

minutes

Finance and Audit Committee



Please be advised that a **Finance and Audit Committee** meeting commenced at **5.30pm** on **Monday 23 July 2018** in meeting room 1 at the Administration Building, 99 Shepperton Road, Victoria Park.

A handwritten signature in blue ink that reads "Goode".

NATALIE MARTIN GOODE
A/CHIEF EXECUTIVE OFFICER

24 July 2018

(To be confirmed 27 August 2018)

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(To be confirmed 27 August 2018)

1. OPENING

Cr Brian Oliver opened the meeting at 5.31pm and welcomed the new independent members to the committee.

2. ATTENDANCE

Members:

Banksia Ward: Cr C (Claire) Anderson

Jarraah Ward: Cr B (Brian) Oliver (Presiding Member)
Cr J (Jennifer) Ammons Noble

Deputy member: Cr B (Bronwyn) Ife

Independent members: Mr N (Neil) Formosa
Mr J (Jonathon) Carley

Chief Financial Officer Mr N (Nathan) Cain
Chief Operations Officer Mr B (Ben) Killigrew
Strategic Projects Manager Mr J (Jack) Bidwell
Manager Stakeholder Relations Ms C (Carrie) Parsons
Principal Governance Advisor Mr R (Russ) Fishwick
Senior Governance Advisor Ms D (Danielle) Uniza

Secretary Ms A (Amy) Noon

2.1 Apologies

Nil.

2.2 Approved leave of absence

Cr K (Karen) Vernon

3. DECLARATIONS OF INTEREST

Declarations of interest are to be made in writing prior to the commencement of the Meeting, (a form to assist Elected Members and Staff is attached at the end of this Agenda).

Declaration of Financial Interests

Nil.

Declaration of Proximity Interest

Nil.

Declaration of Interest affecting impartiality

Nil.

4. CONFIRMATION OF MINUTES

RESOLVED:

Moved: Cr Anderson

Seconded: Cr Ife

That the minutes of the Finance and Audit Committee meeting, held on 25 June 2018, be confirmed.

The motion was put and

Carried (6:0)

In favour of the motion: Cr Ife; Cr Anderson; Cr Ammons Noble; Cr Oliver; Mr N Formosa; and Mr J Carley

RESOLVED:

Moved: Cr Oliver

Seconded: Cr Anderson

That the minutes of the Special Finance and Audit Committee meeting, held on 28 June 2018, be confirmed.

The motion was put and

Carried (6:0)

In favour of the motion: Cr Ife; Cr Anderson; Cr Ammons Noble; Cr Oliver; Mr N Formosa; and Mr J Carley

5. TERMS OF REFERENCE

1. Name

Finance and Audit Committee

2. Purpose

The Town's Strategic Community Plan notes four components of the mission statement, namely –

- Social – To promote sustainable connected, safe and diverse places for everyone.
 - Economic – To promote sustainable diverse, resilient and prosperous places for everyone.
 - Environment – To promote sustainable liveable, healthy and green places for everyone.
 - Civic leadership – To show leadership by communicating with, empowering and supporting people in the community.
-

(To be confirmed 27 August 2018)

The primary purpose of this committee shall be the civic leadership component of the Town's mission statement, which is to show leadership by communicating with, empowering and supporting people in the community.

3. Scope

The committee will primarily focus on the following key civic leadership strategic outcomes–

- Well thought out and managed projects that are delivered successfully.
- Appropriate information management that is easily accessible, accurate and reliable.
- Innovative, empowered and responsible organisational culture with the right people in the right jobs.
- Finances are managed appropriately, sustainably and transparently for the benefit of the community.
- Visionary civic leadership with sound and accountable governance that reflects objective decision making.
- Legislative responsibilities are resourced and managed appropriately, diligently and equitably.

Wherever possible, the committee will seek opportunities to address the following additional strategic outcomes –

- Everyone receives appropriate information in the most efficient and effective way for them.
- Appropriate devolution of decision making and service provision to an empowered community.
- People have positive exchanges with the Town that inspires confidence in the information and the timely service provided.
- A community that is authentically engaged and informed in a timely manner.

4. Deliverables

The committee will –

- Provide strategic leadership in the development and regular review of policies and strategies that are inclusive, empowering and build capacity of the Town of Victoria Park community.
- Provide guidance and assistance to Council as to the carrying out its functions in relation to audits in compliance with the *Local Government Act 1995*.
- Ensure Council maintains its financial capacity to deliver programs and services.
- Provide advice to Council in relation to matters related to the scope of the committee.

Specifically the committee will ensure delivery of the following –

- Annual review of policies, strategies and plans related to the scope of the committee.
- Annual compliance audit.
- Annual risk management audit.

