



TOWN OF
VICTORIA PARK

Financial Activity Statement Report

For the month ended 31 August 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

• **Urban Planning**

- The period variation is favourable to period budget by \$25,372
- The variation predominantly relates to an increase in received large value development applications.
- The estimated impact on the year end position is difficult to estimate at such an early stage but it is expected to be an increase in revenue.

Finance

• **Aqualife**

- The period variation is unfavourable to period budget by \$30,464
- The variation is predominantly a result of lower than expected gym membership sales and swim school enrolment revenue following COVID-19 closures. Swim school revenue has not been received as families were provided a credit following closures and rescheduling.
- The estimated impact on the year end position is nil.

• **Leisurelife**

- The period variation is favourable to period budget by \$53,319
- 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 at the Leisurelife centre.
- The estimated impact on the year end position is difficult to estimate at such an early stage but it is expected to be nil.

• **Parking**

- The period variation is unfavourable to period budget by \$51,192
- The variation predominantly relates to a decrease in parkers into the area. This has been determined to be 5% less than this time last year. Additionally the town was performing minimal parking enforcement during August as a response to COVID-19.
- The estimated impact on the year end position is difficult to estimate at such an early stage but it is expected to be nil.

Operations

• **Asset Planning**

- The period variation is favourable to period budget by \$118,240
- 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.

- **Parks and Reserves**

- The period variation is favourable to period budget by \$32,224
- 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 difficult to estimate at such an early stage but it is expected to be an increase in revenue.

- **Street Operations**

- The period variation is favourable to period budget by \$33,704
- 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 annual budget review.

Operating Expense

Chief Executive Office

- **Human Resources**

- The period variation is favourable to period budget by \$65,649
- The variance predominantly relates to underspend within the areas of agency staff and corporate training. The agency staff relates to a trainee/graduate program. 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.

Community Planning

- **Community Development**

- The period variation is favourable to period budget by \$62,694
- The variance predominantly relates to vacancies within the area and 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.

- **Environmental Health**

- The period variation is favourable to period budget by \$36,864
- The variance predominantly relates to underspend to date within legal services and agency staff.
- The estimated impact on the year end position is nil as this is a budget timing variance.

- **Library Services**

- The period variation is favourable to period budget by \$40,476
- The variance predominantly relates to vacancies within the area and limited program planning 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 to be an expenditure saving.

- **Place Management**

- The period variation is favourable to period budget by \$45,628
- The variance predominantly relates to a delay in the Albany Highway Greening project for the Urban Forrest Strategy.
- The estimated impact on the year end position is nil.

- **Urban Planning**

- The period variation is favourable to period budget by \$53,748
- The variance predominantly relates to underspend within the services area for consultancy and design review group expenditure.
- The estimated impact on the year end position is difficult to estimate at such an early stage but it is expected to be nil.

Finance

- **Information Systems**

- The period variation is unfavourable to period budget by \$48,749
- The variation predominantly relates to the invoices relating to ICT system support and license fees being received earlier than anticipated.
- The estimated impact on the year end position is nil as this is a budget timing variance.

- **Leisurelife**

- The period variation is unfavourable to period budget by \$42,130
- 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 difficult to estimate at such an early stage but it is expected to be nil.

- **Parking**

- The period variation is favourable to period budget by \$88,951
- 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 difficult to estimate at such an early stage but it is expected to be nil.

- **Ranger Services**

- The period variation is favourable to period budget by \$37,399
- 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 difficult to estimate at such an early stage but it is expected to be nil.
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Operations

- **Asset Planning**

- The period variation is favourable to period budget by \$54,355
- The variance predominantly relates to reduced expenditure during August in asset maintenance and operating costs across all buildings and facilities.
- 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 \$480,075
- The variance predominantly relates to a delay in receiving invoices from tree contractors for street tree maintenance and invoice relating to street tree audits.
- The estimated impact on the year end position is nil as this is a budget timing variance.

