



TOWN OF  
**VICTORIA PARK**

# ***Financial Activity Statement Report***

***For the month ended 31 January 2021***



**WE'RE OPEN  
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 Office

No material variance to report

Community Planning

No material variance to report

Finance

No material variance to report

Operations

No material variance to report

**Operating Expense**

Chief Executive Office

No material variance to report

Community Planning

No material variance to report

Finance

No material variance to report

**Capital Expense**

Chief Executive Office

No material variance to report

Community Planning

No material variance to report

Finance

No material variance to report

Operations

No material variance to report

**Non-Operating Revenue**

Finance

No material variance to report

Operations

No material variance to report

## **Non-Operating Expenses**

No material variance to report

## **Proposed Budget Amendments**

No proposed budget amendments to report

## **Accounting Notes**

### **Significant Accounting Policies**

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

#### **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.

#### **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.

#### **2020 - 2021 Actual Balances**

Balances shown in this document as 2020-2021 Actual are subject to final adjustments.

#### **Rounding Off Figures**

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

#### **Rates, Grants, Donations and Other Contributions**

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

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature. Non-operating grants, subsidies and contributions are amounts received for the

acquisition or construction of recognisable non-financial assets to be controlled by the local government.

### **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.

### **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.

### **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.

### **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.

### **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.

## **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.

## **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.

## **Contract Assets**

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

## **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.

## **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.

## **Lease Liabilities**

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

## **Contract liabilities**

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

## **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.

### **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.

### **Provisions**

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

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

### **Current and Non-Current Classification**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 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.

### **Comparative Figures**

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

### **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 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.

### Property Development and Leasing

Property Management and Leasing assists in strategic property development projects and property leasing requirements 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.

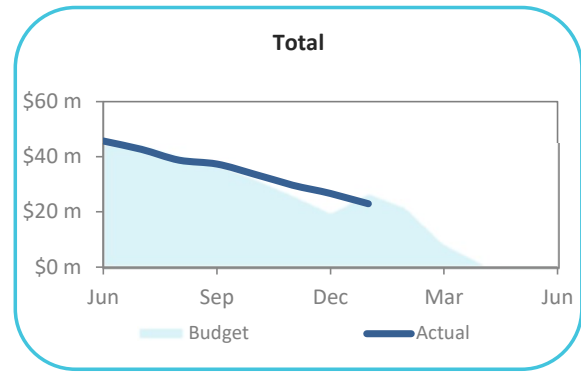
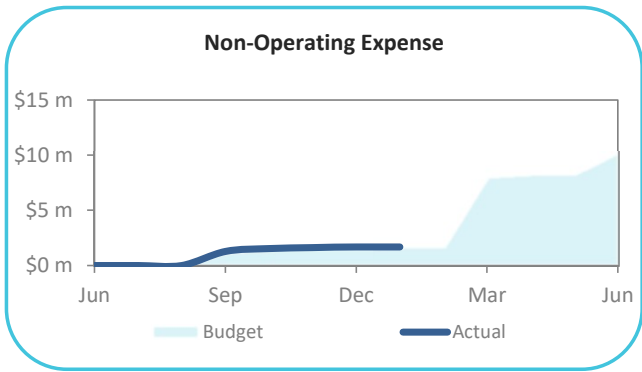
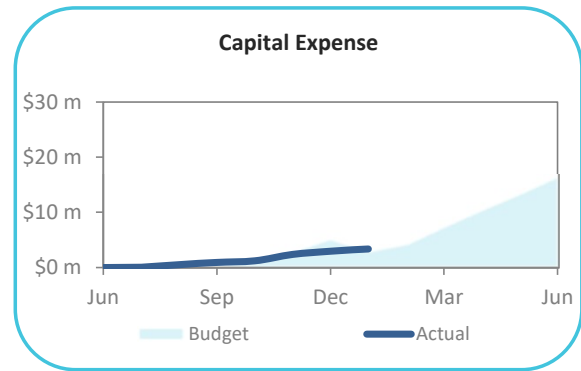
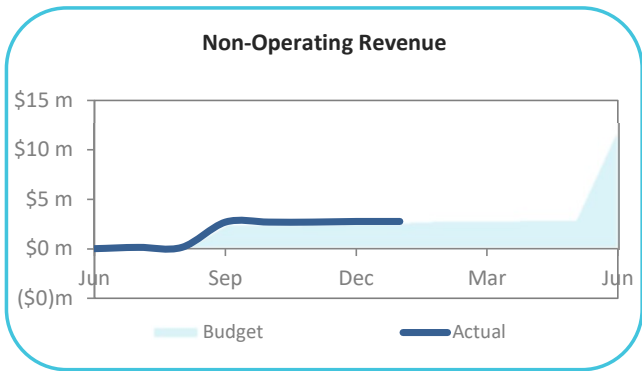
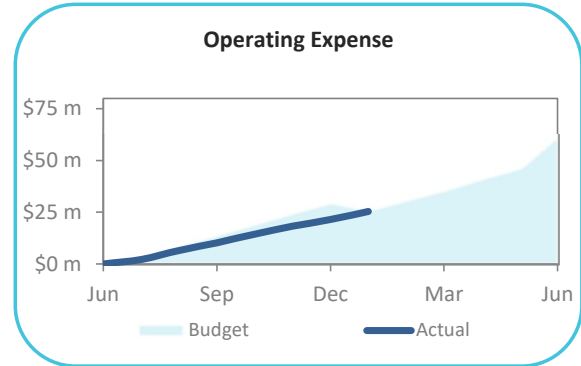
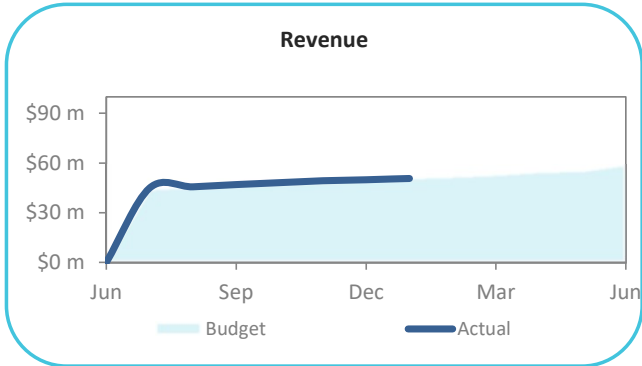
Particulars		Material Variance	31 January 2021		
			Revised Budget	Year-to-Date Budget	Year-to-Date Actual
	\$	%	\$	\$	\$
<b>Revenue</b>					
<b>Chief Executive Office</b>			<b>22,896</b>	<b>10,012</b>	<b>9,006</b>
Chief Executive Office			12,806	1,275	538
Communications and Engagement			0	0	0
Customer Relations			0	0	0
Human Resources			2,999	1,646	1,376
Leadership and Governance			7,091	7,091	7,092
<b>Community Planning</b>			<b>1,132,388</b>	<b>850,003</b>	<b>859,820</b>
Building Services			309,500	208,071	215,992
Community Development			181,859	116,719	107,058
Community Planning Office			1,300	963	976
Digital Hub			17,575	16,424	16,109
Economic Development			3,000	0	0
Environmental Health			182,300	163,695	160,071
General Compliance			21,500	18,968	18,787
Healthy Community			28,497	22,795	23,935
Library Services			20,857	13,765	14,134
Place Management			0	0	0
Strategic Town Planning			0	0	0
Urban Planning			366,000	288,603	302,757
<b>Finance</b>			<b>53,401,660</b>	<b>47,873,083</b>	<b>47,853,503</b>
Aqualife			2,353,541	1,329,813	1,347,959
Budgeting			1,701,625	0	0
Corporate Funds			45,185,215	44,038,844	44,013,939
Finance Office			1,351	225	0
Financial Services			472,136	384,338	388,293
Information Systems			2,790	1,070	662
Leisurelife			1,884,694	1,046,578	1,040,783
Parking			1,643,808	950,648	933,237
Ranger services			156,500	121,567	128,630
<b>Operations</b>			<b>4,013,277</b>	<b>1,904,771</b>	<b>1,881,818</b>
Asset Planning			487,011	340,054	322,387
Environment			0	0	0
Fleet Services			10,600	6,703	6,313
Operations Office			1,098	183	0
Parks and Reserves			51,586	43,741	55,545
Project Management			1,000	738	768
Property Development and Leasing			0	0	0
Street Improvement			167,999	3,222	2,275
Street Operations			2,520,467	752,603	740,654
Waste Services			773,516	757,527	753,875
<b>Total Revenue</b>			<b>58,570,221</b>	<b>50,637,869</b>	<b>50,604,146</b>

