



TOWN OF
VICTORIA PARK

Financial Activity Statement Report

For the month ended 30 September 2020



**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

- **Building Services**

- The period variation is favourable to period budget by \$40,288
- The variation predominantly relates to a successful prosecution paid in full which was not budgeted.
- The estimated impact on the year end position is expected to be nil as adjustments will occur during annual review.

- **Urban Planning**

- The period variation is favourable to period budget by \$29,848
- The variation predominantly relates to an increase in received large value development applications to date.
- The estimated impact on the year end position is expected to be nil as adjustments will occur during annual review.

Finance

- **Leisurelife**

- The period variation is favourable to period budget by \$111,951
- The variation is predominantly a result of the Bingo program returning to operations significantly earlier than anticipated and a higher than expected gym membership sales.
- The estimated impact on the year end position is expected to be nil as adjustments will occur during annual review.

Operations

- **Asset Planning**

- The period variation is favourable to period budget by \$157,997
- The variation predominantly relates to revenue received earlier than expected in relation to underground power project reimbursements and mobile tower leases.
- The estimated impact on the year end position is nil as this is a budget timing variance and the revenue received for underground power will be adjusted during annual review.

- **Parks and Reserves**

- The period variation is favourable to period budget by \$38,068
- The variation predominantly relates to revenue received from Main Roads Western Australia in relation to maintenance contributions was received in the 2021 financial year instead of 2020 financial year.
- The estimated impact on the year end position is expected to be nil as adjustments will occur during annual review.

- **Street Operations**

- The period variation is favourable to period budget by \$64,321
- The variation predominantly relates to receiving a delayed grant from Department of Transport in relation to a project from 2020 financial year which was delayed due to COVID.
- The estimated impact on the year end position is nil as this will be adjusted during an upcoming review.

Operating Expense

Chief Executive Office

- **Customer Relations**

- The period variation is favourable to period budget by \$29,410
- The variance predominantly relates to a vacancy within the area.
- The estimated impact on the year end position is nil as this will be adjusted during annual budget review.

- **Human Resources**

- The period variation is favourable to period budget by \$63,857
- The variance predominantly relates to underspend within the areas of agency staff and corporate training. The agency staff relates to a trainee/graduate program which has not yet been filled. Corporate training is underspent due to ongoing planning and development and is expected to be spent in the coming months.
- The estimated impact on the year end position is nil.

- **Leadership and Governance**

- The period variation is favourable to period budget by \$30,951
- The variance predominantly relates to a vacancy in the area. The remainder is underspend for internal audit and elected member training.
- The estimated impact on the year end position is nil as these programs will go ahead as planned.

Community Planning

- **Community Development**

- The period variation is favourable to period budget by \$136,488
- The variance predominantly relates to vacancies within the areas of Diversity and Access & Inclusion portfolios. A new officer will commence in October. It is also caused by delays in the delivery of programs within the Events and Safer Neighbourhood portfolios due to COVID-19.

- The estimated impact on the year end position is difficult to estimate at such an early stage but it is expected there will be savings in the area.

- **Library Services**

- The period variation is favourable to period budget by \$59,847
- The variance predominantly relates to vacancies within the area and limited program development and delivery relating to the vacancy.
- The estimated impact on the year end position is difficult to estimate at such an early stage but it is expected there will be savings in the area.

- **Place Management**

- The period variation is favourable to period budget by \$66,348
- The variance predominantly relates to a delay within Urban Forrest Strategy Programs. These include the Albany Highway Greening project which is delayed until January due to a shortage in tree grates and the Planting Season 2020 program due to a delay of around one month, meaning expenditure will occur during October.
- The estimated impact on the year end position is nil as this is a budget timing variance.

- **Urban Planning**

- The period variation is favourable to period budget by \$97,184
- The variance predominantly relates to underspend within the services area for consultancy and design review group expenditure expected year to date as well as a vacancy within the area.
- The estimated impact on the year end position is expected to be nil as this will be adjusted at annual review.

Finance

- **Financial Services**

- The period variation is favourable to period budget by \$33,382
- The variance predominantly relates to underspend within bank and finance charges expected for year to date. It is expected these charges will increase in coming months following rate notice release and payments.
- The estimated impact on the year end position is nil as this is a budget timing variance.

- **Information Systems**

- The period variation is unfavourable to period budget by \$88,188
- The variation predominantly relates to the purchase of mobile devices (tablets) to increase the Town's mobile working capacity.
- The estimated impact on the year end position is nil as there are savings identified within the area. This will be adjusted during annual review.

- **Leisurelife**

- The period variation is unfavourable to period budget by \$53,016
- The variation is predominantly a result of the Bingo program returning to operations significantly earlier than anticipated. This increase in expenditure for the program is offset by increased revenue in this area.
- The estimated impact on the year end position is expected to be nil as adjustments will occur at annual review.

- **Parking**

- The period variation is favourable to period budget by \$106,300
- The variance predominantly relates a decrease in parkers into the area. This has a flow on effect and has shown reduction in expenditure within the areas of salaries, programs (Fines Enforcement collection) and services (parking management contract costs).
- The estimated impact on the year end position is expected to be nil as adjustments will occur at annual review.

- **Ranger Services**

- The period variation is favourable to period budget by \$56,193
- The variance predominantly relates to the salaries area due to a significant reduction in staff utilisation in response to COVID-19.
- The estimated impact on the year end position is expected to be nil as adjustments will occur at annual review.

Operations

- **Asset Planning**

- The period variation is favourable to period budget by \$82,689
- The variance predominantly relates to reduced expenditure in asset maintenance and operating costs across all buildings and facilities year to date.
- The estimated impact on the year end position is nil as this is a budget timing variance.

- **Environment**

- The period variation is favourable to period budget by \$37,425
- The variance predominantly relates to delays in projects including Switch your Thinking, Grow It Local Program and the delivery of the Water Quality and Conservation Program.
- The estimated impact on the year end position is nil as this is a budget timing variance.

