



TOWN OF
VICTORIA PARK

Financial Activity Statement Report

For the month ended 31 July 2022



**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 both nature or type and by business 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 nature/type or business 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 -

Statement of Financial Activity - By Nature or Type

Revenue from Operating Activities

- **Fees and Charges**

- The period variation is unfavourable to period budget by **\$159,660**.
- The variation predominantly relates to decrease in leisure facilities income, waste management fees and food business registrations.
- The estimated impact on the year end position is expected to be nil as this is a budget timing variance.

- **Other Revenue**

- The period variation is favourable to period budget by **\$70,205**.
- The variation predominantly relates to higher-than-expected amount for long service leave, and finance enforcement recoup.
- The estimated impact on the year end position is expected to be nil as this is a budget timing variance.

Expenditure from Operating Activities

- **Employee Costs**

- The period variation is unfavourable to period budget by **\$198,478**.
- The variation predominantly relates timing of payroll payments.
- The estimated impact on the year end position is expected to be nil as this is a budget timing variance.

- **Materials and Contracts**

- The period variation is favourable to period budget by **\$915,423**.
- The variation predominantly relates to delays in operating projects as there have been difficulties sourcing contractors to undertake works.
- The estimated impact on the year end position is expected to be nil as this is a budget timing variance.

- **Utility charges**

- The period variation is favourable to period budget by **\$81,598**.
- The variation predominantly relates to a reduction in utilities required.
- The estimated impact on the year end position is expected to be nil as this is a budget timing variance.

- **Depreciation on Non-Current Assets**

- The period variation is favourable to period budget by **\$49,210**.
- The variation predominantly relates the difference in the depreciation calculation.
- The estimated impact on the year end position is nil as this is a non-cash item.

- **Other expenditure**

- The period variation is favourable to period budget by \$33,166.
- The variation predominantly relates a variance on sponsorships and write-offs processed.
- The estimated impact on the year end position is nil as this is a budget timing variance.

Investing Activities

- **Proceeds from Non-Operating Grants, Subsidies and Contributions**

- The period variation is unfavourable to period budget by \$50,000.
- The variation predominantly relates to less grant income being recognised due to capital works projects not being completed.
- The estimated impact on the year end position is nil as this is a budget timing variance.

- **Payments for Property, Plant, Equipment and Infrastructure**

- The period variation is favourable to period budget by \$165,146.
- The variation predominantly relates to capital projects not being undertaken due to difficulties sourcing contractors to undertake works and staff vacancies limiting the management of projects.
- The estimated impact on the year end position is nil as this is a budget timing variance.

Financing Activities

- **Repayment of Borrowings**

- The period variation is unfavourable to period budget by \$1,277,472.
- The variation predominantly relates to a budget timing variance on the loan repayments.
- The estimated impact on the year end position is nil as this is a budget timing variance.

Statement of Financial Activity - By Business Unit

Operating Revenue

Chief Executive Office

No material variance to report

Community Planning

- **Environmental health**

- The period variation is unfavourable to period budget by **\$59,429**.
- The variation predominantly relates to a reduction in food business licence fees.
- The estimated impact on the year end position is nil as this is a budget timing variance.

Finance

- **Aqualife**

- The period variation is favourable to period budget by **\$30,023**.
- The variation predominantly relates to the recreational swimming and learn to swim service areas and recreational swimming service.
- The estimated impact on the year end position is nil as this is a budget timing variance.

- **Corporate Funds**

- The period variation is favourable to period budget by **\$28,224**.
- The variation predominantly relates to higher interest earnings than expected.
- The estimated impact on the year end position is nil as this is a budget timing variance.

- **Parking**

- The period variation is favourable to period budget by **\$37,232**.
- The variation predominantly relates to an increase in parking infringements being issued.
- The estimated impact on the year end position is nil as this is a budget timing variance.

Operations

- **Asset Planning**

- The period variation is unfavourable to period budget by **\$60,471**.
- The variation predominantly relates to grant funding not received.
- The estimated impact on the year end position is nil as this is a budget timing variance.

- **Waste Services**

- The period variation is unfavourable to period budget by **\$34,756**.
- The variation predominantly relates to delays in the collection of fees and charges.
- The estimated impact on the year end position is nil as this is a budget timing variance.

Operating Expense

Chief Executive Office

- **Governance and Strategy**

- The period variation is favourable to period budget by \$34,380.
- The variation predominantly relates to lower program expenses costed.
- The estimated impact on the year end position is nil as this is a budget timing variance.

Community Planning

- **Environment Health**

- The period variation is unfavourable to period budget by \$29,919.
- The variation predominantly relates to higher salary expenses.
- The estimated impact on the year end position is nil as this is a budget timing variance.

- **Place Planning**

- The period variation is favourable to period budget by \$26,319.
- The variation predominantly relates to consultancy and the urban forest strategy.
- The estimated impact on the year end position is nil as this is a budget timing variance.

Finance

- **Aqualife**

- The period variation is unfavourable to period budget by \$46,730.
- The variation predominantly relates to the employee costs.
- The estimated impact on the year end position is nil as this is a budget timing variance.

- **Budgeting**

- The period variation is favourable to period budget by \$39,348.
- The variation predominantly relates to leave accounting transactions.
- The estimated impact on the year end position is nil as this is a budget timing variance.

