                       | Municipal Footpath Construction Projects                                | \$136,199                                |                    | -                        | \$143,638          |                          | -      | \$112,100          |
|                                                                                                                              | York Townsites - Footpaths and street trees                             | -                                        | \$100,000          | -                        | -                  | \$107,100                |        |                    |
|                                                                                                                              | Street Trees                                                            | -                                        | \$5,000            |                          |                    | \$5,000                  |        |                    |
|                                                                                                                              | Glebe Street Footpath - Materials and Contracts                         | -                                        |                    |                          |                    |                          |        |                    |
|                                                                                                                              | Joaquina Street Footpath                                                | -                                        | \$38,638           |                          |                    |                          |        |                    |
| 122404                                                                                                                       | Municipal Bridge Construction Projects                                  | \$10,368                                 | -                  | -                        | \$55,000           | -                        | -      | \$86,700           |
|                                                                                                                              | Bridge Renewals                                                         | -                                        | \$55,000           | -                        | -                  | \$86,700                 | -      | -                  |
| 122407                                                                                                                       | Blackspot Projects                                                      | \$26,580                                 | -                  | -                        | \$34,000           | -                        | -      | \$100,000          |
|                                                                                                                              | 51 - Materials and contracts                                            | -                                        | \$34,000           | -                        | -                  | -                        | -      | -                  |
|                                                                                                                              | Spencers Brook-York Road                                                | -                                        | -                  | -                        | -                  | \$100,000                | -      | -                  |
|                                                                                                                              | Projects Subject to Safety Audit                                        | -                                        | -                  | -                        | -                  | -                        | -      | -                  |
| 122411                                                                                                                       | Townsite Drainage                                                       | \$181,156                                | -                  | -                        | \$230,000          | -                        | -      | \$234,600          |
|                                                                                                                              | Various - York Town site Drainage Renewals                              | -                                        | \$80,000           | -                        | -                  | \$234,600                | -      | -                  |
|                                                                                                                              | Shoulder and Table Drain Renewals                                       | -                                        | \$150,000          | -                        | -                  | -                        | -      | -                  |
| 122412                                                                                                                       | Asset Renewals - Gravel Sheetting/School Bus Routes                     | \$157,532                                | -                  | -                        | \$200,000          | -                        | -      | \$204,000          |
|                                                                                                                              | Gravel Re-sheetting Programme                                           | -                                        |                    |                          |                    | \$204,000                |        |                    |
| 70116                                                                                                                        | Ovens Road                                                              | -                                        | \$40,000           | -                        | -                  | -                        | -      | -                  |
| 70356                                                                                                                        | Mackie Road                                                             | -                                        | \$25,000           | -                        | -                  | -                        | -      | -                  |
| 70156                                                                                                                        | Boyercurty Road                                                         | -                                        | \$40,000           | -                        | -                  | -                        | -      | -                  |
| 70406                                                                                                                        | Allen Road                                                              | -                                        | \$25,000           |                          |                    |                          |        |                    |
| 70616                                                                                                                        | Flea Pool Road                                                          | -                                        | \$40,000           |                          |                    |                          |        |                    |
| 70846                                                                                                                        | Club Hotel Road                                                         | -                                        | \$15,000           | -                        | -                  | -                        | -      | -                  |
| 70516                                                                                                                        | Ashworth Road                                                           | -                                        | \$15,000           |                          |                    |                          |        |                    |
|                                                                                                                              | <b>Sub Total - CAPITAL WORKS</b>                                        | <b>\$2,422,736</b>                       | <b>\$2,710,353</b> | -                        | <b>\$2,710,353</b> | <b>\$2,540,066</b>       | -      | <b>\$2,540,066</b> |
|                                                                                                                              | <b>Total - ROADS</b>                                                    | <b>\$2,422,736</b>                       | <b>\$2,710,353</b> | -                        | <b>\$2,710,353</b> | <b>\$2,540,066</b>       | -      | <b>\$2,540,066</b> |
|                                                                                                                              | <b>Total - INFRASTRUCTURE ASSETS ROAD RESERVES</b>                      | <b>\$2,422,736</b>                       | <b>\$2,710,353</b> | -                        | <b>\$2,710,353</b> | <b>\$2,540,066</b>       | -      | <b>\$2,540,066</b> |
|                                                                                                                              | <b>INFRASTRUCTURE - RECREATION FACILITIES</b>                           |                                          |                    |                          |                    |                          |        |                    |
| 112302                                                                                                                       | Swimming Pool                                                           | \$27,050                                 |                    | -                        | \$75,000           |                          | -      | \$47,950           |
|                                                                                                                              | Stage 1 - Design stages only                                            | -                                        | \$75,000           | -                        | -                  | \$47,950                 | -      | -                  |
|                                                                                                                              | Major Upgrades - Stage 2 incl Wetdeck                                   | -                                        |                    | -                        | -                  |                          | -      | -                  |
| 113346                                                                                                                       | Motocross Track Infrastructure                                          | -                                        |                    |                          |                    |                          |        | \$50,000           |
|                                                                                                                              | York Motocross track - ORV Extension and upgrade - LRCI FUNDING         | -                                        |                    | -                        | -                  | \$50,000                 | -      | -                  |

