

RECEIVED
28 NOV 2016
BY:

CEO – David Leahy
West Wimmera Shire Council,
49 Elizabeth Street,
EDENHOPE, VIC 3318

25th November, 2016

To Mr Leahy,

We are writing to you in regards to the current extension/upgrade project that is being undertaken by the Apsley Recreation Reserve and possible funding assistance by the West Wimmera Shire Council.

In recent years the committee has undertaken two major projects at the reserve without funding assistance from the council and the current project has a small shortfall that we are looking to cover with funding. The extensions will be upgrading the football change room facilities, bringing the umpires rooms up to AFL standard and installing a disabled toilet.

The extension was quoted at \$350k, the committee has scaled back this project to ensure that what needs to be achieved can be. The Recreation Reserve will be putting forward \$50k and the AFL and Netball Victoria will be matching it on a 2:1 basis. A further \$50k is required to complete extension, including painting and tiling of the upgrades.

The Apsley Recreation Reserve is utilised by sporting groups, community groups and community members throughout the year. These upgrades would ensure that the facilities will continue to be used by the community.

Can you please advise if you require further information to consider our request. These funds would be required as soon as possible and would be greatly appreciated by the Apsley Recreation Reserve and the Community.

Thanks for your Consideration,



Stephen Hocking
President - Apsley Recreation Reserve



**WEST
WIMMERA
SHIRE COUNCIL**

FINANCIAL PERFORMANCE REPORT

January 2017

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INTRODUCTION

This report provides financial information for the financial year 1 July 2016 to 30 June 2017.

It provides information on Council's operating performance via an Operating Statement, and Council's financial position via a Balance Sheet. A summary statement of Capital Works is also included for Council's information.

A summary of Council's operations by Activity is also provided so that Council may see the financial performance of Council's relevant functional areas..

Figures included in these statements are for the half year ended 31 January 2017. Year to Date (YTD) figures are given for actual results, as well as the full year budget and the YTD allocation of that full year budget.

Where the YTD actual varies from the YTD budget allocation by more than 10% and \$20,000, or more than \$100,000 a variance explanation is given.

Information is also given on some of the more pertinent financial indicators, including:

- Cash and investments
- Rates outstanding
- Sundry debtors outstanding
- Working Capital

OPERATING STATEMENT

A year to date Operating Statement is presented as per the AASB101 format for Councils information.



West Wimmera Shire Council Comprehensive Income Statement For Seven Months Ended 31 January 2017

	YTD Actual \$	Original Annual Budget \$	Revised Annual Budget \$	Annual Revised Budget Met %	YTD Revised Budget \$	YTD Variance \$	YTD Variance %	Notes
Income								
Rates & Charges	6,975,706	6,977,656	6,977,656	100%	6,938,256	37,450	1%	
Statutory Fees & Fines	71,654	114,300	113,950	63%	52,437	19,217	37%	1
User Fees	252,906	570,194	574,817	44%	217,842	35,064	16%	2
Grants - Operating	3,399,441	6,086,819	6,477,825	52%	3,329,238	70,203	2%	
Grants - Capital	3,955,690	2,390,590	7,995,390	49%	3,911,950	43,740	1%	
Contributions - Monetary	154,961	106,000	159,912	97%	157,412	(2,451)	-2%	
Net Gain/(Loss) on Sale of Assets	48,932	231,000	231,000	21%	-	48,932	0%	
Other Income	1,485,199	2,120,382	2,237,698	66%	1,556,397	(71,198)	-5%	
Total Income	16,344,489	18,596,941	24,768,248	66%	16,163,532	180,957	1%	
Expense								
Employee Costs	4,091,509	6,440,578	6,497,775	63%	3,861,277	230,232	6%	3
Materials & Services	3,662,343	5,343,773	6,130,245	60%	3,230,918	431,425	13%	4
Depreciation	3,937,695	6,750,334	6,750,334	58%	3,937,675	20	0%	
Borrowing Costs	6,431	11,071	11,071	58%	6,461	(30)	0%	
Other Expenses	204,935	320,680	327,980	62%	192,835	12,100	6%	
Total Expense	11,902,913	18,866,436	19,717,405	60%	11,229,166	673,747	6%	
Surplus/(Deficit) from operations	4,441,576	(269,495)	5,050,843		4,934,366	(492,790)	-10%	

Notes

- Statutory Fees & Fines** Statutory Fees & Fines received by Council until the end of January 2017 are \$19,217 in total (37%) above the anticipated year to date budget amount. This is a result of receipts from building permit fees being well advanced on where they were anticipated to be. It can be rather difficult to gauge the timing of receipts for these. Council will continue to monitor this item and amend budgets as necessary.
- User Fees** User Fees receipted by Council are 16% (\$35,064) higher than anticipated year to date. This is a result of Council undertaking a small amount of private works and being paid for those works, the revenue for which was unbudgeted.

3. Employee Costs Employee Costs show a \$230,232 variance above ytd budget. Actual salaries are \$176,658 under budget YTD, there are a number of other costs contributing to the variance:
- Council has incurred significantly higher sick leave costs year to date than was anticipated (\$110,221), much of this relates to long term injuries to a small number of employees. Council will be reimbursed for much of this expense via income protection insurance.
 - Council has incurred a ytd cost to budget of \$95,150 relating to Rostered Days Off. This variance will likely be eliminated at end of year by transfers to and from the employee benefits reserve.
 - There is YTD variance of \$33,600 showing in the Worker's Compensation Insurance Account. This is solely due to an error in the timing of the budget, with the budget being allocated monthly rather than in one instalment when the insurance payment is due. The actual amount paid shows an actual full year budget saving of \$6,000.
 - There are additional overtime and allowance costs incurred from Council's initial response to the September flood event (\$41,600). IT is anticipated that all overtime spent on the emergency flood response will be reimbursed to Council under the Natural Disaster Relief and Recovery Arrangements, meaning that Council will not be out of pocket for these at the end of the year.
 - Annual Leave shows a variance over YTD budget of \$40,460. This is due to timing of the budget with a higher amount of leave taken over the Christmas break than anticipated. All annual leave payments are funded from the Annual Leave Reserve.
 - Employee allowances shows a \$109,137 variance above year to date budget. This is a timing issue with the budget timing around top of band payments. The overall full year budget for this item is sufficient to cover the amount of payments.
4. Materials & Services Materials & Services show a \$431,425 variance above year to date budget, but remain considerably under full year budget.
- This variance is predominately (\$407,932) arises from additional sub-contractor payments made to contractors undertaking works on Council's behalf under the VicRoads maintenance contract. These amounts arise from significantly more repair and maintenance works being required on the VicRoads road network due to poor weather conditions earlier in the year. These costs will be reimbursed to Council by VicRoads per the terms of Council's contract with VicRoads.