- **Technology and Digital Strategy**

- The period variation is favourable to period budget by \$51,972.
- The variation predominantly relates to a variation in hardware and software costs.
- The estimated impact on the year end position is nil as this is a budget timing variance.

Operations

- **Asset Planning**

- The period variation is favourable to period budget by \$59,554.
- The variation predominantly relates to an underspend in facility maintenance and operating costs.
- 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 \$31,702.
- The variation predominantly relates to a variation in delays in procurement.
- The estimated impact on the year end position is nil as this is a budget timing variance.

- **Parks & Reserves**

- The period variation is favourable to period budget by \$222,081.
- The variation predominantly relates to resourcing issues with staff and contractors to undertake works.
- 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 \$54,809.
- The variation predominantly relates to consultancy costs for Archer Mint detailed design.
- 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 \$44,065.
- The variation predominantly relates to a street lighting.
- The estimated impact on the year end position is nil as this is a budget timing variance.

- **Waste Services**

- The period variation is favourable to period budget by \$448,580.
- The variation predominantly relates to waste disposal invoices not being received.
- 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

- **Place Planning**

- The period variation is favourable to period budget by \$151,250.
- The variation predominantly relates to the urban forest strategy.
- The estimated impact on the year end position is nil as this is a budget timing variance.

Operations

- **Parks and Reserves**

- The period variation is favourable to period budget by \$53,093.
- The variation predominantly relates to delays with capital works projects.
- The estimated impact on the year end position is nil as this is a budget timing variance.

- **Waste Services**

- The period variation is favourable to period budget by **\$379,091**.
- The variation relates to purchase of new bins for the three bin GO system.
- The estimated impact on the year end position is unfavourable though the budget will be carried forward as part of the quarterly budget review.

Non-Operating Revenue

No material variance to report

Non-Operating Expenses

Finance

- **Corporate Funds**

- The period variation is unfavourable to period budget by **\$1,244,219**.
- The variation is predominantly caused by an early loan repayment.
- The estimated impact on the year end position is nil as this is a budget timing variance.

Non-Cash Adjustments

- **Depreciation**

- The period variation is unfavourable to period budget by **\$49,210**.
- The variation predominantly relates to depreciation for month of July.
- The estimated impact on the year end position is nil as this is a budget timing variance.

Proposed Budget Amendments

There are no proposed budget amendments.

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

Finance Office

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

Financial Services

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

Information Systems

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

Leisurelife

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

Parking

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

Rangers

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

Operations

Asset Planning

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

Environment

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

Fleet Services

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

Operations Office

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

Parks and Reserves

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

Project Management

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

Property Development and Leasing

Property Management and Leasing assists in strategic property development projects and property leasing requirements on behalf of the Town.

Street Improvement

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

Street Operations

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

Waste

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

Particulars	Material Variance		Annual Budget	31 July 2022	
	\$	%		Year-to-Date Budget	Year-to-Date Actual
	\$		\$	\$	\$
Opening funding surplus / (deficit)			2,343,579	2,343,579	7,825,410
Revenue from operating activities					
Rates			46,131,117	0	0
Operating grants, subsidies and contributions			597,529	11,786	20,995
Fees and charges	159,660	▼ 18.8%	10,308,012	850,664	691,004
Service charges			1,554,800	0	0
Interest earnings			474,498	32,166	10,274
Other revenue	70,205	▲ 158.7%	639,756	44,244	114,449
Profit on disposal of assets			1,597,280	0	0
			61,302,992	938,860	836,722
Expenditure from operating activities					
Employee costs	198,478	▲ 10%	(25,231,789)	(1,900,811)	(2,099,289)
Materials and contracts	915,423	▼ 46%	(25,284,135)	(1,983,230)	(1,067,807)
Utility charges	81,598	▼ 61%	(1,599,650)	(133,313)	(51,715)
Depreciation on non-current assets	49,210	▼ 100%	(9,951,643)	(49,210)	0
Interest expenses			(277,575)	(467)	(14,639)
Insurance expenses			(339,881)	0	(4,121)
Other expenditure	33,166	▼ 55%	(728,839)	(60,737)	(27,571)
Loss on disposal of assets			(26,417)	0	0
			(63,439,929)	(4,127,768)	(3,265,142)
Non-cash amounts excluded from operating activities			8,380,780	49,210	0
Amount attributable to operating activities			6,243,843	(3,139,698)	(2,428,420)
Investing activities					
Proceeds from non-operating grants, subsidies and contribution:	50,000	▼ 100.0%	9,560,146	50,000	0
Proceeds from disposal of assets			4,015,500	0	2,199
Proceeds from equity distribution			1,250,000	0	0
Payments for property, plant, equipment and infrastructure	165,146	▲ 73.4%	(28,980,568)	(224,967)	(390,113)
Amount attributable to investing activities			(14,154,922)	(174,967)	(387,914)
Financing Activities					
Proceeds from new borrowings			2,200,000	0	0
Transfer from reserves			19,071,008	0	0
Payments for principal portion of lease liabilities			(20,068)	(20,068)	0
Repayment of borrowings	1,277,472	▲ #DIV/0!	(3,075,841)	0	(1,277,472)
Transfer to reserves			(12,607,599)	(19,804)	(6,618)
Amount attributable to financing activities			5,567,500	(39,872)	(1,284,091)
Closing funding surplus / (deficit)			0	(1,010,958)	3,724,985

