



TOWN OF
VICTORIA PARK

Financial Activity Statement Report

For the month ended 30 April 2020



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VIC PARK**

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Statement of Financial Activity Variances

Material Variances Defined

For the purposes of reporting the material variances in the Statement of Financial Activity (by Service Unit) (as contained in this document), the following indicators, as resolved, have been applied –

Revenues (Operating and Non-Operating)

Service Unit material variances will be identified where, for the period being reviewed, the actual varies to budget by an amount of (+) or (-) \$25,000 and, in these instances, an explanatory comment will be provided.

Expenses (Operating, Capital and Non-Operating)

Service Unit material variances will be identified where, for the period being reviewed, the actual varies to budget by an amount of (+) or (-) \$25,000 and, in these instances, an explanatory comment will be provided.

Before commenting on each of the specific material variances identified it is important to note that, whilst many accounts will influence the overall variance, only those accounts within the affected Service Unit that significantly contribute to the variance will be highlighted.

For the purposes of explaining each variance, a multi-part approach has been taken. The parts are –

1. Period Variation – Relates specifically to the value of the variance between the Budget and Actual figures for the period being reviewed.
2. Primary Reason – Explains the primary reasons for the period variance. As the review is aimed at a higher level analysis, only major contributing factors are reported.
3. Budget Impact – Forecasts the likely \$ impact on the year end surplus or deficit position. It is important to note that values in this part are indicative only at the time of reporting, for circumstances may subsequently change.

Material Variances Explained

The Financial statements are presented based on the new organisational structure

As shown in the in the Statement of Financial Activity (contained within this document), the following variances have been identified -

Revenue

Chief Executive Officer

No material variance to report

Community Planning

• **Building Services**

- The period variation is favourable to period budget by \$90,394
- The variation predominantly relates to an increase in building permit applications received due to the changes expected to the National Construction Code (NCC) 2019. The significant changes that were to come in to effect on 1 May 2020 relating to NCC 2019 were deferred to 2021, however the Town is still experiencing an increase in building permit applications higher than anticipated.
- The estimated impact on the year end position is an increase in revenue of \$60,000.

Finance

• **Aqualife**

- The period variation is favourable to period budget by \$86,428
- Variance predominantly relates to the closure of the facility at the end of March due to COVID-19. There would be no further revenue generated until end of this financial year.
- The estimated impact on the year end position is a reduction in revenue of \$693,000.

• **Corporate Funds**

- The period variation is favourable to period budget by \$107,152
- The variance predominantly relates to higher than anticipated rates revenue from interim notices. There is a significant reduction in interest rates offered on term deposits, due to the current economic conditions and this will have a negative impact on the overall interest earnings
- The estimated impact on year end position is an increase in revenue of \$50,000

• **Information Systems**

- The period variation is favourable to period budget by \$28,898
- The variance relates to insurance recoveries relating to equipment damaged by storm.
- The estimated impact on year end position is an increase in revenue of \$26,000.

• **Leisurelife**

- The period variation is unfavourable to period budget by \$222,576
- Variance predominantly relates to the closure of the facility at the end of March due to COVID-19. There would be no further revenue generated until end of this financial year
- The estimated impact on year end position is a reduction in revenue of \$591,000.

• **Parking**

- The period variation is unfavourable to period budget by \$398,520
- The variation relates to a reduction in parking revenue and infringement income due to COVID-19.
- The estimated impact on year end position is a reduction in revenue of \$600,000

Operations

• **Asset Planning**

- The period variation is unfavourable to period budget by \$45,307
- The variance predominantly relates to outstanding rent from commercial and residential properties.
- The estimated impact on the year end position is a reduction in revenue of \$30,000

• **Parks and Reserves**

- The period variation is unfavourable to period budget by \$2,576,159
- The variance relates to State Government grant funding yet to be finalised for Lathlain Redevelopment Zone 2 and 2X.
- This is a budget timing variance and is not an actual reduction in revenue.

Operating Expense

Chief Executive Office

• **Communication and Engagement**

- The period variation is favourable to period budget by \$44,309
- The variance relates to delays in the delivery of projects (2020 Advocacy strategy and corporate digital advertising update) due to COVID-19.
- The impact of year end position is a reduction in expenditure, however these funds will be carried forward to the next financial year.

• **Customer Relations**

- The period variation is favourable to period budget by \$149,410
- The variance relates to a budget timing variance relating the full payment for the Community Satisfaction program. The variance also relates to vacancies within the area.
- The estimated impact on the year end position is a reduction in expenditure of \$20,000

• **Leadership and Governance**

- The period variation is favourable to period budget by \$100,890
- The variance predominantly relates to a vacancy within the area for a shared resource with the City of Vincent and cost of extraordinary election being lower than expected. Consultancy and legal costs are also lower than budgeted.
- The estimated impact on the year end position is a reduction in expenditure of \$30,000.

Community Planning

• **Building Services**

- The period variation is favourable to period budget by \$48,497
- The variance relates to a vacancy that was within the area. An increase in legal costs is expected to reduce the favourable variance.
- The estimated impact on the year end position is nil.

- **Community Development**

- The period variation is favourable to period budget by \$265,918
- The variation predominantly relates to vacancies within the area and cancellation of events due to COVID-19 restrictions.
- The estimated impact on the year end position is reduction in expenditure of \$50,000.

- **Community Planning Office**

- The period variation is favourable to period budget by \$66,292
- The variation predominantly relates to a reduction in leave liability and lower than anticipated consultancy costs.
- The estimated impact on the year end position is reduction in expenditure of \$20,000

- **Economic Development**

- The period variation is favourable to period budget by \$53,536
- The variance relates to projects such as Business Awards that have been postponed. There is also an underspend within events due to COVID-19.
- The estimated impact on the year end position is a reduction in expenditure of \$30,000

- **Library Services**

- The period variation is favourable to period budget by \$72,827
- The variance predominantly relates to the cancellation of all events due to COVID-19 and general savings due to the closure of the facility.
- The estimated impact on the year end position is a reduction in expenditure of \$40,000.

- **Strategic Town Planning**

- The period variation is favourable to period budget by \$69,170
- The variance relates to delays in projects due to COVID-19 and lower than budgeted expenditure relating to engagement costs for the Local Planning Strategy and savings within the public open space strategy.
- The estimated impact on the year end position is a reduction in expenditure of \$6,400.

Finance

- **Aqualife**

- The period variation is unfavourable to period budget by \$52,431
- The variance relates to additional staffing costs due to increased utilisation of the facility prior to its closure due to COVID-19. Employment costs is expected to reduce for the remainder of the financial year.
- The estimated impact on the year end position is a reduction in expenditure around \$100,000.

- **Information Systems**

- The period variation is favourable to period budget by \$45,332
- The variance relates to delays in projects and consultancy works.
- Unspent funds relating to projects will be carried forward to the next financial year.

- **Leisurelife**

- The period variation is favourable to period budget by \$251,686
- The variance relates to a reduction in expenditure across core business areas. Facility closure due to COVID-19 has also contributed to reduction in expenditure and will continue to do so for the rest of the financial year.
- The estimated impact on the year end position is a reduction in expenditure of \$150,000.

- **Parking**

- The period variation is favourable to period budget by \$444,449
- The variation relates to reduced staff utilisation due to significant reduction in parking utilisation.
- The estimated impact on the year end position is a reduction in expenditure of \$400,000.

- **Ranger Services**

- The period variation is favourable to period budget by \$38,760
- The variation relates to reduced staff utilisation due to significant reduction in parking utilisation.
- The estimated impact on the year end position is a reduction in expenditure of \$40,000.

Operations

- **Asset Planning**

- The period variation is favourable to period budget by \$480,789
- The variance predominantly relates to budget timing of employment and consultancy. There is also a reduction in operating and maintenance expenditure due to the closure of facilities. Unspent consultancy costs relating to Lathlain Zone 1 is expected to be carried forward to the next financial year.
- The estimated impact on the year end position is a reduction in expenditure of \$150,000.

- **Parks and Reserves**

- The period variation is favourable to period budget by \$308,843
- The variance predominantly relates to a backlog of invoices related to storm damage costs and reduction in costs due to COVID-19.
- The estimated impact on the year end position is unknown at this stage.

- **Project Management**

- The period variation is favourable to period budget by \$567,139
- The variance relates to delays in Edward Millen master plan and pre-project due diligence and detailed design for other projects (John Macmillan precinct planning, Taylor/McCallum, Land Asset Optimisation Project etc.)
- The estimated impact on the year end position is unknown at this stage.

