19 February: 2018

Mayor Jodie Pretlove West Wimmera Shire Council PO Box 201 EDENHOPE VIC 3318

Dear Mayor Pretlove,

The Kaniva Community Sporting Complex Committee would like to seek Council's assistance with an increasing expense being building and contents insurance.

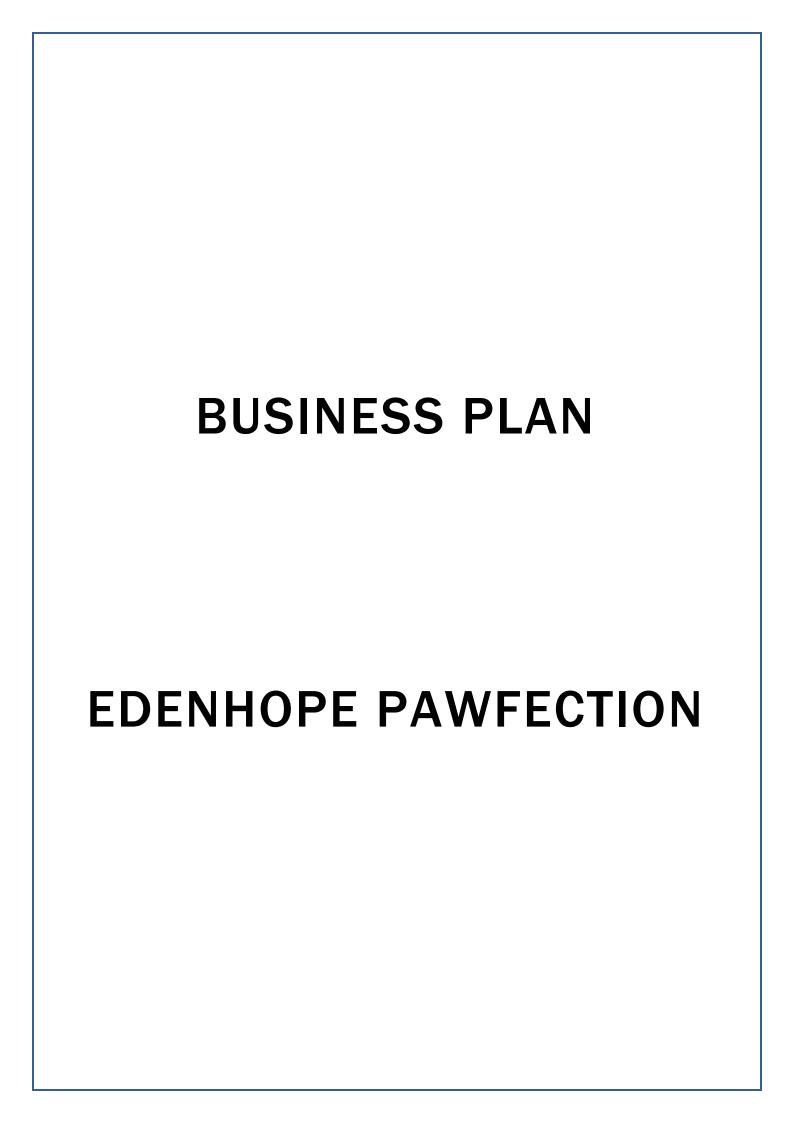
It was discovered this year that the stadium had not been valued for insurance purposes in over 15 years. Subsequently the building was significantly under-insured. The previous valuation for replacement value was \$900,000, which has now been revised to \$2.5 million.

Although we are very pleased to have the building fully insured should disaster strike, we have been met with a significant increase in premium of from \$2,928.20 to \$6,052.42 (an increase of \$3,124.22).

This volunteer committee strives to keep the Complex in good repair and improve equipment and facilities for the use of the Community.

Yours sincerely,

Danny Ansell CHAIRPERSON



## **Table of Contents THE BUSINESS**

#### **Business Details:**

Registered Business Name:	Edenhope Pawfection
Trading Name:	Edenhope Pawfection Grooming
ACN:	
ABN:	72113911663
Business Structure eg, Sole	Sole trader
Trader, Partnership, Company or	
Trust	
Registered for GST (Y/N):	n
Business Address:	141 Elizabeth Street Edenhope Vic 3318
Website:	

Vision Statement: (Is the WHY we are in business – limit to one sentence)

To provide a service to the West Wimmera community which was not available.

Mission Statement: (Is the HOW we will do it – limit to one sentence)

Eg. To give small business owners the skills and self-assurance to make better business decisions.