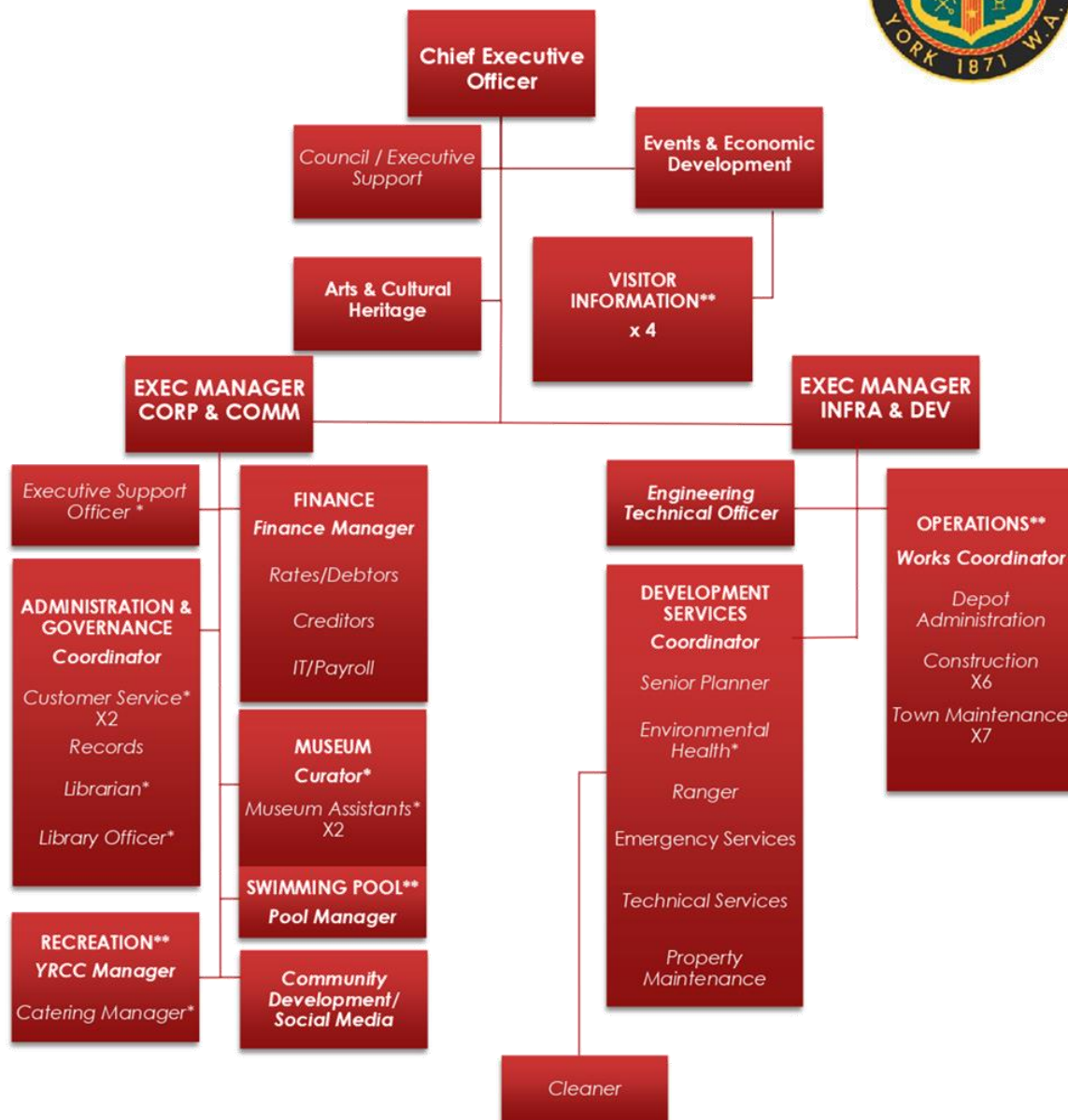
|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |  | Estimated<br>Actuals as at<br>30/06/2020 | Detail             | Annual Budget<br>2019-20 |                    | Annual Budget<br>2020-21 |        |                  |
|------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------|--------------------|--------------------------|--------------------|--------------------------|--------|------------------|
| Descriptions                                                                                                                 |  |                                          |                    | Income                   | Expenditure        | Detail                   | Income | Expenditure      |
| 113347 Mount Brown Park Infrastructure                                                                                       |  | -                                        |                    |                          | -                  |                          |        | \$25,000         |
| Mount Brown Park - Improvement Program/Trails Development Plan                                                               |  | -                                        |                    | -                        | -                  | \$25,000                 | -      | -                |
| 113302 Avon Park Infrastructure                                                                                              |  | \$740,291                                |                    | -                        | \$705,672          |                          | -      | \$30,000         |
| Implement Avon Park Concept Plan - Stage 1 - Playground and Amenities                                                        |  | -                                        | \$705,672          | -                        | -                  | \$30,000                 | -      | -                |
| 113311 Cricket Pitch Covers                                                                                                  |  | \$9,072                                  | -                  | -                        | -                  | -                        | -      | -                |
| Replace cover                                                                                                                |  |                                          |                    |                          |                    |                          |        |                  |
| 113365 Peace Park                                                                                                            |  | -                                        | -                  | -                        | -                  | -                        | -      | -                |
| 113367 War Memorial Park                                                                                                     |  | \$1,095                                  | -                  | -                        | \$13,198           | -                        | -      | -                |
| Flag Poles                                                                                                                   |  | -                                        | \$13,198           | -                        | -                  | -                        | -      | -                |
| 113366 Gwambygne Park - Avon Ascent                                                                                          |  | -                                        | -                  | -                        | -                  | -                        | -      | -                |
| BBQ Replacement                                                                                                              |  | -                                        | -                  | -                        | -                  | -                        | -      | -                |
| 113331 Forrest Oval Precinct Infrastructure                                                                                  |  | \$51,421                                 | -                  | -                        | \$78,520           | -                        | -      | \$53,200         |
| Netball Fencing                                                                                                              |  | -                                        | \$10,000           | -                        | -                  | -                        | -      | -                |
| Install lighting & security system - LRCI Funding                                                                            |  | -                                        | \$30,000           | -                        | -                  | \$30,000                 | -      | -                |
| Replace Bowling Green                                                                                                        |  | -                                        | -                  | -                        | -                  | -                        | -      | -                |
| YRCC Lawn Reticulation and installation of turf on west side                                                                 |  | -                                        | \$15,320           |                          |                    |                          |        |                  |
| Replace Bowling Lights                                                                                                       |  | -                                        | \$10,000           | -                        | -                  | \$10,000                 | -      | -                |
| Boundary Fencing                                                                                                             |  | -                                        | \$13,200           | -                        | -                  | \$13,200                 | -      | -                |