- **Parks and Reserves**

- The period variation is favourable to period budget by \$682,026
- The variance predominantly relates to a delay in receiving invoices from tree contractors for street tree maintenance and invoice relating to street tree audits. Tree watering has also commenced later than anticipated due to mild weather.
- The estimated impact on the year end position is nil as this is a budget timing variance.

- **Project Management**

- The period variation is favourable to period budget by \$55,742
- The variance predominantly relates to reduced expenditure to date for Land Asset Optimisation and Leasing consultancy.
- The estimated impact on the year end position is nil as this is a budget timing variance.

- **Street Operations**

- The period variation is favourable to period budget by \$170,052
- The variance predominantly relates to the timing of invoices received later than anticipated for street lighting maintenance works and a reduction in submitted maintenance requests, resulting in a reduction in expenditure.
- The estimated impact on the year end position is nil as this is predominantly a budget timing variance.

- **Waste Services**

- The period variation is favourable to period budget by \$316,724
- The variance predominantly relates to invoices relating to processable household waste and Mindarie Regional Council being received later than expected as well as pressure cleaning of Albany Highway being delayed due to COVID 19. This will be started in October.
- The estimated impact on the year end position is nil as this is a budget timing variance.

Capital Expense

Chief Executive Office

No material variance to report

Community Planning

- **Community Development**

- The period variation is unfavourable to period budget by \$32,500
- The variation relates to capital works for public art. The remaining budget for these works was not carried forward as at 30 June 2020.
- The estimated impact on the year end position is nil as this is being remedied as part of an upcoming quarterly review.

Finance

No material variance to report

Operations

- **Asset Planning**

- The period variation is favourable to period budget by \$33,244
- The variance predominantly relates to invoices for planned capital works not being received when expected.
- The estimated impact on the year end position is nil as this is a budget timing variance.

- **Parks and Reserves**

- The period variation is favourable to period budget by \$29,122
- The variance predominantly relates to a delay in reticulation works on Canning Highway due to technical issues as well as delays in playground upgrades.
- The estimated impact on the year end position is nil as this is a budget timing variance.

- **Street Operations**

- The period variation is unfavourable to period budget by \$95,025
- The variation predominantly relates to pathway and road renewal projects moving ahead of schedule due to refining cross functional process between design and delivery teams, which resulted in invoices being received earlier than anticipated.
- The estimated impact on the year end position is nil as this is a budget timing variance.

Non-Operating Revenue

Finance

No material variance to report

Operations

- **Fleet Services**

- The period variation is favourable to period budget by \$149,308
- The variance predominantly relates to vehicle sales revenue being received earlier than anticipated.
- The estimated impact on the year end position is nil as this is a budget timing variance.

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 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 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.