- **Street Improvement**

- The period variation is unfavourable to period budget by \$29,477
- The variation predominantly relates to budget timing of provided splits within the salaries area.
- 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 \$132,143
- The variance predominantly relates to the timing of invoices received later than anticipated and a reduction in submitted maintenance requests.
- 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 \$197,224
- The variance predominantly relates to invoices relating to processable household waste being received late for August.
- 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 \$25,000
- 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

- **Parks and Reserves**

- The period variation is unfavourable to period budget by \$40,701
- The variation predominantly relates to invoices relating to upgrades at Higgins Park Tennis Club being received earlier than anticipated.
- 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 \$263,086
- The variation predominantly relates to pathway and road renewal projects moving ahead of schedule and 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 \$137,208
- 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

Reallocate \$155,500 operating funding from Consultancy – Zone 1 Lathlain (Perth Football Club) to the Project Management Office salaries and superannuation budget to fund a dedicated resource for the upcoming project.

The Strategic Project Manager, with approval from Chief Operations Officer and C Suite has submitted the following:

A strategic project manager is required to manage the Zone 1 Perth Football Club Community and Sports facility. This is a high value, high profile and complex project within our community. The total project cost is expected to be in the vicinity of \$15million. The capacity to manage this project does not currently exist at the Town as a dedicated resource is required.

This position is for the duration of the project only (3 years). Funding for year 1 is to come from already dedicated consultancy budget for this project which can now be redirected for this position. Subsequent years will be funded by the operating portion of received grant funding and be considered and actioned as part of annual budget development.

Reallocate \$12,000 from the Rangers telephone budget to the Customer Services telephone budget for payment of after hour call provider.

The Principle, Customer Relations with approval from Manager Business Services has submitted the following:

After hours calls which are received by the Town are triaged by a third party supplier. Following discussions between the service areas it was agreed that the relationship and management of this service will be better placed in Customer Service. Therefore, the budget for the associated expenditure is required to be moved.

Reallocate \$105,110 from Parks Capital works for Lathlain Zone 2 and 2x to Parks Maintenance for the ongoing contracted maintenance for the upgraded area.

The Strategic Project Manager, with approval from Chief Operations Officer has submitted the following:

The Advantesting contract for the construction of Lathlain Zone 2 and 2x spans four financial years due to a 24 month post practical completion landscape and irrigation maintenance period. The maintenance period will be completed in December of 2021. This is a reallocation of capital carry forward budget which was for this intention, but requires movement from capital expense to maintenance.

Reallocate \$41,000 from Parks Capital works for Lathlain Zone 2 and 2x to a parks maintenance holding account for the ongoing contracted maintenance for the upgraded area into 2022 financial year.

The Strategic Project Manager, with approval from Chief Operations Officer has submitted the following:

The Advanteeing contract for the construction of Lathlain Zone 2 and 2x spans four financial years due to a 24 month post practical completion landscape and irrigation maintenance period. The maintenance period will be completed in December of 2021. This is a reallocation of capital carry forward budget which was for this intention, but requires movement from capital expense to maintenance. This particular amount will be held in a maintenance area to ensure carry forward and use of this budget for the final contracted maintenance commitment from July 2021 to December 2021 (2022FY).

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 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.