- **Street Improvement**

- The period variation is favourable to period budget by \$119,642
- The variance predominantly relates to budget timing of consultancy costs which are committed. A vacancy within the area also contributes to the variance above.

- The estimated impact on the year end position is a reduction in expenditure of \$100,000

- **Street Operations**

- The period variation is favourable to period budget by \$350,782
- The variance relates to budget timing.
- The estimated impact on the year end position is nil as these are budget timing variances.

Capital Expense

Chief Executive Office

No material variance to report.

Community Planning

No material variance to report.

Finance

- **Information Systems**

- The period variation is favourable to period budget by \$489,145
- The variance relates to delays in capital projects due to resources reallocation and changes in scope. Some project will be further delayed due to COVID-19 and working from home arrangements. There is also savings identified within projects that have been completed.
- The estimated impact on the year end position is a reduction in expenditure of \$60,000.

Operations

- **Asset Planning**

- The period variation is favourable to period budget by \$399,873
- The variance predominantly relates to budget timing of projects. The Aqualife solar panel project cost will be \$65,000 lower due to the application of the rebate. There are also some delays in projects due to lease negotiations. Projects that are not complete will be carried forward to the next financial year.
- The estimated impact on the year end position is a reduction in expenditure of \$65,000.

- **Fleet Services**

- The period variation is favourable to period budget by \$407,602
- The variance predominantly relates to the delay in the delivery of the Flocon truck and Parks tractor.
- The impact on the year end position is nil.

- **Street Operations**

- The period variation is favourable to period budget by \$2,241,102
- The variance relates to delays in projects and timing of invoice payments for projects that are complete.
- Projects that are not completed will be carried forward to the next financial year.

Non-Operating Revenue

Finance

No material variance to report.

Operations

No material variance to report

Non-Operating Expenses

Finance

No material variance to report.

Proposed Budget Amendments

No proposed budget amendments

Accounting Notes

Significant Accounting Policies

The significant accounting policies that have been adopted in the preparation of this document are:

(a) Basis of Preparation

The document has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations.

The document has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this document.

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

(c) 2019 - 2020 Actual Balances

Balances shown in this document as 2019 - 2020 Actual are subject to final adjustments.

(d) Rounding Off Figures

All figures shown in this document, other than a rate in the dollar, are rounded to the nearest dollar.

(e) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(f) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

(g) Goods and Services Tax

Revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables in the statement of financial position are stated inclusive of applicable GST. The net amount of GST recoverable from, or payable to, the ATO is included with receivables on payables in the statement of financial position. Cash flows are presented on a Gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(h) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown as short term borrowings in current liabilities.

(i) Trade and Other Receivables

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

(j) Inventories

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land Held for Resale

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

Revenue arising from the sale of property is recognised as at the time of signing an unconditional contract of sale. Land held for resale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(k) Fixed Assets

Each class of fixed asset is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost, or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the period in which they are incurred.

Revaluation

Certain asset classes may be re-valued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes, where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity; all other decreases are recognised in profit or loss. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the re-valued amount of the asset.

Those assets carried at a re-valued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be re-valued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

Land Under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government. Council has elected not to recognise any value for land under roads

acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16 (a) (i) prohibits local governments from recognising such land as an asset. In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16 (a) (i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4 (2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail. Consequently, any land under roads acquired on or after 1 September 2008 is not included as an asset of the Council.

Depreciation of Non-Current Assets

All non-current assets having a limited useful life (excluding freehold land) are systematically depreciated over their useful lives in a manner that reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use. Depreciation is recognised on a straight-line basis, using rates that are reviewed each reporting period. Major depreciation periods are:

Buildings	40 years
Furniture and Equipment	5 – 10 years
Plant and Machinery	2 – 10 years
Sealed Roads - Clearing and Earthworks	Not depreciated
- Construction and Road Base	5 – 80 years
- Original Surface / Major Resurface	5 – 80 years
Drainage	5 – 80 years
Pathways	5 – 80 years
Parks and Reserves	5 – 80 years

Asset residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing proceeds with the carrying amount. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Capitalisation Threshold

Assets with a value below \$5,000 at the time of acquisition, are excluded from the assets reported in the financial report. These assets are instead reported as an expense in the year of acquisition.

(I) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the

Council commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted). Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

- a. the amount in which the financial asset or financial liability is measured at initial recognition;
- b. less principal repayments;
- c. plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method; and
- d. less any reduction for impairment.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

Financial assets at fair value through profit and loss

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current. They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain, or loss, pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other financial assets are classified as non-current.

Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Impairment

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in profit or loss. Any cumulative decline in fair value is reclassified to profit or loss at this point.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(m) Impairment

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired. Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116). For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset. At the time of adopting the Annual Budget, it was not possible to estimate the amount of impairment losses (if any) as at 30 June 2020. In any event, an impairment loss is a non-cash transaction and consequently, has no impact on the Annual Budget.

(n) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(o) Employee Benefits

Provision is made for the Council's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows.

(p) Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(q) Provisions

Provisions are recognised when:

- a. The Council has a present legal or constructive obligation as a result of past events;
- b. for which it is probable that an outflow of economic benefits will result; and
- c. that outflow can be reliably measured.

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

(r) Current and Non-Current Classification

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

(s) Comparative Figures

Where required, comparative figures have been adjusted to conform to changes in presentation for the current reporting period.

(t) Budget Comparative Figures

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

Service Unit Definitions

The Town operations, as disclosed in this report, encompass the following service-oriented Service Units –

Chief Executive Office

Chief Executive Office

The Chief Executive Office leads and supports the transformation of the organisation into a customer-focused, culturally constructive, legislatively compliant, sector-leading entity, with a primary focus on the Service Areas within the Chief Executive Office functional area.

Communications and Engagement

Communications and Engagement manages the brand and reputation of the Town. This is achieved through developing clear and accessible messaging, consulting with the community, delivering key messages through various channels and working to reach the appropriate audiences through strategically executed marketing, engagement and communication planning..

Customer Relations

Customer Relations manages the Customer Service Contact Centre, which is the first point of contact for the organisation, and monitors performance against the Town's Customer Service Charter.

Leadership and Governance

The Leadership and Governance Service Area is committed to responsibly managing the Town on behalf of the residents and ratepayers of the District through collaboration, knowledge-sharing and good governance.

Human Resources

Human Resources is responsible for the development and implementation of occupational health and safety compliance, staff development, employee relations, recruitment and payroll services of the Town.

Community Planning

Building Services

Building Services provide services to ensure buildings are safe, liveable, accessible and sustainable, and meet statutory requirements.

Community Development

The Community Development team's vision is an empowered Victoria Park, which will be achieved through the mission of community capacity building.

Community Planning Office

The Community Planning Office leads and supports the transformation of the organisation into a customer-focused, culturally constructive, legislatively compliant, sector-leading entity, with a primary focus on the Service Areas within the Community Planning functional area.

Digital Hub

The Digital Hub provides free digital literacy and online training for the local community, not-for-profit organisations and local business operators.

Economic Development

Economic Development seeks to increase the economic growth of the district through fostering business attraction and retention, tourism, marketing, community initiatives and creating robust relationships.

Environmental Health

Environmental Health seeks to promote good standards of public health via the many hospitality outlets in the area and the community in general.

General Compliance

The General Compliance Area liaise with and direct property owners and developers to ensure built-form building and planning requirements are adhered to at all times.

Healthy Community

The Healthy Community team connect people to services, resources, information, facilities, and experiences that enhance their physical and social health and wellbeing.

Library Services

Library Services plays a pivotal role in providing our community with access to resources, knowledge and technology in a safe, nurturing environment.

Place Management

The Place Management Service Area implements programs, that are suitable for the particular targeted section of the community, to improve places within the District or, where the community is satisfied with the standard of operation, to maintain the already attained standard.

Strategic Town Planning

Strategic Town Planning develops strategies for the future growth of the Town, with the aims of creating a vibrant community and improving the quality of life for residents.

Urban Planning

Urban Planning assesses applications for development approval and subdivision, provides advice to the community and ensures land is appropriately used and developed.

Finance

Aqualife

The Aqualife Centre aims to improve community health and wellbeing; and to provide a safe and welcoming environment for the community to meet and socialise, primarily through aquatic recreation.

Budgeting

The Budgeting Area includes the administration of non-cash expenditure and revenue associated with local government accounting requirements, including profit and loss and depreciation.

