



Council Policy Manual

WEST WIMMERA SHIRE COUNCIL

COUNCIL POLICY			
SUPPORT TO COMMUNITY EVENTS POLICY		Policy No:	
		Adopted by Council:	14 April 2015
		Next review date:	14 April 2020
Senior Manager:	Director Corporate and Community Services		
Responsible Officer:	Director Corporate and Community Services		
Functional Area:	Community Services		
Introduction & Background	West Wimmera Shire Council is committed to supporting local communities, including community run events.		
Purpose & Objectives	<ul style="list-style-type: none">• To standardise Council's support to Community run events• To standardise internal process to support the West Wimmera community in community events• To provide clear communication to the community about expectations regarding Community run events To provide a single point of contact within the Council for community groups for event coordination		
Definitions	<ul style="list-style-type: none">• Community Group – a not for profit group with a goal of benefiting members of the West Wimmera community• Community Event – an event run by a Community Group or members of the community where the benefits of the event, financial and social, are applied for the greater enjoyment and benefit of the community		
Policy Details			
1.	Scope		
	<p>This policy shall apply to:</p> <ul style="list-style-type: none">• Community run events on community land or in Council owned land/buildings.• Events open to members of the public <p>This policy does not include:</p> <ul style="list-style-type: none">• Private functions (i.e. weddings, funerals) <p>Gathering of specific groups and not available to general public (i.e. class re-unions, club re-unions)</p>		



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2.	Objectives
	<ul style="list-style-type: none">• To standardise Council's support to community run events <p>To offer a single point of contact to Community to run plan and run the events seamlessly</p>
3.	Policy
	<p>Council will provide support to community run events as per Annexure 1. Events are classified as follows:</p> <ul style="list-style-type: none">• Very small event – 0 to 50 people attending• Small event – 50 to 200 people attending• Large event 200 to 700 people attending• Major event 700+ people attending <p>No support will be provided to events and facilities in which the events will be held that do not comply with any relevant state, federal and local legislations.</p>
4.	Code of Practice
	As per annexure 1
5.	Heading
	Text



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Policy Adopted:	Ordinary Meeting [date]	Minute Book Page [number]	RecFind
Policy Reviewed:	Ordinary Meeting [date]	Minute Book Page [number]	RecFind



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Annexure 1

Type of Support offered by Council	Very Small event Up to 50 people	Small Event 50-200 people	Large event 200-700 people	Major event 700+ People
Advertising in Council Website , Facebook page	Yes	Yes	Yes	Yes
In-kind support for planning the event	Yes- minimal over phone	Yes- minimal over phone	Yes	Yes
Assistance in printing promotional material	Yes- Fee based Service	Yes- Fee based Service	Yes- Fee based Service	Yes- Fee based Service
Promotion of the event in the Council's customer service area	No	Yes	Yes	Yes
Preparation of Signs for the event	Organisers to organise	Organisers to organise	Organisers to organise	Organisers to organise
Assistance in obtaining food permit	Yes	Yes	Yes	Yes
Assistance in obtaining building permit	Yes	Yes	Yes	Yes
Public Liability insurance	Organisers to organise	Organisers to organise	Organisers to organise	Organisers to organise
One off grants availability	Yes- subject to grant conditions	Yes- subject to grant conditions	Yes- subject to grant conditions	Yes- subject to grant conditions
additional cleaning of Public toilet	No	No	Yes	Yes
Assistance in rubbish pick up	No	No	Yes- Subject to resources availability	Yes- Subject to resources availability
Concession on Council facility Hire	Discretion of CEO	Discretion of CEO	Nil	Nil
Support promotion for volunteers	No	No	Yes	Yes
Road closure assistance	Organisers to coordinate with Council to arrange applicable permits and signage.	Organisers to coordinate with Council to arrange applicable permits and signage.	Organisers to coordinate with Council to arrange applicable permits and signage.	Organisers to coordinate with Council to arrange applicable permits and signage.
Sponsorship on part of event	No	No	Yes- Subject to opportunity and Council's approval	Yes- Subject to opportunity and Council's approval
Notice Required prior to event	90 days	90 days	90 days	90 days
Single Council contact	Community Support Officer Amanda Munn amandamunn@westwimmera.vic.gov.au Ph 03 5392 7709	Community Support Officer Amanda Munn amandamunn@westwimmera.vic.gov.au Ph 03 5392 7709	Community Support Officer Amanda Munn amandamunn@westwimmera.vic.gov.au Ph 03 5392 7709	Community Support Officer Amanda Munn amandamunn@westwimmera.vic.gov.au Ph 03 5392 7709