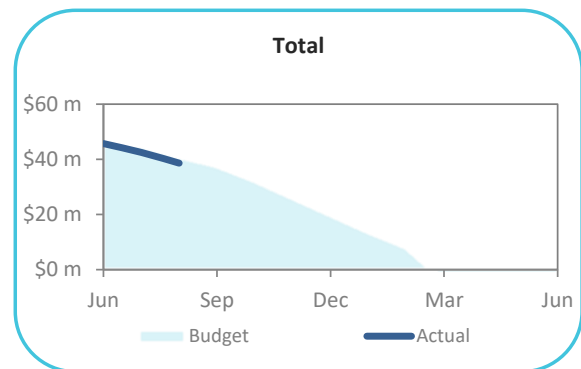
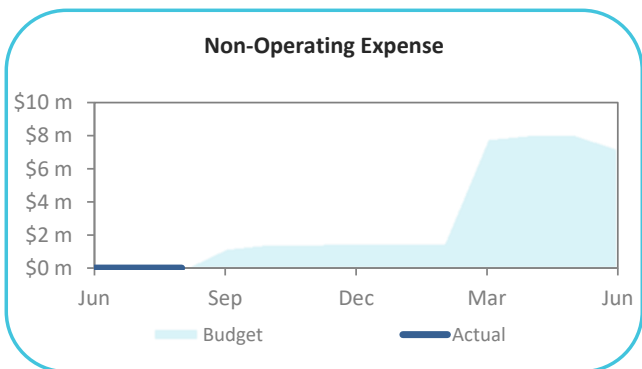
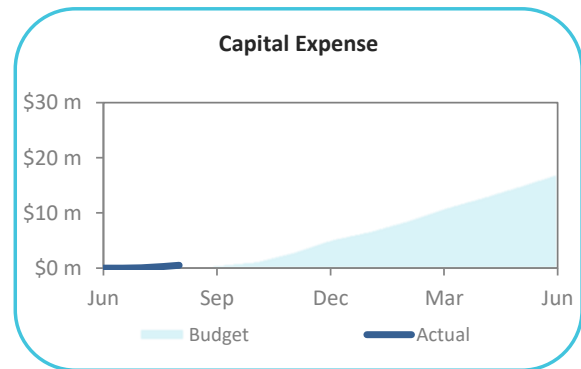
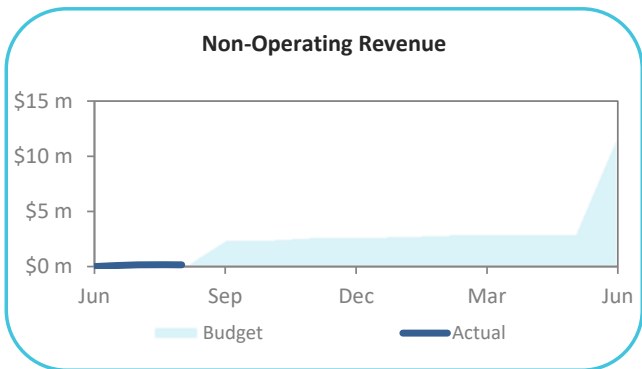
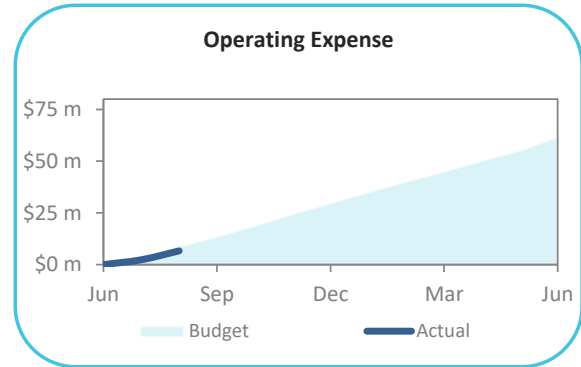
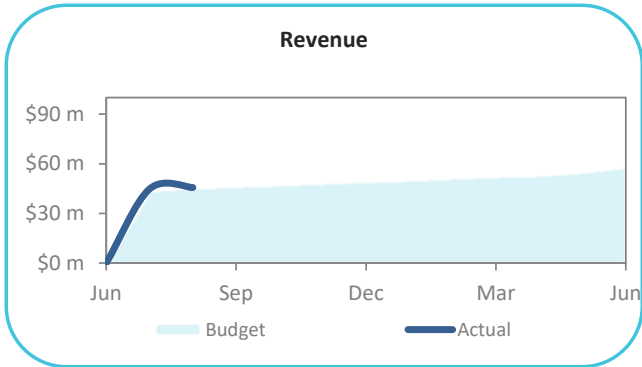
Particulars	Material Variance		31 August 2020			
	\$	%	Revised Budget \$	Year-to-Date Budget \$	Year-to-Date Actual \$	
Revenue						
Chief Executive Office			5,004	832	179	
Chief Executive Office			2,004	334	179	
Communications and Engagement			0	0	0	
Customer Relations			0	0	0	
Human Resources			3,000	498	0	
Leadership and Governance			0	0	0	
Community Planning			1,038,775	270,048	340,957	
Building Services			335,000	49,874	67,530	
Community Development			165,750	25,442	13,362	
Community Planning Office			1,300	0	319	
Digital Hub			3,075	12	15,000	
Economic Development			1,000	0	0	
Environmental Health			182,300	136,870	147,419	
General Compliance			16,500	2,750	15,093	
Healthy Community			24,250	4,042	6,232	
Library Services			24,100	3,480	3,051	
Place Management			0	0	0	
Strategic Town Planning			0	0	0	
Urban Planning	25,372	▲	53.3%	285,500	47,578	72,950
Finance			53,172,666	44,315,101	44,252,314	
Aqualife	30,464	▼	12.1%	2,126,631	252,222	221,758
Budgeting				1,704,507	0	0
Corporate Funds				45,449,967	43,520,582	43,504,445
Finance Office				1,350	0	0
Financial Services				834,000	49,783	39,554
Information Systems				2,790	368	189
Leisurelife	53,319	▲	24.7%	1,378,139	216,266	269,585
Parking	51,192	▼	19.9%	1,545,482	257,580	206,388
Ranger services				129,800	18,300	10,395
Operations			3,999,509	852,354	1,033,371	
Asset Planning	118,240	▲	178.5%	387,560	66,258	184,498
Environment				0	0	0
Fleet Services				10,000	1,666	971
Operations Office				1,100	182	0
Parks and Reserves	32,224	▲	3222.4%	12,500	1,000	33,224
Project Management				0	0	205
Street Improvement				168,000	160	159
Street Operations	33,704	▲	129.5%	2,585,849	26,034	59,738
Waste Services				834,500	757,054	754,576
Total Revenue			58,215,954	45,438,335	45,626,820	