| 113335 Heritage Trails Infrastructure                                                                                        |  | \$78,326                                 | -                  | -                        | \$143,785          | -                        | -      | \$67,000         |
| York Trails Design/Planning                                                                                                  |  | -                                        | \$60,000           | -                        | -                  | \$20,000                 | -      | -                |
| York Trails Construction LRCI Funding                                                                                        |  |                                          |                    |                          |                    | \$20,000                 |        |                  |
| Noongar Cultural Heritage Survey - Mt Brown                                                                                  |  | -                                        |                    | -                        | -                  | \$20,000                 | -      | -                |
| Avon River Trails                                                                                                            |  | -                                        |                    | -                        | -                  | -                        | -      | -                |
| Avon River Trail Walk Renewal                                                                                                |  | -                                        |                    |                          |                    |                          |        |                  |
| In town heritage trails Revamp 2                                                                                             |  | -                                        |                    | -                        | -                  |                          | -      | -                |
| Mt Brown Walk Trail 3                                                                                                        |  | -                                        |                    | -                        | -                  |                          | -      | -                |
| Greenhills Heritage Trail 5 (Greenhills Progress Association)                                                                |  | -                                        | \$83,785           | -                        | -                  | \$7,000                  | -      | -                |
| Wildflower Trail 6                                                                                                           |  | -                                        |                    | -                        | -                  |                          | -      | -                |
| 146305 Old Convent School                                                                                                    |  | -                                        | -                  | -                        | -                  | -                        | -      | -                |
| Facilities upgrades                                                                                                          |  | -                                        | -                  | -                        | -                  |                          |        |                  |
| 113318 Regional Skate Park                                                                                                   |  | \$351,545                                | -                  | -                        | \$350,000          | -                        | -      | -                |
| Construction of skate park                                                                                                   |  | -                                        | \$350,000          | -                        | -                  |                          | -      | -                |
|                                                                                                                              |  |                                          |                    |                          |                    |                          |        |                  |
| <b>Sub Total - CAPITAL WORKS</b>                                                                                             |  | <b>\$1,258,801</b>                       | <b>\$1,366,175</b> | -                        | <b>\$1,366,175</b> | <b>\$273,150</b>         | -      | <b>\$273,150</b> |
|                                                                                                                              |  |                                          |                    |                          |                    |                          |        |                  |
| <b>Total - RECREATION FACILITIES</b>                                                                                         |  | <b>\$1,258,801</b>                       | <b>\$1,366,175</b> | -                        | <b>\$1,366,175</b> | <b>\$273,150</b>         | -      | <b>\$273,150</b> |
|                                                                                                                              |  |                                          |                    |                          |                    |                          |        |                  |
| <b>Total - INFRASTRUCTURE ASSETS - REC FACILITIES</b>                                                                        |  | <b>\$1,258,801</b>                       | <b>\$1,366,175</b> | -                        | <b>\$1,366,175</b> | <b>\$273,150</b>         | -      | <b>\$273,150</b> |
|                                                                                                                              |  |                                          |                    |                          |                    |                          |        |                  |