Bulletin 32/2017

MAYORAL AND COUNCILLOR ALLOWANCES – ANNUAL ADJUSTMENT

The Minister for Local Government, the Hon Marlene Kairouz MP, has reviewed the limits and ranges of the current mayoral and councillor allowances, and has determined under section 73B of the *Local Government Act 1989* (the Act) that these allowances be increased by an adjustment factor of **2.0%** from **1 December 2017**. The Minister has had regard to movements in remuneration of executives within the meaning of the *Public Administration Act 2004*.

Councils must therefore increase their current mayoral and councillor allowances by 2.0% from 1 December 2017, under section 73B(5) of the Act.

This adjustment, including the adjusted ranges and limits for each of the three council categories, is being published by notice in the *Victoria Government Gazette* G47 today (23 November 2017) and available online at: www.gazette.vic.gov.au.

The following also apply to allowances:

- The amount equivalent to the superannuation guarantee under Commonwealth taxation legislation (currently 9.5 per cent) is payable in addition to these amounts.
- Allowance payments must not exceed more than one month in advance.
- Mayors and councillors are entitled to receive a 'remote area travel allowance' of \$40 per day in certain circumstances, up to a maximum of \$5,000 per annum.

If you require any further information on this matter, please contact Tim Presnell, Senior Advisor, Governance and Legislation via email: tim.presnell@delwp.vic.gov.au or phone 9948 8508.

Graeme
Executive
Local Government Victoria

Emonson
Director

Authorised by Dr Graeme Emonson, Executive Director, Local Government Victoria
Department of Environment, Land, Water and Planning
Level 35, 2 Lonsdale Street, Melbourne.





FINANCIAL PERFORMANCE REPORT

March 2018

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INTRODUCTION

This report provides financial information for the financial year 1 July 2017 to 30 June 2018.

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 year to date ended 31 March 2018. 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 Nine Months to 31 March 2018

	YTD Actual \$	Original Annual Budget \$	Revised Annual Budget \$	Annual Budget Met %	YTD Budget \$	YTD Variance \$	YTD Variance %	Notes
Income								
Rates & Charges	7,205,759	7,245,102	7,245,102	99%	7,234,802	(29,043)	0%	
Statutory Fees & Fines	98,482	115,000	120,945	81%	56,578	41,904	74%	1
User Fees	576,647	581,892	810,379	71%	627,700	(51,053)	-8%	
Grants - Operating	9,266,827	6,437,619	16,080,744	58%	12,018,790	(2,751,963)	-23%	2
Grants - Capital	1,749,662	12,338,192	4,394,432	40%	2,584,475	(834,813)	-32%	3
Contributions - Monetary	74,763	533,057	539,057	14%	300,519	(225,756)	-75%	4
Net Gain/(Loss) on Sale of Assets	97,331	90,535	90,535	108%	-	97,331	100%	5
Other Income	1,900,661	2,213,608	2,187,009	87%	1,837,222	63,439	3%	
Total Income	20,970,133	29,555,005	31,468,203	67%	24,660,086	(3,689,953)	-15%	
Expense								
Employee Costs	4,950,327	6,650,065	6,876,673	72%	4,754,368	195,959	4%	6
Materials & Services	5,121,358	8,196,976	6,664,998	77%	4,632,501	488,857	11%	7
Depreciation	5,452,713	7,270,325	7,270,325	75%	5,452,713	-	0%	
Borrowing Costs	3,027	6,024	6,024	50%	3,027	0	0%	
Other Expenses	221,127	321,305	328,642	67%	217,670	3,457	2%	
Total Expense	15,748,552	22,444,695	21,146,662	74%	15,060,279	688,273	5%	
Surplus/(Deficit) from operations	5,221,581	7,110,310	10,321,541		9,599,807	(4,378,226)	-46%	
Other Comprehensive Income Items That Will Not be Reclassified to Surplus or Deficit in Future Periods:	0	0	0	0%	0	0	0%	
Total Comprehensive Result	5,221,580.99	7,110,310	10,321,541		9,599,807	(4,378,226)	-46%	