BALANCE SHEET

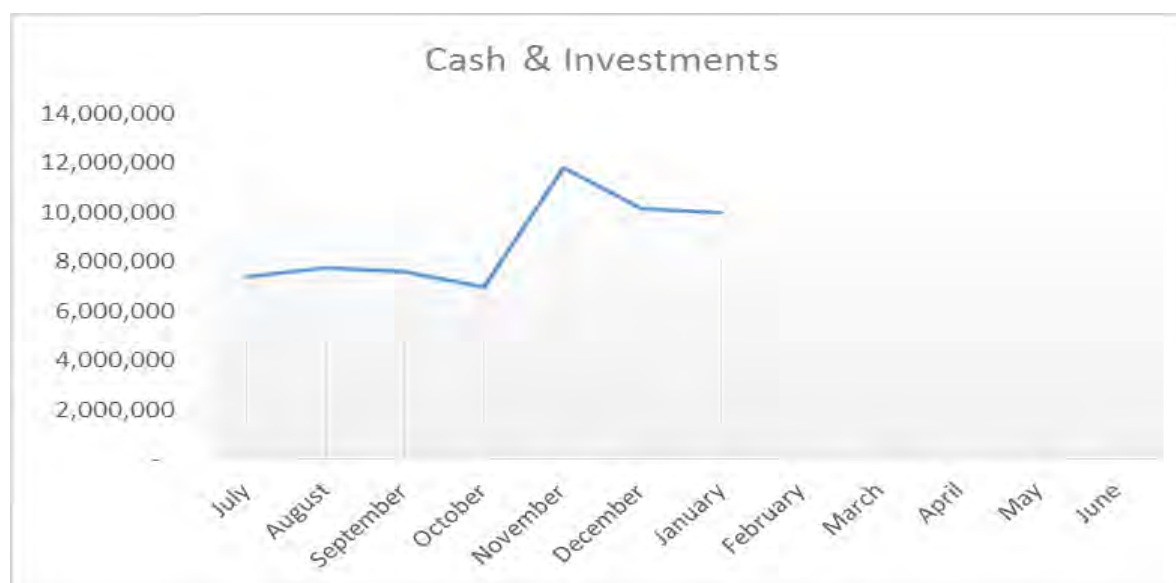
West Wimmera Shire Council

Balance Sheet

As At 31 January 2017

	\$ As At 31 Jan 2017	\$ As At 31 Jan 2016	\$ As At 30 June 2016
ASSETS			
Current Assets			
Cash & Investments	9,989,907	5,575,735	8,563,246
Rate Debtors	5,294,480	5,132,966	171,079
Sundry Debtors	147,400	285,748	422,989
Other Financial Assets	86,749	27,500	93,649
Inventories	231,302	212,141	178,731
Current Assets Total	15,749,839	11,234,090	9,429,694
Non Current Assets			
Investments in Associates	392,875	403,235	392,875
Other Non-Current Assets	6,900	5,000	0
Property, Infrastructure, Plant & Equipment	165,070,521	166,774,009	167,441,380
Non Current Assets Total	165,470,297	167,182,244	167,834,255
TOTAL ASSETS	181,220,135	178,416,334	177,263,949
LIABILITIES			
Current Liabilities			
Trade & Other Payables	633,956	514,618	837,324
Trust Funds & Deposits	37,445	71,562	35,655
Provisions	1,543,229	1,498,687	1,936,734
Loans & Borrowings	31,561	91,007.72	123,614
Current Liabilities Total	2,246,191	2,175,875	2,933,327
Non Current Liabilities			
Provisions	506,860	467,013	227,036
Loans & Borrowings	163,910	226,600	163,910
Non Current Liabilities Total	670,770	693,613	390,946
TOTAL LIABILITIES	2,916,961	2,869,488	3,324,273
NET ASSETS	178,303,174	175,546,846	173,939,676
EQUITY			
Accumulated Surplus	40,525,966	38,615,926	36,151,737
Reserves	137,777,209	136,930,920	137,787,939
TOTAL EQUITY	178,303,174	175,546,846	173,939,676

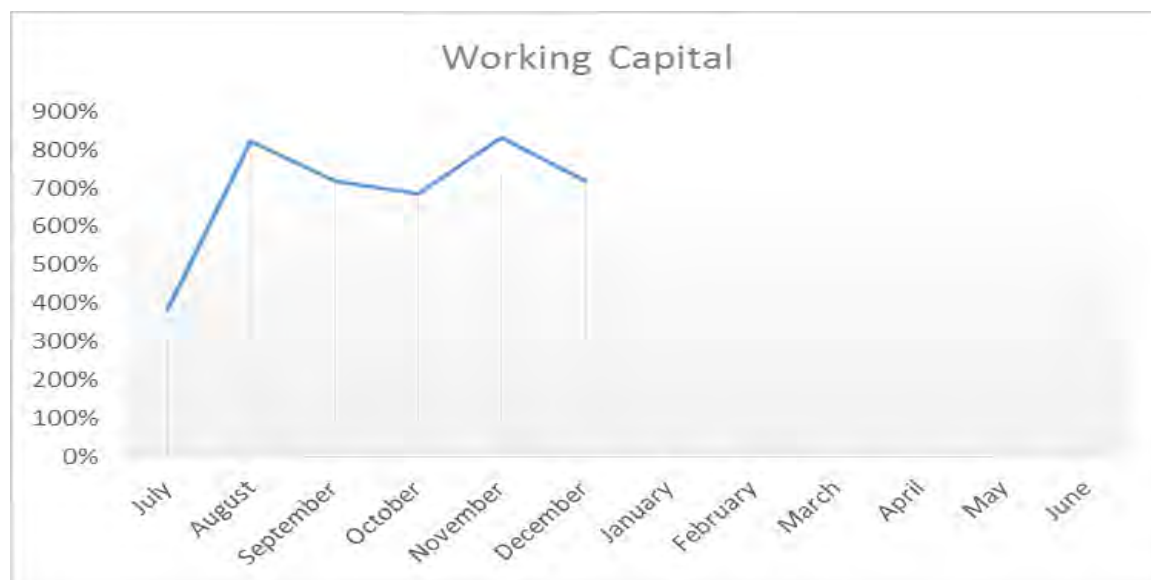
CASH AND INVESTMENTS



Cash and investments spiked during November with the receipt of the \$3.0million Natural Disaster Relief and Recovery Arrangements pre-payment for flood damage works. Council also receipted \$1.225 million during November as the quarterly Victoria Grants Commission payment.