Particulars	Material Variance		31 January 2021		
	\$	%	Revised Budget \$	Year-to-Date Budget \$	Year-to-Date Actual \$
<b>Operating Expense</b>					
<b>Chief Executive Office</b>			<b>(5,029,462)</b>	<b>(2,577,285)</b>	<b>(2,549,214)</b>
Chief Executive Office			(992,771)	(553,553)	(552,180)
Communications and Engagement			(804,338)	(494,955)	(511,805)
Customer Relations			(877,449)	(469,927)	(446,315)
Human Resources			(1,152,400)	(480,084)	(457,608)
Leadership and Governance			(1,202,504)	(578,766)	(581,306)
<b>Community Planning</b>			<b>(10,903,809)</b>	<b>(4,724,251)</b>	<b>(4,713,185)</b>
Building Services			(580,347)	(292,006)	(279,481)
Community Development			(2,509,973)	(1,134,660)	(1,151,740)
Community Planning Office			(946,777)	(542,781)	(564,082)
Digital Hub			(184,652)	(94,972)	(92,568)
Economic Development			(320,122)	(144,214)	(123,772)
Environmental Health			(661,386)	(313,543)	(309,914)
General Compliance			(144,624)	(77,643)	(77,697)
Healthy Community			(277,341)	(138,541)	(131,423)
Library Services			(1,234,872)	(637,921)	(629,937)
Place Management			(2,019,432)	(594,985)	(615,477)
Strategic Town Planning			(888,983)	(238,670)	(239,040)
Urban Planning			(1,135,300)	(514,315)	(498,053)
<b>Finance</b>			<b>(23,088,098)</b>	<b>(7,333,227)</b>	<b>(7,352,036)</b>
Aqualife			(2,655,998)	(1,583,885)	(1,601,209)
Budgeting			(9,312,032)	0	0
Corporate Funds			(1,224,091)	(312,637)	(323,413)
Finance Office			(735,840)	(413,374)	(423,435)
Financial Services			(1,221,420)	(694,811)	(670,833)
Information Systems			(3,252,553)	(1,914,695)	(1,939,160)
Leisurelife			(2,028,737)	(1,138,991)	(1,135,946)
Parking			(1,853,766)	(859,081)	(839,360)
Ranger services			(803,661)	(415,753)	(418,682)
<b>Operations</b>			<b>(22,838,953)</b>	<b>(10,839,451)</b>	<b>(10,780,947)</b>
Asset Planning			(3,667,315)	(1,955,675)	(1,944,041)
Environment			(209,537)	(132,812)	(136,773)
Fleet Services			(8,498)	7,581	7,581
Operations Office			(757,250)	(419,025)	(423,514)
Parks and Reserves			(4,999,370)	(2,300,923)	(2,276,835)
Project Management			(2,521,358)	(1,042,143)	(1,061,304)
Property Development and Leasing			(574,926)	0	0
Street Improvement			(1,373,224)	(621,853)	(605,560)
Street Operations			(2,722,918)	(1,281,440)	(1,258,277)
Waste Services			(6,004,557)	(3,093,161)	(3,082,224)
<b>Total Operating Expense</b>			<b>(61,860,322)</b>	<b>(25,474,214)</b>	<b>(25,395,382)</b>