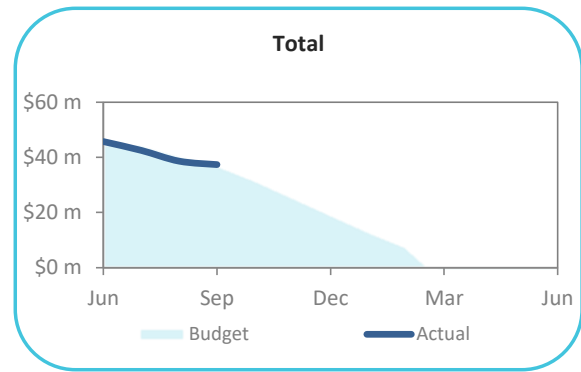
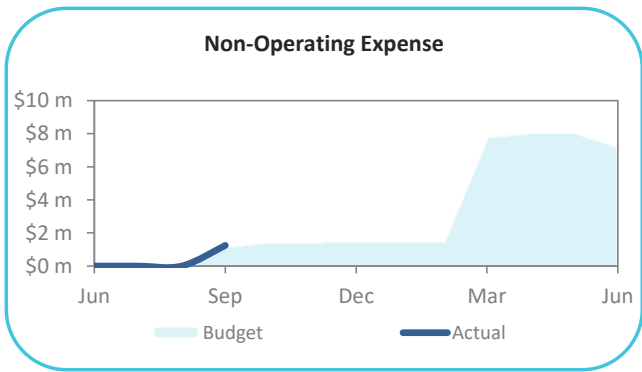
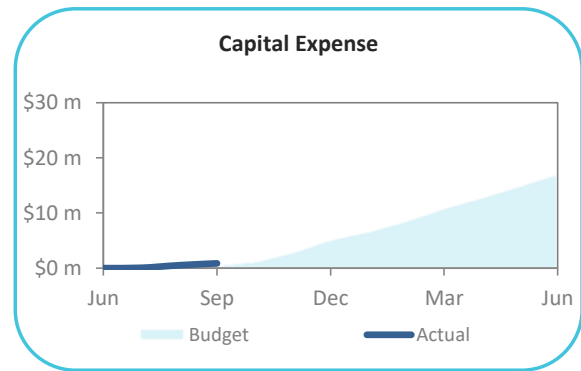
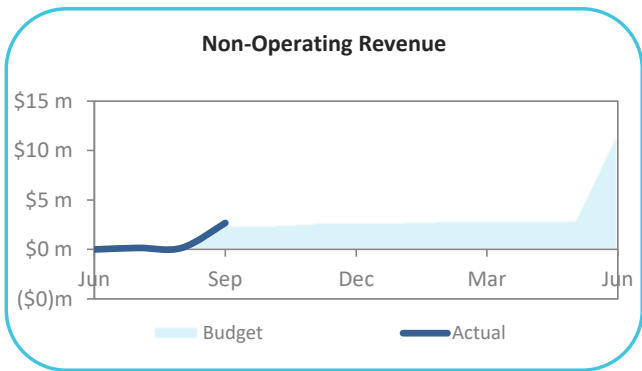
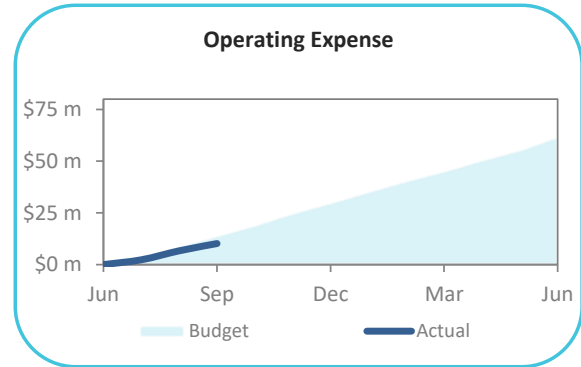
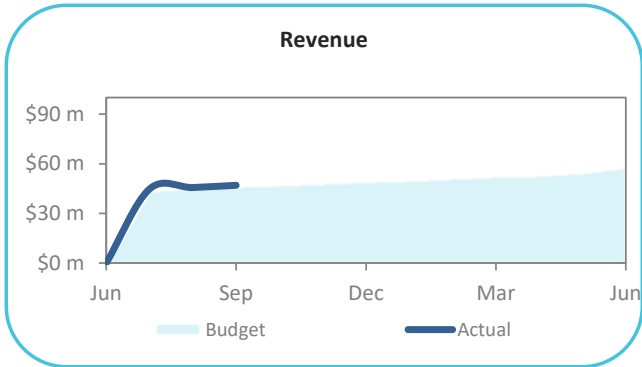
Particulars	Material Variance		30 September 2020		
	\$	%	Revised Budget \$	Year-to-Date Budget \$	Year-to-Date Actual \$
Revenue					
Chief Executive Office			5,004	1,248	7,350
Chief Executive Office			2,004	501	259
Communications and Engagement			0	0	0
Customer Relations			0	0	0
Human Resources			3,000	747	0
Leadership and Governance			0	0	7,092
Community Planning			1,038,775	355,812	428,930
Building Services	40,288	▲ 53.5%	335,000	75,290	115,578
Community Development			165,750	38,163	15,147
Community Planning Office			1,300	0	478
Digital Hub			3,075	168	15,000
Economic Development			1,000	0	0
Environmental Health			182,300	155,416	149,632
General Compliance			16,500	4,125	16,208
Healthy Community			24,250	6,063	10,239
Library Services			24,100	5,220	5,434
Place Management			0	0	0
Strategic Town Planning			0	0	0
Urban Planning	29,848	▲ 41.8%	285,500	71,367	101,215
Finance			53,172,666	44,833,023	44,933,916
Aqualife			2,126,631	420,260	409,582
Budgeting			1,704,507	0	0
Corporate Funds			45,449,967	43,540,297	43,517,556
Finance Office			1,350	0	0
Financial Services			834,000	144,251	166,444
Information Systems			2,790	552	369
Leisurelife	111,951	▲ 35.7%	1,378,139	313,843	425,794
Parking			1,545,482	386,370	387,446
Ranger services			129,800	27,450	26,725
Operations			3,999,509	1,352,143	1,606,362
Asset Planning	157,997	▲ 189.5%	387,560	83,387	241,384
Environment			0	0	0
Fleet Services			10,000	2,499	2,950
Operations Office			1,100	273	0
Parks and Reserves	38,068	▲ 3806.8%	12,500	1,000	39,068
Project Management			0	0	307
Street Improvement			168,000	657	239
Street Operations	64,321	▲ 12.9%	2,585,849	498,261	562,582
Waste Services			834,500	766,066	759,832
Total Revenue			58,215,954	46,542,226	46,976,559

Particulars	Material Variance		30 September 2020		
	\$	%	Revised Budget \$	Year-to-Date Budget \$	Year-to-Date Actual \$
Operating Expense					
Chief Executive Office			(5,001,850)	(1,198,800)	(1,079,752)
Chief Executive Office			(1,002,497)	(246,278)	(230,356)
Communications and Engagement			(794,017)	(205,497)	(226,589)
Customer Relations	29,410	▼ 13%	(865,450)	(224,053)	(194,643)
Human Resources	63,857	▼ 23%	(1,152,400)	(277,392)	(213,535)
Leadership and Governance	30,951	▼ 13%	(1,187,486)	(245,580)	(214,629)
Community Planning			(10,975,703)	(2,184,163)	(1,724,635)
Building Services			(578,340)	(137,991)	(117,961)
Community Development	136,448	▼ 35%	(2,509,471)	(395,423)	(258,975)
Community Planning Office			(947,000)	(221,580)	(208,458)
Digital Hub			(170,152)	(43,478)	(38,075)
Economic Development			(318,124)	(59,166)	(49,071)
Environmental Health			(663,978)	(155,437)	(132,089)
General Compliance			(141,048)	(35,791)	(31,972)
Healthy Community			(286,024)	(76,313)	(60,537)
Library Services	59,847	▼ 18%	(1,299,828)	(333,105)	(273,258)
Place Management	66,348	▼ 22%	(1,992,435)	(303,355)	(237,007)
Strategic Town Planning			(879,322)	(113,157)	(105,049)
Urban Planning	97,184	▼ 31%	(1,189,981)	(309,367)	(212,183)
Finance			(22,611,743)	(3,233,255)	(3,187,603)
Aqualife			(2,449,978)	(627,890)	(632,172)
Budgeting			(9,309,534)	0	0
Corporate Funds			(1,192,393)	(137,775)	(138,817)
Finance Office			(736,063)	(178,284)	(181,979)
Financial Services	33,382	▼ 13%	(1,115,927)	(266,338)	(232,956)
Information Systems	88,188	▲ 9%	(3,488,888)	(943,969)	(1,032,157)
Leisurelife	53,016	▲ 13%	(1,652,165)	(413,005)	(466,021)
Parking	106,300	▼ 23%	(1,853,562)	(465,677)	(359,377)
Ranger services	56,193	▼ 28%	(813,233)	(200,317)	(144,124)
Operations			(23,489,205)	(5,538,731)	(4,197,523)
Asset Planning	82,689	▼ 10%	(3,600,490)	(847,088)	(764,399)
Environment	37,425	▼ 52%	(209,535)	(72,645)	(35,220)
Fleet Services			0	0	(2,528)
Operations Office			(751,233)	(188,939)	(179,408)
Parks and Reserves	682,026	▼ 49%	(5,302,665)	(1,395,061)	(713,035)
Project Management	55,742	▼ 11%	(3,027,688)	(530,759)	(475,017)
Street Improvement			(1,345,354)	(228,406)	(238,859)
Street Operations	170,052	▼ 26%	(2,865,160)	(661,944)	(491,892)
Waste Services	316,724	▼ 20%	(6,387,080)	(1,613,889)	(1,297,165)
Total Operating Expense			(62,078,501)	(12,154,949)	(10,189,513)