As at 31 January Council was holding a total of \$9.99 million in cash and investments.

WORKING CAPITAL



Council continues to hold a strong working capital level, with current assets at 720% of current liabilities as at 31 December 2016. This figure does of course include the receipt of \$3.0million flood recovery money. It is anticipated that as Council spends all grant monies received over the remainder of the year the end of year working capital ratio will decline to approximately 370% by 30 June 2017.

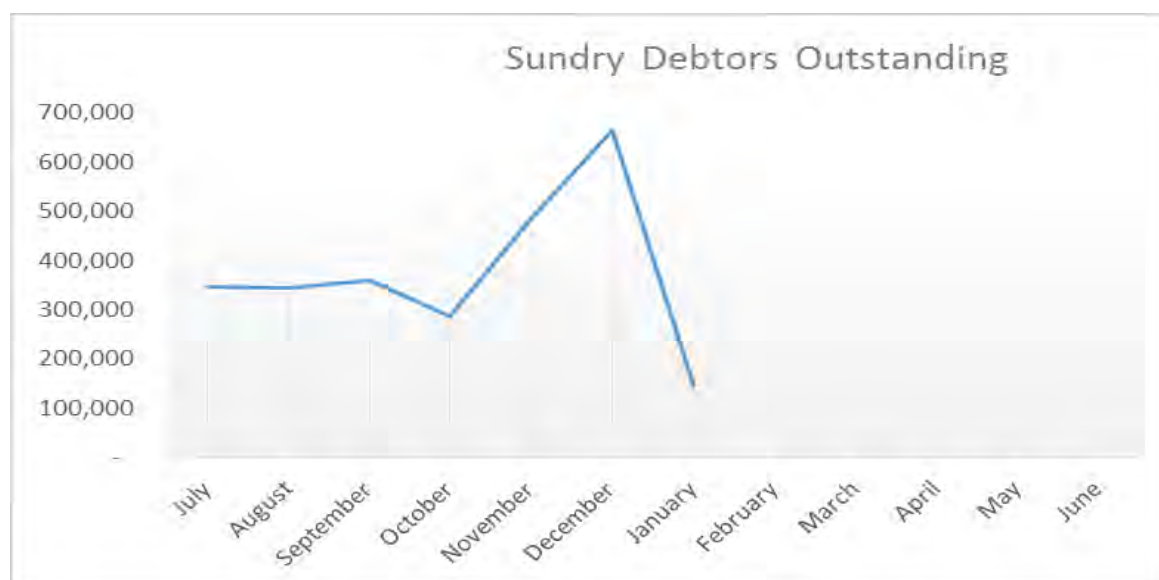
RATE DEBTORS



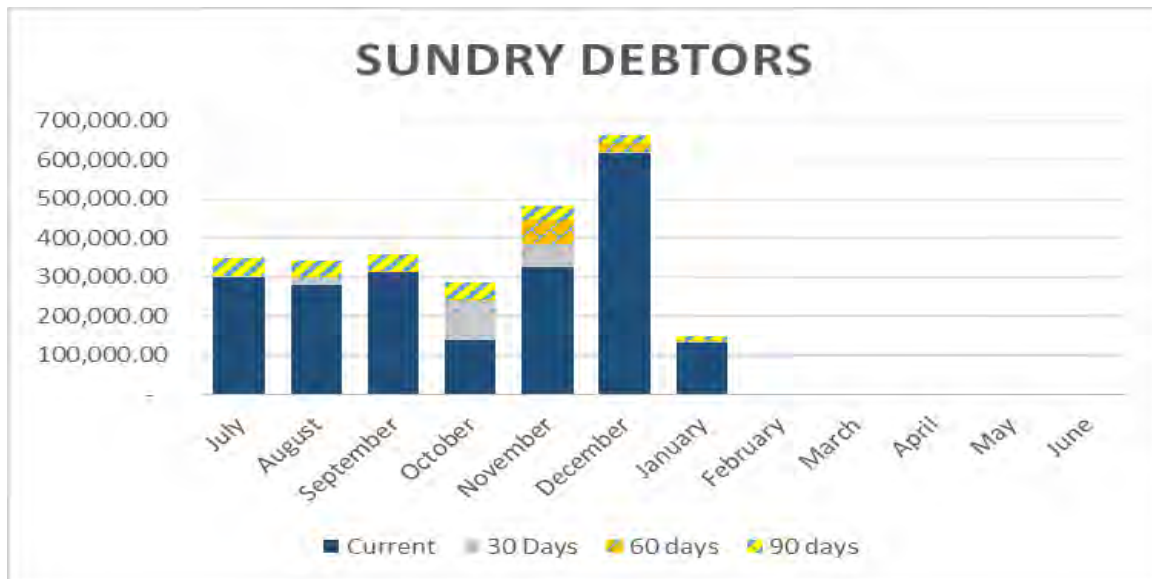
Council anticipates, based on experience in previous years that approximately 65% of rates will be paid in full on or around the due date of 15 February. This will equate to approximately \$4.70million which Council is budgeting to receive in February.

Council has been pro-actively managing the collection of outstanding debts, with a further three non-residential properties with long term outstanding rates having S.173 sale notices posted on them.

SUNDRY DEBTORS



Sundry debtors outstanding has shown a distinct increase during December, with the significant increase for being is the raising of a \$420,000 invoice to VicRoads for contract works.



The overwhelming majority of Council's sundry debtors remain current. The amount of debtors 90 days past due has steadily decreased over the year. Council has engaged a new debt collector which appears to be having some effect on these.

OPERATING ACCOUNTS BY ACTIVITY

The following table shows Council's operating accounts listed by activity. The accounts are showing at total level, with revenue and expenses combined to give an overall result for each activity.