|  <b>SHIRE OF YORK ANNUAL BUDGET 2020/21</b> |                                     |                                          |          |                          |             |                          |        |             |
|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------------------------------------------|----------|--------------------------|-------------|--------------------------|--------|-------------|
| Descriptions                                                                                                                 |                                     | Estimated<br>Actuals as at<br>30/06/2020 | Detail   | Annual Budget<br>2019-20 |             | Annual Budget<br>2020-21 |        |             |
|                                                                                                                              |                                     |                                          |          | Income                   | Expenditure | Detail                   | Income | Expenditure |
| INFRASTRUCTURE ASSETS - OTHER                                                                                                |                                     |                                          |          |                          |             |                          |        |             |
| 109383                                                                                                                       | Cemetery Infrastructure             | -                                        | -        | -                        | -           | -                        | -      | -           |
|                                                                                                                              | Cemetery Improvements               | -                                        |          | -                        | -           |                          | -      | -           |
| Sub Total - CAPITAL WORKS                                                                                                    |                                     | -                                        | -        | -                        | -           | -                        | -      | -           |
| Total - COMMUNITY AMENITIES                                                                                                  |                                     | -                                        | -        | -                        | -           | -                        | -      | -           |
| 132304                                                                                                                       | Area Promotion Infrastructure       | \$21,272                                 | -        | -                        | \$30,000    | -                        | -      | \$10,000    |
|                                                                                                                              | RV Relocation - Stage 1             | -                                        | -        | -                        | -           | -                        | -      | -           |
|                                                                                                                              | RV Relocation - Stage 2             | -                                        | \$30,000 | -                        | -           | \$10,000                 | -      | -           |
|                                                                                                                              | Town Entry Statements               | -                                        | -        | -                        | -           | -                        | -      | -           |
| 132305                                                                                                                       | Area Promotion - CBD Infrastructure | \$6,359                                  |          |                          |             |                          |        |             |
|                                                                                                                              | Alfresco Dining - Avon Terrace      | -                                        |          |                          |             |                          |        |             |
|                                                                                                                              |                                     | -                                        |          |                          |             |                          |        |             |
| Sub Total - CAPITAL WORKS                                                                                                    |                                     | \$27,631                                 | \$30,000 | -                        | \$30,000    | \$10,000                 | -      | \$10,000    |
| Total - TOURISM & AREA PROMOTION                                                                                             |                                     | \$27,631                                 | \$30,000 | -                        | \$30,000    | \$10,000                 | -      | \$10,000    |
| Total - INFRASTRUCTURE ASSETS - OTHER                                                                                        |                                     | \$27,631                                 | \$30,000 | -                        | \$30,000    | \$10,000                 | -      | \$10,000    |