Particulars	Material Variance		30 September 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			0	0	(32,500)	
Building Services			0	0	0	
Community Development			0	0	(32,500)	
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			(738,740)	(9,999)	(2,163)	
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			(698,740)	0	(2,163)	
Leisurelife			0	0	0	
Parking			(40,000)	(9,999)	0	
Ranger services			0	0	0	
Operations			(16,514,094)	(810,154)	(824,344)	
Asset Planning	33,244	▼	42%	(1,175,940)	(80,000)	(46,756)
Environment				0	0	0
Fleet Services				(880,340)	0	(1,531)
Operations Office				0	0	0
Parks and Reserves	29,122	▼	22%	(3,155,127)	(133,251)	(104,129)
Project Management				(63,473)	(20,000)	0
Street Improvement				0	0	0
Street Operations	95,025	▲	16%	(11,239,214)	(576,903)	(671,928)
Waste Services				0	0	0
Total Capital Expense			(17,252,834)	(820,153)	(859,006)	

Particulars	\$	Material Variance		Revised Budget \$	30 September 2020	
			%		Year-to-Date Budget \$	Year-to-Date Actual \$
Non-Operating Revenue						
Finance				11,675,760	2,503,760	2,503,760
Corporate Funds				11,675,760	2,503,760	2,503,760
Operations				532,000	28,000	177,308
Fleet Services	149,308	▲	533%	532,000	28,000	177,308
Total Non-Operating Revenue				12,207,760	2,531,760	2,681,068
Non-Operating Expense						
Finance				(7,252,508)	(1,248,529)	(1,248,260)
Corporate Funds				(7,252,508)	(1,248,529)	(1,248,260)
Total Non-Operating Expense				(7,252,508)	(1,248,529)	(1,248,260)
Non-Cash Items Adjustments						
Profit and Loss				(1,633,623)	0	0
Depreciation				9,565,650	2,355,778	0
Total Non-Cash Items Adjustments				7,932,027	2,355,778	0
Suspense Items Yet To Be Applied				0	0	(55,727)
Opening Surplus / (Deficit)				8,254,482	8,254,482	9,777,925
Closing Surplus / (Deficit)				26,380	45,460,615	47,083,045

Graphical Representation



Particulars	Brought Forward 1 July \$	2020-2021 Revised Budget \$	Year To Date Actual \$
Current Assets			
Cash - Unrestricted	15,519,356	5,895,793	27,179,587
Cash - Reserves / Restricted	45,567,473	28,385,545	43,063,713
Receivables and Accruals	4,203,836	2,348,636	32,331,757
Inventories	11,570	9,470	11,570
	65,302,235	36,639,444	102,586,627
Less Current Liabilities			
Payables and Provisions	(9,956,837)	(8,253,899)	(12,438,298)
	(9,956,837)	(8,253,899)	(12,438,298)
Net Current Asset Position	55,345,398	28,385,545	90,148,329
Less			
Cash - Reserves / Restricted	(45,567,473)	(28,385,545)	(43,063,713)
Estimated Surplus / (Deficiency) Carried Forward	9,777,925	-	47,084,616

Cash and Investments Analysis

	Amount Invested \$	Interest Rate %	Term (Days)	Maturity Date	Projected Earnings \$	Percentage of Portfolio
Cash - Unrestricted						
CBA	26,179,587				-	37%
At Call	24,179,587	Variable	11am	Daily	0	
Online Saver	2,000,000	0.65	11am	Daily	1,390	
NAB	1,000,000				2,022	1%
	1,000,000	0.82	90	13-Oct-20	2,022	
Total Cash - Unrestricted	27,179,587				2,717	0%
Cash - Restricted						
CBA	23,063,713				4,350	33%
At Call	13,063,713	Variable	11am	Daily	75	
Online Saver	5,000,000	0.65	11am	Daily	2,761	
	5,000,000	0.62	120	14-Oct-20	1,514	
NAB	10,000,000				59,819	14%
	6,000,000	0.90	181	14-Dec-20	26,778	
	4,000,000	0.90	335	15-Jun-21	33,041	
BOQ	5,000,000				45,205	7%
	5,000,000	1.10	300	12-Apr-21	45,205	
AMP	5,000,000				55,068	7%
	5,000,000	1.20	335	14-Jun-21	55,068	
Total Cash - Restricted	43,063,713				164,443	54%
Total Cash - Invested	70,243,300				167,160	77%
Cash on Hand	8,005					
Total Cash	70,251,305					