Particulars	Material Variance		Annual Budget \$	31 July 2022	
	\$	%		Year-to-Date Budget \$	Year-to-Date Actual \$
Revenue					
Chief Executive Office					
Chief Executive Office			500	0	80
Communications and Engagement			0	0	0
Customer Relations			0	0	0
People and Culture			0	0	0
Governance and Strategy			0	0	0
Community Planning					
Community Planning Office			1,098,450	117,098	37,983
Building Services			500	0	80
Community Development			315,500	23,624	13,012
Environmental Health	59,429	▼	27,500	2,291	3,425
Events, Arts and Funding			246,000	60,834	1,405
General Compliance			124,850	583	1,782
Library Services			6,500	417	6,218
Place Planning			21,100	1,558	2,029
Urban Planning			0	0	0
			356,500	27,791	10,032
Finance					
Aqualife	30,023	▼	57,419,670	762,876	775,147
Budgeting			2,887,645	229,001	198,978
Corporate Funds	28,224	▲	1,597,280	0	0
Finance Office			46,866,415	39,605	67,829
Financial Services			0	0	0
Technology and Digital Strategy			559,500	22,467	12,263
Leisurelife			1,500	125	0
Parking	37,232	▲	1,989,045	166,465	157,909
Ranger Services			3,400,323	297,495	334,727
			117,962	7,718	3,441
Operations					
Asset Planning	60,471	▼	12,344,518	108,886	23,513
Environment			4,996,700	66,898	6,427
Fleet Services			0	0	0
Operations Office			5,000	0	768
Parks and Reserves			1,100	100	0
Project Management			2,490,347	312	8,419
Property Development and Leasing			1,000	83	0
Street Improvement			0	0	0
Street Operations			93,700	250	80
Waste Services	34,756	▼	4,260,964	0	1,333
			495,707	41,243	6,487
Total Revenue			70,863,138	988,860	836,722

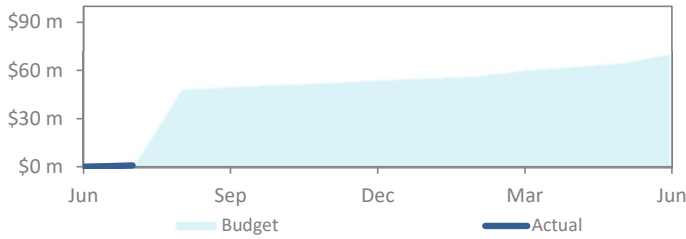
Particulars	Material Variance		Annual Budget	31 July 2022	
	\$	%		Year-to-Date Budget	Year-to-Date Actual
	\$	%	\$	\$	\$
Operating Expense					
Chief Executive Office			(4,732,126)	(409,783)	(372,718)
Chief Executive Office			(858,684)	(102,498)	(90,819)
Communications and Engagement			(976,937)	(65,558)	(56,260)
Customer Relations			(692,347)	(51,097)	(64,804)
Governance and Strategy	34,380	▼ 37%	(975,650)	(92,967)	(58,587)
People and Culture			(1,228,508)	(97,663)	(102,248)
Community Planning			(10,079,525)	(1,053,464)	(1,006,224)
Building Services			(616,713)	(62,014)	(38,678)
Community Development			(1,329,357)	(93,258)	(88,347)
Community Planning Office			(965,610)	(70,157)	(77,603)
Environmental Health	29,919	▲ 55%	(733,959)	(54,384)	(84,303)
Events, Arts and Funding			(1,690,656)	(432,160)	(430,222)
General Compliance			(137,546)	(8,370)	(9,048)
Library Services			(1,428,911)	(123,090)	(109,572)
Place Planning	26,319	▼ 21%	(2,066,016)	(126,835)	(100,516)
Urban Planning			(1,110,757)	(83,196)	(67,935)
Finance			(24,847,835)	(1,058,852)	(1,029,079)
Aqualife	46,730	▲ 20%	(3,301,197)	(230,486)	(277,216)
Budgeting	39,348	▼ 100%	(9,859,645)	(39,348)	0
Corporate Funds			(653,460)	(22,932)	(33,224)
Finance Office			(925,231)	(66,244)	(61,106)
Financial Services			(1,656,287)	(88,719)	(94,647)
Leisurelife			(2,053,539)	(165,801)	(159,973)
Parking			(2,091,380)	(167,468)	(184,036)
Ranger Services			(786,893)	(67,497)	(60,494)
Technology and Digital Strategy	51,972	▼ 25%	(3,520,203)	(210,357)	(158,385)
Operations			(23,780,443)	(1,605,669)	(857,120)
Asset Planning	59,554	▼ 23%	(4,275,962)	(263,473)	(203,919)
Environment	31,702	▼ 76%	(375,820)	(41,468)	(9,766)
Fleet Services			(1,912)	0	10,863
Operations Office			(830,458)	(63,147)	(80,480)
Parks and Reserves	222,081	▼ 55%	(5,328,234)	(405,815)	(183,734)
Project Management	54,809	▲ 74%	(2,165,759)	(73,956)	(128,765)
Property Development and Leasing			(731,290)	(57,778)	(44,547)
Street Improvement			(1,299,526)	(82,343)	(91,728)
Street Operations	44,065	▼ 24%	(2,595,709)	(182,433)	(138,369)
Waste Services	448,580	▼ 103%	(6,175,773)	(435,256)	13,324
Total Operating Expense			(63,439,929)	(4,127,768)	(3,265,142)