Corporate Funds

The Corporate Funds are includes the management of loans, reserve fund transfers, restricted and trust funds, rate revenue and corporate grants funding.

Finance Office

The Finance Office leads and supports the transformation of the organisation into a customer-focused, culturally constructive, legislatively compliant, sector-leading entity, with a primary focus on the Service Areas within the Finance functional area.

Financial Services

The key role of Financial Services is to manage and control the Town's finances in a sound and prudent manner.

Information Systems

Information Systems assists the Town in operating efficiently with the smooth running of essential business computer programs and systems.

Leisurelife

The Leisurelife Centre aims to improve community health and wellbeing, and to provide a safe and welcoming environment for the community to meet and socialise, primarily through active recreation.

Parking

The Parking Management section guides future parking initiatives within the Town, ensuring equitable access for everyone, whilst also monitoring existing parking areas and ensuring a safer community.

Rangers

Ranger Services offer a 24 hours-a-day / 7 days-a-week service to help ensure community safety in the areas of Dog and Cat management and Local Law enforcement.

Operations

Asset Planning

Asset Planning provides services to manage and maintain Council facilities and their related assets.

Environment

The Environment Area is committed to preserving and enhancing natural areas and recognises not only the ecological benefits of protecting natural assets, but also the social and recreational benefits as well.

Fleet Services

Fleet Services oversees the various items of light fleet, heavy fleet and plant and equipment.

Operations Office

The Operations Office leads and supports the transformation of the organisation into a customer-focused, culturally constructive, legislatively compliant, sector-leading entity, with a primary focus on the Service Areas within the Operations functional area.

Parks and Reserves

The Parks and Reserves Section delivers high quality horticultural works to parks, reserves and streetscapes.

Project Management

Project Management assists in improving the standards of project management and project delivery, and delivers nominated projects on behalf of the Town.

Street Improvement

Street Improvement provides engineering advice, design, planning, and road safety initiatives.

Street Operations

Street Operations ensure the maintenance and renewal of roads, pathways, drainage and associated assets.

Waste

Waste Management implements waste collection, minimisation and disposal in a sustainable manner.

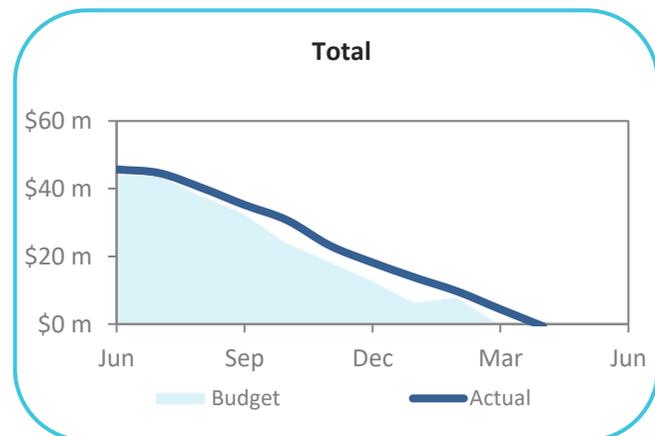
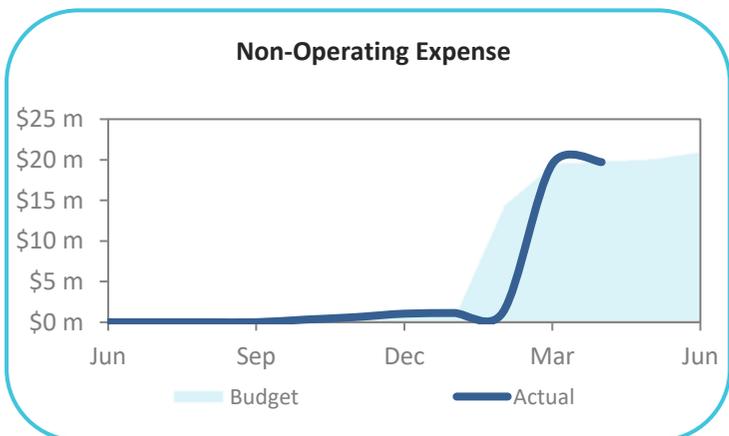
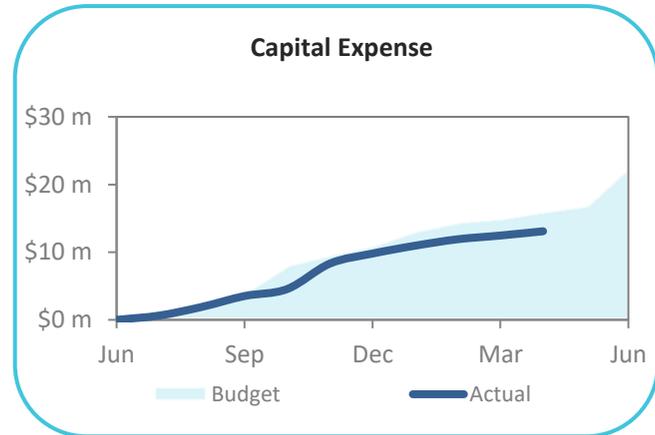
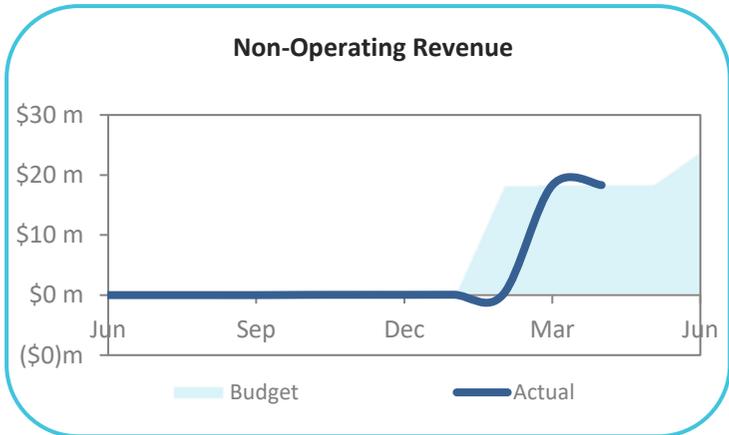
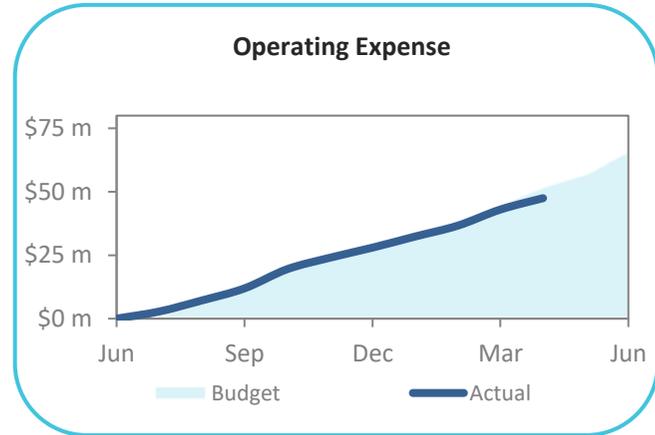
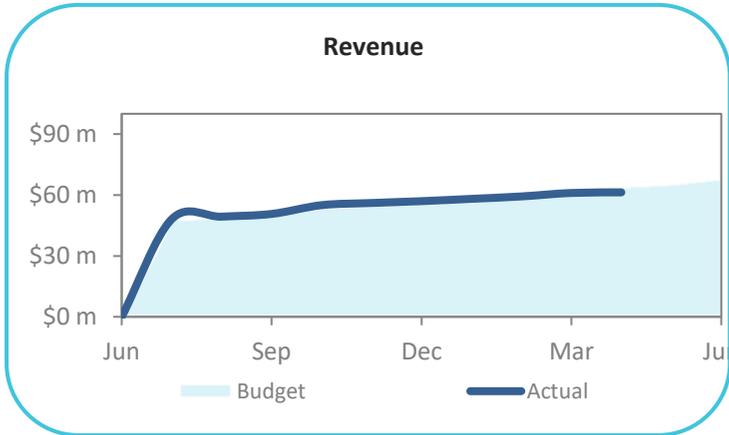
Particulars	Material Variance		30 April 2020		
	\$	%	Revised Budget \$	Year-to-Date Budget \$	Year-to-Date Actual \$
Revenue					
Chief Executive Office			4,000	3,683	2,331
Chief Executive Office			0	335	2,331
Communications and Engagement			1,000	810	0
Customer Relations			0	0	0
Human Resources			3,000	2,448	0
Leadership and Governance			0	90	0
Community Planning			1,208,976	1,054,731	1,138,243
Building Services	90,659	▲ 26.8%	369,000	338,606	429,265
Community Development			203,532	154,030	135,877
Community Planning Office			1,000	829	1,274
Digital Hub			1,575	973	1,500
Economic Development			8,000	8,000	2,108
Environmental Health			260,700	253,490	243,394
General Compliance			11,496	9,624	10,103
Healthy Community			39,470	22,698	31,554
Library Services			32,404	19,515	22,975
Place Management			0	0	3
Strategic Town Planning			0	0	0
Urban Planning			281,799	246,966	260,190
Finance			55,746,506	54,267,971	53,702,877
Aqualife	86,428	▼ 4.7%	2,435,731	1,829,017	1,742,589
Budgeting			57,600	20,000	29,022
Corporate Funds	107,152	▲ 0.2%	47,476,657	47,286,409	47,393,561
Finance Office			1,350	1,045	796
Financial Services			830,600	839,128	861,408
Information Systems	28,898	▲ 1671.4%	2,500	1,729	30,627
Leisurelife	222,576	▼ 13.9%	1,965,275	1,596,225	1,373,649
Parking	398,520	▼ 15.5%	2,849,715	2,572,358	2,173,838
Ranger services			127,078	122,060	97,386
Operations			11,384,665	9,010,342	6,434,003
Asset Planning	45,307	▼ 3.9%	1,421,843	1,174,528	1,129,221
Environment			0	0	0
Fleet Services			11,500	9,424	16,428
Operations Office			2,728,650	2,578,162	2,576,638
Parks and Reserves	2,576,159	▼ 84.5%	4,258,166	3,049,776	473,617
Project Management			17,912	1,657	16,981
Street Improvement			96,500	18,747	2,093
Street Operations			2,065,494	1,400,680	1,418,069
Waste Services			784,600	777,368	800,956
Total Revenue			68,344,147	64,336,727	61,277,454