Notes	
1. Statutory Fees & Fines	Statutory Fees & Fines receipted by Council are 74% (\$41,904) higher than anticipated year to date. This is a result of Council receiving higher than budgeted Town Planning and Building Fees for this time of year.
2. Grants Operating	Operating Grants received by Council to 31 March 2018 are 23% (\$2,751,963) below year to date budget. This is a result of the timing of funding received.
3. Grants Capital	Capital Grants received by Council to 31 March 2018 are 32% (\$834,813) below year to date budget. While the phasing for a number of capital projects which are in the planning phase such as the Kaniva Cultural & Tourism Precinct, Goroke Little Desert Playspace and the Edenhope Community Centre for which the

	phasing for grant funding has been adjusted, there are still timing issues with funding for roads and bridges (essentially R2R).
4. Contributions - Monetary	Monetary contributions are 75% (\$225,756) below anticipated year to date budget. This is a result of some anticipated projects not yet completed or still in the planning phase. Some of the projects include Harrow Recreation Reserve Upgrade, Edenhope Hub and the Goroke Little Desert Playspace.
5. Net Gain/(Loss) on Sale of Assets	The net gain/(loss) on sale of assets is completed at year end, as part of the reconciliation of assets process.
6. Employee Costs	The unfavourable variance of 4% (\$195,959) is due to both leave backfill and staffing changes within Infrastructure, Development and Works. Additionally, employee costs associated with flood works has impacted the variance with funding received to offset this cost showing in revenue.
7. Materials & Services	Materials and services shows a year to date variance of 11% (\$488,857) over the year to date budget. Variances include contractors and external plant hire associated with flood works.