#### **Business Background:**

Business History: (Provide a brief history of the business)

Edenhope pawfection opened October 2016 at 510 Wimmera Highway, Edenhope. Since then it has moved to 141 Elizabeth Street, Edenhope. Its clientel has grown steadily over the first year and has grown to include clients from the limestone coast and Kaniva areas.

#### **Organisational Structure:**

Currently I (Cassandra Stringer) am the owner and only employee of Edenhope pawfection

#### **Management Team:**

Owner/Manager: (Detail experience and role within the business)

Cassandra Stringer: owner and groomer. In charge of all aspects of the business including bookings, grooming, marketing and book keeping.

**External Support:** (e.g. Accountant, previous owner, family member with experience)

Jenkins accounting

#### **Key Products/Services:**

Services: All aspects of dog grooming including washing, drying, brushing, clipping, nails, skin and coat care, deshedding, colouring.

Retail: combs, grooming accessories, dog treats. (Once new premises is complete premium dog food, dog toys, and collars and leads will also be introduced).

#### **Business Operations:**

**Business Processes** (Summarise the business's key operational processes which may include Quoting, Bookkeeping, Stock control, Customer service and detail the processes undertook by staff or management to complete)

Quoting: On arranging an appointment clients are asked about condition of the dogs coat and what services they would like. Edenhope Pawfection then takes this information and gives a quote to the client for the services required with the understanding that poor coat condition, behavioural issues and other factors can increase the cost of the groom.

Book keeping: Each new client is asked to fill out an information and sign a grooming release form. Subsequent bookings details are checked to make sure they are up to date.

### **THE STRATEGY**

STRATEGY	STRENGTHS	WEAKNESSES	STRATEGY	
How will you maintain your competitive edge?	Describe the strengths of your business. What makes you better than the competition. e.g. location, level of staff experience, price etc.	Outline the weaknesses of your business. These can include lack of capital, lack of skilled staff, poor business systems, vulnerability to competition, need to build clientele and reputation	What will you do to address these weaknesses.	
By being available for appointments at different hours and offer competitive prices to other groomers in neighbouring areas	different hours and offer mpetitive prices to other  I have very flexible hours of business, prices are competitive		More advertisement to reach a larger audience set myself apart from my competition with competitive prices and offer skilled services Continue to improve my skills with more training.	
STRATEGY	OPPORTUNITIES	THREATS	STRATEGY	
What are your strategies for exploring these opportunities	Outline opportunities for example, exporting, new markets segments, online potential, franchising	What are the possible threats? Examples are new technology, changing markets, new competitors, external crises, changes to regulations	What are your strategies for limiting these threats?	

Expanding into retail pet products	Offering pet products	Online market/competitors, lack of suppliers to the area	Maintain competitive prices find suppliers able to transport
			products to the area

#### THE MARKET

#### **Market Research:**

**Industry information**: There is always a need for pet groomers when there are pets in the community. Many small pets require regular maintenance. The West Wimmera shire also has an older population and owners find it hard to wash and maintain their pets when they get older. The market can be seasonal however these are just times when owners request a more drastic groom than maintenance.

#### The websites below may help with market research:

- Council websites, that offers community profiles: http://www.cairns.qld.gov.au/region/community-profiles
- Australian Bureau of Statistics, for latest census data and specific industry information on a diverse array of topics like tourism numbers, automotive figures, mining and industrial: www.abs.gov.au
- The Office of Economic and Statistical Research also offers community profiles. This website allows you to tailor search results to your specific needs: <a href="http://www.oesr.qld.gov.au/">http://www.oesr.qld.gov.au/</a>
- There are industry specific sites that you can easily find through Google. For example, if your business is in the tourism industry, for example: <a href="http://www.tq.com.au/research/">http://www.tq.com.au/research/</a>

#### **Business Market**

**Objectives:** 1. To increase sales/clientele

2. To expand with retail oppertunities

#### **Marketing SWOT**

Strengths (eg Good range of brands held)	Weaknesses (eg online presence could be improved)
Good prices	
Good service	Clientele needs to increase
good range of products for clients to choose	
from	
Opportunities (eg website sales)	Threats (eg competition)
retail expansion	Competition
	online market

**Key Customers:** (eg., who do you want to communicate to?)

	Target Market (a)
Description	Pet owners
Details	Owners whose dogs
	require grooming

**Key Competitor Details:** (Visit your competitors' websites and stores and get an idea of their pricing, their customer service levels etc. Once you have analysed your competitors strengths and weaknesses you can then determine your own unique point of difference or unique selling point.)