## ORGANISATIONAL STRUCTURE (as at May 2020)



\* Denotes part-time staff member

\*\* Operations supported by casual staff

**SY106-07/20 PENALTY INTEREST CHARGES, RATES PAYMENT OPTIONS, INSTALMENT INTEREST AND INSTALMENT ADMINISTRATION CHARGES 2020/21**

**File Number:** FI.BUD1920

**Author:** Tabitha Bateman, Finance Manager

**Authoriser:** Chris Linnell, Chief Executive Officer

**Previously before Council:** Not Applicable

**Appendices:** Nil

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

Executive  
Legislative

**PURPOSE OF REPORT**

The purpose of this report is for Council to consider and adopt the rates payment options for the 2020/21 financial year. This report also requests Council to consider and adopt the penalty interest charges for outstanding rates and other charges for the 2020/21 financial year.

**BACKGROUND**

Council is required to adopt the proposed rate of penalty interest on rates and other charges incorporated into the 2020/21 Budget in accordance with Sections 6.13 and 6.51 of the *Local Government Act 1995* (the Act).

For the 2019/20 financial year the non-payment penalty interest rate of 9% was adopted and for interest applied to instalments, was 5.5%. At a Special Council Meeting held 21 April 2020 Council resolved to halt the penalty interest charges relating to rates and charges effective 1 April 2020 and adopt Policy F1.9 Financial Hardship. It was further resolved to develop the 2020/21 budget giving consideration to no increase to the rate in the dollar and no interest or administration fees to be charged on rates and service charges.

At the Ordinary Meeting of Council held 26 May 2020 officers presented the 2020/21 Schedule of Fees and Charges for adoption and inclusion in the 2020/21 Annual Budget taking effect 1 July 2020. In addition to proposing no increases to the fees and charges, Council also at the time resolved to waive the Instalment Administration fee for rates paid by instalments in the 2020/21 financial year at an approximate cost of \$20,000.

Council is requested to adopt the proposed interest rates, administration fees and due dates for the payment of rates in full and by instalments. Options proposed are for one full payment and payment by four instalments. Dates are based on the rates notices being distributed on 10 August 2020.

**COMMENTS AND DETAILS**

Under Section 6.13(1) of the *Local Government Act 1995* (the Act), Council is able to charge interest on any amount of money (other than rates and service charges) owed to the local government. Under Section 6.51(1) of the Act, Council can charge interest on unpaid rates and rates on an instalment plan. The maximum interest rate for unpaid rates and other monies owed to Council is prescribed by Regulation 68 of the *Local Government (Financial Management) Regulations 1996* (FMR).

The Local Government (COVID-19 Response) Ministerial Order 2020, gazetted 8 May 2020, modifies some provisions within Part 6 of the Local Government Act influencing development of the annual budget. The Ministerial Order provides consideration and relief for persons experiencing financial hardship as a consequence of the COVID-19 pandemic and prohibits Local Governments

from applying an additional charge and/or interest under S6.45(3) on rates and charges if the person is determined by the Local Government to be suffering financial hardship as a consequence of the COVID-19 pandemic. In addition, Ministerial Order clause 13(4) limits the interest rate to 3% applicable to instalment interest, if a financial hardship policy has not been adopted. If a financial hardship policy has been adopted by Council, then the 5.5% interest rate can be applied to ratepayers, including persons suffering financial hardship not related to COVID-19 or that choose to pay by instalment for any other reason.