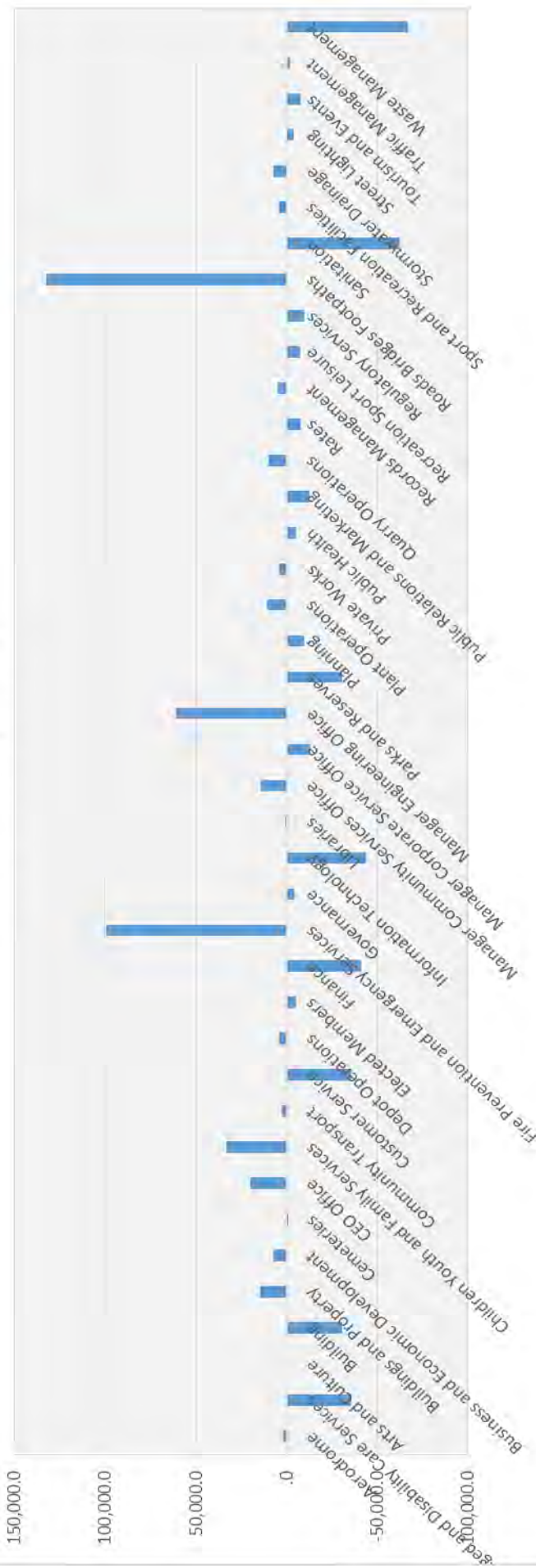
Variances are calculated as YTD actuals less the YTD current budget, with % variances being YTD Actual / YTD budget.

Notes and cautions are raised where the variances exceed 10% and \$20,000, or where the \$ variance is greater than \$100,000

West Wimmera Shire Council Operating Accounts by Activity January 2017

Activity	YTD Actuals	Annual Original Budget	Annual Current Budget	YTD Original Budget	YTD Current Budget	YTD Variance	YTD % Variance	Note	Status
Aerodrome	5,562.6	6,830.0	6,830.0	3,969.0	3,969.0	1,593.6	40%		
Aged and Disability Care Services	-70,751.8	53,123.0	35,680.0	27,616.0	-35,092.0	-35,659.8	102%	1	
Arts and Culture	13,806.0	26,440.0	26,440.0	14,421.0	14,295.0	-489.0	-3%		
Building	31,141.6	104,564.0	105,864.0	60,860.0	61,824.0	-30,682.4	-50%	2	
Buildings and Property	44,396.9	-40,630.0	-45,630.0	-23,695.0	29,636.0	14,760.9	50%		
Business and Economic Development	126,283.9	383,802.0	268,815.0	222,343.0	118,949.0	7,334.9	6%		
Cemeteries	-609.1	1,430.0	1,430.0	833.0	700.0	-1,309.1	-187%		
CEO Office	254,288.3	396,684.0	400,749.0	229,665.0	234,268.0	20,020.3	9%		
Children Youth and Family Services	154,041.0	231,762.0	197,244.0	105,539.0	120,972.0	33,069.0	27%	3	
Community Transport	-5,271.6	13,000.0	-8,500.0	7,722.0	-7,947.0	2,675.5	-34%		
Customer Service	245,414.0	479,046.0	472,628.0	279,728.0	281,547.0	-36,133.0	-13%	4	
Depot Operations	-548,119.5	-948,950.0	-946,003.0	-553,553.0	-552,587.0	4,467.5	-1%		
Elected Members	170,116.6	298,216.0	299,904.0	173,971.0	175,134.0	-5,017.4	-3%		
Finance	-1,189,793.4	-2,243,456.0	-2,351,189.0	-1,311,643.0	-1,148,996.0	-40,797.4	4%		
Fire Prevention and Emergency Services	-2,658,681.4	37,416.0	-5,456,065.0	21,769.0	-2,758,012.0	99,330.6	-4%	10	
Governance	1,148.3	20,000.0	17,000.0	12,919.0	5,919.0	-4,770.7	-81%		
Information Technology	178,111.8	372,170.0	372,170.0	217,105.0	222,105.0	-43,993.2	-20%	5	
Libraries	119,121.9	160,500.0	160,500.0	159,006.0	119,006.0	115.9	0%		
Manager Community Services Office	46,675.0	53,103.0	54,864.0	30,644.0	32,503.0	14,172.0	44%		
Manager Corporate Service Office	360,974.3	619,613.0	1,058,517.0	450,449.0	374,149.0	-13,174.7	-4%		
Manager Engineering Office	4,719,862.7	7,882,069.0	7,885,970.0	4,577,642.0	4,659,026.0	60,836.7	1%		
Parks and Reserves	222,379.6	303,650.0	291,450.0	177,121.0	252,878.0	-30,498.4	-12%	6	
Planning	65,736.0	166,031.0	156,671.0	96,135.0	75,330.0	-9,594.0	-13%		
Plant Operations	-27,436.0	-472,579.0	-419,761.0	-279,234.0	-37,750.0	10,314.0	-27%		
Private Works	4,375.9	.0	.0	.0	.0	4,375.9	100%		
Public Health	-2,259.6	66,181.0	82,726.0	37,887.0	2,852.0	-5,111.6	-179%		
Public Relations and Marketing	31,337.0	72,000.0	74,000.0	42,000.0	44,000.0	-12,663.1	-29%		
Quarry Operations	129,348.3	.0	.0	7.0	119,422.0	9,926.2	8%		
Rates	-6,481,356.7	-6,315,531.0	-6,395,100.0	-6,399,407.0	-6,473,386.0	-7,970.7	0%		
Records Management	56,649.0	72,188.0	72,188.0	41,641.0	51,641.0	5,008.0	10%		
Recreation Sport Leisure	194,147.5	296,524.0	348,259.0	172,576.0	201,467.0	-7,319.5	-4%		
Regulatory Services	27,657.0	55,946.0	56,974.0	32,257.0	37,495.0	-9,838.1	-26%		
Roads Bridges Footpaths	-692,625.5	-2,815,040.0	-2,812,880.0	-1,468,323.0	-824,927.0	132,301.5	-16%	7	
Sanitation	109,984.7	247,840.0	279,840.0	172,828.0	172,828.0	-62,843.3	-36%	8	
Sport and Recreation Facilities	17,275.7	22,750.0	22,750.0	13,265.0	13,265.0	4,010.7	30%		
Stormwater Drainage	23,907.8	15,200.0	29,200.0	8,862.0	17,029.0	6,878.8	40%		
Street Lighting	10,474.3	29,000.0	29,000.0	24,190.0	14,190.0	-3,715.7	-26%		
Tourism and Events	15,570.1	57,335.0	56,770.0	33,439.0	23,566.0	-7,995.9	-34%		
Traffic Management	1,822.0	6,355.0	8,475.0	2,069.0	4,189.0	-2,367.0	-57%		
Waste Management	-146,640.8	222,913.0	232,195.0	-23,641.0	-79,505.0	-67,135.8	84%	9	
	-4,441,935.8	-62,505.0	-5,330,025.0	-2,609,018.0	-4,434,048.0	-7,887.8	0.2%		