BALANCE SHEET

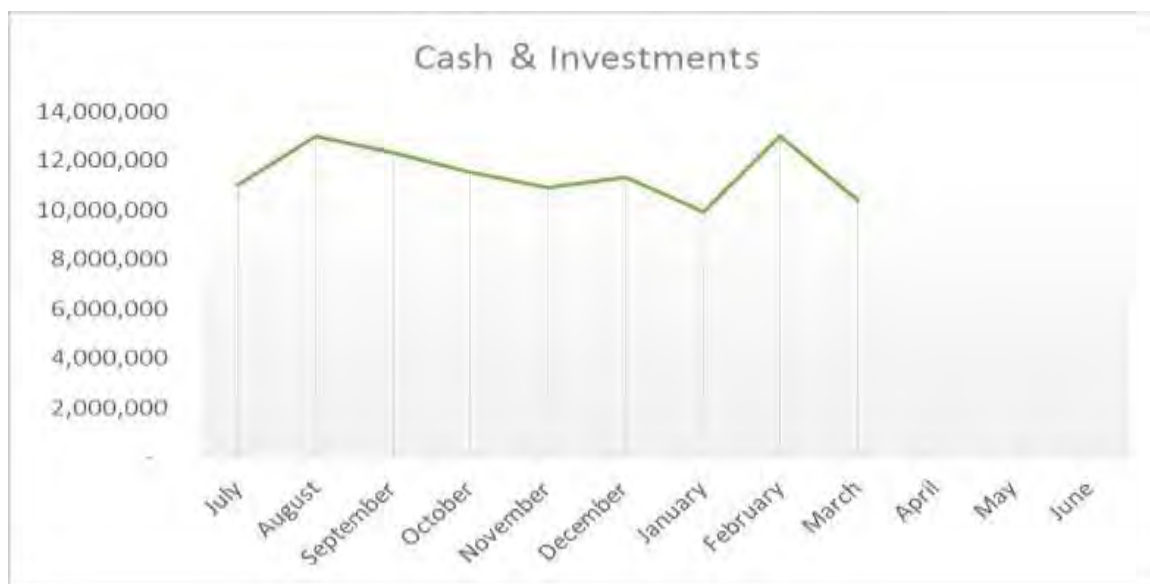
West Wimmera Shire Council

Balance Sheet

As At 31 March 2018

	\$	\$	\$
	As At 31 Mar 2018	As At 31 Mar 2018	As At 30 June 2017
ASSETS			
Current Assets			
Cash & Investments	10,386,651	11,858,841	13,521,327
Rate Debtors	687,589	599,910	202,769
Sundry Debtors	496,219	124,627	701,229
Other Financial Assets	23,465	86,749	172,318
Inventories	325,693	229,715	324,714
Current Assets Total	11,919,617	12,899,841	14,922,357
Non Current Assets			
Investments in Associates	411,547	392,875	411,547
Other Non-Current Assets	5,000	6,900	0
Property, Infrastructure, Plant & Equipment	170,297,683	166,989,661	164,591,609
Non Current Assets Total	170,714,230	167,389,436	165,003,156
TOTAL ASSETS	182,633,847	180,289,277	179,925,513
LIABILITIES			
Current Liabilities			
Trade & Other Payables	13,947	146,907	2,091,094
Trust Funds & Deposits	26,315	53,689	68,240
Provisions	1,707,695	1,543,229	2,125,886
Loans & Borrowings	33,205	31,561	130,268
Current Liabilities Total	1,781,162	1,775,385	4,415,488
Non Current Liabilities			
Provisions	474,460	506,860	222,040
Loans & Borrowings	33,641	163,910	33,641
Non Current Liabilities Total	508,101	670,770	255,681
TOTAL LIABILITIES	2,289,263	2,446,155	4,671,169
NET ASSETS	180,344,585	177,843,122	175,254,344
EQUITY			
Accumulated Surplus	42,709,692	40,065,913	37,619,451
Reserves	137,634,893	137,777,209	137,634,893
TOTAL EQUITY	180,344,585	177,843,122	175,254,344

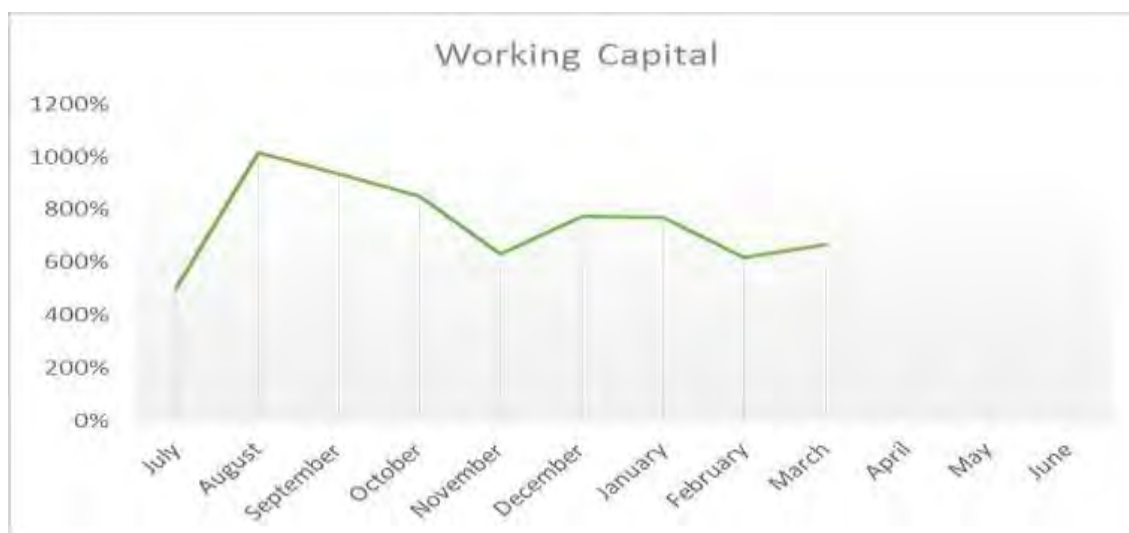
CASH AND INVESTMENTS



Cash and investments spiked during August with the receipt \$3.0 million of flood relief payments under the Natural Disaster Relief and Recovery Arrangements. The spike in February is associated with quarterly Victoria Grants Commission payment and the full payment of rates option.

As at 31 March Council was holding a total of \$10.39 million in cash and investments. However, as flood recovery works and Council's own capital program picks up to full pace, it is anticipated that Council's cash reserve will reduce to approximately \$8.1 million at the end of the year.

WORKING CAPITAL



Council continues to hold a strong working capital level, with current assets at 669% of current liabilities as at 31 March 2018. It is anticipated that as Council spends all monies received over the remainder of the year. The end of year working capital ratio will decline to approximately 336% by 30 June 2018.