Particulars	Material Variance		Revised Budget \$	30 April 2020	
	\$	%		Year-to-Date Budget \$	Year-to-Date Actual \$
Operating Expense					
Chief Executive Office			(5,050,475)	(3,930,204)	(3,607,545)
Chief Executive Office			(1,069,298)	(821,512)	(807,740)
Communications and Engagement	44,309	▼ 7%	(810,954)	(645,988)	(601,679)
Customer Relations	149,410	▼ 19%	(864,099)	(770,926)	(621,516)
Human Resources			(1,124,927)	(709,162)	(694,884)
Leadership and Governance	100,890	▼ 10%	(1,181,197)	(982,616)	(881,726)
Community Planning			(9,404,591)	(7,497,167)	(6,821,272)
Building Services	48,497	▼ 10%	(526,022)	(468,320)	(419,823)
Community Development	265,918	▼ 14%	(2,191,947)	(1,926,781)	(1,660,863)
Community Planning Office	66,292	▼ 7%	(1,080,419)	(908,067)	(841,775)
Digital Hub			(151,751)	(130,350)	(107,216)
Economic Development	53,536	▼ 25%	(277,524)	(212,033)	(158,497)
Environmental Health			(699,150)	(482,115)	(477,275)
General Compliance			(170,491)	(130,038)	(105,126)
Healthy Community			(272,935)	(226,239)	(212,186)
Library Services	72,827	▼ 6%	(1,329,538)	(1,147,046)	(1,074,219)
Place Management			(878,075)	(411,970)	(394,866)
Strategic Town Planning	69,170	▼ 14%	(607,247)	(488,839)	(419,669)
Urban Planning			(1,219,492)	(965,369)	(949,758)
Finance			(23,297,026)	(18,014,515)	(17,246,233)
Aqualife	52,431	▲ 2%	(2,563,770)	(2,114,182)	(2,166,613)
Budgeting			(9,423,032)	(7,480,663)	(7,501,940)
Corporate Funds			(634,115)	(216,533)	(193,867)
Finance Office			(854,653)	(725,017)	(701,237)
Financial Services			(1,554,087)	(969,914)	(954,599)
Information Systems	45,332	▼ 2%	(3,105,802)	(2,079,365)	(2,034,033)
Leisurelife	251,686	▼ 14%	(2,177,352)	(1,839,843)	(1,588,157)
Parking	444,449	▼ 23%	(2,212,165)	(1,966,503)	(1,522,054)
Ranger services	38,760	▼ 6%	(772,050)	(622,495)	(583,735)
Operations			(28,766,197)	(21,613,481)	(19,792,250)
Asset Planning	480,789	▼ 10%	(9,186,983)	(4,613,323)	(4,132,534)
Environment			(226,178)	(162,799)	(171,262)
Fleet Services			0	0	0
Operations Office			(3,552,959)	(3,177,066)	(3,197,169)
Parks and Reserves	308,843	▼ 8%	(4,616,631)	(3,910,315)	(3,601,472)
Project Management	567,139	▼ 35%	(1,814,686)	(1,625,205)	(1,058,066)
Street Improvement	119,642	▼ 12%	(1,175,890)	(966,703)	(847,061)
Street Operations	350,782	▼ 15%	(2,666,511)	(2,347,878)	(1,997,096)
Waste Services			(5,526,359)	(4,810,192)	(4,787,590)
Total Operating Expense			(66,518,289)	(51,055,367)	(47,467,300)

Particulars	Material Variance		30 April 2020			
	\$	%	Revised Budget \$	Year-to-Date Budget \$	Year-to-Date Actual \$	
Capital Expense						
Chief Executive Office			0	0	0	
Chief Executive Office			0	0	0	
Communications and Engagement			0	0	0	
Customer Relations			0	0	0	
Human Resources			0	0	0	
Leadership and Governance			0	0	0	
Community Planning			(138,000)	(183,000)	(166,503)	
Building Services			0	0	0	
Community Development			(138,000)	(183,000)	(166,503)	
Community Planning Office			0	0	0	
Digital Hub			0	0	0	
Economic Development			0	0	0	
Environmental Health			0	0	0	
General Compliance			0	0	0	
Healthy Community			0	0	0	
Library Services			0	0	0	
Place Management			0	0	0	
Strategic Town Planning			0	0	0	
Urban Planning			0	0	0	
Finance			(1,118,810)	(949,285)	(446,505)	
Aqualife			0	0	0	
Budgeting			0	0	0	
Corporate Funds			0	0	0	
Finance Office			0	0	0	
Financial Services			0	0	0	
Information Systems	489,145	▼	52%	(1,118,810)	(935,650)	(446,505)
Leisurelife			0	0	0	
Parking			0	(13,635)	0	
Ranger services			0	0	0	
Operations			(21,405,129)	(15,529,026)	(12,474,116)	
Asset Planning	399,873	▼	28%	(2,711,353)	(1,426,960)	(1,027,087)
Environment			0	0	0	
Fleet Services	407,602	▼	40%	(1,024,498)	(1,010,963)	(603,361)
Operations Office			0	0	0	
Parks and Reserves			(8,051,907)	(6,727,522)	(6,741,736)	
Project Management			(71,000)	(21,000)	(453)	
Street Improvement			0	0	0	
Street Operations	2,241,102	▼	35%	(9,546,371)	(6,342,581)	(4,101,479)
Waste Services			0	0	0	
Total Capital Expense			(22,661,939)	(16,661,311)	(13,087,125)	

Particulars	Material Variance	30 April 2020		
		Revised Budget	Year-to-Date Budget	Year-to-Date Actual
\$	%	\$	\$	\$
Non-Operating Revenue				
Finance		23,822,500	18,150,000	18,150,000
Corporate Funds		23,822,500	18,150,000	18,150,000
Operations		408,000	192,000	171,510
Fleet Services		408,000	192,000	171,510
Total Non-Operating Revenue		24,230,500	18,342,000	18,321,510
Non-Operating Expense				
Finance		(21,148,097)	(19,702,235)	(19,718,508)
Corporate Funds		(21,148,097)	(19,702,235)	(19,718,508)
Total Non-Operating Expense		(21,148,097)	(19,702,235)	(19,718,508)
Non-Cash Items Adjustments				
Profit and Loss		(12,068)	0	(27,986)
Depreciation		9,704,500	7,678,206	7,829,944
Total Non-Cash Items Adjustments		9,692,432	7,678,206	7,801,958
Suspense Items Yet To Be Applied		0	0	164,251
Opening Surplus / (Deficit)		8,061,246	8,061,246	8,061,246
Closing Surplus / (Deficit)		0	10,999,266	15,353,486