5. Reporting

Although any service area of the Town may report through this committee on matters associated with the primary purpose and scope, the following service areas of council are likely to predominantly feature –

- Customer Relations
- Financial Services
- Human Resources

(To be confirmed 27 August 2018)

- Information Systems
- Leadership and Governance
- Project Management

6. Governance

The committee is a Council-created committee formed under Subdivision 2 (Committees and their meetings) of the *Local Government Act 1995* and is governed by the provisions of the *Town of Victoria Park Standing Orders Local Law 2011* and the *Local Government Act 1995* and its regulations.

The committee will comprise a maximum of four (4) Elected Members (being two (2) Elected Member representatives from each of the Town's two (2) wards with five (5) Elected Members being appointed in a hierarchical order as alternate deputy members) and up to two (2) other persons (that may be co-opted from time-to-time for such period, or in relation to such matters, as determined, where that person's experience, skills or qualifications would enable him or her to make a contribution to the committee's functions).

In accordance with section 5.19 of the *Local Government Act 1995*, the quorum for a meeting of the committee is at least 50% of the number of offices (whether vacant or not) of members of the committee.

7. Meeting arrangements

The committee shall convene in accordance with the annual adopted meeting schedule.

8. Authority

The committee has no delegated power. The committee may only make recommendations to Council for a decision.

9. Review

The committee and committee terms of reference will be reviewed from time-to-time and immediately following each local government election.

6. PRESENTATIONS

6.1 Deputations

Nil.

(To be confirmed 27 August 2018)

7. METHOD OF DEALING WITH AGENDA BUSINESS

RESOLVED:

Moved: Cr Ammons Noble

Seconded: Cr Ife

That clause 6.10 *Speaking Twice of the Town of Victoria Park Standing Orders Local Law 2011* be suspended for the duration of this meeting.

The motion was put and

Carried (6:0)

In favour of the motion: Cr Ife; Cr Anderson; Cr Ammons Noble; Cr Oliver; Mr N Formosa; and Mr J Carley

(To be confirmed 27 August 2018)

8. REPORTS**8.1 Schedule of accounts for 30 June 2018**

File Reference:	FIN/11/0001~09
Appendices:	Schedule of Accounts for June 2018
Attachments:	No

Date:	16 July 2018
Reporting Officer:	A. Thampoe
Responsible Officer:	N. Cain
Voting Requirement:	Simple majority
Executive Summary:	
Recommendation - That the Finance and Audit Committee recommends that Council, acknowledges the Schedule of Accounts paid for the month ended 30 June 2018.	
<ul style="list-style-type: none"> • The accounts paid for 30 June 2018 as included in the appendices. • Direct lodgement of payroll payments to the personal bank accounts of employees are also included. 	

TABLED ITEMS:

Nil

BACKGROUND:

Council has delegated to the Chief Executive Officer the authority to make payments from the Municipal and Trust funds in accordance with the *Local Government (Financial Management) Regulations 1996*.

Under Regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*, where a local government has delegated to the Chief Executive Officer the exercise of its power to make payments from the Municipal fund or the Trust fund, each payment from the Municipal fund or the Trust fund is to be noted on a list compiled for each month showing:

- a) The payee's name;
- b) The amount of the payment;
- c) The date of the payment; and
- d) Sufficient information to identify the transaction.

That list should then be presented at the next Ordinary Meeting of the Council following the preparation of the list, and recorded in the minutes of the meeting at which it is presented.

DETAILS:

The list of accounts paid in accordance with *Regulation 13(1) of the Local Government (Financial Management) Regulations 1996* is contained within the Appendices, and is summarised as thus -

(To be confirmed 27 August 2018)

Fund	Reference	Amounts
Municipal Account		
Automatic Cheques Drawn	608371 - 608389	43,869
Creditors – EFT Payments		3,610,072
Payroll		1,042,158
Bank Fees		4,227
Corporate MasterCard		14,117
		4,714,443
Trust Account		
Automatic Cheques Drawn	3581 - 3589	14,000
		14,000

Legal Compliance:

Section 6.10 (d) of the Local Government Act 1995 refers, ie.-

6.10. Financial management regulations

Regulations may provide for —

- (d) the general management of, and the authorisation of payments out of —
- (i) the municipal fund; and
 - (ii) the trust fund,
- of a local government.

Regulation 13(1), (3) & (4) of the Local Government (Financial Management) Regulations 1996 refers, ie.-

13. Lists of Accounts

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
- (a) the payee's name;
 - (b) the amount of the payment;
 - (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.
- (3) A list prepared under subregulation (1) is to be —
- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

Policy Implications:

Nil

Risk Management Considerations:

Three risks have been identified as outlined.