Competitor	Strengths	Weaknesses	Mitigants
Competitor A	skills location greater range of services (boarding kennels)	Prices are higher lack of pet products for purchase	Mid price point and will continue to focus on our customer service and skills to maintain quality. Completing a new building for retail pet products

**Unique Selling Proposition:** (eg., why they should choose you) – one sentence.

<b>USP:</b> local skills, great service, best price.	

Marketing Plan: (Detail the activities you will undertake to reach your target audience. How much you have to spend over the year. Are there certain times of year that you know sales will be higher? End of financial year sales or peak tourism seasons and so on. Match your target audiences against the media you will employ (flyers, Facebook, TV, radio and so on)

Strategy	Key Action Item (s)	Budget	Date of expected completion	Person Responsible
Facebook & Linked in	Design page	Nil	By opening	Cassandra Stringer
Letter Box drop	Print flyers & distribute	\$100	By opening of new building	Cassandra stringer
In store promotion	Promote new products	\$250	Monthly	Cassandra Stringer
Newspaper /Television	Advertise opening of store and during promotional activity	\$400	For opening	
	Total spend prior to opening			
Total spend first 6 months				\$300
Total spend first 12 months				\$700

#### **THE FINANCES**

#### **Profit & Loss Summary:**

	Accountant Prepared	Management	Forecast Data	
	Last 12 Months	Prepared YTD	12 Months	
Sales	2000			
Cost of Goods Sold	n/a			
Gross Profit	2000			
Expenses	520			
Net Profit	1480			
Interest				
Depreciation				
Tax				
Adjusted Net Profit	1480			

#### **Assumptions:**

• (Provide detail for any variations between the three years and the key assumptions you have used in arriving at your financial forecasts)

#### **Balance Sheet Summary:**

Financial Year 20	\$000's
Current Assets	\$000,000
Non-Current Assets	\$000,000
Total Assets	\$000,000
Current Liabilities	\$000,000
Non-Current Liabilities	\$000,000
Total Liabilities	\$000,000
Equity (Assets – Liabilities)	\$000,000

#### **Commentary:**

• (Discuss the asset position of the business. Does the business have sufficient assets )

#### **Cashflow Summary:**

	Amount
Net Business Income (Net Profit after tax)	\$000,000
Add Other Income (ie PAYG)	\$000,000
Total Income available for servicing	\$000,000
Less Business Repayments	\$000,000
Less Personal Repayments (ie Home Loan)	\$000,000
Surplus	\$000,000

#### +Start Up Costs (if applicable):

Registrations	Cost (\$)	Equipment/Capital Costs	Cost (\$)
- Business Name	\$200	Business building	\$5000
- Licences/Permits	\$	Start Up Capital	\$
- Domain Names	\$	Plant & Equipment	
Accountant Fees	\$300	- Machinery	\$
Finance Fees	\$	- Business Equipment	\$1000
Solicitor Fees	\$	- Vehicles	\$
Rental Costs (bond + advance rent)	\$	- Computer Equipment	\$
Electricity (bond)	\$	- Computer Software	\$
Website	\$	- Phones	\$
Training (product and/or staff)	\$800	- Fax Machine	\$
Wages	\$	Fittings (premise fit-out)	\$1500
Insurance	\$600	Office Equipment	
- Building & Contents	Included	- Furniture	\$1000
- Public Liability	Included	Other	-
- Professional Indemnity	Included	Other	-
- Motor Vehicle	-	Other	-
Printing (incl graphic design)	\$200		
Stationary & Office supplies	\$300		
Marketing & Advertising	\$300		
Signage	\$200		
Total Start Up Costs (A)	\$2900+	Total Equipment/Capital Costs (B)	\$8500

#### THE FUTURE

#### **Objectives:**

What do you need to focus on to achieve your forecast results? List three key strategies below.

Objective	Strategy
obtain finance to complete new business building	Work with council to see if there are grants available for small businesses in the community.
increase profit /turnover	Increase clientele and range of services/products available
Increase skills associated with grooming	Complete extra training courses to help increase my skills as a groomer.