Particulars	Material Variance		Annual Budget \$	31 July 2022	
	\$	%		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
People and Culture			0	0	0
Governance and Strategy			0	0	0
Community Planning			(615,000)	(151,250)	0
Building Services			0	0	0
Community Development			0	0	0
Community Planning Office			0	0	0
Digital Hub			0	0	0
Environmental Health			0	0	0
Events, Arts and Funding			(30,000)	0	0
General Compliance			0	0	0
Library Services			0	0	0
Place Planning	151,250	▼	(585,000)	(151,250)	0
Urban Planning			0	0	0
Finance			(621,060)	(15,417)	0
Aqualife			(129,000)	0	0
Budgeting			0	0	0
Corporate Funds			0	0	0
Finance Office			0	0	0
Financial Services			0	0	0
Technology and Digital Strategy			(307,062)	0	0
Leisurelife			0	0	0
Parking			(184,998)	(15,417)	0
Ranger services			0	0	0
Operations			(27,744,508)	(58,300)	(390,113)
Asset Planning			(6,046,000)	0	(999)
Environment			0	0	0
Fleet Services			(873,500)	(3,300)	0
Operations Office			0	0	0
Parks and Reserves	53,093	▼	(8,863,738)	(55,000)	(1,907)
Project Management			0	0	0
Property Development and Leasing			0	0	0
Street Improvement			0	0	0
Street Operations			(11,961,270)	0	(8,117)
Waste Services	379,091	▼	0	0	(379,091)
Total Capital Expense			(28,980,568)	(224,967)	(390,113)

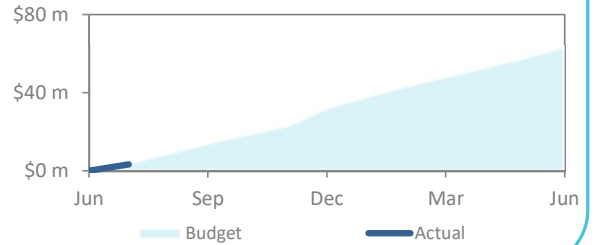
Particulars	\$	Material Variance		Annual Budget \$	31 July 2022	
			%		Year-to-Date Budget \$	Year-to-Date Actual \$
Non-Operating Revenue						
Finance				26,321,008	0	0
Corporate Funds				26,321,008	0	0
Operations				215,500	0	2,199
Fleet Services				215,500	0	2,199
Total Non-Operating Revenue				26,536,508	0	2,199
Non-Operating Expense						
Finance				(15,703,508)	(39,872)	(1,284,091)
Corporate Funds	1,244,219	▲	3121%	(15,703,508)	(39,872)	(1,284,091)
Total Non-Operating Expense				(15,703,508)	(39,872)	(1,284,091)
Non-Cash Items Adjustments						
(Profit) and Loss				(1,570,863)	0	0
Depreciation	49,210	▲	100%	9,951,643	49,210	0
Total Non-Cash Items Adjustments				8,380,780	49,210	0
Opening Surplus / (Deficit)				2,343,579	2,343,579	7,825,410
Closing Surplus / (Deficit)				0	(1,010,958)	3,724,985