Cash and Investments Analysis

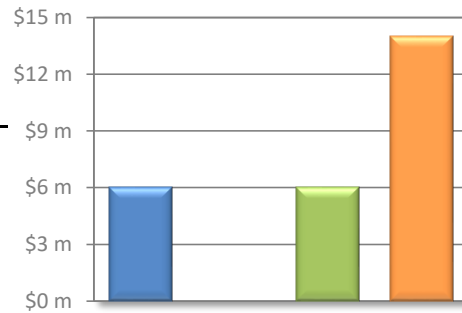
Portfolio Diversity

Institution	%
Bankwest	0
BOQ	7
CBA	70
ME Bank	0
AMP	7
NAB	16
	100

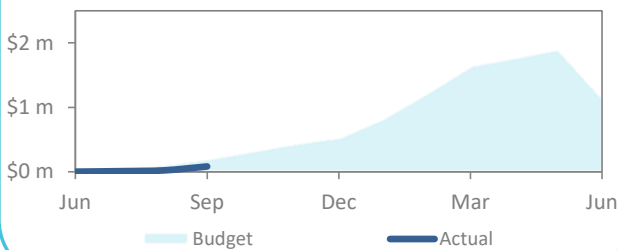


Investment Maturity Timing

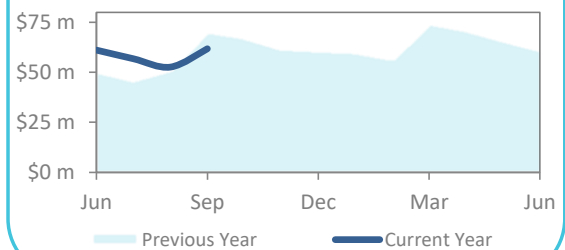
Maturity	\$
Up to 30 days	6,000,000
31 - 60 days	0
61 - 90 days	6,000,000
90+ days	14,000,000
	26,000,000



Interest Earnings

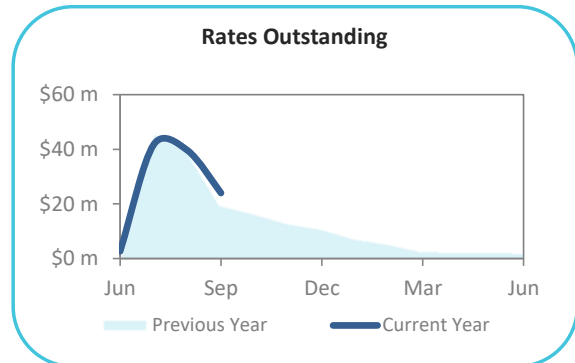


Total Cash Holdings



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

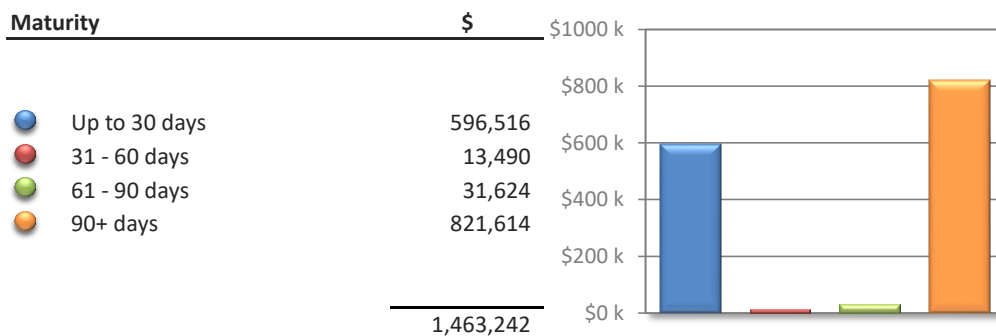
	Total
Balance from Previous Year	2,656,453
Rates Levied - Initial	43,359,934
Rates Levied - Interims	(2,029)
Total Rates Collectable	46,014,358
Current Rates Collected To Date	19,353,134
Current Rates Outstanding	26,661,223
% Rates Outstanding	57.9%
% Rates Outstanding same time last year	38.0%



Sundry Debtors

Type	Total	30 Days	60 Days	90 Days	90+ Days
Grants and Subsidies	485,803	445,787	-	27,866	12,150
Property Rent	2,035	1,071	964	-	-
Aqualife Fees	11,941	11,941	-	-	-
Leisurelife Fees	8,315	8,158	40	68	50
Community Development Fees	3,336	895	2,243	-	198
Health Fees	61,271	59,615	-	-	1,656
Other Fees and Charges	44,307	8,739	467	-	35,101
Building and Planning Application Fees	7,351	5,250	1,092	790	220
Infringements - Parking	759,398	40,260	8,484	2,700	707,954
Infringements - Animals	33,726	13,800	200	200	19,526
Infringements - General	29,186	-	-	-	29,186
Infringements - Bush Fire	12,588	-	-	-	12,588
Infringements - Health	3,985	1,000	-	-	2,985
Total Sundry Debtors	1,463,242	596,516	13,490	31,624	821,614

Sundry Debtor Aged Analysis



Grants and Contributions

Details	Original	Revised	Receipt Status	
	Budget	Budget	Invoiced	Remaining
	\$	\$		
Operating Funding				
Chief Executive Office				
Not Applicable	-	-	-	-
Community Planning				
Community Development - Sponsorships	13,000	13,000	-	13,000
Digital Hub - Grants	1,500	1,500	15,000	(13,500)
Library Services - Grants	1,000	1,000	-	1,000
Environmental Health	1,000	1,000	-	1,000
Finance				
Corporate Funds - Grants	1,100,000	1,100,000	134,357	965,643
Financial Services - Commission	40,000	40,000	-	40,000
Parking	82,500	82,500	21,773	60,727
Ranger Services	3,000	3,000	102	2,898
Operations				
Street Improvement - Grants	70,000	70,000	-	70,000
Street Operations	121,000	121,000	91,665	29,335
Capital Funding				
Operations				
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)	718,449	718,449	-	718,449
Star Street and Briggs Street (Blackspot)	148,334	148,334	(148,334)	296,668
Roads to Recovery Funding Income - Location TBA	285,000	285,000	(11,265)	296,265
Kent Street - Albany to Gloucester MRRG	181,266	181,266	(60,422)	241,688
Oats Street - Swanswa to Rutland MRRG	208,200	208,200	(83,280)	291,480
Carlisle Laneways (Community Development Grant)	60,000	60,000	-	60,000
Terminus Lane (Community Development Grant)	240,000	240,000	-	240,000
Total Cash Deposits	3,572,724	3,572,724	(74,652)	3,647,376