RATE DEBTORS



Council raised \$7.2million in rates and charges in August, with approximately 65% of Council's ratepayers opting not to pay through the instalment option – for these ratepayers 100% of their rates were due by the end of February 2018.

Council has been pro-actively managing the collection of outstanding debts, with the an ongoing program of sales of non-residential properties with long term outstanding rates for the purpose of recovering those outstanding rates under S.173 of the *Local Government Act 1989* being implemented.

SUNDRY DEBTORS



Sundry debtors outstanding has shown a steady decrease since July, with major debtors being actively pursued. The spike in December is due to the raising of invoices for VicRoads.

OPERATING ACCOUNTS BY ACTIVITY

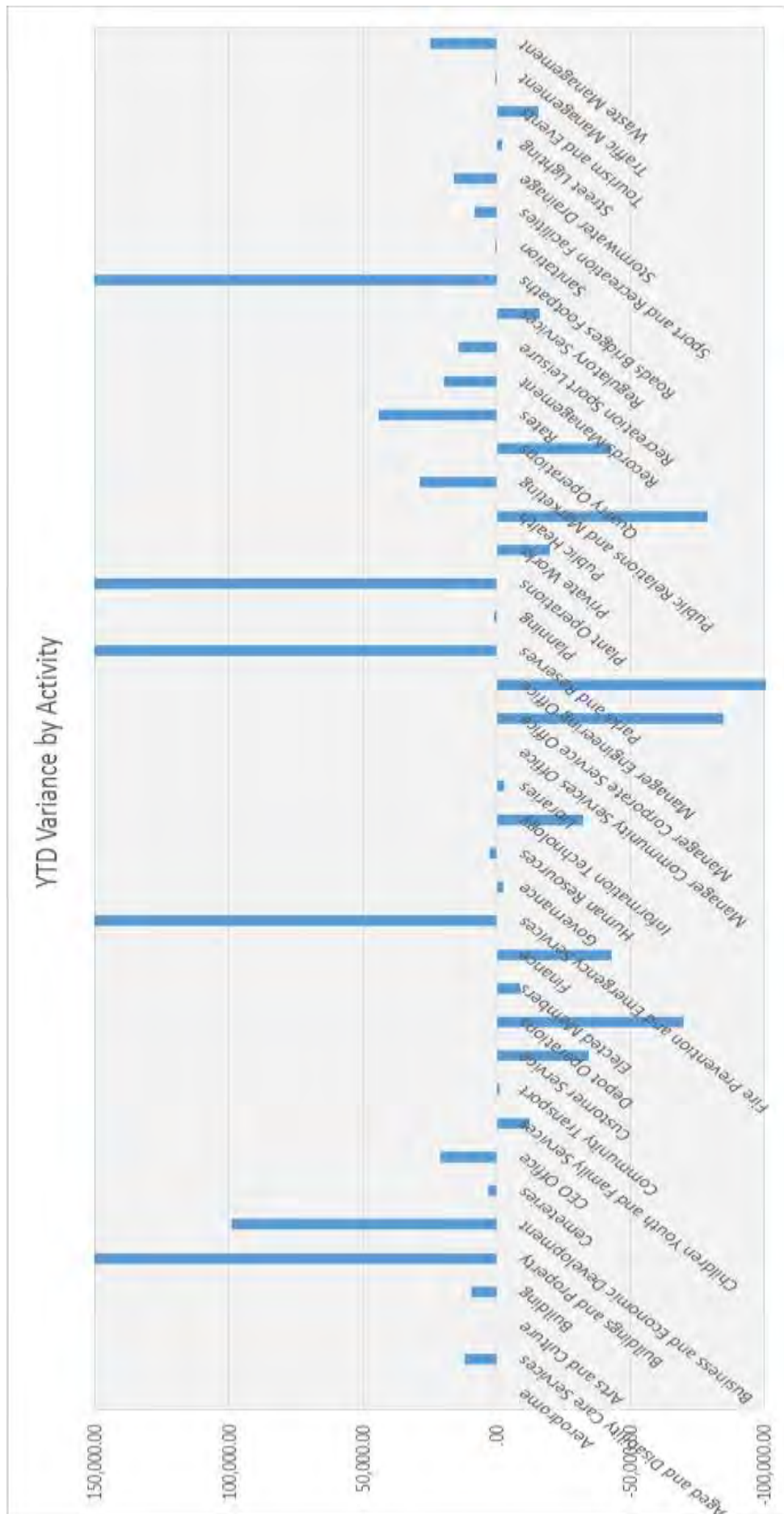
The following table shows Council's operating accounts listed by activity. The accounts are showing at total level, with revenue and expenses combined to give an overall result for each activity.