#### **Action Plan:**

What are the next steps needed to achieve the key strategies listed above

Objective	Key Action Item (s)	Date of expected completion	
Obtain Funding	Prepare Business Plan and speak to council staff	12/2017	
Complete new business building	Once funds are sufficient build new premises at 141 Elizabeth street.	12/2018	
Increase business profitability	Increase clientele by creating more advertisement	1/1/2018	
Increase skills	Find online training or training courses and compete	By 2019	

#### LOAN AGREEMENT

THIS LOAN AGREEMENT	(this "Agreement") dated this	day of,
BETWEEN:		
West Wimmera S	hire Council of 49 Elizabeth Street, E (the "Lender")	Edenhope, Victoria, 3318
		OF THE FIRST PART

**AND** 

Kaniva Leeor United Football Club Inc. of Budjik Street, Kaniva, Victoria, 3419 (the "Borrower")

#### OF THE SECOND PART

**IN CONSIDERATION OF** the Lender loaning certain monies (the "Loan") to the Borrower, and the Borrower repaying the Loan to the Lender, both parties agree to keep, perform and fulfil the promises and conditions set out in this Agreement:

#### **Loan Amount & Interest**

1. The Lender promises to loan \$200,000.00 AUD to the Borrower and the Borrower promises to repay this principal amount to the Lender, without interest payable on the unpaid principal for the first two years, beginning on 1 January, 2018.

#### **Payment**

- 2. This Loan will be repaid in full on June 30th, 2027.
- 3. For the first two years of this agreement no interest shall apply. Over this period the following payment schedule shall apply:

30 June 2018	\$10,000.00
31 December 2018	\$10,000.00
30 June 2019	\$10,000.00
31 December 2019	\$10,000.00

All amounts are payable in Australian dollars (AUD).

- 4. From 1 January 2020 the interest free period expires. Interest shall be applicable at a rate to be negotiated as per clause 10 of this agreement.
- 5. Repayment schedule post 1 January 2020 to be negotiated as clause 10 of this agreement.

#### **Default**

- 6. Notwithstanding anything to the contrary in this Agreement, if the Borrower defaults in the performance of any obligation under this Agreement, then the Lender may declare the principal amount owing and interest due under this Agreement at that time to be immediately due and payable.
- 7. Further, if the Lender declares the principal amount owing under this Agreement to be immediately due and payable, and the Borrower fails to provide full payment, interest at the rate of the Statutory Interest Rate as fixed by the Victorian Attorney General under section 2 of the *Penalty Interest Rate Act 1983*, will be charged on the outstanding amount, commencing the day the principal amount is declared due and payable, until full payment is received by the Lender.
- 8. If the Borrower defaults in the performance of this Agreement the Lender shall take control of the facilities known as the Kaniva Community Hub, including all fixtures and fittings.

#### **Extra Clauses**

9. First two years (ending 31 December 2019) to be interest free.

- 10. Terms post 1 January 2020 to be renegotiated, including interest rate and payment schedule. Such negotiations will commence not later than six months prior to the end of the interest free period.
- 11. Failure to make the required repayments during the interest free period over the first two years shall incur penalty interest at the statutory interest rate, as fixed by the Victorian Auditor General under section 2 of the *Penalty Interest Act 1983*.
- 12. A minimum of 20% of the outstanding principal shall be repaid within the interest free period up to 31 December 2019.

#### **Governing Law**

13. This Agreement will be construed in accordance with and governed by the laws of the State of Victoria.

#### **Costs**

14. All costs, expenses and expenditures including, without limitation, the complete legal costs incurred by enforcing this Agreement as a result of any default by the Borrower, will be added to the principal then outstanding and will immediately be paid by the Borrower.

#### **Binding Effect**

15. This Agreement will pass to the benefit of and be binding upon the respective heirs, executors, administrators, successors and permitted assigns of the Borrower and Lender. The Borrower waives presentment for payment, notice of non-payment, protest, and notice of protest.

#### **Amendments**

16. This Agreement may only be amended or modified by a written instrument executed by both the Borrower and the Lender.

#### **Severability**

17. The clauses and paragraphs contained in this Agreement are intended to be read and construed independently of each other. If any term, covenant, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, it is the parties' intent that such provision be reduced in scope by the court only to the extent deemed necessary by that court to render the provision reasonable and enforceable and the remainder of the provisions of this Agreement will in no way be affected, impaired or invalidated as a result.

#### **General Provisions**

18. Headings are inserted for the convenience of the parties only and are not to be considered when interpreting this Agreement. Words in the singular mean and include the plural and vice versa. Words in the masculine mean and include the feminine and vice versa.

#### **Entire Agreement**

19. This Agreement constitutes the entire agreement between the parties and there are no further items or provisions, either oral or otherwise.