Particulars	Material Variance		31 January 2021		
	\$	%	Revised Budget \$	Year-to-Date Budget \$	Year-to-Date Actual \$
<b>Capital Expense</b>					
<b>Chief Executive Office</b>			<b>0</b>	<b>0</b>	<b>0</b>
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
<b>Community Planning</b>			<b>(51,000)</b>	<b>(49,871)</b>	<b>(48,871)</b>
Building Services			0	0	0
Community Development			(51,000)	(49,871)	(48,871)
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
<b>Finance</b>			<b>(724,448)</b>	<b>(126,593)</b>	<b>(123,260)</b>
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			(704,450)	(123,260)	(123,260)
Leisurelife			0	0	0
Parking			(19,998)	(3,333)	0
Ranger services			0	0	0
<b>Operations</b>			<b>(15,846,288)</b>	<b>(3,184,987)</b>	<b>(3,162,340)</b>
Asset Planning			(913,790)	(219,441)	(203,164)
Environment			0	0	0
Fleet Services			(816,259)	(11,996)	(6,773)
Operations Office			0	0	0
Parks and Reserves			(2,200,112)	(245,739)	(222,548)
Project Management			(74,000)	(74,000)	(73,099)
Property Development and Leasing			0	0	0
Street Improvement			0	0	0
Street Operations			(11,842,127)	(2,633,811)	(2,656,755)
Waste Services			0	0	0
<b>Total Capital Expense</b>			<b>(16,621,736)</b>	<b>(3,361,451)</b>	<b>(3,334,471)</b>

Particulars	\$	Material Variance %	31 January 2021		
			Revised Budget \$	Year-to-Date Budget \$	Year-to-Date Actual \$
<b>Non-Operating Revenue</b>					
<b>Finance</b>			<b>11,971,674</b>	<b>2,503,760</b>	<b>2,503,760</b>
Corporate Funds			11,971,674	2,503,760	2,503,760
<b>Operations</b>			<b>525,865</b>	<b>254,228</b>	<b>254,797</b>
Fleet Services			525,865	254,228	254,797
<b>Total Non-Operating Revenue</b>			<b>12,497,539</b>	<b>2,757,988</b>	<b>2,758,557</b>
<b>Non-Operating Expense</b>					
<b>Finance</b>			<b>(10,141,790)</b>	<b>(1,676,461)</b>	<b>(1,677,859)</b>
Corporate Funds			(10,141,790)	(1,676,461)	(1,677,859)
<b>Total Non-Operating Expense</b>			<b>(10,141,790)</b>	<b>(1,676,461)</b>	<b>(1,677,859)</b>
<b>Non-Cash Items Adjustments</b>					
Profit and Loss			(1,627,741)	0	0
Depreciation			9,565,140	9,619,640	0
<b>Total Non-Cash Items Adjustments</b>			<b>7,937,399</b>	<b>9,619,640</b>	<b>0</b>
<b>Suspense Items Yet To Be Applied</b>			<b>0</b>	<b>0</b>	<b>(89,259)</b>
<b>Opening Surplus / (Deficit)</b>			<b>9,618,689</b>	<b>9,618,689</b>	<b>9,618,689</b>
<b>Closing Surplus / (Deficit)</b>			<b>(0)</b>	<b>42,122,060</b>	<b>32,484,421</b>

**Graphical Representation**



Particulars	Brought Forward 1 July \$	2020-2021 Revised Budget \$	Year To Date Actual \$
<b>Current Assets</b>			
Cash - Unrestricted	15,519,356	15,519,356	29,678,167
Cash - Reserves / Restricted	45,567,473	45,567,473	43,128,110
Receivables and Accruals	4,203,836	4,203,836	13,168,761
Inventories	11,570	11,570	11,570
	<b>65,302,235</b>	<b>65,302,235</b>	<b>85,986,608</b>
<b>Less Current Liabilities</b>			
Payables and Provisions	(10,116,073)	(10,116,073)	(10,374,077)
	<b>(10,116,073)</b>	<b>(10,116,073)</b>	<b>(10,374,077)</b>
<b>Net Current Asset Position</b>	<b>55,186,162</b>	<b>55,186,162</b>	<b>75,612,531</b>
<b>Less</b>			
Cash - Reserves / Restricted	(45,567,473)	(45,567,473)	(43,128,110)
<b>Estimated Surplus / (Deficiency) Carried Forward</b>	<b>9,618,689</b>	<b>9,618,689</b>	<b>32,484,421</b>