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Risk & Consequence	Consequence + Rating	Likelihood = Rating	Overall Risk Analysis	Mitigation/Actions
Compliance: Council not accepting Schedule of Accounts	Moderate	Unlikely	Moderate	Provide reasoning and detailed explanations to Council to enable informed decision making.
Financial Impact: Misstatement or significant error in Schedule of Accounts	Major	Unlikely	Moderate	Daily and monthly reconciliations. Internal and external audits.
Financial Impact: Fraud and illegal acts	Catastrophic	Rare	Moderate	Stringent internal controls. Internal audits. Segregation of duties

Strategic Plan Implications:

CL6 – Finances are managed appropriately, sustainably and transparently for the benefit of the community.

CL 10 – Legislative responsibilities are resourced and managed appropriately, diligently and equitably.

Financial Implications:Internal Budget:

Nil

Total Asset Management:

Nil

Sustainability Assessment:External Economic Implications:

Nil

Social Issues:

Nil

Cultural Issues:

Nil

Environmental Issues:

Nil

(To be confirmed 27 August 2018)

COMMENT:

All accounts paid have been duly incurred and authorised for payment as per approved purchasing and payment procedures and it is therefore recommended that the Committee recommend to the Council to accept and confirm the payments, as included in the appendices.

In anticipation that the Committee will ask questions about the schedule of accounts, please note that these questions and answers will be included in the appropriate Elected Members Briefing Session agenda and Ordinary Council Meeting agenda.

FURTHER COMMENT:

- Could additional commentary be provided for the following accounts?
 - Aha Consulting \$18,689
The total payment was made up of two invoices, being for:
 - \$6,017.00 – *Delivery of International Association for Public Participation (IAP2) Community Engagement Essentials training on 27 April 2018.*
 - \$12,672.00 – *Delivery of International Association for Public Participation (IAP2) Engagement Methods training on 28 and 29 May 2018.*
 - Hoskins Investment \$48,960
Progress payment one (50% of total) for upgrade to depot warehouse as per approved capital works program for tender TVP/18/01.
 - ID Consulting \$42,680
ID Consulting provide the Town with subscription to a suite of services which provide specific demographic and statistical information relating to the Town. These include Community Profile, Social Atlas, Population Forecasts and Economic Profile. These can be viewed on the Town's website under Demographics and Statistics.
 - Pinnacle \$84,040
Payment for the newly installed gazebo at The Promenade, Burswood as per the approved capital works program.

(To be confirmed 27 August 2018)

RESOLVED:

Moved: Cr Anderson

Seconded: Cr Ammons Noble

That the Finance and Audit Committee recommends that Council, pursuant to Regulation 13 of the *Local Government (Financial Management) Regulations 1996*, confirm:

- 1. The accounts paid for 30 June 2018 as included in the appendices; and**
- 2. Direct lodgement of payroll payments to the personal bank accounts of employees.**

The motion was put and

Carried (6:0)

In favour of the motion: Cr Ife; Cr Anderson; Cr Ammons Noble; Cr Oliver; Mr N Formosa; and Mr J Carley

(To be confirmed 27 August 2018)

8.2 Financial statements for the month ending 30 June 2018

File Reference:	FIN/11/0001~09
Appendices:	No
Attachments:	Yes

Date:	16 July 2019
Reporting Officer:	A. Thampoe
Responsible Officer:	N. Cain
Voting Requirement:	Simple majority

Executive Summary:

Recommendation - That the Finance and Audit Committee recommends that Council, accepts the Financial Activity Statement Report – 30 June 2018, as attached to and forming part of this report.

- The Financial Activity Statement Report is presented for the month ending 30 June 2018. The report complies with the requirements of Regulation 34 (Financial activity statement report) of the *Local Government (Financial Management) Regulations 1996*.

TABLED ITEMS:

Nil

BACKGROUND:

Each month officers are required to prepare monthly financial reports, covering prescribed information, and present these to Council for acceptance.

DETAILS:

Presented is the Financial Activity Statement Report – 30 June 2018.

Please note -

The financial information as shown in this report does not include a number of end-of-financial year adjustments that are still yet to occur, as well as the final approval by the Auditor. The figures stated should therefore not be taken as the Town's final financial position for the period ended 30 June 2018.

Revenue

Operating Revenue and Non-Operating Revenue – Material variances are identified where, for the period being reported, the actual varies to the budget by an amount of (+) or (-) \$25,000 and, in these instances, an explanatory comment has been provided.

Expense

Operating Expense, Capital Expense and Non-Operating Expense – Material variances are identified where, for the period being reported, the actual varies to the budget by an amount of (+) or (-) \$25,000 and, in these instances, an explanatory comment has been provided.