IN WITNESS WHEREOF, the parties have duly a day of,	ffixed their signatures under hand and seal on this
SIGNED, SEALED, AND DELIVERED  this day of, in front of the person below who is  over 18 years of age and not involved with the contents of this document or related to any of the parties in this document.	
	West Wimmera Shire Council
(signature of witness)	per:(SEAL)
WITNESS DETAILS:  Name: Address:	
Occupation:	

SIGNED, SEALED, AND DELIVERED	
this,	
in front of the person below who is	
over 18 years of age and not involved with the	
contents of this document or related to any of the	
parties in this document.	
	Kaniva Leeor United Football Club
(signature of witness)	per:(SEAL)
WITNESS DETAILS:	
Name:	
Address:	
Occupation:	
-	

#### **Required Disclosures**

If the lender is in the business of providing loans and the loan is predominantly for personal, domestic or household purposes then the *National Credit Code* may apply to you. To determine if the *National Credit Code* applies to you and whether you need a license please review the following link: (If you are still unsure you may need to consult a qualified attorney in your jurisdiction)

1. A pre-contractual statement setting out the matters required by the *National Credit Code*. The requirements for the pre-contractual statement can be found in section 17 of the *National Credit Code* at:

http://www.austlii.edu.au/au/legis/cth/consol\_act/nccpa2009377/sch1.html

2. An information statement setting out the borrower's statutory rights and statutory obligations. A copy of the information statement (Form 5) can be found at:

http://www.comlaw.gov.au/Details/F2012C00052

In such situations, the lender must also provide the borrower with an amortisation schedule which can be purchased from LawDepot.com or a similar document containing the following information, as outlined in section 17 of the *National Credit Code*:

- a. the calculation of the monthly payments;
- b. the total amount of interest payable;
- c. the amount of each repayment and when it is to be made.

You can review the *National Consumer Credit Protection Act* at:

http://www.comlaw.gov.au/Details/C2012C00684

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#### **West Wimmera Shire Council Comprehensive Income Statement** For Eight Months to 28 February 2018

Original

Revised

Annual

YTD

Variance

%

0%

63%

7%

3%

-71%

-74%

0%

-3%

-7%

2%

13% 0%

0%

4%

5%

-28%

	YTD	Annual	Annual		YTD	YTD	
	Actual	Budget	Budget	<b>Budget Met</b>	Budget	Variance	
La sura	\$	\$	\$	%	\$	\$	
Income							
Rates & Charges	7,205,817	7,245,102	7,245,102	99%	7,234,802	(28,985)	
Statutory Fees & Fines	85,076	115,000	120,945	70%	52,098	32,978	
User Fees	587,822	581,892	810,379	73%	551,178	36,644	
Grants - Operating	9,183,028	6,437,619	16,080,744	57%	8,958,924	224,104	
Grants - Capital	649,430	12,338,192	4,424,432	15%	2,204,929	(1,555,499)	
Contributions - Monetary	74,763	533,057	539,057	14%	286,982	(212,219)	
Net Gain/(Loss) on Sale of Assets	97,331	90,535	90,535	108%	(9,812)	107,143	
Other Income	1,674,562	2,213,608	2,187,009	77%	1,723,310	(48,748)	
Total Income	19,557,829	29,555,005	31,498,203	62%	21,002,411	(1,444,582)	
Expense							
Employee Costs	4,474,620	6,650,065	6,876,673	65%	4,366,065	108,555	
Materials & Services	4,581,206	8,196,976	6,787,998	67%	4,060,726	520,480	
Depreciation	4,846,856	7,270,325	7,270,325	67%	4,846,856		
Borrowing Costs	3,027	6,024	6,024	50%	3,027	0	
Other Expenses	206,429	321,305	328,642	63%	198,376	8,053	
Total Expense	14,112,138	22,444,695	21,269,662	66%	13,475,050	637,088	
Surplus/(Deficit) from operations	5,445,691	7,110,310	10,228,541		7,527,361	(2,081,670)	