Graphical Representation



Particulars	Brought Forward 1 July \$	2019-2020 Revised Budget \$	Year To Date Actual \$
Current Assets			
Cash - Unrestricted	18,115,254	5,895,793	20,218,351
Cash - Reserves / Restricted	32,397,367	28,385,545	50,799,325
Receivables and Accruals	4,008,731	2,348,636	4,826,349
Inventories	32,331	9,470	32,331
	54,553,683	36,639,444	75,876,356
Less Current Liabilities			
Payables and Provisions	(14,095,069)	(8,253,899)	(9,723,545)
	(14,095,069)	(8,253,899)	(9,723,545)
Net Current Asset Position	40,458,614	28,385,545	66,152,811
Less			
Cash - Reserves / Restricted	(32,397,367)	(28,385,545)	(50,799,325)
Estimated Surplus / (Deficiency) Carried Forward	8,061,246	-	15,353,486

Cash and Investments Analysis

	Amount Invested \$	Interest Rate %	Term (Days)	Maturity Date	Projected Earnings \$	Percentage of Portfolio
Cash - Unrestricted						
BOQ	2,000,000				7,151	3%
	2,000,000	1.45	90	19-May-20	7,151	
CBA	12,218,351				1,220	17%
At Call	12,218,351	Variable	11am	Daily	1,220	
ME Bank	3,000,000				11,096	4%
	3,000,000	1.50	90	19-May-20	11,096	
NAB	3,000,000				11,688	4%
	3,000,000	1.58	90	19-May-20	11,688	
Total Cash - Unrestricted	20,218,351				31,154	0%
Cash - Restricted						
CBA	50,799,325				128	72%
At Call	50,799,325	Variable	11am	Daily	128	
Total Cash - Restricted	50,799,325				128	72%
Total Cash - Invested	71,017,676				31,282	86%
Cash on Hand	8,205					
Total Cash	71,025,881					

Cash and Investments Analysis

Portfolio Diversity

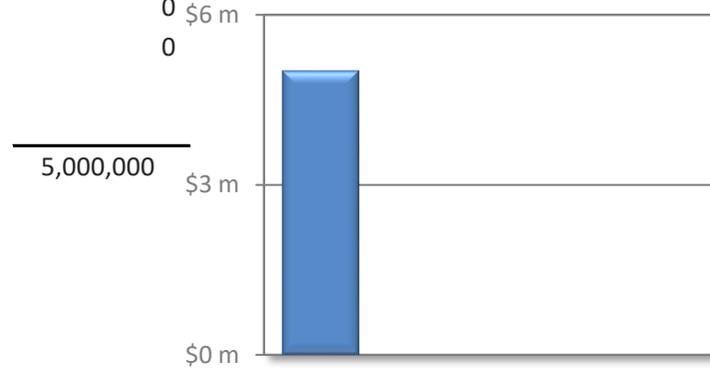
Institution	%
Bankwest	0
BOQ	3
CBA	89
ME Bank	4
AMP	0
NAB	4
	100



Investment Maturity Timing

Maturity	\$
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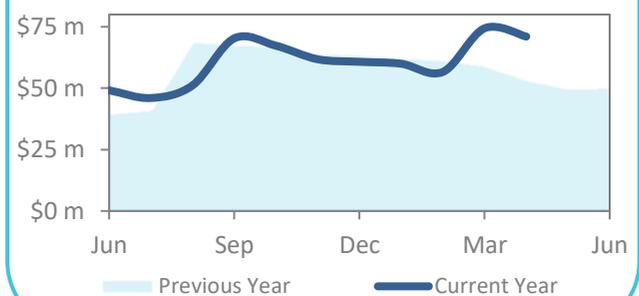
Up to 30 days	5,000,000
31 - 60 days	0
61 - 90 days	0
90+ days	0



Interest Earnings

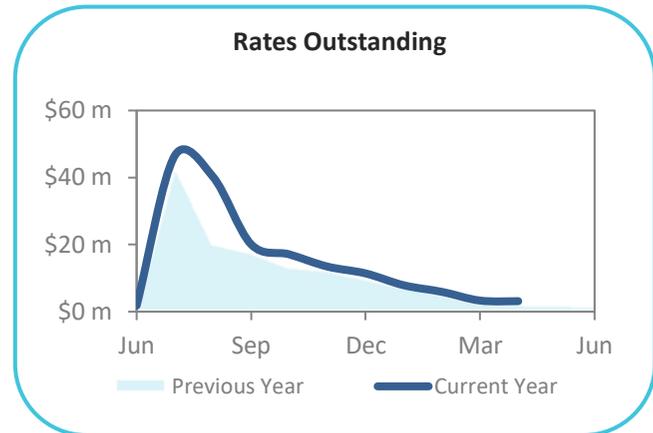


Total Cash Holdings



Rates Outstanding (Not Including Deferrals or Associated Fees and Charges)

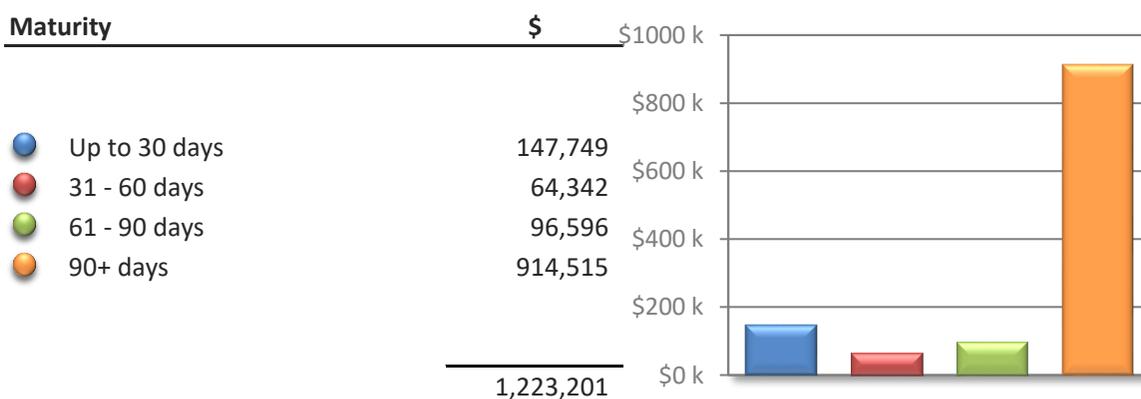
	Total
Balance from Previous Year	1,843,375
Rates Levied - Initial	45,753,320
Rates Levied - Interims	533,457
Total Rates Collectable	48,130,152
Current Rates Collected To Date	44,999,589
Current Rates Outstanding	3,130,562
% Rates Outstanding	6.5%
% Rates Outstanding target less than	5.7%



Sundry Debtors

Type	Total	30 Days	60 Days	90 Days	90+ Days
Grants and Subsidies	104,008	-	5,500	69,114	29,394
Property Rent	4,274	4,274	-	-	0
Aqualife Fees	6,536	5,912	624	-	-
Leisurelife Fees	2,623	2,608	15	-	-
Community Development Fees	198	-	-	-	198
Health Fees	4,228	1,486	390	-	2,352
Other Fees and Charges	9,771	6,602	-	2,081	1,088
Building and Planning Application Fees	85,400	85,327	73	-	0
Infringements - Parking	927,013	40,740	55,290	24,900	806,083
Infringements - Animals	20,520	600	1,000	-	18,920
Infringements - General	36,584	200	200	-	36,184
Infringements - Bush Fire	17,992	-	1,250	250	16,492
Infringements - Health	4,053	-	-	250	3,803
Total Sundry Debtors	1,223,201	147,749	64,342	96,596	914,515