**Cash and Investments Analysis**

	<b>Amount Invested</b>	<b>Interest Rate</b>	<b>Term (Days)</b>	<b>Maturity Date</b>	<b>Projected Earnings</b>	<b>Percentage of Portfolio</b>
	<b>\$</b>	<b>%</b>			<b>\$</b>	
<b>Cash - Unrestricted</b>						
<b>CBA</b>	<b>19,678,167</b>				<b>6,054</b>	<b>27%</b>
At Call	5,678,167	Variable	11am	Daily	197	
Online Saver	14,000,000	0.65	11am	Daily	5,857	
<b>BOQ</b>	<b>3,000,000</b>				<b>13,414</b>	<b>4%</b>
	3,000,000	0.60	272	13-Jul-21	13,414	
<b>NT Treasury Corporation</b>	<b>2,000,000</b>				<b>14,038</b>	<b>3%</b>
	2,000,000	0.60	427	15-Dec-21	14,038	
<b>AMP</b>	<b>5,000,000</b>				<b>6,981</b>	<b>7%</b>
	2,000,000	0.70	182	14-Jun-21	6,981	
	3,000,000	0.75	330	15-Jun-21	20,342	
<b>Total Cash - Unrestricted</b>	<b>29,678,167</b>				<b>50,658</b>	<b>41%</b>
<b>Cash - Restricted</b>						
<b>CBA</b>	<b>29,128,110</b>				<b>1,371</b>	<b>40%</b>
At Call	19,128,110	Variable	11am	Daily	111	
Online Saver	10,000,000	0.65	11am	Daily	1,260	
<b>NAB</b>	<b>4,000,000</b>				<b>33,041</b>	<b>5%</b>
	4,000,000	0.90	335	15-Jun-21	33,041	
<b>BOQ</b>	<b>5,000,000</b>				<b>45,205</b>	<b>7%</b>
	5,000,000	1.10	300	12-Apr-21	45,205	
<b>AMP</b>	<b>5,000,000</b>				<b>55,068</b>	<b>7%</b>
	5,000,000	1.20	335	14-Jun-21	55,068	
<b>Total Cash - Restricted</b>	<b>43,128,110</b>				<b>134,686</b>	<b>59%</b>
<b>Total Cash - Invested</b>	<b>72,806,278</b>				<b>185,344</b>	<b>100%</b>
<b>Cash on Hand</b>	<b>8,005</b>					
<b>Total Cash</b>	<b>72,814,283</b>					



Cash and Investments Analysis

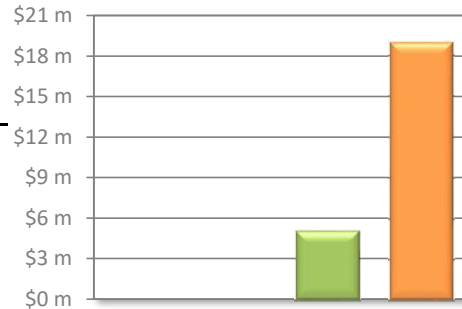
Portfolio Diversity

Institution	%
Bankwest	0
BOQ	11
CBA	67
ME Bank	0
AMP	14
NT Treasury Corporation	3
NAB	5
	100

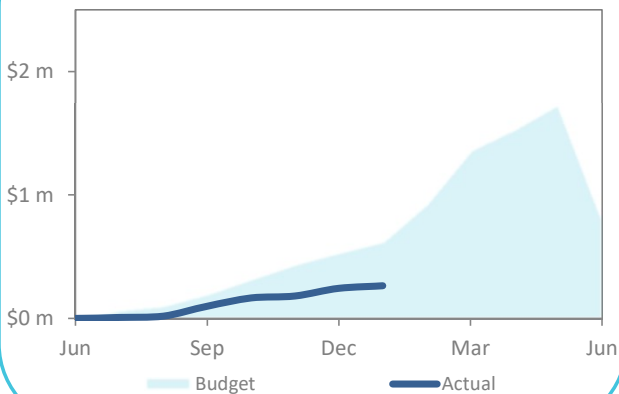


Investment Maturity Timing

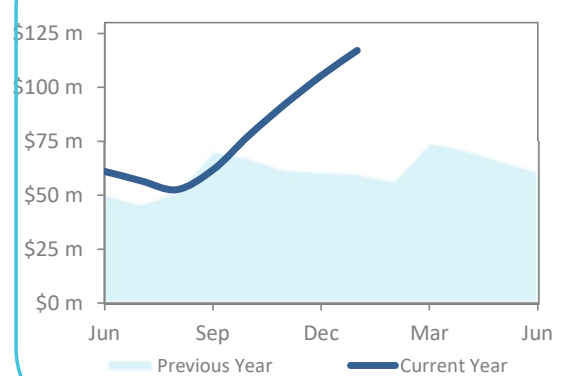
Maturity	\$
Up to 30 days	0
31 - 60 days	0
61 - 90 days	5,000,000
90+ days	19,000,000
	24,000,000
CBA Online Saver	29,000,000
<b>Total Investment</b>	<b>53,000,000</b>



Interest Earnings

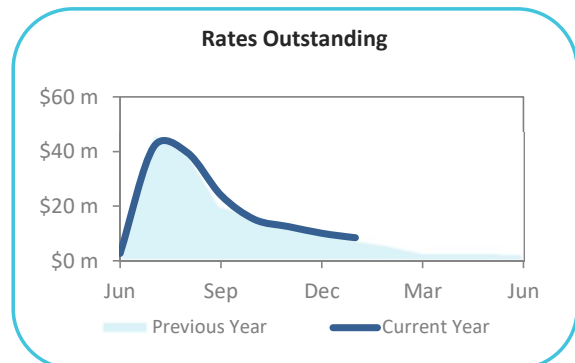


Total Cash Holdings



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

	<b>Total</b>
Balance from Previous Year	2,656,453
Rates Levied - Initial	43,491,582
Rates Levied - Interims	(2,029)
<b>Total Rates Collectable</b>	<b>46,146,006</b>
Current Rates Collected To Date	35,031,193
<b>Current Rates Outstanding</b>	<b>11,114,813</b>
<b>% Rates Outstanding</b>	<b>24.1%</b>
<b>% Rates Outstanding same time last year</b>	<b>20.0%</b>



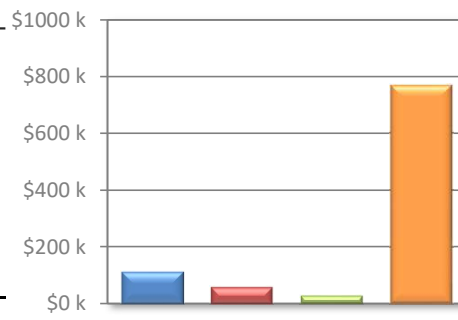
Lower collections to this time last year due to instalments and initial notice going out later than last year