YTD Variance by Activity



West Wimmera Shire Council
Operating Accounts by Activity
January 2017
Variance Notes

- | | |
|---|---|
| 1 Aged and Disability Care Services | Aged and disability services shows a significant total overall variance of \$35,092 under YTD budget. This was primarily due to Employee costs being lower than anticipated, as a result of reduced demand on the service. This will continue to be monitored across the remaining six months |
| 2 Building | Building shows a \$30,682 variance below budget. This is largely due to building permit fees generated being significantly above YTD budget, as a result of increased activity, including the Kaniva Community Hub project. |
| 3 Children Youth and Family Services | Children, Youth and Family Services shows a \$33,069 variance above budget. This is due to an increase in Employee costs at Council run pre-schools, in line with an award increase decision at Fair Work Australia which involved the backdating of a pay increase resulting in an amount of back pay being required. The YTD actual employee costs figure remains within the full year budget amount. Council will monitor and recalculate the employee costs figure if necessary, funding any increase from the existing Pre-School Reserve funds. |
| 4 Customer Service | Customer Service shows a \$36,133 variance below YTD budget. This is the result of a lower than anticipated amount of employee costs resulting from a lower than anticipated need for backfill staff, along with slightly lower office cleaning costs YTD. |
| 5 Information Technology | Information Technology shows a \$43,993 variance below budget. This is a result of lower than anticipated YTD software licence costs. Council is confident this is a timing issue, as all licences for currently used software have been included in the full year budget. |
| 6 Parks and Reserves | Parks and Reserves show a variance of \$30,498 below budget. The majority of this relates to lower than anticipated YTD water costs, partly as a result of the significant rainfall that occurred during the year, and partly due to budget timing issues. The remaining variance arises in the area of grounds maintenance, which has seen a slight reduction due to the wet weather earlier in the year. |
| 7 Road, Bridges, Footpaths | Roads, Bridges, Footpath maintenance shows a variance of \$132,302 over budget. The vast majority of this has occurred in the Unsealed Rural Roads Maintenance account where works have been undertaken earlier than anticipated as a response of inclement weather conditions (these are not flood related works). Of particular note in this area are increased internal plant usage costs. Whilst these costs remain within the overall full year budget, Council will monitor them closely to prevent any budget overrun. |

- 8 Sanitation** Sanitation shows a significant variance of \$62,843 below YTD budget. There are two major areas which account for this. The majority (\$34,470) relates to Street Cleaning, where a new contractor has been engaged in the northern part of the shire. Invoicing from the new contractor is not matching the timing of Council's budget. Council will re-phase this budget to better match the contractors billing practices. The other part of the variance relates to Public Amenities maintenance, where cleaning costs have been lower than anticipated YTD. It is expected that these costs will increase over the coming months as the weather warms and the facilities are frequented more over the holiday season.
- 9 Waste Management** Waste Management shows a significant \$67,136 below YTD budget variance. This is due to Council raising more Waste Management Charges than was expected YTD. Council always times its budget to allow for additional Waste Management Charges to be raised during the year (as properties are subdivided, or properties previously without a waste service take one on, etc.). When the 2016-17 budget was set, Council's estimate of the timing of these was for the majority of these to occur in the second half of 2016-17. In reality a significant amount occurred in late 2015-16 (after the budget had been set) and early 2016-17. Council will amend its budget timing to suit the actual results.
- 11 Fire Prevention and Emergency Services** Whilst the Fire Prevention and Emergency Services variance in percentage terms is less than 10% against revised budget and as such would not normally be highlighted, the \$ variance is a significant \$99,331, which warrants a comment. This variance is totally due to flood recovery activities. Whilst the assessment process is ongoing it is very difficult to estimate budget timings for works undertaken. Whilst Council is quite confident in its overall budget, the monthly budget timings will be carefully monitored and reviewed as works progress and schedules become clearer, so as to allocate the budget in a timely manner.

CAPITAL WORKS

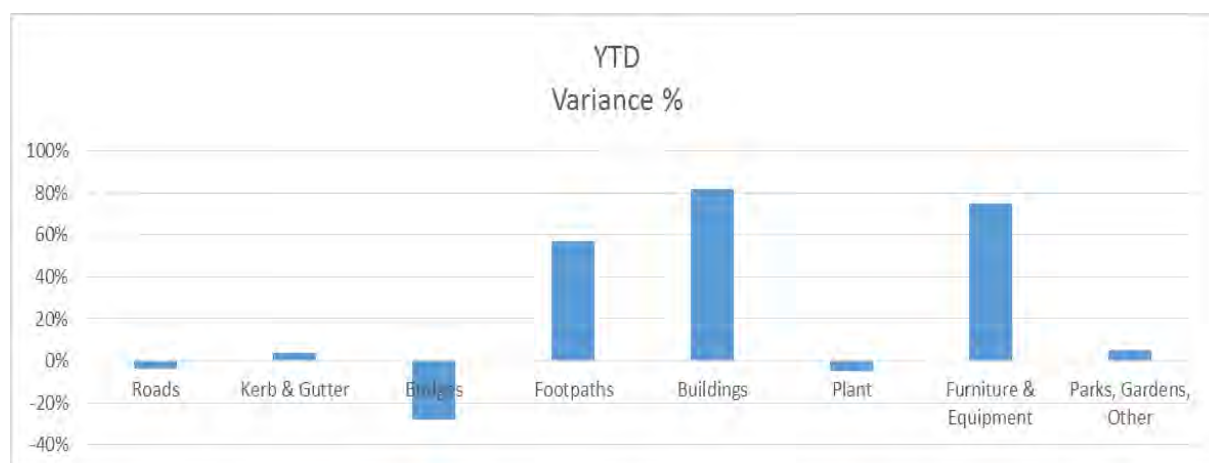
A brief summary of Council's capital works progress YTD is presented. The information is presented in a summary form only, with more detailed information on capital works included in the separate Capital Works Progress Report. As with the operating statement, variances are calculated as YTD actuals less the YTD current budget, with % variances being YTD Actual / YTD budget.