(To be confirmed 27 August 2018)

For the purposes of explaining each material variance, a three-part approach has been applied. The parts are –

1. **Period Variation**
Relates specifically to the value of the variance between the Budget and Actual figures for the period of the Report.
2. **Primary Reason(s)**
Explains the primary reason(s) for the period variance. Minor contributing factors are not reported.
3. **End-of-Year Budget Impact**
Forecasts the likely financial impact on the end-of-year financial position. It is important to note that figures in this part are ‘indicative only’ at the time of reporting, for circumstances may subsequently change prior to the end of the financial year.

Legal Compliance:

Regulation 34 (Financial activity statement report) of the *Local Government (Financial Management) Regulations 1996* states –

- (1) *A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —*
 - (a) *annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);*
 - (b) *budget estimates to the end of the month to which the statement relates;*
 - (c) *actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;*
 - (d) *material variances between the comparable amounts referred to in paragraphs (b) and (c); and*
 - (e) *the net current assets at the end of the month to which the statement relates.*
- (2) *Each statement of financial activity is to be accompanied by documents containing —*
 - (a) *an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;*
 - (b) *an explanation of each of the material variances referred to in subregulation (1)(d); and*
 - (c) *such other supporting information as is considered relevant by the local government.*
- (3) *The information in a statement of financial activity may be shown —*
 - (a) *according to nature and type classification; or*
 - (b) *by program; or*
 - (c) *by business unit.*
- (4) *A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —*

(To be confirmed 27 August 2018)

- (a) *presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and*
- (b) *recorded in the minutes of the meeting at which it is presented.*
- (5) *Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.*

Section 6.8 of the *Local Government Act 1995* (Expenditure from municipal fund not included in annual budget) states –

- (1) *A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —*
- (a) *is incurred in a financial year before the adoption of the annual budget by the local government; or*
- (b) *is authorised in advance by resolution*;* or
- (c) *is authorised in advance by the Mayor or president in an emergency.*

* *Absolute majority required.*

(1a) *In subsection (1) — additional purpose means a purpose for which no expenditure estimate is included in the local government's annual budget.*

- (2) *Where expenditure has been incurred by a local government —*
- (a) *pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and*
- (b) *pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council.*

Policy Implications:

Nil

Risk Management Considerations:

Risk & Consequence	Consequence + Rating	Likelihood = Rating	Overall Risk Analysis	Mitigation/Actions
Financial Impact: Council not accepting budget amendment recommendation	Moderate	Unlikely	Moderate	Provide reasoning and detailed explanations to Council to enable informed decision making.

(To be confirmed 27 August 2018)

Compliance: Financial statement not complying with the requirements of the <i>Local Government (Financial Management) Regulations 1996</i>	Moderate	Unlikely	Moderate	Internal review of monthly Financial activity statement. External audits of monthly financial statements.
Financial impact: Misstatement or significant error in financial statements	Major	Unlikely	Moderate	Daily and monthly reconciliations. Internal and external audits.
Financial Impact: Fraud and illegal acts	Catastrophic	Rare	Moderate	Stringent internal controls. Internal audits. Segregation of duties.

Strategic Plan Implications:

CL6 – Finances are managed appropriately, sustainably and transparently for the benefit of the community.

CL 10 – Legislative responsibilities are resourced and managed appropriately, diligently and equitably.

Financial Implications:Internal Budget:

The Statement of Financial Activity, as contained in the body of the Financial Activity Statement Report, refers and explains.

Total Asset Management:

Nil

Sustainability Assessment:External Economic Implications:

Nil

Social Issues:

Nil

Cultural Issues:

Nil

(To be confirmed 27 August 2018)

Environmental Issues:

Nil

COMMENT:

It is recommended that the Financial Activity Statement Report – 30 June 2018 be accepted.

CONCLUSION:

The Financial Activity Statement Report – 30 June, complies with the requirements of Regulation 34 (Financial activity statement report) of the *Local Government (Financial Management) Regulations 1996*. It is therefore recommended that the Financial Activity Statement Report – 30 June be accepted.

FURTHER COMMENT:

The members of the Finance and Audit Committee sought clarity on the following items.

- There is an increase in rates interest. Is this indicative of a trend shift such as a greater percentage of ratepayers unable to finalise their rates or pay upfront?
Yes, the variance predominantly relates to interest on late payments due to ratepayers not paying their rates on time. Interest earned is 13% greater than last year.
- What percentage of our properties are sitting vacant and for how long?
Currently five out of the 43 properties are vacant, which represents 11%. Properties at 6 and 8 Kent Street will be under construction shortly and will become the Rangers and Parking offices. Following is a list of current vacant Town owned properties:
 - *6 Kent Street – to undergo refurbishment for Rangers/Parking use. Local Chambers vacated in July 2015.*
 - *8 Kent Street – to undergo refurbishment for Rangers/Parking use. Victoria Park Youth Accommodation vacated in June 2017.*
 - *874 Albany Highway – currently being advertised for rental. Enkel vacated in November 2017.*
 - *21 Lichfield Street – vacant since Toy Library relocated to Lathlain Place in January 2017.*
 - *71 Oats Street – vacant since Infant Health Clinic relocated to Lathlain Place in January 2017.*
- Why have the Lichfield Street and Oats Street properties remained vacant since 2017?
The Lichfield Street property is zoned as parks and this prevents the building being used for some uses. The Chief Operations Officer, Mr Ben Killigrew, undertook to provide the committee members with more information as to why these properties are vacant.