Graphical Representation

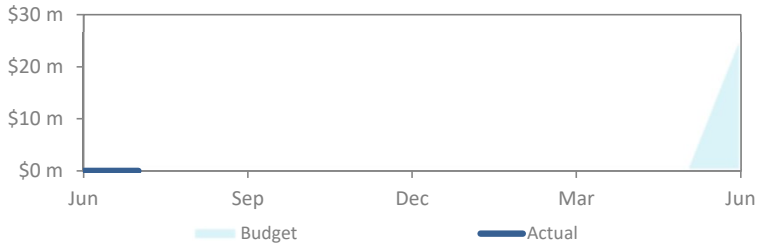
Revenue



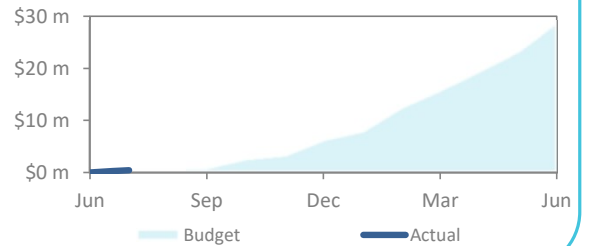
Operating Expense



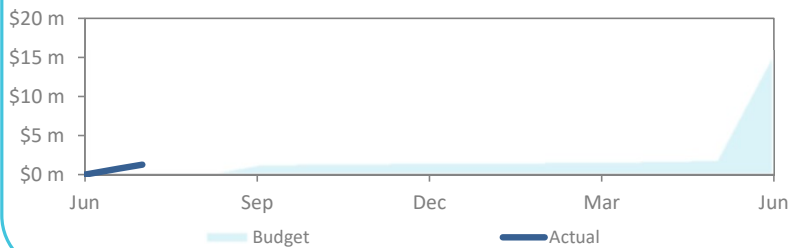
Non-Operating Revenue



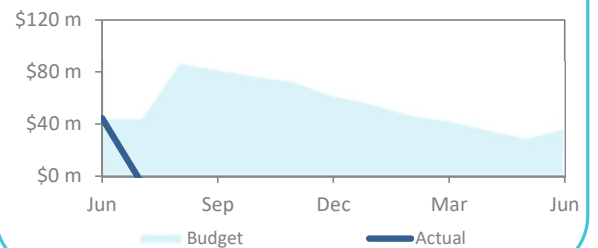
Capital Expense



Non-Operating Expense



Total



Particulars	Brought Forward 1 July \$	Year To Date Actual \$
Current Assets		
Cash - Unrestricted	12,552,669	5,886,632
Cash - Reserves / Restricted	38,184,377	38,190,996
Receivables and Accruals	5,267,119	5,184,796
Inventories	350,035	328,271
	56,354,201	49,590,695
Less Current Liabilities		
Trade and Other Payables	(7,206,312)	(5,676,140)
Other Liabilities	(2,790,216)	(2,791,416)
Borrowings	(44,966)	1,232,506
Employee Related Provisions	(10,605)	1,108,356
Clearing Accounts	-	-
	(10,052,099)	(6,126,694)
Net Current Asset Position	46,302,102	43,464,001
Less		
Cash - Reserves / Restricted	(38,184,378)	(38,190,996)
Land held for resale	(337,278)	(315,515)
Current portion of lease liabilities	-	-
Current portion of borrowings	44,966	(1,232,506)
Estimated Surplus / (Deficiency) Carried Forward	7,825,410	3,724,984

Cash and Investments Analysis

		Amount Invested \$	Interest Rate %	Term (Days)	Maturity Date	Projected Earnings \$	Percentage of Portfolio
Cash - Unrestricted							
CBA		6,499,762				3,395	14%
	At Call	2,292,032		11am	Daily	0	
	Online Saver	4,207,730	0.95	11am	Daily	3,395	
Total Cash - Unrestricted		6,499,762				3,395	14%
Cash - Restricted							
CBA		12,887,754				7,779	28%
	At Call	3,246,013		11am	Daily	0	
	Online Saver	9,641,741	0.95	11am	Daily	7,779	
NAB		10,000,000				85,000	22%
		10,000,000	0.85	365	21-Feb-23	85,000	
AMP		7,000,000				51,603	15%
		2,000,000	0.75	365	18-Aug-22	15,000	
		5,000,000	0.80	334	30-Aug-22	36,603	
Judo		4,000,000				26,000	9%
		4,000,000	0.65	365	16-Sep-22	26,000	
MyState		5,000,000				24,452	11%
		5,000,000	0.75	238	16-Sep-22	24,452	
Total Cash - Restricted		38,887,754				126,081	86%
Total Cash - Invested		45,387,516				175,311	100%

Cash and Investments Analysis

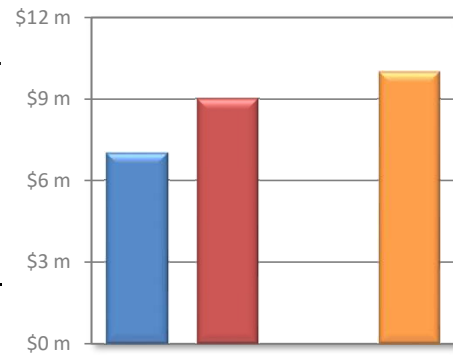
Portfolio Diversity

Institution	%
Judo	9
CBA	43
ME Bank	0
MyState	11
AMP	15
NAB	22
	100

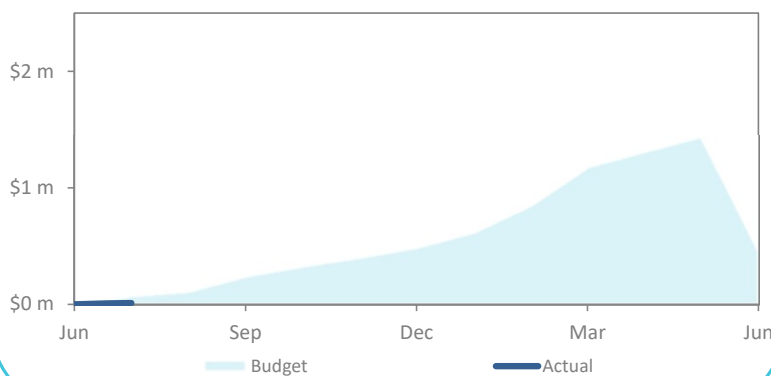


Investment Maturity Timing

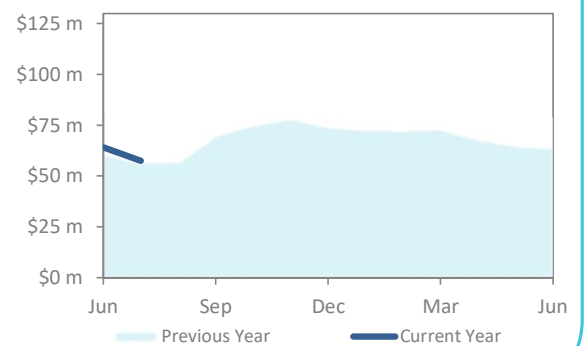
Maturity	\$
Up to 30 days	7,000,000
31 - 60 days	9,000,000
61 - 90 days	0
90+ days	10,000,000
Total Investment	26,000,000