Particulars	Material Variance		31 August 2020		
	\$	%	Revised Budget \$	Year-to-Date Budget \$	Year-to-Date Actual \$
Operating Expense					
Chief Executive Office			(5,001,850)	(785,754)	(700,502)
Chief Executive Office			(1,002,497)	(165,478)	(159,482)
Communications and Engagement			(794,017)	(121,396)	(142,372)
Customer Relations			(865,450)	(156,781)	(141,714)
Human Resources	65,649	▼ 34%	(1,152,400)	(190,627)	(124,978)
Leadership and Governance			(1,187,486)	(151,472)	(131,957)
Community Planning			(10,975,703)	(1,424,634)	(1,159,100)
Building Services			(578,340)	(90,253)	(84,909)
Community Development	62,694	▼ 25%	(2,509,471)	(246,652)	(183,958)
Community Planning Office			(947,000)	(149,927)	(146,688)
Digital Hub			(170,152)	(25,468)	(23,807)
Economic Development			(318,124)	(35,467)	(28,189)
Environmental Health	36,864	▼ 30%	(663,978)	(124,443)	(87,579)
General Compliance			(141,048)	(24,470)	(22,259)
Healthy Community			(286,024)	(54,354)	(37,172)
Library Services	40,476	▼ 17%	(1,299,828)	(234,367)	(193,891)
Place Management	45,628	▼ 25%	(1,992,435)	(178,948)	(133,320)
Strategic Town Planning			(879,322)	(64,418)	(75,207)
Urban Planning	53,748	▼ 27%	(1,189,981)	(195,867)	(142,119)
Finance			(22,611,743)	(2,090,965)	(2,058,440)
Aqualife			(2,449,978)	(431,211)	(424,453)
Budgeting			(9,309,534)	0	0
Corporate Funds			(1,192,393)	(30,246)	(31,646)
Finance Office			(736,063)	(122,949)	(131,064)
Financial Services			(1,115,927)	(143,296)	(143,487)
Information Systems	48,749	▲ 8%	(3,488,888)	(634,138)	(682,887)
Leisurelife	42,130	▲ 15%	(1,652,165)	(280,612)	(322,742)
Parking	88,951	▼ 28%	(1,853,562)	(313,468)	(224,517)
Ranger services	37,399	▼ 28%	(813,233)	(135,045)	(97,646)
Operations			(23,489,205)	(3,562,989)	(2,734,838)
Asset Planning	54,355	▼ 9%	(3,600,490)	(573,483)	(519,128)
Environment			(209,535)	(34,014)	(22,221)
Fleet Services			0	16,153	2,429
Operations Office			(751,233)	(127,494)	(125,573)
Parks and Reserves	480,075	▼ 56%	(5,302,665)	(859,867)	(379,792)
Project Management			(3,027,688)	(318,793)	(324,951)
Street Improvement	29,477	▲ 21%	(1,345,354)	(137,479)	(166,956)
Street Operations	132,143	▼ 30%	(2,865,160)	(440,406)	(308,263)
Waste Services	197,224	▼ 18%	(6,387,080)	(1,087,606)	(890,382)
Total Operating Expense			(62,078,501)	(7,864,342)	(6,652,880)