(To be confirmed 27 August 2018)

- What was the reason for lower than budgeted Community Development grants to our community being delivered?
The grants to communities was lower than estimated due to the following reasons:
 - *Lower than anticipated number of grant applications received.*
 - *Of the grant applications received, \$12,687 worth of grant applications were declined as they did not meet the eligibility criteria and a \$5,000 application was withdrawn by the applicant due to unforeseen circumstances.*
 - *Grant funding that was allocated for Healthy Community was under spent as the new grant process was not rolled out due to other projects taking priority.*

RESOLVED:

Moved: Cr Ife

Seconded: Mr Carley

That the Finance and Audit Committee recommends that Council, pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, accepts the Financial Activity Statement Report – 30 June 2018 as attached to, and forming part of, this report.

(Simple majority required)

The motion was put and

Carried (6:0)

In favour of the motion: Cr Ife; Cr Anderson; Cr Ammons Noble; Cr Oliver; Mr N Formosa; and Mr J Carley

(To be confirmed 27 August 2018)



Financial Activity Statement Report

For the month ended 30 June 2018

Contents

Statement of Financial Activity Variances

Proposed Budget Amendments

Accounting Notes

Service Unit Definitions

Statement of Financial Activity

Net Current Funding Position

Cash and Cash Investments

Receivables (Rates and Sundry Debtors)

Grants and Contributions

Reserve Funds

Capital Items

(To be confirmed 27 August 2018)

Statement of Financial Activity Variances

Material Variances Defined

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

Revenues (Operating and Non-Operating)

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

Expenses (Operating, Capital and Non-Operating)

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

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

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

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

Material Variances Explained

The Financial statements are presented based on the new organisational structure

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

Revenue

Chief Executive Officer

No material variance to report

(To be confirmed 27 August 2018)

Community Planning

- **Community Development**

- The period variation is unfavourable to period budget by \$29,434.
- The variation predominantly relates to lower than budgeted sponsorship revenue received.
- The impact on the year end position is a reduction in revenue of \$29,434.

- **Urban Planning**

- The period variation is favourable to period budget by \$53,448.
- The variation predominantly relates to higher than anticipated income received from development application fees and Subdivision fees.
- The impact on the year end position is an increase in revenue of \$53,448.

Finance

- **Aqualife**

- The period variation is unfavourable to period budget by \$68,769.
- The variance predominantly relates to lower than anticipated swim school enrolments and a reduction in recreational swimming revenue due to the temporary closure of the outdoor pool for maintenance.
- The impact on the year end position is a reduction in revenue of \$68,769.

- **Corporate Funds**

- The period variation is favourable to period budget by \$735,977.
- The variation relates to the advance payment of the 2018-2019 financial assistance grant. The 50% advance payment is recognised as revenue due to the transfer of control upon receipt of funds.
- The impact on the year end position is an increase in revenue of \$735,977.

- **Financial Services**

- The period variation is favourable to period budget by \$34,716.
- The variation predominantly relates greater than anticipated revenue received from rates instalment interest fees.
- The impact on the year end position is an increase in revenue of \$34,716.

- **Leisurelife**

- The period variation is favourable to period budget by \$32,200.
- The variation predominantly relates to greater than anticipated revenue received from court hire, school holiday programs and gym membership fees.
- The impact on the year end position is an increase in revenue of \$32,200.

- **Parking**

- The period variation is favourable to period budget by \$39,647.

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- An increased Information and Parking Officer activity through patrols around Optus stadium and recruitment of a pool of casual officers has resulted in higher than anticipated infringement revenue.
The impact on the year end position is an increase in revenue of \$39,647

Operations

- **Asset Planning**

- The period variation is unfavourable to period budget by \$51,221.
- The variation predominantly relates to lower than budgeted lease income due to some properties being vacant.
- The impact on the year end position is a reduction in revenue of \$51,221.

- **Operations Office**

- The period variation is unfavourable to period budget by \$27,525.
- The variation predominantly relates to the \$3,500,000 grant received from the Department of Local Government, Sport and Cultural Industries for the West Coast Eagles project. The amount of grant drawn down by the West Coast Eagles is lower than budgeted for. The amount unclaimed, has been moved to grants in advance which is anticipated to be drawn down in November 2018.
- The impact on the year end position is a reduction in revenue of \$27,525.