## WEST WIMMERA SHIRE COUNCIL

#### **West Wimmera Shire Council**

#### **Budget Variations to 31 December 2017**

Master Account	Budget Movements Reason
01033 - Non-Council Community Projects (WO)	-10,000.00 Half Year Review
01040 - Elections Income	-3,745.00 Half Year Review
01100 - Corporate Services Management (WO)	6,250.00 Half Year Review
01110 - Rates Revenue	-36,182.00 Half Year Review
01120 - Financial Control Revenue	-1,975.00 Half Year Review
01130 - General Purpose Funding	1,278,194.00 Half Year Review
01329 - Local Road Funding	1,100,398.00 Half Year Review
01380 - Road Safety Revenue	-2,662.00 Half Year Review
01430 - Waste Disposal Site Revenue (WO)	-2,157.00 Half Year Review
01550 - Plant Disposal Proceeds Revenue (WO)	16,153.00 Half Year Review
01600 - Private Works Revenue (WO)	-204,626.00 Half Year Review
01740 - Halls & Community Centres Revenue (WO)	-6,000.00 Half Year Review
01771 - Enhance Maternal & Infant Income	-15,000.00 Half Year Review
01790 - Pre-school Revenue (WO)	-81,510.00 Half Year Review
01813 - Aged & Disability Income	79,440.00 Half Year Review
01814 - CHSP - Domestic Assistance	-9,405.00 Half Year Review
01815 - CHSP - Personal Care	-17,019.00 Half Year Review
01817 - CHSP - Social Support Group - Community & Home	15,984.00 Half Year Review
01820 - Home Modifications Revenue	5,742.00 Half Year Review
01850 - Aged - Personal Care Income	-10,810.00 Half Year Review
01855 - Aged - Respite Care Revenue	-3,545.00 Half Year Review
01870 - Home Care	10,332.00 Half Year Review
02010 - Town Planning Office Revenue	-1,474.00 Half Year Review
2020 - Building Control Office Revenue	-2,000.00 Half Year Review
02040 - Animal Control Revenue	-1,937.00 Half Year Review
02050 - Other Law & Order Revenue	-60.00 Half Year Review
02075 - Emergency Management Income (WO)	-4,000,000.00 Half Year Review
2100 - Health Administration & Inspection Revenue	57,809.00 Half Year Review
02150 - Kaniva Caravan Park Revenue (WO)	5,000.00 Half Year Review
02151 - Edenhope Caravan Park (WO)	-6,000.00 Half Year Review
02170 - Economic Development Revenue (WO)	-66,240.00 Half Year Review
33000 - CEOs Office	17,563.00 Half Year Review
03010 - Executive Support	-28.00 Half Year Review
03020 - Elected Members Expenses	-2,772.00 Half Year Review
03021 - Civic & Ceremonial	
03030 - Community Grants	650.00 Half Year Review
03033 - Non-Council Community Projects (WO)	5,551.00 Carry Over Reserve (per Council)
3050 - Community Support	2,600.00 Carry Over Reserve (Apsley Rec Reserve L
3099 - Public Relations	1,140.00 Half Year Review
03100 - Corporate Services Management	-500.00 Half Year Review
03100 - Corporate Services Management (WO)	-2,516.00 Half Year Review
3110 - Rates Section Operations	28,200.00 Half Year Review
3120 - Financial Control Operations	-300.00 Half Year Review
3140 - IT Services	3,560.00 Half Year Review
3150 - Records Management	-12,000.00 Half Year Review
3160 - Human Resources	511.00 Half Year Review
3170 - Customer Service	40,000.00 Half Year Review
	20,917.00 Half Year Review
3200 - Engineering Operations Management	-2,841.00 Half Year Review
3200 - Engineering Operations Management (WO)	19,800.00 Half Year Review
3201 - MS General Admin	1,594.00 Half Year Review
03202 - Community Events	-28,000.00 Half Year Review
03230 - Parks & Gardens (WO)	30,226.00 Half Year Review