Particulars	Material Variance		31 August 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	(25,000)	
Building Services			0	0	0	
Community Development	25,000	▲	#DIV/0!	0	(25,000)	
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)	(6,666)	(1,650)	
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	(1,650)	
Leisurelife			0	0	0	
Parking			(40,000)	(6,666)	0	
Ranger services			0	0	0	
Operations			(16,514,094)	(188,834)	(490,889)	
Asset Planning			(1,175,940)	(40,000)	(38,268)	
Environment			0	0	0	
Fleet Services			(880,340)	0	0	
Operations Office			0	0	0	
Parks and Reserves	50,701	▲	131%	(3,155,127)	(38,834)	(89,535)
Project Management			(63,473)	(10,000)	0	
Street Improvement			0	0	0	
Street Operations	263,086	▲	263%	(11,239,214)	(100,000)	(363,086)
Waste Services			0	0	0	
Total Capital Expense			(17,252,834)	(195,500)	(517,539)	

Particulars	\$	Material Variance		Revised Budget \$	31 August 2020	
			%		Year-to-Date Budget \$	Year-to-Date Actual \$
Non-Operating Revenue						
Finance				11,675,760	0	0
Corporate Funds				11,675,760	0	0
Operations				532,000	18,000	155,208
Fleet Services	137,208	▲	762%	532,000	18,000	155,208
Total Non-Operating Revenue				12,207,760	18,000	155,208
Non-Operating Expense						
Finance				(7,252,508)	0	0
Corporate Funds				(7,252,508)	0	0
Total Non-Operating Expense				(7,252,508)	0	0
Non-Cash Items Adjustments						
Profit and Loss				(1,633,623)	0	0
Depreciation				9,565,650	1,567,464	0
Total Non-Cash Items Adjustments				7,932,027	1,567,464	0
Suspense Items Yet To Be Applied				0	0	(55,272)
Opening Surplus / (Deficit)				8,254,482	8,254,482	9,778,162
Closing Surplus / (Deficit)				26,380	47,218,439	48,334,498

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	11,359,166
Cash - Reserves / Restricted	45,567,473	28,385,545	45,567,473
Receivables and Accruals	4,203,836	2,348,636	51,438,709
Inventories	11,570	9,470	11,570
	65,302,235	36,639,444	108,376,918
Less Current Liabilities			
Payables and Provisions	(9,956,600)	(8,253,899)	(14,455,391)
	(9,956,600)	(8,253,899)	(14,455,391)
Net Current Asset Position	55,345,635	28,385,545	93,921,527
Less			
Cash - Reserves / Restricted	(45,567,473)	(28,385,545)	(45,567,473)
Estimated Surplus / (Deficiency) Carried Forward	9,778,162	-	48,354,054

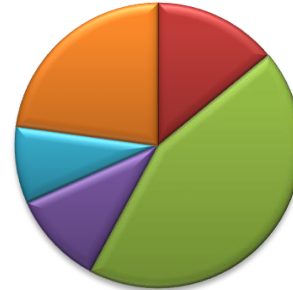
Cash and Investments Analysis

	Amount Invested \$	Interest Rate %	Term (Days)	Maturity Date	Projected Earnings \$	Percentage of Portfolio
Cash - Unrestricted						
CBA	6,359,166				-	11%
At Call	4,359,166	Variable	11am	Daily	0	
Online Saver	2,000,000	0.65	11am	Daily	1,390	
ME Bank	2,000,000				2,137	4%
	2,000,000	0.60	65	18-Sep-20	2,137	
NAB	3,000,000				6,460	5%
	2,000,000	0.90	90	14-Sep-20	4,438	
	1,000,000	0.82	90	13-Oct-20	2,022	
Total Cash - Unrestricted	11,359,166				9,292	0%
Cash - Restricted						
CBA	18,567,473				4,350	33%
At Call	8,567,473	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	18%
	6,000,000	0.90	181	14-Dec-20	26,778	
	4,000,000	0.90	335	15-Jun-21	33,041	
BOQ	8,000,000				51,493	14%
	5,000,000	1.10	300	12-Apr-21	45,205	
	3,000,000	0.85	90	14-Sep-20	6,288	
AMP	5,000,000				55,068	9%
	5,000,000	1.20	335	14-Jun-21	55,068	
ME Bank	4,000,000				8,384	7%
	4,000,000	0.85	90	14-Sep-20	8,384	
Total Cash - Restricted	45,567,473				179,114	64%
Total Cash - Invested	56,926,638				188,406	82%
Cash on Hand	8,005					
Total Cash	56,934,643					