Notes and cautions are raised where the variances exceed 10% **and** \$20,000, or where the \$ variance is greater than \$100,000

This capital report is a summary guide only, with detailed analysis contained within the Capital Works Progress Report.

West Wimmera Shire Council Capital Works As at 31 January 2017

Program	YTD Actuals	Annual Original Budget	Annual Current Budget	YTD Current Budget	YTD Variance \$	YTD Variance %	Note
Roads	1,137,424.94	3,591,991.00	9,160,557.00	1,178,494.00	-41,069.06	-3%	
Kerb & Gutter	12,431.34	107,800.00	107,800.00	12,000.00	431.34	4%	
Bridges	13,817.94	145,000.00	148,028.00	19,224.00	-5,406.06	-28%	1
Footpaths	17,192.59	109,600.00	109,482.00	10,938.00	6,254.59	57%	2
Buildings	86,153.44	635,600.00	676,055.00	47,274.00	38,879.44	82%	3
Plant	263,972.14	1,306,000.00	1,299,698.00	278,448.00	-14,475.86	-5%	
Furniture & Equipment	20,124.31	23,000.00	23,000.00	11,500.00	8,624.31	75%	4
Parks, Gardens, Other	15,722.88	65,000.00	168,513.00	15,000.00	722.88	5%	
	1,566,839.58	5,983,991.00	11,693,133.00	1,572,878.00	-6,038.42	0%	



Notes

- 1 Bridges Culvert renewal and upgrade is \$5,500 below year to date budget. This is largely a result of Council taking time to fully assess all flood damaged culverts to ensure that both Council and Flood Recovery works are aligned.

- 2 Footpaths Footpaths are \$6,255 over YTD budget. This is made up of two projects which have exceeded their YTD budgets:

 - Edenhope Lions Park (\$2,960) - this project has exceeded its full year budget; and
 - Laidlaw Street Apsley (\$2,892)

- 3 Buildings Buildings capital Works show a \$38,879 variation to YTD budget. The major reasons for this variation include:

 - Replacement of linoleum at the Goroke Kindergarten (\$9,500) which has been funded by a pre-school grant; and
 - Kaniva Hall structural repairs (\$12,080) - this is a budget timing issue with consultancy works have been undertaken slightly earlier than budget anticipation. Total project costs to date remain well below its overall full year budget.
 - Installation of solar cells on the Edenhope depot (\$12,727) - this again is a timing issue only, with works commencing slightly earlier than anticipated. There are no anticipated cost overruns with this project.

- 4 Furniture & Equipment Capital expenditure on furniture and equipment is \$8,264 over YTD budget. This variance includes a number of new mobile phones and ipads for the new Council. This capital expenditure area is extremely close to its full year budget and must be closely monitored for the remainder of the year.

HALF YEAR BUDGET REVIEW

During January Council undertook a comprehensive analysis of all budgets and forecasts. Adjustments were made to budget forecasts where it was appropriate to do so. Council's purpose in amending budget forecast is to ensure that all budget forecasts accurately reflect the expenditure and income which Council expects to incur and receive for the remainder of the financial year. To do this is absolutely critical in planning future activity and service delivery. Budget forecast amendments are a normal part of business operations, as the business reacts dynamically to changing conditions and circumstance. Budget forecast amendments are made under the following circumstances:

- Grant funding becomes available or confirmed
- Council receives unbudgeted contributions
- A discrete project is completed (i.e forecast is amended to reflect actuals)
- Administrative requirements require a change to accounting disclosures (i.e the change to CHSP funding for aged care requires a new suite of accounts to be set up).

Budget forecast amendments are not made to 'cover' overspending, in fact quite the opposite – a budget forecast amendment clearly draws attention to overspends.

Where a scope review of an individual project is required, no budget forecast amendment is made until such time as Council has reviewed the scope.

The half year review process resulted in a net improvement to Council's 'bottom line' of \$175,925. This was a mix of identified cost savings and increases in identified income, offset by some identified cost increases.

The attached Budget Variations List highlights the individual accounts which were affected by the half year review.

Significant items arising from the half year review include:

- Creation of a chart of accounts for the Commonwealth Home Support Program (CHSP) and division of budgets between CHSP and existing Home and Community Care accounts.
- Recognition of the Kaniva Leeor Netball Court project (unbudgeted)
- Recognition of the street sweeping contract – funded by deferring the purchase of a street sweeper
- Deferring of sales income for two Council vehicles which will be utilised by the Flood Recovery Team
- Creation of flood recovery program accounts – at this stage it was regarded appropriate to provide a 'net zero' budget for flood recovery works to 30 June 2016. This means that whilst Council introduced budget forecast income of \$5.59million, an expenditure budget forecast of \$5.59million was also created, so that the net cost to Council of \$0 is clearly seen. Any unspent flood recovery funds held by Council at 30 June 2016 will be transferred into reserve and quarantined for flood recovery works in the following year.

The half year review has provided Council with a solid forecast on which it can base its operations for the second half of the year, and most importantly an up to date basis upon which the 2017-18 budget can be built.