# WIMMERA

#### **West Wimmera Shire Council**

#### **Budget Variations to 31 December 2017**

		ef

Master Account	Movements Reason
03240 - Sport Grounds & Recreation Facilities (WO)	5,605.00 Half Year Review
03270 - Roads Maintenance (WO)	-6,500.00 Half Year Review
03310 - Kerb & Gutter Maintenance (WO)	2,927.00 Half Year Review
03330 - Urban Streets Maintenance (WO)	5,700.00 Half Year Review
03350 - Sealed Rural Roads (WO)	11,885.00 Half Year Review
03360 - Unsealed Rural Roads Maintenance (WO)	1,166.00 Half Year Review
03400 - Stormwater Drainage Maintenance (WO)	10,830.00 Half Year Review
03430 - Waste Disposal Site Operations (WO)	-84,068.00 Half Year Review
03490 - Buildings Maintenance (WO)	30,000.00 Half Year Review
03600 - Private Works (WO)	96,000.00 Half Year Review
03610 - Asset Management Expenses	-3,276.00 Half Year Review
03615 - Works Admin	2,582.00 Half Year Review
03616 - Team Leaders	359.00 Half Year Review
03617 - Staff Training/Meetings	3,468.00 Half Year Review
03618 - Occ Health & Safety	3,400.00 Half Year Review
03619 - Risk Management	436.00 Half Year Review
03620 - Contract Management Expenses	2,100.00 Half Year Review
03710 - Libraries	-800.00 Half Year Review
03770 - Maternal & Infant Health	-560.00 Half Year Review
03790 - Pre-school (WO)	9,507.00 Half Year Review
03813 - Aged & Disability	-5,774.00 Half Year Review
03830 - Meals On Wheels (WO)	-15,000.00 Half Year Review
04010 - Town Planning Office	7,064.00 Half Year Review
04020 - Building Control Office	987.00 Half Year Review
04040 - Animal Control	1,871.00 Half Year Review
04070 - Fire Control Expenses	-500.00 Half Year Review
04075 - Emergency Management (WO)	-1,373,685.00 Half Year Review
04100 - Health Administration & Inspection	-28,212.00 Half Year Review
04140 - Pest & Weed Control	2,000.00 Half Year Review
04140 - Pest & Weed Control (WO)	22,406.00 Carry Over Reserve (Unspent Grant)
04170 - Economic Development	-306.00 Half Year Review
07140 - IT Services Capital Expenditure	3,100.00 Carry Over reserve (Microsoft licences requ
07230 - Parks Reserves & Horticulture Capital Works (WO)	34,827.00 Carry Over
07270 - Roads Capital Works (WO)	-2,853.00 Half Year Review
07360 - Unsealed Rural Roads Capital Works (WO)	4,351,092.00 Half Year Review
07490 - Buildings Capital Works (WO)	173,001.00 Carry Over/Half Year Review
07540 - Plant Purchases (WO)	275,562.00 Carry Over/Half Year Review
08170 - Economic Development Capital Expenditure (WO)	28,850.00 Carry Over/Half Year Review
Total	1,781,501

## WEST WIMMERA SHIRE COUNCIL

**Master Account** 

#### **West Wimmera Shire Council**

## Budget Variations to 31 December 2017

Budget Movements Reason

## 2016/17 Carry Overs to 2017/18 (included in above):

W167.1026.506	22,406	Unspent Grant, not originally budgeted
W460.529.401	35,000	
W378.511.401	2,600	Final contract payment to be made July
4010.350.664	15,000	[20] 이 경기 (COLO) - [20] [20] [20] [20] [20] [20] [20] [20]
W389.1500.555	189,355	Truck ordered but not delivered by 30 June
7140.703.553 - IT software	3,100	
W463 Apsley Hall Front Foyer Vinyl	18,000	
W548 Edenhope Senior Citizens ceiling and other renewal works	50,001	Project not delivered 2016/17
W459 Edenhope Mechanics Hall Renewal Works (Restumping)	60,000	20 New 4 및 10 IV
W461 Gymbowen Public Hall (Fitout renewal, footpath etc)	6,000	
W464 Nurcoung Public Hall Renewal Works	7,000	
W465 Charam Hall - restumping and other repairs	15,000	이번 그 사람이 되었다. 이탈 경이 사용에 제공하면 하면 하게 되었습니다. 내용
W466 Douglas Hall Ceiling Renewal Works	35,000	
W472 Aboriginal Cricketer Panels	13,850	
W436 Lions Park, Edenhope Playground: Softfall Area Edging Replacer	2,000	Project not delivered 2016/17
W434 Lions Park Apsley Playground	17,000	
W435 Blair St, Harrow Park Furniture Renewal	4,000	Project not delivered 2016/17
W433 Playground Audit	6,000	Project not delivered 2016/17
W437 Madden St, Kaniva Playground Software Area Maintenance	1,000	Project not delivered 2016/17
W438 Elizabeth St, Edenhope Street Chair Renewal	614	
W439 Playground Replacement Projects \$18,000	4,213	Project not delivered 2016/17
W403 Charam Wombelano Rd Recon Ch2,590m - Ch3,400m x 3.7m Se	15,279	Final Seal component to occur 2016/17
1815.115.170	27,523	Minor Capital' grant required for CHSP trans
3030.405.624 - Community Grants	5,551	Per Council
W73.1004.506	3.000	Henley Park Gate repairs
W73.1004.506	2,500	Edenhope Commonwealth Games Fish rep
Total	560,992	
		-

#### 2017/18 HALF YEAR BUDGET REVIEW

During January 2018, 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 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 funding may require a new suite of accounts to be set up)
- Timing of income and expenditure

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 \$3,118,231. This was a mix of identified cost savings and increases in identified income, offset by some identified cost increases. The major variance is linked to the increased funding for flood remediation works, with the related expenditure reflected in capital works, which is not evidenced in the Comprehensive Income Statement.