Sundry Debtor Aged Analysis



Grants and Contributions

Details	Original	Revised	Receipt Status	
	Budget	Budget	Invoiced	Remaining
	\$	\$		
Operating Funding				
<u>Community Development</u>				
Sponsorship	12,000	12,000	13,000	-
State Government Grants	2,500	2,500	-	2,500
<u>Corporate Funds</u>				-
Federal Assistance Grant	389,752	389,752	283,456	106,296
Federal Local Road Grant	170,720	170,720	124,160	46,560
<u>Library Services</u>				-
Book Council Grants	3,380	3,380	880	2,500
State Government Grants	3,000	3,000	-	3,000
<u>Operations Office</u>				-
State Government Grants	2,726,150	2,726,150	2,576,140	150,010
<u>Street Operations</u>				-
MRWA Direct Road Grants	90,423	90,423	90,423	-
Street Lighting Subsidy	31,000	31,000	-	31,000
Non-Operating Funding				-
<u>Asset Planning</u>				-
State Government Grant	986,000	986,000	234,405	751,595
<u>Parks and Reserves</u>				-
Recreation Capital Grants	422,077	422,077	422,077	-
State Government Grant	3,778,100	3,778,100	-	3,778,100
<u>Street Operations</u>				-
Federal Government Capital Grants	-	-	-	-
MRRG Road Rehabilitation Grants	268,234	268,234	263,168	5,066
MRWA Black Spot Grants	479,937	479,937	303,823	176,114
State Government Grant	303,000	303,000	-	303,000
Transport Grants	592,500	592,500	171,250	421,250
Total Cash Deposits	10,258,773	10,258,773	4,482,782	5,776,991

Reserve Funds Descriptions

The purposes for which funds have been set aside by Council, in Reserve Funds, are outlined below -

Building Renewal

To be used to fund renewal projects associated with Council's Building assets.

Cash-in-Lieu

To be used to assist in funding initiatives associated with payments received as cash in lieu of required obligations or works.

Community Art

To be used to fund the purchase and placement of art for the Council and Community.

Drainage Renewal

To be used to fund renewal projects associated with Council's Drainage infrastructure.

Edward Millen Site

To be used to assist in improving and / or maintaining the Edward Millen site, including the associated grounds.

Furniture and Equipment Renewal

To be used to fund renewal projects associated with Council's Furniture and Equipment assets.

Future Fund

To assist in funding projects and property purchases that diversify Council's revenue streams.

Future Projects

To assist in funding 'new' and 'upgrade' capital projects, with funding primarily derived from the sale of land assets.

Harold Hawthorne - Carlisle Memorial

To be used to provide funds to assist in conducting future Spring Garden Competitions.

Information Technology Renewal

To be used to fund renewal projects associated with Council's information technology assets.
significant insurance claims.

Insurance Risk Reserve

To be used for the purpose of meeting the difference between premiums and claims in the event of any significant insurance claims.

Other Infrastructure Renewal

To be used to fund renewal projects associated with Council's Other infrastructure.

Parks Renewal

To be used to fund renewal projects associated with Council's Parks infrastructure.

Pathways Renewal

To be used to fund renewal projects associated with Council's Pathways infrastructure

Plant and Machinery Renewal

To be used to assist in the acquisition and replacement of the Town's Plant and Machinery.

Renewable Energy

To assist in investigating and funding renewable energy projects within the District.

Roads Renewal

To be used to fund renewal projects associated with Council's Roads Infrastructure

Underground Power

To assist in the funding of projects associated with the installation of underground power and associated landscaping.

Urban Forest Strategy

To assist in funding initiatives associated with the Urban Forest Strategy

Waste Management

To assist in the funding of waste management and waste minimisation strategies

Reserve Funds Transactions

	Annual Opening Balance \$	Transfer to Reserve \$	Transfer from Reserve \$	30 April 2020 Balance Actual \$	30 April 2020 Balance Budget \$	Annual Revised Budget \$
Building Renewal	521,433	4,055	-	525,488	521,433	557,366
Cash-in-Lieu	-	-	-	-	-	-
Community Art	727,269	5,656	-	732,925	727,269	543,443
Drainage Renewal	254,715	1,981	-	256,696	254,715	284,520
Edward Millen Site	1,959,453	15,239	-	1,974,692	1,959,453	1,739,335
Furniture and Equip Renewal	635,558	4,943	-	640,501	635,558	673,407
Future Fund	13,442,506	104,544	-	13,547,050	13,442,506	13,477,823
Future Projects	3,874,131	30,130	-	3,904,260	3,874,131	681,640
Harold Hawthorn - Carlisle	166,395	1,294	-	167,689	166,395	185,130
Information Technology Renewal	874,112	6,798	-	880,910	874,112	1,084,800
Insurance Risk Reserve	429,314	3,339	-	432,653	429,314	462,930
Land Asset Optimisation	2,183,400	16,980	-	2,200,380	2,183,400	1,686,300
Other Infrastructure Renewal	651,383	5,066	-	656,449	651,383	161,943
Parks Renewal	147,811	1,149	-	148,961	147,811	203,025
Pathways Renewal	452,505	3,519	-	456,024	452,505	86,697
Plant and Machinery	298,945	2,325	-	301,270	298,945	329,942
Renewable Energy	228,032	1,773	-	229,805	228,032	283,780
Roads Renewal	948,039	7,373	-	955,412	948,039	1,016,637
Underground Power	3,549,677	18,177,606	-	21,727,284	17,142,177	3,751,452
Urban Forest Strategy	-	-	-	-	-	500,000
Waste Management	1,052,688	8,187	-	1,060,875	1,052,688	675,375
	32,397,367	18,401,958	-	50,799,325	45,989,867	28,385,545

Capital Items

The following pages summarise the progress of the Capital Items.

For the purposes of these pages, the following indicators have been used -

Item Timing

This relates to how the item is tracking time-wise and is displayed using the following indicators -

- Behind
- On-Track
- In-Front

Budget Status

This relates to how the item is costing against the Revised Budget and is displayed using the following indicators -

- Over budget
- On budget
- Under budget

Completion Stage

This relates to where the item is currently, in terms of completion, and is displayed using the following indicators -

- Not commenced
- Commenced
- Half-way completed
- Nearing completion
- Completed

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Land and Buildings			2,622,353	790,137
Renewal - Land and Buildings				
Harold Hawthorne Centre - Air Conditioning	<input type="checkbox"/>	■ ■ ■ ■ ■	48,149	48,149
Vic Park Quarter - Community Room Fitout	<input type="checkbox"/>	■ ■ ■ □ □	30,000	0
10 Kent Street - Interior Refurbishment (Disability Access)	<input type="checkbox"/>	□ □ □ □ □	20,000	0
Administration Office - Lift Replacement	<input type="checkbox"/>	■ ■ ■ ■ □	191,682	165,810
Administration Office - Underground Carpark Security	<input type="checkbox"/>	■ ■ ■ ■ ■	15,000	9,200
Fletcher Park - Clubrooms - Security Screen Replacement	<input type="checkbox"/>	■ ■ ■ ■ ■	12,329	12,329
Carlisle Reserve Clubrooms - Security Screen Replacement	<input type="checkbox"/>	■ ■ ■ ■ ■	8,066	8,066
Raphael Park Clubroom - Refurbish change rooms	<input type="checkbox"/>	■ ■ ■ ■ ■	75,000	46,190
Parnham Reserve Clubrooms- Security Screen Replacement	<input checked="" type="checkbox"/>	■ ■ ■ ■ ■	3,861	3,997
Higgins Park Clubroom- Security Screen Replacement	<input type="checkbox"/>	■ ■ ■ ■ ■	11,262	11,262
Aqualife - Plant Room - Ultraviolet Generators	<input type="checkbox"/>	■ ■ ■ ■ ■	111,436	111,436
Aqualife - Outdoor Pool Refurbishment	<input type="checkbox"/>	■ ■ ■ □ □	320,000	4,223
Aqualife - Pool Plant - Dosing Controllers	<input type="checkbox"/>	■ ■ ■ □ □	50,000	0
Aqualife - Pool Plant Equipment Renewal	<input type="checkbox"/>	■ ■ ■ ■ ■	10,000	9,800
Aqualife - Pool Water Treatment & Filtration Unit replacement	<input type="checkbox"/>	■ ■ ■ □ □	48,000	0
Aqualife - Hydrotherapy Pool scum grates	<input type="checkbox"/>	■ ■ ■ ■ ■	4,325	4,325
Parnham Reserve Clubrooms- Partition Replacement	<input type="checkbox"/>	■ ■ ■ ■ ■	16,243	16,243
Higgins Park Clubrooms - Change Room Refurbishment	<input type="checkbox"/>	■ ■ ■ □ □	75,000	0
Aqualife - 50m Pool Starting Blocks and Submersible Wall	<input type="checkbox"/>	■ ■ ■ □ □	215,000	187,704
Grandstand Replacement - Victoria Park Bowling Club	<input type="checkbox"/>	■ ■ ■ ■ □	25,000	24,139
Wishing Well Restoration Works	<input type="checkbox"/>	■ □ □ □ □	30,000	0
Administration Centre – End of Trip facilities renewal	<input type="checkbox"/>	■ □ □ □ □	40,000	0
Administration Office - Relocation of Mayoral Office	<input type="checkbox"/>	■ ■ ■ ■ □	30,000	19,799
Upgrade - Land and Buildings				
Upgrade - Aqualife Solar Panels	<input type="checkbox"/>	■ ■ ■ ■ ■	170,000	104,855
Land - Upgrade: 25 Boundary Road Subdivision	<input type="checkbox"/>	■ ■ ■ □ □	71,000	453
New - Land and Buildings				
Lathlain Redevelopment (Zone 2) - Buildings	<input type="checkbox"/>	■ ■ ■ ■ □	680,000	2,157
Lathlain Redevelopment (Zone 2x) - Buildings	<input type="checkbox"/>	■ ■ ■ ■ □	311,000	0