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 March 2018

Activity	YTD Actuals	Annual Original Budget	Annual Current Budget	YTD Original Budget	YTD Current Budget	YTD Variance	YTD % Variance	Note	Status
Aerodrome	4,232.44	7,080.00	7,080.00	6,040.00	4,530.00	-297.56	-7%		
Aged and Disability Care Services	-35,955.22	-81,155.00	-31,210.00	-83,781.00	-47,864.00	11,908.78	-25%		
Arts and Culture	21,654.00	29,082.00	29,082.00	21,864.00	21,864.00	-210.00	-1%		
Building	98,402.06	119,825.00	118,812.00	89,304.00	88,719.00	9,683.06	11%		
Buildings and Property	91,139.21	-944,222.00	-914,222.00	-120,478.00	-105,478.00	196,617.21	-186%	1	
Business and Economic Development	151,619.73	44,626.00	7,080.00	98,801.00	52,508.00	99,111.73	189%	2	
Cemeteries	1,211.31	-2,500.00	-2,500.00	-1,928.00	-1,928.00	3,139.31	-163%		
CEO Office	342,984.40	440,739.00	458,274.00	329,613.00	321,829.00	21,155.40	7%		
Children Youth and Family Services	28,050.19	180,208.00	92,645.00	98,068.00	40,384.00	-12,333.81	-31%		
Community Transport	-6,675.11	-7,500.00	-7,500.00	-5,632.00	-5,632.00	-1,043.11	19%		
Customer Service	294,180.95	447,416.00	441,333.00	333,098.00	328,355.00	-34,174.05	-10%	3	
Depot Operations	-799,572.97	-1,002,566.00	-1,002,566.00	-729,837.00	-729,837.00	-69,735.97	10%	4	
Elected Members	194,358.29	277,555.00	271,688.00	211,989.00	202,942.00	-8,583.71	-4%		
Finance	-946,588.98	-2,472,600.00	-1,192,821.00	-1,822,903.00	-903,556.00	-43,032.98	5%		
Fire Prevention and Emergency Services	-5,125,173.28	-5,534,123.00	-10,908,308.00	-5,546,984.00	-8,183,956.00	3,058,782.72	-37%	5	
Governance	2,340.00	11,882.00	13,022.00	10,832.00	4,590.00	-2,250.00	-49%		
Human Resources	32,770.73	.00	40,000.00	.00	29,997.00	2,773.73	100%		
Information Technology	258,023.80	390,319.00	378,319.00	286,114.00	290,114.00	-32,090.20	-11%	6	
Libraries	120,918.36	165,086.00	164,286.00	124,163.00	123,569.00	-2,650.64	-2%		
Manager Community Services Office	42,726.07	58,802.00	58,802.00	42,903.00	42,903.00	-176.93	0%		
Manager Corporate Service Office	397,135.25	559,988.00	588,358.00	466,991.00	482,004.00	-84,868.75	-18%	7	
Manager Engineering Office	6,058,875.48	8,407,078.00	8,402,864.00	6,232,244.00	6,294,762.00	-235,886.52	-4%	8	
Parks and Reserves	319,757.27	-111,957.00	-81,731.00	52,690.00	-37,379.00	357,136.27	-955%	9	
Planning	112,332.41	228,508.00	138,098.00	165,283.00	111,245.00	1,087.41	1%		
Plant Operations	271,993.08	-36,741.00	-56,741.00	94,975.00	74,975.00	197,018.08	263%	10	
Private Works	-108,624.81	.00	-108,626.00	.00	-88,715.00	-19,909.81	22%		
Public Health	93,220.40	143,632.00	197,635.00	93,623.00	172,154.00	-78,933.60	-46%	11	
Public Relations and Marketing	48,031.84	74,000.00	79,051.00	39,500.00	19,125.00	28,906.84	151%	12	
Quarry Operations	-46,111.49	.00	.00	-3,632.00	-3,632.00	-42,479.49	1170%	13	
Rates	-6,620,067.56	-6,477,736.00	-6,514,218.00	-6,627,618.00	-6,664,025.00	43,957.44	-1%		
Records Management	88,656.71	94,408.00	94,919.00	67,924.00	68,735.00	19,921.71	29%		
Recreation Sport Leisure	222,012.33	272,599.00	266,599.00	219,820.00	207,820.00	14,192.33	7%		
Regulatory Services	48,680.83	58,541.00	58,415.00	60,489.00	64,648.00	-15,967.17	-25%		
Roads Bridges Footpaths	-1,009,601.45	-3,028,630.00	-1,913,054.00	-2,213,368.00	-2,051,364.00	1,041,762.55	-51%	14	
Sanitation	188,414.66	250,145.00	250,145.00	188,198.00	188,198.00	216.66	0%		
Sport and Recreation Facilities	20,416.32	27,170.00	32,775.00	22,904.00	12,166.00	8,250.32	68%		
Stormwater Drainage	39,810.39	33,670.00	44,500.00	31,622.00	24,000.00	15,810.39	66%		
Street Lighting	13,925.27	21,400.00	21,400.00	16,047.00	16,047.00	-2,121.73	-13%		
Tourism and Events	13,235.47	50,718.00	50,718.00	39,337.00	28,843.00	-15,607.53	-54%		
Traffic Management	1,219.72	6,490.00	3,828.00	3,669.00	1,007.00	212.72	21%		
Waste Management	-54,601.07	188,453.00	102,228.00	-95,690.00	-79,455.00	24,853.93	-31%	15	
	-5,130,642.97	-7,110,310.00	-10,321,541.00	-7,803,746.00	-9,584,788.00	4,454,145.03	-46.5%		