#### Interest on instalments

Whilst the Ministerial Order provides for the imposition of 5.5% rate of interest to apply on instalment payments for rates and other charges, the budget has been developed with no interest applicable to rates instalments at a cost of approximately \$24,000. This is based on discussions with Council during budget workshops and is a direct response to the COVID-19 pandemic.

#### Instalment administration charges

Under Regulation 67 of the FMR, instalment charges are set to provide a full or partial reimbursement of administration costs. In previous years, an individual instalment transaction fee was set to reflect the administration cost of handling the four (4) instalment option provided to ratepayers. For this financial year however, and in accordance with Council Resolution 120520, it is proposed that no instalment administration fees will be charged. This equates to approximately \$20,000 for the year or \$30 per property on the instalment option.

#### Interest on overdue rates

Ministerial Order Clause 14 prohibits local governments from imposing, under S6.51, an interest rate exceeding 8% applicable to unpaid rates or services charges after becoming due and payable. The Order further provides that this interest cannot be imposed on a person that is considered by the Local Government to be suffering financial hardship as a consequence of the COVID-19 pandemic.

In accordance with the Ministerial Order, a reduction to the interest rate from 9% to 8% is required. The draft budget has been developed with no interest charges for the period 1 April to 31 December 2020. The 8% interest rate is proposed to take effect 1 January 2021. This is estimated to cost approximately \$88,000 and forms part of Council's recovery measures to assist ratepayers.

#### Due dates for payment

Section 6.50 of the Act permits a Council to determine when a rate charge becomes due and payable, which cannot be earlier than 35 days after the issue date noted on the rate notice. Where a person elects to pay a rate charge by instalments, the second and each subsequent instalment does not become due and payable at intervals of less than 2 months.

The due date of each instalment for the 2020/21 financial year based on the rates notices being distributed on 10 August 2020 is as follows:

|                 |                   |
|-----------------|-------------------|
| Payment in full | 14 September 2020 |
| 1st Instalment  | 14 September 2020 |
| 2nd Instalment  | 18 November 2020  |
| 3rd Instalment  | 19 January 2021   |
| 4th Instalment  | 25 March 2021     |

Further, ratepayers may request an alternative payment arrangement to pay the total amount due in full by the end of the financial year. These requests are subject to approval by the Chief Executive Officer. In accordance with the Shire's policy F1.1 Revenue Collection, where the outstanding amount will not be paid in full by the end of the financial year, these applications are referred to Council to consider on a case by case basis and are reviewed annually.

## IMPLICATIONS TO CONSIDER

### Consultative

Department of Local Government  
WALGA

### Strategic

Strong and Effective Leadership  
5.3 A financially sustainable Shire

### Policy Related

F.1.1 Revenue Collection

### Financial

Estimated revenue from instalment interest charges amounts to \$24,000 and from administration fees, \$19,500. Interest received from non-payment of rates is estimated at \$100,000. For the most part, these amounts have been foregone in the development of the 2020/21 Budget.

### Legal and Statutory

Section 6.13 of the *Local Government Act 1995* permits the Council to impose interest on any amount of money (not rates or service charges) that remains unpaid.

Section 6.51 of the *Local Government Act 1995* permits the Council to impose interest on a rate or service charge that remains unpaid (including instalments).

Regulation 68 of the *Local Government (Financial Management) Regulations* states that the maximum rate of interest on overdue rates payable by instalments to be imposed under Section 6.51 of the *Local Government Act* is 5.5%.

Regulation 19A of the *Local Government (Financial Management) Regulations* states that the maximum rate of interest on any amount of money (other than rates or service charges) to be imposed under Section 6.13 of the *Local Government Act* is 11%.

Section 6.45 of the *Local Government Act 1995* states that payment for rates charged may be made by single payment or a person may elect to make payment by 4 equal or nearly equal instalments. A local government may impose an additional administration charge in accordance with Regulation 67 of the *Local Government (Financial Management) Regulations* (including an amount by way of interest) where payment of a rate charge is made by instalments.