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

	Annual Opening Balance \$	Transfer to Reserve \$	Transfer from Reserve \$	30 September 2020		Annual Revised Budget \$
				Balance Actual \$	Balance Budget \$	
Building Renewal	1,534,483	-	-	1,534,483	1,534,483	770,031
Cash-in-Lieu	-	-	-	-	-	-
Community Art	658,478	-	-	658,478	658,478	613,269
COVID-19 Recovery Reserve	500,000	-	-	500,000	500,000	-
Drainage Renewal	281,890	-	-	281,890	281,890	7,715
Edward Millen Site	2,025,265	-	-	2,025,265	2,025,265	1,735,453
Furniture and Equip Renewal	665,984	-	-	665,984	665,984	678,558
Future Fund	14,607,271	-	-	14,607,271	14,607,271	12,951,506
Future Projects	143,606	-	-	143,606	143,606	495,631
Harold Hawthorn - Carlisle	182,816	-	-	182,816	182,816	203,896
Information Technology Renewal	1,081,575	-	-	1,081,575	1,081,575	1,100,112
Insurance Risk Reserve	457,980	-	-	457,980	457,980	497,714
Land Asset Optimisation	1,680,429	-	-	1,680,429	1,680,429	5,138,040
Other Infrastructure Renewal	333,484	-	-	333,484	333,484	159,083
Parks Renewal	1,124,573	-	-	1,124,573	1,124,573	234,311
Pathways Renewal	31,368	-	-	31,368	31,368	95,505
Plant and Machinery	326,498	-	-	326,498	326,498	337,945
Renewable Energy	279,978	-	-	279,978	279,978	162,032
Roads Renewal	1,460,633	-	-	1,460,633	1,460,633	1,256,539
Underground Power	16,779,487	-	(2,503,760)	14,275,727	14,275,727	16,781,487
Urban Forest Strategy	500,000	-	-	500,000	500,000	-
Waste Management	911,675	-	-	911,675	911,675	1,122,188
	45,567,473	-	(2,503,760)	43,063,713	43,063,713	44,341,015

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 \$
Land and Buildings			1,239,413	46,756
Renewal - Land and Buildings				
Toilet Blocks - Painting Program (Archer St, GO Edwards, Read Park)	<input type="checkbox"/>	■ ■ □ □	60,000	0
Reactive Building Renewal Works Various - BUDGET ONLY	<input type="checkbox"/>	□ □ □ □	75,000	0
ViC Park Quarter - Community Room Fitout	<input type="checkbox"/>	□ □ □ □	20,274	0
Aqualife - Outdoor Pool Refurbishment	<input type="checkbox"/>	■ ■ ■ ■	48,370	38,268
10 Kent Street - Interior Refurbishment (Disability Access)	<input type="checkbox"/>	■ □ □ □	190,000	0
Aqualife - 50m Pool Starting Blocks and Submersible Wall	<input type="checkbox"/>	□ □ □ □	27,296	0
Aqualife - BMS Renewal	<input type="checkbox"/>	■ □ □ □	30,000	0
Aqualife - Roof Renewal	<input type="checkbox"/>	■ □ □ □	15,000	0
Aqualife - Pool Plant Renewal	<input type="checkbox"/>	□ □ □ □	60,000	0
Clubrooms - Painting Program (Parnham & Fletcher Park)	<input type="checkbox"/>	■ □ □ □	60,000	0
Carlisle Reserve Clubrooms - Changeroom Refurbishment	<input type="checkbox"/>	□ □ □ □	100,000	0
Library - Fitout and Layout changes (RFID) - External Doors	<input type="checkbox"/>	□ □ □ □	150,000	0
Leisurelife - Skylight Replacements	<input type="checkbox"/>	■ ■ □ □	20,000	0
Leisurelife - Hotwater System Replacement	<input type="checkbox"/>	■ ■ □ □	40,000	0
12 Kent Street - External Refurbishment	<input type="checkbox"/>	■ □ □ □	30,000	0
Energy Efficiency Initiatives - Lighting Replacement (LEDs)	<input type="checkbox"/>	■ □ □ □	50,000	8,488
Changeroom Refurbishment - JA Lee Clubrooms	<input type="checkbox"/>	■ □ □ □	80,000	0
Upgrade - Land and Buildings				
Solar PV Installation - Administration Building	<input type="checkbox"/>	□ □ □ □	120,000	0
Land - Upgrade: 25 Boundary Road Subdivision	<input type="checkbox"/>	■ ■ ■ □	63,473	0