**Sundry Debtors**

Type	Total	30 Days	60 Days	90 Days	90+ Days
Grants and Subsidies	4,650	-	-	4,650	-
Property Rent	22,164	2,672	15,012	3,516	964
Aqualife Fees	17,339	14,844	1,787	612	96
Leisurelife Fees	5,326	4,481	685	160	-
Community Development Fees	16,419	4,112	9,846	234	2,227
Health Fees	16,862	1,127	658	307	14,770
Other Fees and Charges	41,177	27,215	4,385	-	9,577
Building and Planning Application Fees	27,006	23,260	49	-	3,697
Infringements - Parking	713,110	29,480	12,140	7,976	663,514
Infringements - Animals	36,467	2,600	3,113	-	30,754
Infringements - General	29,439	800	-	-	28,639
Infringements - Bush Fire	26,872	-	8,774	7,304	10,794
Infringements - Health	3,106	-	-	-	3,106
<b>Total Sundry Debtors</b>	<b>959,937</b>	<b>110,591</b>	<b>56,449</b>	<b>24,759</b>	<b>768,138</b>

**Sundry Debtor Aged Analysis**

Maturity	\$
<span style="color: blue;">●</span> Up to 30 days	110,591
<span style="color: red;">●</span> 31 - 60 days	56,449
<span style="color: green;">●</span> 61 - 90 days	24,759
<span style="color: orange;">●</span> 90+ days	768,138
	959,937



**Grants and Contributions**

Details	Original	Revised	Receipt Status	
	Budget	Budget	Invoiced	Remaining
	\$	\$		
<b>Operating Funding</b>				
<b>Chief Executive Office</b>				
Not Applicable	-	-	-	-
<b>Community Planning</b>				
Community Development - Sponsorships	5,600	5,600	600	5,000
Digital Hub - Grants	16,000	16,000	16,000	-
Library Services - Grants	1,000	1,000	880	120
Environmental Health	1,000	1,000	122	878
<b>Finance</b>				
Corporate Funds - Grants	677,614	677,614	268,715	408,900
Financial Services - Commission	35,835	35,835	35,835	-
Parking	82,502	82,502	43,951	38,551
Ranger Services	7,503	7,503	9,365	(1,862)
<b>Operations</b>				
Street Improvement - Grants	70,000	70,000	-	70,000
Street Operations	114,332	114,332	83,332	31,000
<b>Capital Funding</b>				
<b>Operations</b>				
Project Management:				
McCallum Park Active Area	-	-	-	-
Street Operations Grants:				
Rutland Avenue Shared Path (Miller to Oats)	68,500	68,500	(34,250)	102,750
Oats Street - Tuckett to Rutland - Renew Seal (MRRG)	-	-	2	(2)
Hordern and Geddes Intersection (Blackspot)	107,387	107,387	-	107,387
Hordern and McMillan Intersection (Blackspot)	122,588	122,588	-	122,588
Archer and Orrong Intersection (Blackspot)	679,047	679,047	-	679,047
Star Street and Briggs Street (Blackspot)	148,334	148,334	(59,334)	207,668
Roads to Recovery Funding Income - Location TBA	285,000	285,000	(228,265)	513,265
Kent Street - Albany to Gloucester MRRG	181,266	181,266	(71,469)	252,735
Oats Street - Swanswa to Rutland MRRG	208,200	208,200	(82,154)	290,354
Carlisle Laneways (Community Development Grant)	60,000	60,000	(46,827)	106,827
Terminus Lane (Community Development Grant)	240,000	240,000	-	240,000
<b>Total Cash Deposits</b>	<b>3,111,708</b>	<b>3,111,708</b>	<b>(63,499)</b>	<b>3,175,207</b>

## 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.*

### COVID-19 Recovery Reserve

*To be used to assist in funding recovery initiatives related to COVID-19.*

### 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**

	<b>Annual Opening Balance \$</b>	<b>Transfer to Reserve \$</b>	<b>Transfer from Reserve \$</b>	<b>31 January 2021 Balance Actual \$</b>	<b>Balance Budget \$</b>	<b>Annual Revised Budget \$</b>
Building Renewal	1,534,483	2,167	-	1,536,650	1,536,603	923,031
Cash-in-Lieu	-	-	-	-	-	-
Community Art	658,478	931	-	659,409	659,389	614,269
COVID-19 Recovery Reserve	500,000	705	-	500,705	500,690	1,000
Drainage Renewal	281,890	399	-	282,289	282,280	7,715
Edward Millen Site	2,025,265	2,862	-	2,028,127	2,028,065	1,735,453
Furniture and Equip Renewal	665,984	941	-	666,925	666,905	713,558
Future Fund	14,607,271	20,644	-	14,627,915	14,627,467	14,952,506
Future Projects	143,606	202	-	143,808	143,803	544,117
Harold Hawthorn - Carlisle	182,816	258	-	183,074	183,068	203,896
Information Technology Renewal	1,081,575	1,529	-	1,083,103	1,083,071	1,100,112
Insurance Risk Reserve	457,980	648	-	458,627	458,614	497,714
Land Asset Optimisation	1,680,429	2,375	-	1,682,804	1,682,752	5,138,040
Other Infrastructure Renewal	333,484	471	-	333,955	333,945	159,083
Parks Renewal	1,124,573	1,589	-	1,126,162	1,126,128	234,311
Pathways Renewal	31,368	44	-	31,412	31,411	95,505
Plant and Machinery	326,498	461	-	326,959	326,949	328,945
Renewable Energy	279,978	397	-	280,375	280,366	162,032
Roads Renewal	1,460,633	2,065	-	1,462,698	1,462,653	1,256,539
Underground Power	16,779,487	23,713	(2,503,760)	14,299,440	14,298,926	16,804,487
Urban Forest Strategy	500,000	707	-	500,707	500,692	501,000
Waste Management	911,675	1,289	-	912,964	912,936	1,257,188
	<b>45,567,473</b>	<b>64,397</b>	<b>(2,503,760)</b>	<b>43,128,110</b>	<b>43,126,713</b>	<b>47,230,501</b>