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Plant and Machinery			1,024,498	603,361
Renewal - Plant and Machinery				
182 VPK - Subaru Impreza Hatch (Plant 399)	<input type="checkbox"/>	■■■■■	25,000	22,200
162 VPK - Road Sweeper (Plant 341)	<input type="checkbox"/>	■■■■■	249,050	236,574
138 VPK - Falcon Truck (Plant 39)	<input type="checkbox"/>	■■□□	290,000	0
1GTF 071 - Holden Colorado (Plant 438)	<input type="checkbox"/>	■■■□	35,000	0
1TQU 220 - Trailer (Plant 173)	<input type="checkbox"/>	■■■■■	6,000	5,409
157 VPK - Trailer (Plant 176)	<input type="checkbox"/>	■■■■■	5,064	5,064
174 VPK - Trailer (Plant 178)	<input type="checkbox"/>	□□□□	10,000	0
167 VPK - Toyota Camry Altise Sedan (Plant 395)	<input type="checkbox"/>	■■■■■	25,783	25,783
115 VPK- Subaru Impreza Hatch (Plant 393)	<input type="checkbox"/>	■■■■■	24,967	24,967
1EFZ 037 - Hyundai Sedan (Plant 334)	<input checked="" type="checkbox"/>	■■■■■	25,195	25,488
Minor Plant Renewal - Parks	<input type="checkbox"/>	■□□□	23,000	13,166
156 VPK - Plant Trailer (Plant 171)	<input type="checkbox"/>	■■■□	25,000	0
Jarret Mow Deck (Plant 171)	<input type="checkbox"/>	■■■■■	30,000	24,520
142 VPK - Kubota Tractor (Plant 280)	<input type="checkbox"/>	■■■■■	95,000	87,888
1EMD 522 - Mazda B250 Tray Back Ute (Plant 346)	<input type="checkbox"/>	■■■■■	32,557	32,557
1GTF 071 - Holden Colorado (Plant 438)	<input type="checkbox"/>	■■■■■	35,000	32,623
151 VPK - Speed Trailer (Plant 251)	<input type="checkbox"/>	■■■■■	50,000	43,240
173 VPK - Subaru Impreza (Plant 396)	<input type="checkbox"/>	■■■■■	23,882	23,882
Washbay Pressure Washer	<input type="checkbox"/>	■■□□	14,000	0
Furniture and Equipment			160,000	150,012
Renewal - Furniture and Equipment				
Cardio Equipment Renewal (Aqualife)	<input type="checkbox"/>	■■□□	160,000	150,012

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Information Technology			1,118,810	446,505
Renewal - Information Technology				
System - Intranet and Councillor Portal	<input type="checkbox"/>	■ ■ ■ ■ ■	22,400	11,500
Hardware - Live Streaming System (Council Chambers)	<input type="checkbox"/>	■ ■ ■ ■ ■	66,000	53,582
Upgrade - Information Technology				
IT - Leisure Facilities Management System (Software)	<input type="checkbox"/>	■ ■ ■ ■ □	12,300	6,718
IT - Library Management System (Software)	<input type="checkbox"/>	■ ■ ■ ■ ■	71,200	55,510
System Upgrade - Authority 7.x	<input type="checkbox"/>	□ □ □ □ □	140,000	0
Upgrade - Software - AP Workflow (Authority)	<input type="checkbox"/>	■ ■ ■ ■ ■	54,000	29,945
Hardware - Leisurelife Centre Technology Upgrade	<input type="checkbox"/>	■ ■ ■ □ □	135,000	119,989
Software - TRIM CM9 Upgrade	<input type="checkbox"/>	■ ■ ■ □ □	120,000	41,956
Hardware - UPS	<input type="checkbox"/>	■ ■ ■ □ □	9,000	6,340
New - Information Technology				
Library - RFID Self-Service System	<input type="checkbox"/>	□ □ □ □ □	90,000	0
Software - Asset Management System	<input type="checkbox"/>	■ ■ ■ □ □	203,160	70,801
New- Software - Volunteer Database	<input type="checkbox"/>	□ □ □ □ □	7,000	0
New - Software - CAMMS Project PoC	<input type="checkbox"/>	■ ■ ■ □ □	16,550	0
New - Software - Property Management System	<input checked="" type="checkbox"/>	■ ■ ■ □ □	12,000	12,240
New - Software - Human Resources - Online Leave and Work Patter	<input type="checkbox"/>	■ ■ ■ ■ ■	11,500	5,927
IT - Relocation Hardware - 6 - 8 Kent Street (Parking and Rangers)	<input type="checkbox"/>	■ ■ ■ ■ ■	58,700	31,998
Software - Microsoft 365	<input type="checkbox"/>	■ ■ ■ ■ ■	90,000	0
Roads			5,645,207	2,420,621
Renewal - Roads				
Saleham Street (Goddard to Gallipoli)	<input type="checkbox"/>	■ ■ ■ ■ □	74,785	74,785
Teague Street (Duncan to Harper)	<input type="checkbox"/>	■ ■ ■ ■ □	140,000	124,795
Beatty Avenue (Somerset to Dane)	<input type="checkbox"/>	■ ■ ■ ■ □	143,000	118,199
Westmorland Street (Creaton to Etwell)	<input type="checkbox"/>	■ ■ ■ ■ □	67,500	54,100
Bishopsgate Street (Lion to Archer)	<input type="checkbox"/>	■ ■ ■ ■ □	70,881	70,881
Cohn Street (Harris to Orrong)	<input type="checkbox"/>	■ ■ ■ ■ □	112,500	10,337
Forster Avenue (Bishopsgate to Rutland)	<input type="checkbox"/>	■ ■ ■ ■ □	90,513	85,632
Mackie Street (West of Gloucester to Washington)	<input checked="" type="checkbox"/>	■ ■ ■ ■ □	93,000	94,856
Enfield Street (Waller to Rayment)	<input type="checkbox"/>	■ ■ ■ ■ □	107,000	106,790
Howick Street (Gallipoli to Goddard)	<input type="checkbox"/>	■ ■ ■ ■ □	183,600	7,412
Oats Street - Mars to Planet - Renew Seal (MRRG)	<input type="checkbox"/>	■ ■ ■ ■ ■	5,044	5,044
Oats Street - Tuckett to Rutland - Renew Seal (MRRG)	<input type="checkbox"/>	■ ■ ■ ■ ■	113,872	113,872
Resurface of rail crossing - Oats and Mint Streets	<input type="checkbox"/>	■ ■ ■ ■ ■	150,418	128,911
Oats Street and Star Street Roundabout	<input type="checkbox"/>	■ □ □ □ □	175,000	0
Harris Street - Oats Street/Mercury Street/Briggs Street	<input type="checkbox"/>	■ ■ ■ ■ □	335,000	16,585
Briggs Street (Downing to Raleigh) Reseal	<input type="checkbox"/>	■ ■ ■ ■ □	169,500	130,778