### **Local Government (COVID-19 Response) Order 2020**

13. Section 6.45 modified (options for payment of rates or service charges)

(1) In this clause –

**financial hardship policy**, in relation to a local government, means a policy addressing the manner in which the local government will deal with financial hardship that may be suffered by ratepayers and other persons who are required to make payments to the local government.

(2) Section 6.45 is modified as set out in this clause in relation to payment by instalments of a rate or service charge imposed by a local government in the 2020/21 financial year.

(3) The local government cannot impose an additional charge (including an amount by way of interest) under section 6.45(3) in respect of payment by instalments made by an excluded person.

(4) If the local government has not adopted a financial hardship policy, the maximum rate of interest that may be imposed by the local government under section 6.45(3) is 3%.

- (5) *Subclause (4) applies despite the Local Government (Financial Management) Regulations 1996 regulation 68.*

**excluded person** means a person who —

- (a) *is a residential ratepayer or small business ratepayer of a local government; and*
- (b) *is considered by the local government to be suffering financial hardship as a consequence of the COVID-19 pandemic;*

**residential ratepayer**, *in relation to a local government, means a person who under section 6.44 is liable to pay a rate or service charge that is imposed by the local government on land on the basis that the land is used for residential purposes;*

**small business** *has the meaning given in the Small Business Development Corporation Act 1983 section 3(1);*

**small business ratepayer**, *in relation to a local government, means a person who under section 6.44 is liable to pay a rate or service charge that is imposed by the local government on land used by the person for the purposes of carrying out a small business owned or operated by the person.*

### **Risk Related**

The risk of not adopting the Penalty Interest rate, Instalment Payment Arrangements, Instalment Administration Charge and Instalment Interest will have implications for the 2020/21 budget adoption, Council operations and capital projects proposed for 2020/21.

### **Workforce**

Not applicable.

### **VOTING REQUIREMENTS**

**Absolute Majority:**    **Yes**

**RECOMMENDATION**

That, with regard to Penalty Interest Charges, Rates Payment Options, Instalment Interest and Instalment Administration Charges, Council;

1. Resolves to adopt the following dates for payment of rates;
  - One Payment Option

|                 |                   |
|-----------------|-------------------|
| Payment in Full | 14 September 2020 |
|-----------------|-------------------|
  - Four Instalments

|                   |                   |
|-------------------|-------------------|
| First Instalment  | 14 September 2020 |
| Second Instalment | 18 November 2020  |
| Third Instalment  | 19 January 2021   |
| Fourth Instalment | 25 March 2021     |
2. Resolves to impose, in accordance with section 6.45(3) of the Local Government Act 1995 and clause 13 of the Local Government (COVID-19 Response) Ministerial Order 2020, an additional charge of \$0.00 and interest rate of 0% applicable to rates and charges paid by the Four Instalment Payment Option.
3. Resolves to impose, in accordance with section 6.13 of the Local Government Act 1995 and clause 8 of the Local Government (COVID-19 Response) Ministerial Order 2020, a rate of interest of 8% applicable to any amount of money owing to the local government (other than rates or service charges), with interest calculated from the due date, which is 35 days from the date of issue shown on the account for payment, subject to the following;
  - a. This interest rate cannot be applied to a person who is considered by the Shire of York to be suffering financial hardship as a consequence of the COVID-19 pandemic.
  - b. No interest will be charged for the period 1 July 2020 to 31 December 2020. The applicable interest rate will take effect 1 January 2021.
4. Resolves to impose, in accordance with section 6.51(1) of the Local Government Act 1995 and clause 14 of the Local Government (COVID-19 Response) Ministerial Order 2020, a rate of interest of 8% applicable to overdue and unpaid rates, with interest calculated from the due date, which is 35 days from the date of issue shown on the account for payment, subject to the following;
  - a. This interest rate cannot be applied to a person who is considered by the Shire of York to be suffering financial hardship as a consequence of the COVID-19 pandemic.
  - b. No interest will be charged for the period 1 July 2020 to 31 December 2020. The applicable interest rate will take effect 1 January 2021.
5. Notes, that pursuant to Section 6.51 (4) of the Local Government Act 1995, where a person is entitled under the *Rates and Charges (Rebates and Deferrals) Act 1992* to a rebate or deferment in respect of rates and charges, no interest or administration charges apply.

**8 CLOSURE**