- **Parks and Reserves**

- The period variation is unfavourable to period budget by \$185,044.
- The variation predominantly relates to an unsuccessful capital grant application.
- The impact on the year end position is a reduction in revenue of \$185,044.

- **Project Management**

- The period variation is favourable to period budget by \$38,698.
- The variation predominantly relates to revenue received from the Water Corporation as consideration for registration of an easement.
The impact on the year end position is an increase in revenue of \$38,698.

- **Street Operations**

- The period variation is unfavourable to period budget by \$402,539.
- The variation predominantly relates to capital grant funding that are yet to be finalised and claimed. The claims were delayed due to delays in capital projects. Unclaimed capital funding has been carried forward to the next financial year.
- The impact on the year end position is a reduction in revenue of \$402,539.

Operating Expense

Chief Executive Office

- **Chief Executive Office**

- The period variation is favourable to period budget by \$51,537.

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- The variation predominantly relates to underspend on “Think, Act, Plan, Participate (TAPP)” projects where there has been a change in project ownership due to staff resources. These projects have been reallocated to staff who have carried forward the projects to be completed next financial year.
- The impact on the year end position is a reduction in expenditure of \$51,537.
- **Communication and Engagement**
 - The period variation is favourable to period budget by \$74,586
 - The variation predominantly relates to vacancies within the area.
 - The impact on the year end position is a reduction in expenditure of \$74,586.
- **Human Resources**
 - The period variation is favourable to period budget by \$218,223.
 - The variation predominantly relates to vacancies within the area and lower than budgeted expenditure within the corporate development program.
 - The impact on the year end position is a reduction in expenditure of \$218,223.

Community Planning

- **Building Services**
 - The period variation is favourable to period budget by \$26,610.
 - The variation predominantly relates to lower than anticipated consultancy costs relating to pool inspection fees.
 - The impact on the year end position is a reduction in expenditure of \$26,610.
- **Community Development**
 - The period variation is favourable to period budget by \$248,296.
 - The variation predominantly relates to vacancies within the area and lower than budgeted grants to communities. Cost of street furniture maintenance was also lower than budgeted for.
 - The impact on the year end position is a reduction in expenditure of \$248,296
- **Community Planning Office**
 - The period variation is favourable to period budget by \$231,530.
 - The variation predominantly relates to positions being vacant for part of the year and employee leave liability adjustments within the area.
 - The impact on the year end position is a reduction in expenditure of \$231,530.
- **Digital Hub**
 - The period variation is favourable to period budget by \$38,610.
 - The variation predominantly relates to vacancies within the area.
 - The impact on the year end position is a reduction in expenditure of \$38,610.
- **Economic Development**
 - The period variation is favourable to period budget by \$76,992.

(To be confirmed 27 August 2018)

- The variation predominantly relates to vacancies within the area and lower than expected consultancy costs.
- The impact on the year end position is a reduction in expenditure of 76,992.
- **Library Services**
 - The period variation is unfavourable to period budget by \$43,215.
 - The variation predominantly relates to higher than budgeted employment expenditure within the area. The variance is expected to reduce once the end of financial year leave allocation adjustments are finalised.
 - The impact on the year end position is estimated to be an increase in expenditure of \$43,215.
- **Place Management**
 - The period variation is favourable to period budget by \$120,135.
 - The variation predominantly relates to vacancies within the area.
 - The impact on the year end position is a reduction in expenditure of \$120,135.
- **Strategic Town Planning**
 - The period variation is favourable to period budget by \$291,588.
 - The variation predominantly relates to vacancies within the area and lower than budgeted project consultancy costs. Unspent project consultancy costs have been carried forward to the next financial year.
 - The impact on the year end position is a reduction in expenditure of \$291,588.
- **Urban Planning**
 - The period variation is favourable to period budget by \$48,844.
 - The variation predominantly relates to lower than budgeted consultancy cost.
 - The impact on the year end position is a reduction in expenditure of \$48,844.

Finance

- **Aqualife**
 - The period variation is favourable to period budget by \$95,303.
 - The variation predominantly relates to savings of salaries within Crèche and Aqualife customer service areas through rostering efficiency.
 - The impact on the year end position is a reduction in expenditure of \$95,303.
- **Budgeting**
 - The period variation is unfavourable to period budget by \$1,995,086.
 - The variation predominantly relates to higher than budgeted depreciation on assets and a loss on sale of land.
 - These are non-cash transactions and therefore the impact on the year end position is nil.
- **Corporate Funds**
 - The period variation is unfavourable to period budget by \$30,657.