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Renewal - Roads (continued)				
Planet Street (President to Kew) Reseal	<input type="checkbox"/>	■ ■ ■ ■ □	106,685	106,685
Planet Street (Briggs to President) Reseal	<input type="checkbox"/>	■ ■ ■ ■ □	140,000	136,568
Tuckett Street (Oats to Mercury)	<input type="checkbox"/>	■ ■ ■ ■ □	64,000	63,782
Bank Street (Forward to End)	<input checked="" type="checkbox"/>	■ ■ ■ ■ □	112,000	117,651
Albany Highway - Service Lane to Shepperton	<input type="checkbox"/>	■ ■ ■ ■ ■	5,340	5,340
Star Street - mid Block to Archer (MRRG)	<input type="checkbox"/>	■ ■ ■ ■ ■	3,415	3,415
Solar Way - Mercury Street to Mercury Street - Road Rehab	<input type="checkbox"/>	■ □ □ □ □	335,000	0
Reseal - Carnarvon (Dane to Somerset)	<input type="checkbox"/>	■ □ □ □ □	180,000	0
Reseal - Planet St (Mercury to Cohn)	<input type="checkbox"/>	■ □ □ □ □	160,000	0
Reseal - Streatley (Gallipoli to Castle)	<input type="checkbox"/>	■ □ □ □ □	190,000	0
Reseal - Sussex St (Devenish to Berwick)	<input type="checkbox"/>	■ □ □ □ □	200,000	1,657
Albany Highway - Kent - Miller Roundabout - Renew Seal (MRRG)	<input type="checkbox"/>	■ ■ ■ ■ ■	2,754	2,754
Marchamley Place - Mercury Street to Cul-de-sac - Road Rehab	<input type="checkbox"/>	■ □ □ □ □	155,000	58,751
Forster Avenue Traffic Calming	<input type="checkbox"/>	■ □ □ □ □	20,000	0
100 Oats St - Verge Modifications	<input type="checkbox"/>	□ □ □ □ □	10,000	0
Upgrade - Roads				
Rutland Avenue - Oats Street to Welshpool Road	<input type="checkbox"/>	■ ■ ■ ■ □	250,000	198,263
Hordern and Geddes Intersection (Blackspot)	<input type="checkbox"/>	■ □ □ □ □	54,500	0
Hordern and McMillan Intersection (Blackspot)	<input type="checkbox"/>	■ □ □ □ □	92,000	0
Hill View Terrace and Oats Street - Intersection and Pedestrian	<input type="checkbox"/>	■ ■ ■ ■ □	240,000	91,791
Roberts Road and Orrong Road - Intersection	<input type="checkbox"/>	□ □ □ □ □	25,000	0
Kent and Haymen - Stage 1 - Pavement Upgrade (Blackspot)	<input type="checkbox"/>	■ ■ ■ ■ ■	420,000	415,368
Archer and Orrong Intersection (Blackspot)	<input type="checkbox"/>	■ □ □ □ □	401,000	45,898
Shepperton and Miller - Stage 2 - Pavement Upgrade (Blackspot)	<input type="checkbox"/>	■ ■ □ □ □	444,500	28,823
Upgrade - McCartney Crescent	<input type="checkbox"/>	■ ■ ■ ■ □	2,400	900
Drainage			347,700	15,976
Renewal - Drainage				
Various - Pipe Renewal- Allocation	<input type="checkbox"/>	■ □ □ □ □	20,000	6,320
Various - Pit Renewal- Allocation	<input type="checkbox"/>	■ □ □ □ □	20,000	0
Various - Sump Renewal- Allocation	<input type="checkbox"/>	■ □ □ □ □	20,000	3,400
Unplanned Renewal Projects	<input type="checkbox"/>	■ □ □ □ □	20,000	6,256
Upgrade - Drainage				
130 Burswood Road (Hot Spot 51)	<input type="checkbox"/>	□ □ □ □ □	50,000	0
New - Drainage				
Bishopsgate Street - Improvements (LPRP)	<input type="checkbox"/>	■ ■ ■ ■ □	197,700	0
Various - Right of Ways - Allocation	<input type="checkbox"/>	■ □ □ □ □	20,000	0

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Pathways			2,620,000	1,353,231
Renewal - Pathways				
Lathlain Redevelopment (Zone 7)	<input type="checkbox"/>	■ ■ ■ ■ ■	650,000	536,471
Orrong Road (Alexander to Archer)	<input type="checkbox"/>	■ ■ ■ □ □	58,000	2,341
Cornwall Street (Castle Way and Gallipoli Street)	<input type="checkbox"/>	■ ■ ■ ■ □	27,000	23,188
Gallipoli Street - Verge Widening	<input type="checkbox"/>	■ □ □ □ □	8,000	0
Upgrade - Pathways				
ROW52 Laneway Upgrade (IGA Laneway Revitalisation)	<input type="checkbox"/>	■ ■ ■ ■ ■	555,000	538,295
New - Pathways				
Goodwood Parade - Shared Path - Surface	<input type="checkbox"/>	■ ■ ■ ■ □	250,000	173,588
Brodie Hall Drive - De Laeter to Sarich - Surface	<input type="checkbox"/>	■ ■ ■ ■ □	125,000	51,035
Rutland Avenue Shared Path (Miller to Oats)	<input type="checkbox"/>	■ ■ ■ □ □	685,000	28,313
Victoria Park Drive (Roger Mackay to Marlee Loop)	<input type="checkbox"/>	■ □ □ □ □	150,000	0
Footpath - Turner Avenue and Deleater Way	<input type="checkbox"/>	■ □ □ □ □	112,000	0
Parks			8,051,907	6,940,764
Renewal - Parks				
Harold Rossiter - Lighting Renewal	<input type="checkbox"/>	■ ■ ■ ■ □	12,000	4,945
Carlisle Reserve - Pole Floodlight Renewal	<input type="checkbox"/>	■ ■ ■ □ □	215,000	43,186
Raphael Park - Drinking Fountain	<input type="checkbox"/>	■ ■ ■ ■ ■	15,000	14,000
Raphael Park - Reticulation System Renewal	<input type="checkbox"/>	■ ■ ■ ■ □	180,000	4,515
Playground Renewal - Parnham Park	<input type="checkbox"/>	■ ■ ■ ■ ■	135	135
Fraser Park - Synthetic Cricket Wickets	<input type="checkbox"/>	■ ■ ■ ■ ■	13,000	11,073
GO Edwards Park - Redevelopment	<input type="checkbox"/>	■ ■ ■ ■ □	590,200	490,790
McCallum Park - River Wall - Foreshore Landscape	<input type="checkbox"/>	■ ■ ■ ■ □	333,470	326,737
George Street Reserve - Revegetation Project	<input type="checkbox"/>	■ □ □ □ □	60,000	3,201
Charles Patterson Park - Picnic Table and Benches	<input type="checkbox"/>	■ ■ ■ ■ ■	11,000	8,810
Rotary Reserve - Drinking Fountain	<input type="checkbox"/>	■ ■ ■ ■ □	6,000	0
Raphel Park - Synthetic Cricket Wickets	<input type="checkbox"/>	■ ■ ■ □ □	17,000	0
Upgrade - Parks				
Upgrade - Higgins Park Tennis Club - Court Modifications	<input type="checkbox"/>	■ □ □ □ □	732,850	76,015
Bolton Avenue Verge - Retaining Wall and Fencing	<input type="checkbox"/>	■ ■ ■ □ □	165,000	0
New - Parks				
John Macmillan Park - Redevelopment	<input type="checkbox"/>	■ ■ ■ ■ ■	711,752	506,582
Lathlain Redevelopment (Zone 2) - Parks	✘	■ ■ ■ ■ □	2,734,500	2,860,471
Lathlain Redevelopment (Zone 2x) - Parks	✘	■ ■ ■ ■ □	2,245,000	2,590,303
George Street Reserve - Interpretive and QR Code Signage	<input type="checkbox"/>	■ □ □ □ □	10,000	0

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual Actual
Other Infrastructure			1,071,464	366,517
Renewal - Other Infrastructure				
Lathlain Redevelopment (Zone 7) - Carparks	<input type="checkbox"/>	■■■■	350,000	340,718
Upgrade - Other Infrastructure				
Balbuk Way Underground Power	<input type="checkbox"/>	■□□□	263,114	0
New - Other Infrastructure				
Artworks - Allocation	<input type="checkbox"/>	□□□□	50,000	0
Lathlain Redevelopment (Zone 2) - Public Art	<input type="checkbox"/>	■□□□	33,000	1,000
Lathlain Redevelopment (Zone 2x) - Public Art	<input type="checkbox"/>	■□□□	55,000	15,503
Parking - ACROD Bays - Allocation	<input type="checkbox"/>	■■■■	2,350	2,350
Lathlain Redevelopment (Zone 2) - Carpark	<input type="checkbox"/>	■■■□	303,000	0
Street Lighting - Safety Improvements	<input type="checkbox"/>	■■□□	15,000	6,946