Interest Earnings

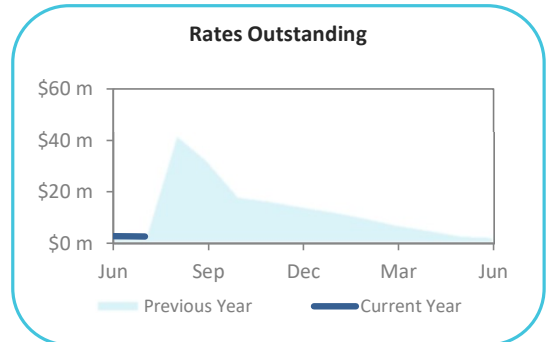


Total Cash Holdings



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

	Total
Balance from Previous Year	2,814,701
Rates Levied - Initial	0
Rates Levied - Interims	0
Total Rates Collectable	2,814,701
Current Rates Collected To Date	153,470
Current Rates Outstanding	2,661,231
% Rates Outstanding	94.5%
% Rates Outstanding same time last year	96.2%



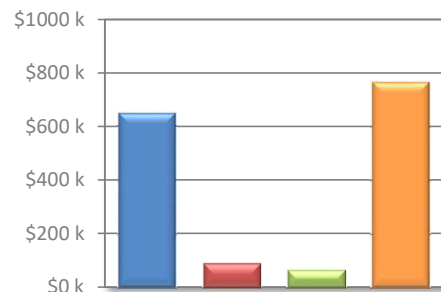
Lower collections to this time last year due to instalments and initial notice going out later than last year

Sundry Debtors

Type	Total	30 Days	60 Days	90 Days	90+ Days
Grants and Subsidies	289,610	286,269	1,430	-	1,910
Property Rent	(274)	4,963	(2,276)	(886)	(2,075)
Aqualife Fees	10,729	6,905	545	1,532	1,747
Leisurelife Fees	23,775	23,204	162	270	139
Community Development Fees	40,809	3,129	24,863	12,816	-
Health Fees	2,508	-	510	622	1,376
Other Fees and Charges	89,549	77,319	-	-	12,230
Building and Planning Application Fees	6,130	5,283	(99)	73	873
Infringements - Parking	1,051,325	240,301	59,461	45,962	705,601
Infringements - Animals	32,547	1,400	1,752	650	28,745
Infringements - General	2,107	-	125	125	1,857
Infringements - Bush Fire	12,221	-	-	-	12,221
Infringements - Health	2,112	-	-	1,000	1,112
Total Sundry Debtors	1,563,146	648,773	86,475	62,164	765,734

Sundry Debtor Aged Analysis

Maturity	\$
● Up to 30 days	648,773
● 31 - 60 days	86,475
● 61 - 90 days	62,164
● 90+ days	765,734
	1,563,146



Grants and Contributions

Details		Budget	Receipt Status	
		\$	Invoiced	Remaining
Operating Funding				
Community Planning	30,100			
Event Sponsorships		8,000	-	8,000
Event Contributions		18,600	-	18,600
Library Services - Grants		2,500	-	2,500
Environmental Health		1,000	-	1,000
Finance	433,929			
Federal Financial Assistance Grants		260,000	-	260,000
DFES ESL Commission		40,000	-	40,000
Parking		133,929	20,416	113,513
Operations	126,000			
MRDWA Direct Grant and street lighting		97,000	-	97,000
Street Lighting Subsidy		29,000	-	29,000
Capital Funding				
Operations				
Blackoak Investments Ed Millen parklands		2,000,000	-	2,000,000
LPRP Zone 1 Community and Sports Club Facility		3,160,000	-	3,160,000
Street Operations Grants:				
Miller Street - Albany to Shepperton (MRRG)		209,956	-	209,956
Raleigh - Oats to Briggs		109,000	-	109,000
Berwick Street - Balmoral to Hill View (MRRG)		421,144	-	421,144
Roads to Recovery Projects		238,000	-	238,000
Shepperton & Miller Intersection (Blackspot)		466,666	-	466,666
Archer- Mint Streetscape Improvements		800,000	-	800,000
Star Street and Briggs Street (Blackspot)		336,333	-	336,333
Archer and Orrong Intersection (Blackspot)		679,047	-	679,047
Rutland Avenue Shared Path (Miller to Great Eastern Highway)		600,000	-	600,000
Harold Rossiter - Flood Lighting		390,000	-	390,000
Burswood Peninsula - Lighting Replacement		150,000	-	150,000
Total Cash Deposits		10,150,175	20,416	10,129,759

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.

Employee Entitlements

To be used to fund the Towns Long Service Leave, Annual Leave and Personal Leave requirements and is maintained by an annual contribution to the reserve.

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.

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.

Parking Benefits

To be used to accumulate funds including those from Parking Operations surpluses ; alleviating the impacts of intergenerational equity in funding major facilities.