## 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 -

<input checked="" type="checkbox"/>	Behind
<input type="checkbox"/>	On-Track
<input checked="" type="checkbox"/>	In-Front

### Budget Status

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

<input checked="" type="checkbox"/>	Over budget
<input type="checkbox"/>	On budget
<input checked="" type="checkbox"/>	Under budget

### Completion Stage

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

<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Not commenced
<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Commenced
<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Half-way completed
<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	Nearing completion
<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	Completed

### Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
<b>Land and Buildings</b>			<b>984,592</b>	<b>276,263</b>
<b>Renewal - Land and Buildings</b>				
Toilet Blocks - Painting Program (Archer St, GO Edwards, Read Park)	☐	■ ■ ■ ■	4,430	4,430
Aqualife - Outdoor Pool Refurbishment	☐	■ ■ ■ ■	38,370	38,268
10 Kent Street - Interior Refurbishment (Disability Access)	☐	■ ☐ ☐ ☐	220,000	0
Aqualife - BMS Renewal	☐	■ ☐ ☐ ☐	30,000	0
Aqualife - Roof Renewal	☐	■ ■ ■ ■	9,971	9,971
Aqualife - Pool Plant Renewal	☐	■ ☐ ☐ ☐	60,001	4,645
Clubrooms - Painting Program (Parnham & Fletcher Park)	☐	■ ■ ■ ☐	25,002	0
Carlisle Reserve Clubrooms - Changeroom Refurbishment	☐	■ ■ ☐ ☐	135,000	0
Library - Fitout and Layout changes (RFID) - External Doors	☐	■ ☐ ☐ ☐	80,000	0
Leisurelife - Skylight Replacements	☐	■ ■ ■ ■	7,820	7,820
Leisurelife - Hotwater System Replacement	☐	■ ■ ■ ■	14,998	13,000
12 Kent Street - External Refurbishment	☐	■ ■ ■ ■	20,000	18,740
Energy Efficiency Initiatives - Lighting Replacement (LEDs)	☐	■ ■ ■ ☐	35,000	31,371
Changeroom Refurbishment - JA Lee Clubrooms	☐	■ ■ ■ ■	80,000	74,920
Replace Fencing - 10,12 and 14 Kent Street	☐	■ ■ ☐ ☐	30,000	0
<b>Upgrade - Land and Buildings</b>				
Solar PV Installation - Administration Building	☐	■ ☐ ☐ ☐	120,000	0
Land - Upgrade: 25 Boundary Road Subdivision	☐	■ ■ ■ ■	74,000	73,099



**Capital Items**

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
<b>Plant and Machinery</b>			<b>816,259</b>	<b>6,773</b>
<b>Renewal - Plant and Machinery</b>				
Minor Plant Renewal - Parks	□	■ ■ ■ □	14,000	5,039
Mazda CX5 (174VPK - Plant 398)	□	■ □ □ □	35,000	0
Vehicle Purchase - Rangers (122VPK)	□	■ ■ □ □	44,000	0
Vehicle Purchase - Rangers (127VPK)	□	■ ■ ■ □	44,000	0
Vehicle Purchase - Asset Management (184VPK)	□	■ ■ ■ □	25,000	0
Vehicle Purchase - Finance (181VPK - Plant 345)	□	□ □ □ □	25,000	0
Vehicle Purchase - Parking Area (178VPK)	□	□ □ □ □	25,000	0
138 VPK - Flocon Truck (Plant 39)	□	■ ■ □ □	147,940	0
174 VPK - Trailer (Plant 178)	□	■ □ □ □	10,000	0
Heavy Truck 9T (137VPK)	□	■ ■ ■ □	175,000	0
Pavement Sweeper (136VPK)	□	■ ■ ■ □	165,000	0
1.5T Forklift (146VPK)	□	■ ■ ■ □	40,000	0
Trailer (153VPK)	□	■ ■ ■ ■	1,734	1,734
Custom Made Water Tank (Plant 167)	□	■ □ □ □	29,000	0
Trailer (150VPK)	□	■ □ □ □	4,600	0
Fibre Furn Tank (Plant 194)	□	■ □ □ □	3,500	0
Insurance Replacement 1GWO546 (Plant 515)	□	□ □ □ □	27,485	0
<b>Information Technology</b>			<b>704,450</b>	<b>123,260</b>
<b>New - Information Technology</b>				
Library - RFID Self-Service System	□	■ □ □ □	87,900	665
Software - Asset Management System	□	■ ■ □ □	98,000	0
New- Software - Volunteer Database	□	■ □ □ □	7,000	0
New - Software - CAMMS Project PoC	□	■ ■ □ □	16,550	0
Risk Management Software (Governance)	□	■ ■ □ □	18,000	0
Minutes Digitisation (Records)	□	■ ■ □ □	20,000	0
ICT Business Systems and Infrastructure Review	□	■ ■ □ □	40,000	0
Recruitment Software (HR)	□	■ ■ □ □	30,000	0