Cash and Investments Analysis

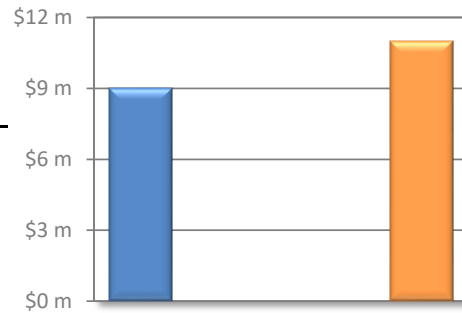
Portfolio Diversity

Institution	%
Bankwest	0
BOQ	14
CBA	44
ME Bank	11
AMP	9
NAB	23
	100

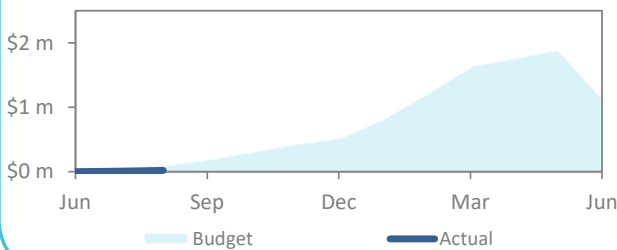


Investment Maturity Timing

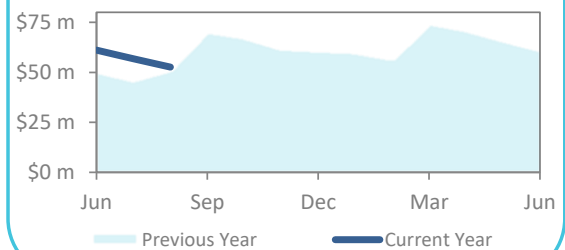
Maturity	\$
Up to 30 days	9,000,000
31 - 60 days	0
61 - 90 days	0
90+ days	11,000,000
	20,000,000



Interest Earnings

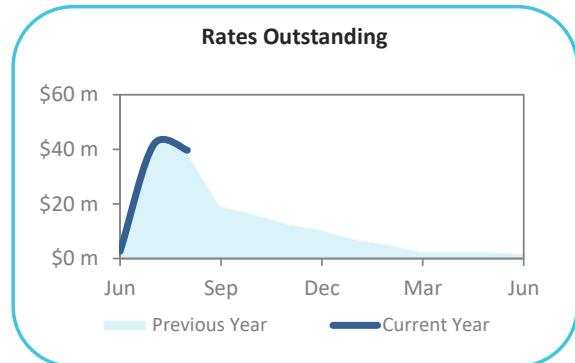


Total Cash Holdings



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

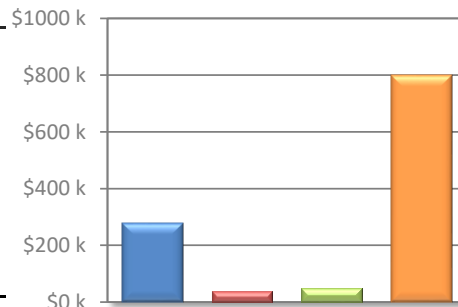
	Total
Balance from Previous Year	2,656,453
Rates Levied - Initial	43,359,000
Rates Levied - Interims	(2,029)
Total Rates Collectable	46,013,424
Current Rates Collected To Date	3,697,904
Current Rates Outstanding	42,315,520
% Rates Outstanding	92.0%
% Rates Outstanding target less than	80.0%