West Wimmera Shire Council
Operating Accounts by Activity
March 2018
Variance Notes

1	Buildings and Property	The unfavourable variance of \$196,617 (186%) is associated with grant funding for several capital projects (Edenhope Hub, Kaniva Wetlands and the Kaniva Hall). As some of these projects have been delayed or not yet completed (Kaniva Hall), the funding for these projects has not yet been received.
2	Business and Economic Development	Business and Economic Development shows an unfavourable variance of 189% (\$99,112) year to date budget. This is a combination of income being below year to date budget, arising from the receipt of state government grants not being received, and expenditure being lower than anticipated for year to date due to projects (such as the Kaniva Wetlands) either not having commenced or been completed.
3	Customer Service	Customer Services shows an unfavourable variance of 10% (34,174), which is due to higher than budgeted salary and wage expense. This is a result of higher than budgeted staff absences, which results in higher use of casual staff.
4	Depot Operations	The favourable variance of 10% (\$69,736) in Depot Operations is associated with higher than budgeted labour overhead recovery associated with flood works.
5	Fire Prevention and Emergency Services	The year to date variance of \$3,058,783 (37%) in Fire Prevention and Emergency Services is a result of timing differences in the State Government funding for flood recovery works being allocated to Council against the anticipated budget. Adding to the variance is the continuation of flood works beyond what was originally budgeted, which has resulted in higher than budgeted expenditure in this area.
6	Information Technology	Information Technology has a favourable to budget year to date variance of \$32,090 (11%) due to the rescheduling in the installation and purchase of upgrade equipment.
7	Manager Corporate Service Office	Manager Corporate Services is showing a \$84,869 (18%) favourable budget variance at March 2018, due to the timing of grant monies received, and less expenditure year to date as some projects have been delayed.
8	Manager Engineering Office	The phasing of anticipated expenditure with regards to asset management has resulted in favourable timing differences of \$235,887 (4%) with the year to date figures.
9	Parks and Reserves	The unfavourable variance of \$357,136 (955%) in Parks and Reserves is associated with anticipated grant funding of \$260,000 for the Lake Charlegrark Precinct Development not being received as yet.
10	Plant Operations	The variance of \$197,018 (263%) is predominantly associated with internal charges. Should projects be delayed or rescheduled, as has been the case, this will impact the internal charges.
11	Public Health	Public Health has a favourable variance of \$78,934 (46%), which is a result of pest control funding being earlier than anticipated.
12	Public Relations and Marketing	The unfavourable variance or \$28,907 (151%) is a result of the timing of community grants being paid earlier than budgeted.