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 July 2022 Balance Actual	Balance Budget	Annual Revised Budget
	\$	\$	\$	\$	\$	\$
Building Renewal	1,688,554	215	-	1,688,769	1,688,772	1,688,772
Cash-in-Lieu	-	-	-	-	-	-
Community Art	681,532	82	-	681,615	681,862	681,862
COVID-19 Recovery Reserve	1	-	-	1	1	1
Drainage Renewal	283,697	50	-	283,747	283,879	283,879
Edward Millen Site	2,032,430	253	-	2,032,683	2,033,870	2,033,870
Employees Entitlement Reserve	100,000	-	-	100,000	100,064	100,064
Furniture and Equip Renewal	668,073	87	-	668,161	668,501	668,501
Future Fund	11,134,575	2,164	-	11,136,739	11,141,697	11,141,697
Future Projects	460,601	24	-	460,625	460,897	460,897
Harold Hawthorn - Carlisle	183,957	23	-	183,980	184,075	184,075
Information Technology Renewal	1,145,697	149	-	1,145,846	1,146,281	1,146,281
Insurance Risk Reserve	460,842	57	-	460,899	461,138	461,138
Land Asset Optimisation	1,989,171	210	-	1,989,381	1,992,734	1,992,734
Other Infrastructure Renewal	1,343,910	89	-	1,343,999	1,344,126	1,344,126
Parks Renewal	1,407,579	318	-	1,407,897	1,408,307	1,408,307
Parking Benefits Reserve	200,000	-	-	200,000	200,129	200,129
Pathways Renewal	1,629,708	203	-	1,629,910	1,629,728	1,629,728
Plant and Machinery	1,081,845	72	-	1,081,916	1,082,110	1,082,110
Renewable Energy	281,730	35	-	281,764	281,911	281,911
Roads Renewal	5,796,710	548	-	5,797,258	5,797,398	5,797,398
Underground Power	4,359,563	1,785	-	4,361,348	4,361,743	4,361,743
Urban Forest Strategy	123,312	125	-	123,437	123,391	123,391
Waste Management	1,130,890	131	-	1,131,020	1,131,567	1,131,567
	38,184,377	6,618	-	38,190,996	38,204,181	38,204,181

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			6,017,000	999
Renewal - Land and Buildings				
Airconditioning Replacement Program (Harold Hawthorn Centre)	<input type="checkbox"/>	□□□□	15,000	0
Facility Lighting Replacement - Energy Efficiency (CEP)	<input type="checkbox"/>	□□□□	25,000	0
LPRP Zone 1 Community and Sports Club Facility	<input type="checkbox"/>	□□□□	5,160,000	0
Library - Fit out and Layout Changes (RFID)	<input type="checkbox"/>	■□□□	80,000	0
Aqualife - Gym Changeroom Refurbishments	<input type="checkbox"/>	■□□□	180,000	999
Leisurelife - Airconditioning Replacement Program	<input type="checkbox"/>	□□□□	97,000	0
Administration Centre - End of Trip Facilities	<input type="checkbox"/>	□□□□	80,000	0
25m Pool Filter Replacement - Aqualife	<input type="checkbox"/>	□□□□	200,000	0
New - Land and Buildings				
Installation of Solar Panels - Depot	<input type="checkbox"/>	□□□□	100,000	0
Upgrade - Land and Buildings				
Harold Hawthorn Centre Fire Service Upgrades	<input type="checkbox"/>	□□□□	80,000	0

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Plant and Machinery			873,500	-
Renewal - Plant and Machinery				
105VPK Dual Cab Ute	<input type="checkbox"/>	□□□□	3,500	0
Quintrex Dinghy	<input type="checkbox"/>	□□□□	4,000	0
133VPK D-Max Retic	<input type="checkbox"/>	□□□□	9,000	0
134VPK D-Max Retic	<input type="checkbox"/>	□□□□	9,000	0
161VPK Truck Light	<input type="checkbox"/>	□□□□	15,000	0
170VPK Skid Steer Loader	<input type="checkbox"/>	□□□□	19,000	0
Minor Plant Renewal	<input type="checkbox"/>	■ ■ □ □	20,000	0
107VPK Nissan X Trail	<input type="checkbox"/>	□□□□	35,000	0
1GVZ918 Subaru Impreza	<input type="checkbox"/>	□□□□	26,000	0
113VPK Car 4 cylinder	<input type="checkbox"/>	□□□□	26,000	0
123VPK Subaru Impreza	<input type="checkbox"/>	□□□□	26,000	0
128VPK Subaru Impreza Sedan	<input type="checkbox"/>	□□□□	35,000	0
1GRR126 Subaru Impreza Hatch	<input type="checkbox"/>	□□□□	26,000	0
125VPK Dual Cab Ute	<input type="checkbox"/>	□□□□	32,000	0
132VPK Dual Cab Ute	<input type="checkbox"/>	□□□□	32,000	0
117VPK Street Improvement	<input type="checkbox"/>	■ ■ ■ □	33,000	0
171VPK - Urban Planning	<input type="checkbox"/>	■ □ □ □	26,000	0
139VPK Hino Pro Ranger Tipper with Crane	<input type="checkbox"/>	■ ■ ■ □	150,000	0
177VPK Sweeper	<input type="checkbox"/>	■ ■ ■ □	280,000	0
135VPK Commodore Ute	<input type="checkbox"/>	□□□□	32,000	0
148VPK D Max Single Cab Ute	<input type="checkbox"/>	□□□□	35,000	0
Furniture and Equipment			158,000	-
Renewal -Furniture and Equipment				
Aqualife - Gym Equipment	<input type="checkbox"/>	□□□□	129,000	0
Leisurelife - Gym Equipment	<input type="checkbox"/>	□□□□	29,000	0
Information Technology			307,062	-
New - Information Technology				
Risk Management Software	<input type="checkbox"/>	□□□□	18,000	0
Software - Asset Management System	<input type="checkbox"/>	■ ■ □ □	70,120	0
Laptop Dispenser - Library	<input type="checkbox"/>	■ ■ □ □	55,100	0
Renewal - Information Technology				
IT Equipment Renewal	<input type="checkbox"/>	□□□□	61,000	0
Upgrade - Information Technology				
CCTV Upgrades to Town Facilities - Rangers and Parking	<input type="checkbox"/>	□□□□	20,000	0
System Upgrade - Authority 7	<input type="checkbox"/>	■ ■ □ □	32,842	0
CCTV Upgrades to Town Facilities - Aqualife, Leisurelife and Library	<input type="checkbox"/>	□□□□	50,000	0