Sundry Debtors

Type	Total	30 Days	60 Days	90 Days	90+ Days
Grants and Subsidies	43,044	2,028	27,866	13,150	-
Property Rent	1,038	964	74	-	-
Aqualife Fees	2,636	2,575	61	-	-
Leisurelife Fees	6,524	6,066	340	68	50
Community Development Fees	5,513	5,315	-	-	198
Health Fees	106,485	103,806	-	158	2,521
Other Fees and Charges	147,721	112,620	-	32,885	2,216
Building and Planning Application Fees	5,847	4,802	791	34	220
Infringements - Parking	775,956	36,840	8,340	2,250	728,526
Infringements - Animals	23,131	3,200	200	1,200	18,531
Infringements - General	29,186	-	-	-	29,186
Infringements - Bush Fire	12,855	-	-	-	12,855
Infringements - Health	4,052	-	-	-	4,052
Total Sundry Debtors	1,163,988	278,216	37,672	49,745	798,355

Sundry Debtor Aged Analysis

Maturity	\$
● Up to 30 days	278,216
● 31 - 60 days	37,672
● 61 - 90 days	49,745
● 90+ days	798,355
	1,163,988



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	201	82,299
Ranger Services	3,000	3,000	49	2,952
Operations				
Street Improvement - Grants	70,000	70,000	-	70,000
Street Operations	121,000	121,000	-	121,000
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
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	-	181,266
Oats Street - Swanswa to Rutland MRRG	208,200	208,200	-	208,200
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	104,093	3,468,631

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 \$	31 August 2020 Balance Actual \$	Balance Budget \$	Annual Revised 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	-	-	16,779,487	16,779,487	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	-	-	45,567,473	45,567,473	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	38,268
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	0
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	-
Renewal - Plant and Machinery				
Minor Plant Renewal - Parks	□	■□□□	20,000	0
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	1,650
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	1,650
Roads			7,715,578	28,219
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
Streatly 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	0
Roads to Recovery Funding Income - Location TBA	☐	☐ ☐ ☐ ☐	285,000	0
Norseman Street - Carnarvon to End	☐	■ ■ ■ ☐	74,745	4,258
Howick Street West - Kitchener to Burswood	☐	■ ■ ☐ ☐	92,529	0
Lake View Street - Carnarvon to End	☐	■ ■ ■ ☐	62,150	867
Tuam Street - Washington to Albany Highway	☐	■ ☐ ☐ ☐	69,650	0
Dome Place - VPD to End	☐	■ ☐ ☐ ☐	21,420	0
Anglesea Street - Gerard to Carnarvon	☐	■ ■ ■ ☐	85,131	5,970
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	0
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	0
Briggs Street - Star to Orrong	☐	■ ☐ ☐ ☐	174,645	11,076

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Renewal - Roads (continued)				
Raleigh Street - Archer to End	□	■□□□	205,390	0
Savill Place - Cohn to End	□	■□□□	40,185	0
Sussex Street and Moorgate Street Intersection	□	□□□□	15,000	0
Blair Athol Street - Carnarvon to Gerard	□	■ ■ ■ □	68,827	3,057
Lion Street - Rutland to Planet	□	■□□□	143,905	0
Downing Street - Cohn to Briggs	□	■□□□	69,984	0
Mars Street West - Lion to Mercury	□	■□□□	144,666	0
Midgley Street - Rutland to Gallipoli	□	■ ■ ■ □	201,663	0
Maude Street - Anglesea to Blair Athol	□	■ ■ ■ □	61,902	1,925
Template Street - Washington to Berwick	□	■ ■ □ □	143,208	0
Wyndham Street - Burlington to Albany	□	■□□□	93,312	0
ROW 46 Upgrade	□	■□□□	265,000	0
Garland Street Renewal	□	■□□□	700,000	0
Upgrade - Roads				
Hill View Terrace and Oats Street - Intersection and Pedestrian	□	■ ■ ■ □	64,079	1,068
Roberts Road and Orrong Road - Intersection	□	■ ■ □ □	25,000	0
Rutland Avenue - Oats Street to Welshpool Road	□	■ ■ ■ ■	39,655	0
Star Street and Briggs Street (Blackspot)	□	■□□□	222,500	0
Archer and Orrong Intersection (Blackspot)	□	■□□□	1,343,220	0
Hordern and Geddes Intersection (Blackspot)	□	■□□□	215,581	0
Hordern and McMillan Intersection (Blackspot)	□	■□□□	275,882	0
Traffic Calming Gallipoli St - Cornwall to Streatly	□	■□□□	25,000	0
Upgrade - ROW 59	□	■□□□	200,000	0
Oats Street - Bicycle Improvements	□	■ ■ □ □	60,000	0
Albany Highway Cycle Lanes (Mackie to Oswald)	□	■□□□	50,000	0
Drainage			440,000	4,484
Renewal - Drainage				
Drainage - Right Of Ways - Various Locations	□	■□□□	20,000	0
Various - Pipe Renewal- Allocation	□	□□□□	140,000	0
Various - Pit Renewal- Allocation	□	■□□□	140,000	1,488
Various - Sump Renewal- Allocation	□	□□□□	120,000	0
Unplanned Renewal Projects - BUDGET ONLY Individual work orders t	□	■□□□	20,000	2,996