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Plant and Machinery			880,340	1,531
Renewal - Plant and Machinery				
Minor Plant Renewal - Parks	□	■□□□	20,000	1,531
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)	□	□□□□	200,000	0
Pavement Sweeper (136VPK)	□	□□□□	165,000	0
1.5T Forklift (146VPK)	□	□□□□	55,000	0
Nissan X-Trail SUV (1GET373)	□	■ ■ □ □	45,000	0
Trailer (153VPK)	□	■ ■ □ □	3,000	0
Custom Made Water Tank (Plant 167)	□	□□□□	29,000	0
Trailer (150VPK)	□	□□□□	4,600	0
Fibre Furn Tank (Plant 194)	□	□□□□	2,800	0
Information Technology			698,740	2,163
New - Information Technology				
Library - RFID Self-Service System	□	■□□□	87,900	0
Software - Asset Management System	□	■ ■ □ □	98,200	0
New- Software - Volunteer Database	□	■□□□	7,000	0
New - Software - CAMMS Project PoC	□	■□□□	16,550	0
New - Software - Human Resources - Online Leave and Work Patte	□	■□□□	5,500	0
IT - Relocation Hardware - 6 - 8 Kent Street (Parking and Rangers)	□	■ ■ □ □	26,700	0
Software - Microsoft 365	□	■□□□	90,000	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 \$
Information Technology (continued)				
Renewal - Information Technology				
Hardware - Council Chambers Live Streaming System	☐	■☐☐☐	12,400	0
Upgrade - Information Technology				
IT - Library Management System (Software)	☐	☐☐☐☐	15,490	0
System Upgrade - Authority 7.x	☐	■☐☐☐	140,000	0
Upgrade - Software - AP Workflow (Authority)	☐	■■☐☐	24,000	0
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	☒	■■☐☐	0	2,163
Roads			7,715,578	230,669
Renewal - Roads				
Oats Street and Star Street Roundabout	☐	■■☐☐	166,573	0
Solar Way - Mercury to Mercury - Road Rehab	☐	■■☐☐	139,552	0
Carnarvon Street (Dane to Somerset) - Reseal	☐	■■■■	95,874	0
Streately Road (Gallipoli to Castle)	☐	■■■■	7,820	0
Sussex Sreet (Devenish to Berwick)	☐	■■■■	72,951	0
Custance Street - Band to Getting	☐	■■■■	191,265	0
Kent Street - Albany to Gloucester MRRG	☐	■☐☐☐	271,900	0
Oats Street - Swanswa to Rutland MRRG	☐	■☐☐☐	312,300	1,638
Roads to Recovery Funding Income - Location TBA	☐	☐☐☐☐	285,000	0
Norseman Street - Carnarvon to End	☐	■☐☐☐	74,745	40,159
Howick Street West - Kitchener to Burswood	☐	■☐☐☐	92,529	10,855
Lake View Street - Carnarvon to End	☐	■☐☐☐	62,150	36,851
Tuam Street - Washington to Albany Highway	☐	■☐☐☐	69,650	0
Dome Place - VPD to End	☐	■☐☐☐	21,420	0
Anglesea Street - Gerard to Carnarvon	☐	■■■☐	85,131	37,326
Patricia Street - Carson to Albany Highway	☐	■■■☐	91,575	0
Leigh Street - Kitchener to Burswood	☐	■☐☐☐	65,142	0
Ashburton Street North - Gloucester to End	☐	■☐☐☐	181,255	15,379
Willis Street - Albany to Fraser	☐	■☐☐☐	181,005	0
Baron Hay Court - George Street to End	☐	■☐☐☐	165,956	0
Read Street - Withnell to Oats	☐	■☐☐☐	32,076	0
Tuckett Street - Briggs to Cohn	☐	■☐☐☐	49,896	0
Sandra Place - Harris to End	☐	■☐☐☐	65,484	0
Watts Place - Turner to End	☐	■☐☐☐	85,725	22,548
Briggs Street - Star to Orrong	☐	■☐☐☐	174,645	11,776