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- The variation predominantly relates to an insurance scheme cost which was higher than budgeted for.
- The impact on the year end position is an increase in expenditure of \$30,657.
- **Finance Office**
 - The period variation is unfavourable to period budget by \$29,907.
 - The variation predominantly relates to higher than anticipated employment costs.
 - The impact on the year end position is an increase in expenditure of \$29,907.
- **Financial Services**
 - The period variation is favourable to period budget by \$139,338.
 - The variation predominantly relates to lower than anticipated consultancy and debt collection costs.
 - The impact on the year end position is a reduction in expenditure of \$139,338.
- **Information Systems**
 - The period variation is favourable to period budget by \$773,101.
 - The variation is due to delays in project initiatives that could not be resourced within the budgeted timeframe.
 - The impact on the year end position is a reduction in expenditure of \$773,101.
- **Leisurelife**
 - The period variation is favourable to period budget by \$185,844.
 - The variation predominantly relates to vacancies and rostering changes within the area.
 - The impact on the year end position is a reduction in expenditure of \$185,844.
- **Parking**
 - The period variation is favourable to period budget by \$32,414.
 - The variation predominantly relates to lower than anticipated consultancy costs relating to parking reviews.
 - The impact on the year end position is a reduction in expenditure of \$32,414.
- **Ranger Services**
 - The period variation is favourable to period budget by \$57,267.
 - The variation predominantly relates to a delay in supplier invoices. Costs will be accrued as part of the end of financial year process once confirmation of cost is received.
 - The impact on the year end position is a reduction in expenditure of \$57,267.

Operations

- **Asset Planning**
 - The period variation is favourable to period budget by \$543,090.
 - The variation predominantly relates to lower than budgeted building and equipment maintenance costs. The variance also includes a \$190,000 budget timing variance

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relating to the Lathlain Precinct Redevelopment Project. This project is currently underway and all unspent funds relating to this project have been carried forward to the next financial year.

- The impact on the year end position is a reduction in expenditure of \$543,090.

- **Environment**

- The period variation is unfavourable to period budget by \$42,418
- The variation predominantly relates to higher than anticipated employment and environmental programs costs.
- The impact on the year end position is an increase in expenditure of \$42,418.

- **Operations Office**

- The period variation is favourable to period budget by \$47,893.
- The variation predominantly relates to lower than anticipated consultancy costs.
- The impact on the year end position is a reduction in expenditure of \$47,893.

- **Parks and Reserves**

- The period variation is unfavourable to period budget by \$135,467
- The variation predominantly relates to higher than anticipated tree maintenance costs. Additional expenditure incurred to rectify and stop damages to footpaths and property from Ficus trees and high level of pest infestations in Celtus and Melia trees requiring pest control spraying. Increase tree planting has also resulted in an increase in watering costs.
- The impact on the year end position is a reduction in expenditure of \$135,467.

- **Project Management**

- The period variation is favourable to period budget by \$148,740.
- The variation predominantly relates to lower than anticipated consultancy costs relating to Lathlain precinct redevelopment project.
- The impact on the year end position is a reduction in expenditure of \$148,740.

- **Street Improvement**

- The period variation is favourable to period budget by \$248,222.
- The variation is predominantly due to lower than anticipated expenditure relating consultancy costs, as necessary planned works were completed utilising existing internal staff rather than consultants. Vacancies within the area has also created a favourable variance to budget.
- The impact on the year end position is a reduction in expenditure of \$248,222.

- **Street Operations**

- The period variation is favourable to period budget by \$348,600.
- The variation predominantly relates to lower than anticipated costs relating to footpath and drainage maintenance and street lighting.
- The impact on the year end position is a reduction in expenditure of \$348,600.

Capital Expense

(To be confirmed 27 August 2018)

Chief Executive Office

No material variance to report.

Community Planning

No material variance to report.

Finance

- **Information Systems**

- The period variation is favourable to period budget by \$649,519.
- The variation predominantly relates to delays in capital projects due to resource limitations. Projects scheduled for next financial year, have been carried forward
- The impact on the year end position is a reduction in expenditure of \$649,519.

- **Parking**

- The period variation is favourable to period budget by \$238,300.
- The variation predominantly relates to delays in capital projects due to resource limitations. Projects scheduled for next financial year, have been carried forward.
- The impact on the year end position is a reduction in expenditure of \$238,300.

Operations

- **Asset Planning**

- The period variation is favourable to period budget by \$1,466,886.
- The variation predominantly relates to delays in some capital projects. Library entrance upgrade and John Macmillan park toilet upgrades were not progressed during the year, awaiting concept design phase for the John Macmillan activation project. Depot rear shed roof cladding replacement project was completed \$73,000 under budget. Funds relating to projects that are to be completed next financial year, have been carried forward.
- The impact on the year end position is a reduction in expenditure of \$1,466,886.