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Pathways			2,279,636	330,383
Renewal - Pathways				
Rutland Avenue - Roberts to Forster Avenue (North Side)	☐	☐☐☐☐	6,555	0
Oldfield Street - Vantage Way to Bow River (West Side)	☐	☐☐☐☐	4,545	0
Harold Rossiter Park - Kent to Rathay	☐	■ ■ ■ ☐	46,710	0
Cohn Street - Star to Harris (North Side)	☐	☐☐☐☐	12,535	0
Clydesdale Street - Teague to Kitchener (West Side)	☐	■ ■ ☐ ☐	32,960	0
Victoria Park Drive - GED to Dome (West Side)	☐	☐☐☐☐	18,310	0
Clydesdale Street - Sunbury to Kitchener (East Side)	☐	■ ■ ☐ ☐	16,465	0
Hill View Terrace - Burlington to Albany (South Side)	☐	■ ■ ☐ ☐	17,300	0
Rushton Street - Benporath to Shepperton (West Side)	☐	☐☐☐☐	24,090	0
Harper Street - Albany to Shepperton (North Side)	☐	☐☐☐☐	11,625	0
Camberwell Street - Archdeacon to Devenish (South Side)	☐	■ ■ ☐ ☐	20,860	0
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)	☐	☐☐☐☐	6,105	0
Keyes Street - Enfield to Custance (West Side)	☐	☐☐☐☐	18,700	0
Kitchener Ave - Harper to Clydesdale (West Side)	☐	■ ■ ☐ ☐	15,610	0
New - Pathways				
Goodwood Parade - Shared Path - Surface	☐	■ ■ ■ ☐	37,000	1,586
Rutland Avenue Shared Path (Miller to Oats)	☐	■ ■ ■ ☐	357,106	328,797
Rutland Avenue Shared Path (Miller to Great Eastern Highway)	☐	☐☐☐☐	1,600,000	0
Parks			3,155,127	89,535
Renewal - Parks				
GO Edwards Park - Redevelopment	☐	■ ☐☐☐	88,610	2,090
George Street Reserve - Revegetation Project	☐	☐☐☐☐	87,732	0
Raphael Park - Reticuation System Renewal	☐	■ ■ ■ ☐	175,485	545
Flood Lighting - JA Lee Reserve	☐	☐☐☐☐	18,000	0
Play Equipment - JA Lee Reserve	☐	☐☐☐☐	80,000	0
Gazebo Renewal - Victoria Heights Park	☐	☐☐☐☐	25,000	0
Shade Sails - Hawthorne Reserve	☐	☐☐☐☐	17,000	0
Synthetic Practice Wickets and Nets - Harold Rossiter	☐	■ ☐☐☐	30,000	0
Raphel Park - Softfall	☐	☐☐☐☐	25,000	0
Playground Renewal - The Promenade	☐	☐☐☐☐	80,000	0
Bore Water Meters - Various Sites	☐	■ ■ ■ ☐	50,000	0
Cricket Nets and Pitch - Carlisle Reserve	☐	■ ☐☐☐	20,000	0
Upgrade - Parks				
Upgrade - Higgins Park Tennis Club - Court Modifications	☐	■ ■ ☐ ☐	211,239	74,888
Bolton Avenue Verge - Retaining Wall and Fencing	☐	☐☐☐☐	20,000	0
GO Edwards Park Upgrade - Stage 5	☐	☐☐☐☐	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	0
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	0
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