West Wimmera Shire Council

Budget Variations to 30 October 2016

Master Account / Work Order	Budget Movements Reason
03033 - Non-Council Community Projects (WO)	429,320.00 Carry Over Reserve (Kaniva Hub \$344,500 + Apsley Rec Reserve \$84.820)
08170 - Economic Development Capital Expenditure (WO)	94,314.00 Carry Over Reserve (Kaniva Playspace \$90,000 + Township Signage \$4,314)
03740 - Halls & Community Centres (WO)	53,070.00 Carry Over Reserve (Recreation Reserve Audit)
03100 - Corporate Services Management (WO)	48,000.00 Carry Over Reserve (Goroke Little Desert Playspace, Lake Charlegrark Project)
07540 - Plant Purchases	31,000.00 Carry Over Reserve (Asset Management equipment)
04140 - Pest & Weed Control (WO)	29,163.00 Carry Over Reserve (Unspent Grant)
03611 - Asset Management Projects (WO)	20,000.00 Council Resolution September 2016 (Aerial Photography)
07490 - Buildings Capital Works (WO)	19,926.00 Carry Over Reserve (War Memorial Restorations)
03410 - Waste Management Operations	7,537.00 Carry Over Reserve (Unspent Community Recycling Funding)
03380 - Road Safety Expenditure	2,120.00 Carry Over Reserve (School Crossing Works Kaniva)
01130 - General Purpose Funding	-104,820.00 Additional Funding received from VGC
01329 - Local Road Funding	-38,320.00 Additional Funding received from VGC
W265 - Elizabeth St Edenhope Final Seal	9,500.00 Works program scope change
W403 - Charam Wombelano Rd Reconstruction	130,000.00 Works program scope change
W470 - Miram Rd South Reconstruction	-97,327.00 Works program scope change
W408 - Scrubby Lake Rd Reconstruction	30,000.00 Works program scope change
W410 - Commercial St South Stabilisation	-6,700.00 Works program scope change (completed 2015/16)
W254 - Sealed Rd Stabilisation Projects	-23,250.00 Works program scope change
W533 - Miram North Reseal	11,750.00 Works program scope change
W534 - Commercial St Lillimur Reseal	2,000.00 Works program scope change
W362 - Blue Hill Rd	40,000.00 Works program scope change
3610 - Asset Management Expenses	7,400.00 Sealed Roads Condition Assessment Tenders
W455 - Solar Power Shire Building with higher power consumption - Solar power	-5,000.00 DELWP Grant - Victorian Climate Change 2015 Solar Panels
1110 - Rates Revenue	-72,137.00 Rates Valuation Data Sales
1021 - Civic & Ceremonial Income	156.00 Half Year Review
1110 - Rates Revenue	.00 Half Year Review
1621 - Oncost Clearing	-36,865.00 Half Year Review
1814 - CHSP - Domestic Assistance	-193,876.00 Half Year Review
1815 - CHSP - Personal Care	-82,732.00 Half Year Review
1816 - CHSP - Sector Support & Development	-27,116.00 Half Year Review
1817 - CHSP - Social Support Group - Community & Home	-4,942.00 Half Year Review
1818 - CHSP - Home Maintenance	-6,271.00 Half Year Review
1819 - CHSP Other Food Services (Re-train Independence)	-200.00 Half Year Review
1835 - Community Meals	5,743.00 Half Year Review
1850 - Aged - Personal Care Income	102,059.00 Half Year Review
1860 - Community Transport Revenue	-4,500.00 Half Year Review
1870 - Home Care	171,363.00 Half Year Review
2010 - Town Planning Office Revenue	500.00 Half Year Review
2020 - Building Control Office Revenue	800.00 Half Year Review
2040 - Animal Control Revenue	-950.00 Half Year Review
2040 - Animal Control Revenue	.00 Half Year Review
2070 - Fire Control Revenue	3,500.00 Half Year Review
2170 - Economic Development Revenue	-346.00 Half Year Review
3000 - CEOs Office	2,950.00 Half Year Review
3020 - Elected Members Expenses	2,650.00 Half Year Review
3021 - Civic & Ceremonial	200.00 Half Year Review
3022 - Council Chambers	-1,318.00 Half Year Review
3031 - Customer Satisfaction	-3,000.00 Half Year Review



West Wimmera Shire Council
Budget Variations to 30 October 2016

Master Account / Work Order	Budget Movements Reason
3099 - Public Relations	2,000.00 Half Year Review
3100 - Corporate Services Management	-8,694.00 Half Year Review
3110 - Rates Section Operations	-7,432.00 Half Year Review
3120 - Financial Control Operations	-2,913.00 Half Year Review
3170 - Customer Service	-6,418.00 Half Year Review
3200 - Engineering Operations Management	496.00 Half Year Review
3201 - MS General Admin	-910.00 Half Year Review
3440 - Street Cleaning	32,000.00 Half Year Review
3570 - Works Depot Operations	2,947.00 Half Year Review
3610 - Asset Management Expenses	6,725.00 Half Year Review
3615 - Works Admin	181.00 Half Year Review
3618 - Occ Health & Safety	-7,970.00 Half Year Review
3619 - Risk Management	350.00 Half Year Review
3620 - Contract Management Expenses	-340.00 Half Year Review
3620 - Contract Management Expenses	-10,541.00 Half Year Review
3700 - Community Services Operations Management	-489.00 Half Year Review
3700 - Community Services Operations Management	2,250.00 Half Year Review
3770 - Maternal & Infant Health	85.00 Half Year Review
3771 - Enhanced Maternal & Infant Health	-974.00 Half Year Review
3813 - Aged & Disability	-10,800.00 Half Year Review
3814 - CHSP - Domestic Assistance Expense	119,000.00 Half Year Review
3815 - CHSP - Personal Care Expense	20,500.00 Half Year Review
3818 - CHSP - Home Maintenance Expense	1,500.00 Half Year Review
3820 - Home Modifications	-1,500.00 Half Year Review
3835 - Community Meals Expense	1,000.00 Half Year Review
3850 - Aged - Personal Care Expense	-21,979.00 Half Year Review
3855 - Aged - Respite Care Expense	802.00 Half Year Review
3860 - Community Transport	-17,000.00 Half Year Review
3870 - Home Care	-95,039.00 Half Year Review
3921 - Tourism - Edenhope	310.00 Half Year Review
3922 - Tourism - Kaniva	-870.00 Half Year Review
3923 - Tourism - Gorokey	-350.00 Half Year Review
3928 - Tourism - Serviceton	345.00 Half Year Review
4010 - Town Planning Office	-9,860.00 Half Year Review
4020 - Building Control Office	500.00 Half Year Review
4040 - Animal Control	1,978.00 Half Year Review
4070 - Fire Control Expenses	-3,400.00 Half Year Review
4100 - Health Administration & Inspection	-12,552.00 Half Year Review
4180 - Regional Development	300.00 Half Year Review
4181 - Community Planning	1,165.00 Half Year Review
W10 - Edenhope Pre School Operating	-15,293.00 Half Year Review
W11 - Gorokey Pre School Operating	-5,675.00 Half Year Review
W12 - Pre School Cluster Management Operating	612.00 Half Year Review
W124 - Various Reseals	8,934.00 Half Year Review
W167 - Pest & Weed Control	-66.00 Half Year Review
W219 - Township Signage	9,199.00 Half Year Review
W231 - Council Run Events	-3,170.00 Half Year Review
W256 - Building Resilience in Farming and Agribusiness (VASP) - DEPI Funded	-32,500.00 Half Year Review