13	Quarry Operations	Quarry Operations are favourable to budget by \$42,479 (1170%) as a result of higher than anticipated income for this time of the year. Revenue for Quarry Operations are linked to roadworks, with flood works impacting the timing of this revenue. Additionally, expenditure has also been under the year to date budget due to the timing of raising and crushing of road material.
14	Roads Bridges Footpaths	The variance of \$1,041,763 (51%) in Roads, Bridges and Footpaths is a combination of less than budgeted revenue received - R2R \$407K less than budget, state funding for bridge upgrade/renewal not yet commenced \$135K, anticipated contributions of \$116K not received, and the prepayment of the 2017/18 VGC Local Roads funding in June 2017 has resulted in timing differences with this revenue stream. Additionally, as flood works have continued longer than originally budgeted, this has contributed to an unfavourable variance in expenditure.
15	Waste Management	Waste Management shows a 231 (\$24,854) variance unfavourable to budget. The majority of this relates to a budget timing difference with Waste Disposal Site Operations expenditure, which was budgeted differently to the actual expenditure.

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 March 2018

Program	YTD Actuals	Annual Original Budget	Annual Current Budget	YTD Current Budget	YTD Variance \$	YTD Variance %	Note
Roads	9,901,473.00	10,447,938.00	14,796,177.00	9,635,882.00	265,591.00	3%	1
Kerb & Gutter	.00	145,000.00	145,000.00	118,750.00	-118,750.00	-100%	2
Bridges	459,358.00	380,000.00	380,000.00	289,991.00	169,367.00	58%	3
Footpaths	846.00	50,000.00	50,000.00	40,000.00	-39,154.00	-98%	4
Buildings	264,644.00	1,838,000.00	2,011,001.00	599,751.00	-335,107.00	-56%	5
Plant	491,310.00	820,730.00	1,096,292.00	743,455.00	-252,145.00	-34%	6
Furniture & Equipment	1,839.00	130,000.00	133,100.00	.00	1,839.00	100%	
Parks, Gardens, Other	84,011.00	1,017,000.00	1,080,677.00	616,363.00	-532,352.00	-86%	7
	11,203,481.00	14,828,668.00	19,692,247.00	12,044,192.00	-840,711.00	-8%	



Notes		
1	Roads	Roads are showing a variance of 3% (\$265,591) to year to date budget, which is due to the timing of the works program. As the majority of the roadworks program is in progress, it would be anticipated that expenditure will align with the budget over the remainder of the financial year.
2	Kerb and Gutter	Works for kerb and guttering is yet to commence as Council is awaiting signed agreements linked to the funding for these works. This has resulted in a 100% variance of \$118,750 to the year to date budget.
3	Bridges	Flood recovery works has impacted bridge works, resulting in the 58% (\$169,367) variance to budget.
4	Footpaths	The Lake Wallace walking track reconstruction is likely to commence in the March quarter, while the Kaniva Wetlands footpath link is still in the design stage. The timing of the budget for these projects has resulted in the current 65% (\$39,154) variance to year to date budget.
5	Buildings	Buildings capital works show a 56% (\$335,107) variance below budget. This is largely a timing difference with projects yet to commence including the Edenhope Community Hub, with some projects underway, such as the Kaniva Shire Hall. A note of caution must be made here in that Council has become aware it is likely to receive an amount of Essential Safety Measure works required by the Municipal Building Surveyor which have not been budgeted. The value of these works is not known at the time of producing this financial report. The buildings associated with the Kaniva Wetlands are still in the planning phase.
6	Plant	The timing of plant purchases has resulted in the current \$252,145 (34%) favourable variance to budget. Vehicle and plant replacements can be linked to both the mileage/usage and the sourcing of a replacement, which means the timing of a changeover can be difficult to budget for.
7	Parks, Gardens, Other	The \$532,352 (86%) variance with Parks and Gardens is largely due to the both the Kaniva Wetlands and Goroke Little Desert Nature Playspace Projects still being in the planning phase. It is anticipated that these projects are likely to commence on completion of the tender process.