**Capital Items**

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
<b>Information Technology (continued)</b>				
<b>Upgrade - Information Technology</b>				
System Upgrade - Authority 7.x	☐	■ ■ □ □	140,000	44,662
Hardware - Leisurelife Centre Technology Upgrade	☐	■ ■ ■ □	15,000	0
Digital Hub - IT Hardware Upgrade	☐	■ ■ ■ □	27,000	0
Implement Local Laws - Auto Issue (Rangers)	☐	■ ■ □ □	10,000	0
Online images of infringements (Parking)	☐	■ ■ □ □	15,000	0
Software - TRIM CM9 Upgrade	☐	■ ■ ■ □	90,000	2,163
Meeting Room Audio Visual Equipment Upgrade	☐	■ ■ ■ □	90,000	75,770
<b>Roads</b>			<b>8,070,835</b>	<b>2,030,424</b>
<b>Renewal - Roads</b>				
Oats Street and Star Street Roundabout	☐	■ ■ □ □	166,573	0
Custance Street - Band to Getting	☐	■ ■ ■ □	375,000	0
Kent Street - Albany to Gloucester MRRG	☐	■ ■ ■ □	387,899	313,753
Oats Street - Swanswa to Rutland MRRG	☐	■ ■ ■ □	538,790	445,303
Roads to Recovery Funding Income - Location TBA	☐	■ ■ ■ □	285,000	0
Norseman Street - Carnarvon to End	☐	■ ■ ■ □	100,745	78,234
Howick Street West - Kitchener to Burswood	☐	■ ■ ■ □	110,375	110,375
Lake View Street - Carnarvon to End	☐	■ ■ ■ □	87,150	73,487
Tuam Street - Washington to Albany Highway	☐	■ ■ ■ □	98,040	98,040
Dome Place - VPD to End	☐	□ □ □ □	21,420	0
Anglesea Street - Gerard to Carnarvon	☐	■ ■ ■ □	105,131	90,807
Patricia Street - Carson to Albany Highway	☐	■ ■ ■ □	122,000	4,586
Leigh Street - Kitchener to Burswood	☐	■ ■ ■ □	78,238	62,402
Ashburton Street North - Gloucester to End	☐	■ ■ ■ □	218,811	195,417
Willis Street - Albany to Fraser	☐	■ ■ ■ □	195,118	25,883
Read Street - Withnell to Oats	☐	■ □ □ □	32,076	0
Tuckett Street - Briggs to Cohn	☐	■ □ □ □	70,000	0
Sandra Place - Harris to End	☐	■ □ □ □	85,484	0
Watts Place - Turner to End	☐	■ ■ ■ ■	22,548	22,548
Briggs Street - Star to Orrong	☐	■ ■ □ □	425,000	11,776
Harris Street - Oats Street/Mercury Street/Briggs Street	☐	□ □ □ □	9,927	250

**Capital Items**

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
<b>Renewal - Roads (continued)</b>				
Raleigh Street - Archer to End	<input type="checkbox"/>	■■■□	305,000	3,835
Savill Place - Cohn to End	<input type="checkbox"/>	■□□□	85,000	4,122
Sussex Street and Moorgate Street Intersection	<input type="checkbox"/>	■□□□	40,000	0
Blair Athol Street - Carnarvon to Gerard	<input type="checkbox"/>	■■■□	91,927	72,354
Lion Street - Rutland to Planet	<input type="checkbox"/>	■□□□	143,905	0
Downing Street - Cohn to Briggs	<input type="checkbox"/>	■□□□	89,000	0
Mars Street West - Lion to Mercury	<input type="checkbox"/>	■■■□	144,666	130,911
Midgley Street - Rutland to Gallipoli	<input type="checkbox"/>	■■■□	150,682	138,554
Maude Street - Anglesea to Blair Athol	<input type="checkbox"/>	■■■□	76,902	61,456
Template Street - Washington to Berwick	<input type="checkbox"/>	■■■□	169,208	68,717
Wyndham Street - Burlington to Albany	<input type="checkbox"/>	■□□□	93,312	0
ROW 46 Upgrade	<input type="checkbox"/>	■■■□	240,000	0
Garland Street Renewal	<input type="checkbox"/>	■■■□	295,000	0
<b>Upgrade - Roads</b>				
Hill View Terrace and Oats Street - Intersection and Pedestrian	<input type="checkbox"/>	■■■□	1,068	1,068
Roberts Road and Orrong Road - Intersection	<input type="checkbox"/>	■■■□	25,000	7,898
Rutland Avenue - Oats Street to Welshpool Road	<input type="checkbox"/>	■■■□	157	157
Star Street and Briggs Street (Blackspot)	<input type="checkbox"/>	■□□□	225,000	0
Archer and Orrong Intersection (Blackspot)	<input type="checkbox"/>	■□□□	1,343,220	4,800
Hordern and Geddes Intersection (Blackspot)	<input type="checkbox"/>	■■■□	215,581	0
Hordern and McMillan Intersection (Blackspot)	<input type="checkbox"/>	■■■□	275,882	3,694
Traffic Calming Gallipoli St - Cornwall to Streatly	<input type="checkbox"/>	■□□□	25,000	0
Upgrade - ROW 59	<input type="checkbox"/>	■■■□	450,000	0
Albany Highway Cycle Lanes (Mackie to Oswald)	<input type="checkbox"/>	■□□□	50,000	0
<b>Drainage</b>			<b>440,000</b>	<b>8,443</b>
<b>Renewal - Drainage</b>				
Drainage - Right Of Ways - Various Locations	<input type="checkbox"/>	■□□□	120,000	0
Various - Pipe Renewal- Allocation	<input type="checkbox"/>	■■■□	100,000	0
Various - Pit Renewal- Allocation	<input type="checkbox"/>	■■■□	140,000	5,447
Various - Sump Renewal- Allocation	<input type="checkbox"/>	■□□□	60,000	0
Unplanned Renewal Projects - BUDGET ONLY Individual work orders t	<input type="checkbox"/>	■□□□	20,000	2,996