West Wimmera Shire Council

Budget Variations to 30 October 2016

Master Account / Work Order	Budget Movements Reason
W285 - Industry Development	-5,500.00 Half Year Review
W286 - Industry Estates	-14,980.00 Half Year Review
W287 - Business and Lifestyle Marketing	-5,000.00 Half Year Review
W288 - Small Business Support Program	-5,850.00 Half Year Review
W29 - Lemon Springs Transfer Station	818.00 Half Year Review
W30 - Serviceton Transfer Station	927.00 Half Year Review
W32 - Rural Sealed Maintenance	20,000.00 Half Year Review
W337 - Minimag Frances Rd Reconstruction: Ch. 27,110m - Ch. 28,410m x 3.7m Seal Cond 7.4	3,488.00 Half Year Review
W341 - Ozenkadnook - Mortat Rd reconstruction 15290-15520 6.2 seal	3,852.00 Half Year Review
W342 - Cove Estate Rd Reconstruction 5100-6700m, 3.7 seal	651.00 Half Year Review
W344 - South Rd Reconstruction Ch. 250 - 600m x 3.7 Seal plus 100 Brooks Rd 6.2m seal	4,000.00 Half Year Review
W353 - Edenhope Pool Amenities Upgrade - Seasonal Pools Funding	10,028.00 Half Year Review
W362 - Unsealed Road Rehabilitation - Blue Hills Road 00m - 2300m (RTR)	-4,418.00 Half Year Review
W364 - Sealed Road Rehabilitation - South Lillimur Road 6900m - 9690m (RTR)	-11,423.00 Half Year Review
W374 - Drought Response Program - DEDJTR	21,350.00 Half Year Review
W377 - Kaniva Community Hub Project	-18,932.00 Half Year Review
W38 - Urban Storm water maintenance	14,000.00 Half Year Review
W386 - Edenhope Cultural and Community Hub (Edenhope Hall)	100,000.00 Half Year Review
W462 - Edenhope Cultural and Community Hub	-100,000.00 Half Year Review
W392 - Second Hand Street Sweeper purchase	-32,000.00 Half Year Review
W395 - Survey Utility Vehicle (Replace 2012 Holden Colorado)	-1,984.00 Half Year Review
W397 - CEO Vehicle (Replace 2014 Toyota Prado)	35,000.00 Half Year Review
W398 - Finance Manager Vehicle (Replace 2014 Holden Captiva)	14,500.00 Half Year Review
W4 - Edenhope Meals on Wheels	24,471.00 Half Year Review
W419 - Broughton Rd Reseal: Various Chainage Budget \$140,110	6,022.00 Half Year Review
W42 - Parks and Gardens Operating Kaniva	-13,500.00 Half Year Review
W420 - Charam Wombelano Rd Reseal: Ch 20,490m - Ch 21,730m	980.00 Half Year Review
W421 - Chetwynd East Rd Reseal: Ch 2,770m - Ch 3,165m	4,653.00 Half Year Review
W422 - Dergholm Powers Ck Rd Reseal: Ch 0m - 2,150m	4,411.00 Half Year Review
W425 - Goroke Harrow Rd Reseal: Ch6,930m - 8,530m	-979.00 Half Year Review
W426 - Harrow Clear Lake Rd Reseal: Ch 13,690 - 21,550m	-4,790.00 Half Year Review
W43 - Parks and Gardens Operation Goroke	800.00 Half Year Review
W430 - South Rd, Serviceton Reseal: 0m - 255m - DNU Combined w/W344	-4,000.00 Half Year Review
W432 - Yanipy Rd Reseal: Ch 0m - 645m	-4,341.00 Half Year Review
W44 - Parks and Gardens Operation Harrow	500.00 Half Year Review
W440 - Lions Park, Edenhope Footpath Reconstruction: Through Park from Elizabeth St to Orme St	2,882.00 Half Year Review
W442 - Elizabeth St, Edenhope Footpath Repairs: 10m between Mollison St - Anne St & 10m at corner of Anne St/Elizabeth St	-3,000.00 Half Year Review
W471 - One Tree Per Child	1,500.00 Half Year Review
W474 - Buildings - CEO RESidence -15	1,115.00 Half Year Review
W490 - Buildings - GMIDW RESidence Edenhope - 16	255.00 Half Year Review
W5 - Meals on Wheels - Younger Persons	28,426.00 Half Year Review
W511 - War Memorial Restoration - Edenhope	2,500.00 Half Year Review
W512 - War Memorial Restoration - Apsley	2,500.00 Half Year Review
W513 - War Memorial Restoration - Harrow	2,500.00 Half Year Review
W514 - War Memorial Restoration - Kaniva	2,500.00 Half Year Review
W519 - CHSP - Meals	-56,263.00 Half Year Review
W521 - Kaniva Leor Netball Court 2016/17 - DHS	-75,126.00 Half Year Review
W526 - Emergency Flood Response - September 2016	-25,000.00 Half Year Review



West Wimmera Shire Council
Budget Variations to 30 October 2016

Master Account / Work Order	Budget	
	Movements	Reason
W527 - Aerial Photography 2016/17	17,500.00	Half Year Review
W530 - Office Security Upgrades	500.00	Half Year Review
W6 - Kaniva Meals on Wheels	9,941.00	Half Year Review
W7 - Goroke Meals on Wheels	1,529.00	Half Year Review
W77 - Edenhope Swimming Pool	1,155.00	Half Year Review
W78 - Kaniva Swimming Pool	-2,040.00	Half Year Review
W79 - Goroke Swimming Pool	-450.00	Half Year Review
W8 - Harrow Meals on Wheels	-3,059.00	Half Year Review
W86 - urban road maintenance	20,480.00	Half Year Review
W9 - Kaniva Pre School Operating	-13,273.00	Half Year Review
Total	441,621.00	