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Renewal - Roads (continued)				
Raleigh Street - Archer to End	<input type="checkbox"/>	■□□□	205,390	0
Savill Place - Cohn to End	<input type="checkbox"/>	■□□□	40,185	0
Sussex Street and Moorgate Street Intersection	<input type="checkbox"/>	■□□□	15,000	0
Blair Athol Street - Carnarvon to Gerard	<input type="checkbox"/>	■ ■ ■ □	68,827	9,208
Lion Street - Rutland to Planet	<input type="checkbox"/>	■□□□	143,905	0
Downing Street - Cohn to Briggs	<input type="checkbox"/>	■□□□	69,984	0
Mars Street West - Lion to Mercury	<input type="checkbox"/>	■□□□	144,666	0
Midgley Street - Rutland to Gallipoli	<input type="checkbox"/>	■ ■ ■ □	201,663	6,678
Maude Street - Anglesea to Blair Athol	<input type="checkbox"/>	■ ■ ■ □	61,902	29,640
Template Street - Washington to Berwick	<input type="checkbox"/>	■ ■ □ □	143,208	7,387
Wyndham Street - Burlington to Albany	<input type="checkbox"/>	■□□□	93,312	0
ROW 46 Upgrade	<input type="checkbox"/>	■□□□	265,000	0
Garland Street Renewal	<input type="checkbox"/>	■□□□	700,000	0
Upgrade - Roads				
Hill View Terrace and Oats Street - Intersection and Pedestrian	<input type="checkbox"/>	■ ■ ■ □	64,079	1,068
Roberts Road and Orrong Road - Intersection	<input type="checkbox"/>	■ ■ □ □	25,000	0
Rutland Avenue - Oats Street to Welshpool Road	<input type="checkbox"/>	■ ■ ■ ■	39,655	157
Star Street and Briggs Street (Blackspot)	<input type="checkbox"/>	■□□□	222,500	0
Archer and Orrong Intersection (Blackspot)	<input type="checkbox"/>	■□□□	1,343,220	0
Hordern and Geddes Intersection (Blackspot)	<input type="checkbox"/>	■□□□	215,581	0
Hordern and McMillan Intersection (Blackspot)	<input type="checkbox"/>	■□□□	275,882	0
Traffic Calming Gallipoli St - Cornwall to Streatly	<input type="checkbox"/>	■□□□	25,000	0
Upgrade - ROW 59	<input type="checkbox"/>	■□□□	200,000	0
Oats Street - Bicycle Improvements	<input type="checkbox"/>	■ ■ □ □	60,000	0
Albany Highway Cycle Lanes (Mackie to Oswald)	<input type="checkbox"/>	■□□□	50,000	0
Drainage			440,000	8,466
Renewal - Drainage				
Drainage - Right Of Ways - Various Locations	<input type="checkbox"/>	■□□□	20,000	0
Various - Pipe Renewal- Allocation	<input type="checkbox"/>	□□□□	140,000	0
Various - Pit Renewal- Allocation	<input type="checkbox"/>	■□□□	140,000	5,470
Various - Sump Renewal- Allocation	<input type="checkbox"/>	□□□□	120,000	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 \$
Pathways			2,279,636	430,805
Renewal - Pathways				
Rutland Avenue - Roberts to Forster Avenue (North Side)	<input type="checkbox"/>	□□□□	6,555	0
Oldfield Street - Vantage Way to Bow River (West Side)	<input type="checkbox"/>	□□□□	4,545	0
Harold Rossiter Park - Kent to Rathay	<input type="checkbox"/>	■ ■ ■ □	46,710	0
Cohn Street - Star to Harris (North Side)	<input type="checkbox"/>	□□□□	12,535	0
Clydesdale Street - Teague to Kitchener (West Side)	<input type="checkbox"/>	■ ■ ■ □	32,960	17,117
Victoria Park Drive - GED to Dome (West Side)	<input type="checkbox"/>	□□□□	18,310	0
Clydesdale Street - Sunbury to Kitchener (East Side)	<input type="checkbox"/>	■ ■ ■ □	16,465	0
Hill View Terrace - Burlington to Albany (South Side)	<input type="checkbox"/>	■ ■ ■ □	17,300	12,763
Rushton Street - Benporath to Shepperton (West Side)	<input type="checkbox"/>	□□□□	24,090	0
Harper Street - Albany to Shepperton (North Side)	<input type="checkbox"/>	□□□□	11,625	0
Camberwell Street - Archdeacon to Devenish (South Side)	<input type="checkbox"/>	■ ■ ■ □	20,860	0
Kitchener Avenue - Leigh to Howick (West Side)	<input type="checkbox"/>	■ ■ ■ □	20,575	0
Kessack Street - McCartney to Howick (Both Sides)	<input type="checkbox"/>	□□□□	12,585	0
Howick Street - Getting to Roberts (East Side)	<input type="checkbox"/>	□□□□	6,105	0
Keyes Street - Enfield to Custance (West Side)	<input type="checkbox"/>	□□□□	18,700	0
Kitchener Ave - Harper to Clydesdale (West Side)	<input type="checkbox"/>	■ ■ ■ □	15,610	9,850
New - Pathways				
Goodwood Parade - Shared Path - Surface	<input type="checkbox"/>	■ ■ ■ □	37,000	15,586
Rutland Avenue Shared Path (Miller to Oats)	<input checked="" type="checkbox"/>	■ ■ ■ □	357,106	374,290
Rutland Avenue Shared Path (Miller to Great Eastern Highway)	<input type="checkbox"/>	□□□□	1,600,000	1,200
Parks			3,155,127	98,618
Renewal - Parks				
GO Edwards Park - Redevelopment	<input type="checkbox"/>	□□□□	88,610	2,340
George Street Reserve - Revegetation Project	<input type="checkbox"/>	□□□□	87,732	1,500
Raphael Park - Reticulation System Renewal	<input type="checkbox"/>	■ ■ ■ □	175,485	4,195
Flood Lighting - JA Lee Reserve	<input type="checkbox"/>	□□□□	18,000	0
Play Equipment - JA Lee Reserve	<input type="checkbox"/>	■ □ □ □	80,000	200
Gazebo Renewal - Victoria Heights Park	<input type="checkbox"/>	■ □ □ □	25,000	0
Shade Sails - Hawthorne Reserve	<input type="checkbox"/>	□□□□	17,000	0
Synthetic Practice Wickets and Nets - Harold Rossiter	<input type="checkbox"/>	■ ■ ■ □	30,000	0
Raphel Park - Softfall	<input type="checkbox"/>	■ □ □ □	25,000	0
Playground Renewal - The Promenade	<input type="checkbox"/>	□□□□	80,000	0
Bore Water Meters - Various Sites	<input type="checkbox"/>	■ ■ ■ □	50,000	0
Cricket Nets and Pitch - Carlisle Reserve	<input type="checkbox"/>	■ ■ ■ □	20,000	0
Upgrade - Parks				
Upgrade - Higgins Park Tennis Club - Court Modifications	<input type="checkbox"/>	■ ■ ■ □	211,239	78,370
Bolton Avenue Verge - Retaining Wall and Fencing	<input type="checkbox"/>	□□□□	20,000	0
GO Edwards Park Upgrade - Stage 5	<input type="checkbox"/>	□□□□	1,700,000	0

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual Actual
New - Parks				
John Macmillan Park - Redevelopment	□	□□□□	204,062	0
Lathlain Redevelopment (Zone 2x) - Parks	□	■□□□	282,999	12,012
Fertigation Tanks (Various Sites)	□	■□□□	25,000	0
BBQ Shade Sails - The Promenade	□	□□□□	15,000	0
Other Infrastructure			844,000	1,200
Renewal - Other Infrastructure				
Carpark #15 Renewal - Fletcher Park	□	■□□□	90,000	0
Carpark #8 Renewal - Kent Street Bowling Club	□	■□□□	80,000	0
Street Furniture - Bus Shelters - Allocation	□	□□□□	40,000	0
Street Lighting - Albany Highway and Laneways	□	■□□□	64,000	0
Mirvac - Lighting Replacement	□	□□□□	150,000	0
Upgrade - Other Infrastructure				
Street Lighting - Safety Improvements (Safer Neighbourhoods Plan)	□	■□□□	25,000	0
Carlisle Laneways (Community Development Grant)	□	■□□□	60,000	1,200
Terminus Lane (Community Development Grant)	□	■□□□	240,000	0
New - Other Infrastructure				
Parking - ACROD Bays - Allocation	□	□□□□	15,000	0
Purchase and Installation of parking meters - Parking Initiative	□	□□□□	40,000	0
Pedestrian Infrastructure Improvements	□	□□□□	40,000	0