**Capital Items**

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
<b>Pathways</b>			<b>2,444,072</b>	<b>612,492</b>
<b>Renewal - Pathways</b>				
Rutland Avenue - Roberts to Forster Avenue (North Side)	□	■ ■ ■ ■	6,584	6,584
Oldfield Street - Vantage Way to Bow River (West Side)	□	□ □ □ □	4,545	0
Harold Rossiter Park - Kent to Rathay	□	■ ■ ■ ■	96,659	96,659
Cohn Street - Star to Harris (North Side)	□	■ ■ ■ ■	12,535	0
Clydesdale Street - Teague to Kitchener (West Side)	□	■ ■ ■ □	18,017	17,117
Victoria Park Drive - GED to Dome (West Side)	□	■ □ □ □	18,310	0
Clydesdale Street - Sunbury to Kitchener (East Side)	□	■ ■ ■ ■	11,330	11,330
Hill View Terrace - Burlington to Albany (South Side)	□	■ ■ ■ ■	12,763	12,763
Rushton Street - Benporath to Shepperton (West Side)	□	■ ■ ■ ■	17,578	17,578
Harper Street - Albany to Shepperton (North Side)	□	□ □ □ □	11,625	0
Camberwell Street - Archdeacon to Devenish (South Side)	□	■ ■ ■ ■	16,490	16,490
Kitchener Avenue - Leigh to Howick (West Side)	□	□ □ □ □	20,575	0
Kessack Street - McCartney to Howick (Both Sides)	□	□ □ □ □	12,585	0
Howick Street - Getting to Roberts (East Side)	□	■ ■ ■ □	6,582	5,059
Keyes Street - Enfield to Custance (West Side)	□	■ ■ ■ ■	14,617	14,617
Kitchener Ave - Harper to Clydesdale (West Side)	□	■ ■ ■ ■	9,851	9,850
<b>New - Pathways</b>				
Goodwood Parade - Shared Path - Surface	□	■ ■ ■ □	18,426	18,426
Rutland Avenue Shared Path (Miller to Oats)	□	■ ■ ■ □	535,000	383,568
Rutland Avenue Shared Path (Miller to Great Eastern Highway)	□	■ □ □ □	1,600,000	2,453
<b>Parks</b>			<b>2,200,107</b>	<b>222,548</b>
<b>Renewal - Parks</b>				
GO Edwards Park - Redevelopment	□	■ □ □ □	88,610	8,090
George Street Reserve - Revegetation Project	□	■ □ □ □	87,732	5,334
Raphael Park - Reticulation System Renewal	□	■ ■ ■ □	34,999	18,722
Flood Lighting - JA Lee Reserve	□	□ □ □ □	18,000	0
Play Equipment - JA Lee Reserve	□	■ □ □ □	80,000	200
Gazebo Renewal - Victoria Heights Park	□	■ □ □ □	25,000	0
Shade Sails - Hawthorne Reserve	□	□ □ □ □	17,000	0
Synthetic Practice Wickets and Nets - Harold Rossiter	□	■ ■ ■ ■	22,000	206
Raphel Park - Softfall	□	■ ■ ■ □	15,000	13,354
Playground Renewal - The Promenade	□	□ □ □ □	80,000	0
Bore Water Meters - Various Sites	□	■ ■ ■ ■	49,935	49,935
Cricket Nets and Pitch - Carlisle Reserve	□	■ ■ ■ □	20,000	13,365
Carlisle Reserve - Pole Floodlight Renewal	□	■ ■ ■ □	6,831	5,511
Rubber Softfall - Aqualife	□	□ □ □ □	25,000	0
<b>Upgrade - Parks</b>				
Upgrade - Higgins Park Tennis Club - Court Modifications	□	■ ■ □ □	110,000	84,080
Bolton Avenue Verge - Retaining Wall and Fencing	□	■ ■ □ □	20,000	0
GO Edwards Park Upgrade - Stage 5	□	□ □ □ □	1,450,000	0
Limestone Blocks - Alec Bell Park	□	□ □ □ □	10,000	0

**Capital Items**

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual Actual
<b>New - Parks</b>				
Fertigation Tanks (Various Sites)	<input type="checkbox"/>	■ ■ ■ ■	25,000	23,751
BBQ Shade Sails - The Promenade	<input type="checkbox"/>	□ □ □ □	15,000	0
<b>Other Infrastructure</b>			<b>957,998</b>	<b>54,047</b>
<b>Renewal - Other Infrastructure</b>				
Carpark #15 Renewal - Fletcher Park	<input type="checkbox"/>	■ □ □ □	140,000	0
Carpark #8 Renewal - Kent Street Bowling Club	<input type="checkbox"/>	□ □ □ □	40,000	0
Street Furniture - Bus Shelters - Allocation	<input type="checkbox"/>	■ □ □ □	40,000	0
Street Lighting - Albany Highway and Laneways	<input type="checkbox"/>	■ ■ ■ □	25,000	580
Mirvac - Lighting Replacement	<input type="checkbox"/>	■ □ □ □	150,000	0
<b>Upgrade - Other Infrastructure</b>				
Street Lighting - Safety Improvements (Safer Neighbourhoods Plan)	<input type="checkbox"/>	■ ■ □ □	107,000	0
Carlisle Laneways (Community Development Grant)	<input type="checkbox"/>	■ ■ □ □	60,000	1,653
Terminus Lane (Community Development Grant)	<input type="checkbox"/>	■ ■ □ □	240,000	290
<b>New - Other Infrastructure</b>				
Parking - ACROD Bays - Allocation	<input type="checkbox"/>	■ ■ □ □	45,000	0
Purchase and Installation of parking meters - Parking Initiative	<input type="checkbox"/>	□ □ □ □	19,998	0
Pedestrian Infrastructure Improvements	<input type="checkbox"/>	■ □ □ □	40,000	2,655
Lathlain Redevelopment (Zone 2) - Public Art	<input checked="" type="checkbox"/>	■ ■ ■ ■	11,000	11,371
Lathlain Redevelopment (Zone 2x) - Public Art	<input type="checkbox"/>	■ ■ ■ ■	40,000	37,500