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:

- Flood remediation works (Emergency Management) increased grant funding offset by associated expenditure.
- Recognition of unbudgeted Private Works
- Recognition of the reduction in grant funding due to the prepayment of 2017/18 VGC funding in June 2017

The half year review has provided Council with a solid forecast on which it can base it operations for the second half of the year, and most importantly an up to date basis upon which the 2018/19 budget can be built.

## YTD for June 2017-18 General Ledger Data Capital Balance Sheet \ Expenditure \ Income for jumped

Master Account	Original Budget	Current Budget	Variance
01550 - Plant Disposal Proceeds Revenue (WO)	-408,000	-371,847	36,153
07140 - IT Services Capital Expenditure	130,000	133,100	3,100
07230 - Parks Reserves & Horticulture Capital Works (WO)	725,000	759,827	34,827
07270 - Roads Capital Works (WO)	4,826,400	4,823,547	-2,853
07280 - Bridges Capital Works (WO)	380,000	380,000	0
07300 - Footpaths & Bike Track Capital Works (WO)	50,000	50,000	0
07310 - Kerb & Gutter Capital Works (WO)	145,000	145,000	0
07360 - Unsealed Rural Roads Capital Works (WO)	5,621,538	9,972,630	4,351,092
07490 - Buildings Capital Works (WO)	1,838,000	2,011,001	173,001
07540 - Plant Purchases (WO)	820,730	1,096,292	275,562
08170 - Economic Development Capital Expenditure (WO)	292,000	320,850	28,850
Total	14,420,668	19,320,400	4,899,732
Capital			4,899,732
Operating			3,118,231
Total		-	1,781,501



## **2017-18 Community Strengthening Grants**West Wimmera Shire

#### **ROUND 2 APPLICATIONS**

<b>Community Projects</b>							2017-18 To	tal \$48,550.50
							Availa	ble \$33,255.60
Applicant	Project	Recommendation	Grant	Club \$	Club In	Other	Total Project	Recfind Ref
			Sought		Kind	Funding	Value	
Harrow Landcare Group Inc	River Restoration – trees and signage	NIL	\$2,890.60	\$200.00	\$3,430.00		\$6,520.60	18/000399
Apsley Vehicle & Machinery	Website and Social Media Marketing	\$1,000.00	\$1,000.00	\$1,000.00	\$500.00		\$2,500.00	18/000703
Preservation Society Inc								
Total		\$1,000.00	\$3,890.60					

<b>Community Events</b>							
Dergholm Social Club	Show us your Wheels & Toys Day	\$750.00	\$750.00	\$2,000.00	\$2,400.00	\$5,120.00	18/000639
Total		\$750.00	\$750.00				

Facilities Upgrades	& Equipment						
Edenhope Adult Riding Club	Full Size Competition Dressage Arena	\$3,602.00	\$3,602.00	\$500.00	\$2,080.00	\$6,182.00	18/000638
Benayeo Hall Inc	Benayeo Hall Interior Upgrade – curtains, painting and floor repairs/staining	\$5,000.00	\$5,000.00	\$1573.00	\$1,455.00	\$8,028.00	18/000632
Goroke Golf Club	Bar Renewal – removal/remodel old cupboards, installation new fridge and sink	\$1,894.67	\$1,894.67	\$107.33	\$840.00	\$2,842.00	18/000627
Minimay Recreation & Memorial Hall Incorp	Gutter and Paint Upgrade	\$900.00	\$900.00	\$60.00	\$450.00	\$1,410.00	18/000642
Kaniva Hockey Club Inc	Core Hockey Goals	\$2,969.99	\$5,000.00	\$3,909.98		\$8,909.98	18/000643
Harrow & District Recreation Reserve	Purchase Cool-room	\$5,000.00	\$5,000.00	\$6,500.00		\$11,500.00	18/000640
Edenhope P&A Society	Purchase of Tractor, Slasher and other equipment	\$5,000.00	\$5,000.00	\$2,500.00		\$7,500.00	18/000635
Goroke A&P Society	Re-roof Sheep Pavilion	NIL	\$5,000.00	\$7,788.56	\$1,000.00	\$13,788.26	18/000648
The Overland Museum	Disabled Toilets	Nil	\$5,000.00			\$8,530.00	18/000645
Total		\$24,366.66	\$36,396.67				
TOTAL ALL CATEGORIES	;	\$26,116.66	\$41,037.27				
Ineligible Applications							
Harrow Golf Club	Weather Proofing Outdoor Area – Final Stage		\$2,374.4	\$458.87	\$720.00	\$3,536.61	18/000636