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Roads			7,833,756	0
Renewal - Roads				
Mars Street East - President to Kew	☐	☐☐☐☐	86,570	0
Miller Street - Albany to Shepperton (MRRG)	☐	☐☐☐☐	316,277	0
Raleigh - Oats to Briggs	☐	☐☐☐☐	293,765	0
Read Street - Withnell to Oats	☐	☐☐☐☐	31,436	0
Colombo Street South - Gloucester to Berwick	☐	■☐☐☐	84,698	0
Berwick Street - Balmoral to Hill View (MRRG)	☐	☐☐☐☐	633,839	0
Etwell Street - Road and Roundabout Renewal	☐	☐☐☐☐	300,000	0
Roads to Recovery Projects	☐	■■☐☐	238,000	0
Upgrade - Roads				
Shepperton & Miller Intersection (Blackspot)	☐	☐☐☐☐	700,000	0
Archer- Mint Streetscape Improvements	☐	☐☐☐☐	1,600,000	0
Bone Street/Upton Intersection Upgrade	☐	☐☐☐☐	45,000	0
Withnell Street - Swansea to Read	☐	■☐☐☐	122,884	0
Star Street and Briggs Street (Blackspot)	☐	■☐☐☐	557,880	0
Archer and Orrong Intersection (Blackspot)	☐	■■☐☐	1,315,831	0
Archer/Mint Street Upgrade - Stage 1	☐	■☐☐☐	1,500,000	0
Roberts Road and Orrong Intersection	☐	■☐☐☐	7,576	0

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Drainage			185,000	0
Renewal - Drainage				
Drainage - President Street and Sandra Place Flood Control	<input type="checkbox"/>	□□□□	185,000	0
Pathways			2,432,120	0
Renewal - Pathways				
Paths - Harris St - Sandra to Briggs (South side)	<input type="checkbox"/>	□□□□	15,743	0
Victoria Park Drive - Roger Mackay Dr and Marlee Loop	<input type="checkbox"/>	■□□□	150,000	0
New - Pathways				
Rutland Avenue Shared Path (Miller to Great Eastern Highway)	<input type="checkbox"/>	■□□□	2,191,377	0
Paths - Watts Place - Turner to End	<input type="checkbox"/>	■□□□	75,000	0
Parks			9,448,738	1,907
Renewal - Parks				
Rotary Park - Playground and EcoZoning	<input type="checkbox"/>	■□□□	250,000	0
Upgrade - Parks				
Kent St Sandpit	<input type="checkbox"/>	□□□□	55,000	0
GO Edwards Park Upgrade - Stage 5	<input type="checkbox"/>	■□□□	508,222	1,907
Harold Rossiter - Flood Lighting	<input type="checkbox"/>	□□□□	390,516	0
Higgins Park - Floodlight Upgrade	<input type="checkbox"/>	□□□□	650,000	0
New - Parks				
Victoria Park Green Basins Program (UFS)	<input type="checkbox"/>	□□□□	75,000	0
Urban Centre Greening Program (UFS)	<input type="checkbox"/>	□□□□	65,000	0
Victoria Park Leafy Street Program (UFS)	<input type="checkbox"/>	□□□□	290,000	0
Urban Ecosystems Program (UFS)	<input type="checkbox"/>	□□□□	155,000	0
Macmillan Precinct Masterplan	<input type="checkbox"/>	□□□□	210,000	0
Edward Millen Park - Masterplan	<input type="checkbox"/>	□□□□	6,800,000	0

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual
Other Infrastructure			1,725,392	0
Renewal - Other Infrastructure				
Street Furniture - Bus Shelters	<input type="checkbox"/>	■ ■ □ □	120,000	0
Street Lighting - Albany Highway and Laneways	<input type="checkbox"/>	□ □ □ □	50,000	0
Burswood Peninsula - Lighting Replacement	<input type="checkbox"/>	■ □ □ □	150,000	0
Rathay Street - Structural Wall Renewal	<input type="checkbox"/>	■ ■ □ □	75,000	0
ROW 46	<input type="checkbox"/>	■ ■ □ □	162,677	0
Pedestrian Infrastructure Improvements	<input type="checkbox"/>	□ □ □ □	40,000	0
Paid Parking Ticket Machine Infrastructure Upgrade	<input type="checkbox"/>	□ □ □ □	150,000	0
Upgrade - Other Infrastructure				
Roads - ACROD Bay - Camberwell Street	<input type="checkbox"/>	□ □ □ □	15,000	0
Upgrade - ROW 59	<input type="checkbox"/>	■ □ □ □	372,717	0
ROW 33	<input type="checkbox"/>	■ □ □ □	390,000	0
Old Spaces New Places No.3 - Western Gateway	<input type="checkbox"/>	□ □ □ □	150,000	0
New - Other Infrastructure				
Kensington Bushland - Artwork	<input type="checkbox"/>	□ □ □ □	30,000	0
Purchase and Installation of Parking Meters	<input type="checkbox"/>	□ □ □ □	19,998	0