- **Fleet Services**

- The period variation is favourable to period budget by \$127,941.
- The variation predominantly relates to savings made due to change in business needs and operations. The purchase of two vehicles are yet to be finalised. Funds relating to these purchases have been carried forward to the next financial year.
- The impact on the year end position is a reduction in expenditure of \$1,466,886.

- **Parks**

- The period variation is favourable to period budget by \$2,032,612.
- The variation relates to delays and budget timing of major capital projects. The most significant project being the new Lathlain Park with a total budget of \$1,500,000. This project has been carried forward to the next financial year. McCallum Park foreshore river wall project funds has been carried forward to secure an opportunity for additional

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external funding towards the park upgrade. Peninsula to Park survey, landscape and footpath works are complete with some funds carried over for final invoices. Jirdarup Bushland signage project has been carried forward awaiting consultation with indigenous and other community groups.

- The impact on the year end position is a reduction in expenditure of \$2,032,612.

- **Street Operations**

- The period variation is favourable to period budget by \$1,873,809.
- The variation predominantly relates to delays in capital projects. Two projects are awaiting design approval from Main Roads and the Safer Communities Lighting projects are awaiting approval from Western Power. Funds relating to projects that are to be completed next financial year, have been carried forward.
- The impact on the year end position is a reduction in expenditure 1,873,809.

Non-Operating Revenue

Finance

- **Corporate Funds**

- The period variation is unfavourable to period budget by \$950,000.
- The variation is due to an end of financial year process relating to transfers from reserves that is yet to occur.
- The impact on the year end position is nil.

- **Fleet Services**

- The period variation is unfavourable to period budget by \$62,813.
- The variation is due to delays in the sale / replacement of vehicles. These sales have been carried forward to the next financial year.
- The impact on the year end position is a reduction in revenue of \$62,813.

Non-Operating Expenses

- **Corporate Funds**

- The period variation is favourable to period budget by \$1,289,072.
- The variation is predominantly due to transfers to reserve which are yet to occur.
- The impact on the year end position is nil.

Proposed Budget Amendments

No budget amendments to report

Accounting Notes

Significant Accounting Policies

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

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(a) Basis of Preparation

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

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

(b) The Local Government Reporting Entity

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

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

(c) 2017- 2018 Actual Balances

Balances shown in this document as 2017 - 2018 Actual are subject to final adjustments.

(d) Rounding Off Figures

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

(e) Rates, Grants, Donations and Other Contributions

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

(f) Superannuation

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

(g) Goods and Services Tax

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

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(h) Cash and Cash Equivalents

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

(i) Trade and Other Receivables

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

(j) Inventories

General

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

Land Held for Resale

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

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

(k) Fixed Assets

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

Initial Recognition

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

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

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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 August 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:

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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

Expenditure on capital items under \$2,000 is not individually capitalised. Rather, it is recorded on an Asset Low Value Pool listing.

(I) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted). Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

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

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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.

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Financial liabilities

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

Impairment

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

Derecognition

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

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

(m) Impairment

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

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116). For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset. At the time of adopting the Annual Budget, it was not possible to estimate the amount of impairment losses (if any) as at 30 June 2018. In any event, an impairment loss is a non-cash transaction and consequently, has no impact on the Annual Budget.

(n) Trade and Other Payables

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

(To be confirmed 27 August 2018)

(o) Employee Benefits

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

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

(p) Borrowing Costs

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

(q) Provisions

Provisions are recognised when:

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

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

(r) Current and Non-Current Classification

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

(s) Comparative Figures

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

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(t) Budget Comparative Figures

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

Service Unit Definitions

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

Chief Executive Office

Chief Executive Office

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

Communications and Engagement

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

Customer Relations

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

Leadership and Governance

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

Human Resources

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

(To be confirmed 27 August 2018)

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.

(To be confirmed 27 August 2018)

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.

(To be confirmed 27 August 2018)

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.

(To be confirmed 27 August 2018)

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.

(To be confirmed 27 August 2018)



Statement of Financial Activity
For the period 1 July 2017 to 30 June 2018

Particulars	Material Variance		30 June 2018		
	\$	%	Revised Budget \$	Year-to-Date Budget \$	Year-to-Date Actual \$
Revenue					
Chief Executive Office			5,500	5,500	12,209
Chief Executive Office			500	500	1,959
Communications and Engag			1,000	1,000	5,820
Customer Relations			0	0	0
Human Resources			3,000	3,000	2,744
Leadership and Governance			1,000	1,000	1,686
Community Planning			1,460,500	1,460,500	1,493,033
Building Services			333,000	333,000	327,777
Community Development	29,434	▼ 7.3%	405,000	405,000	375,566
Community Planning Office			1,000	1,000	2,076
Digital Hub			1,500	1,500	509
Economic Development			0	0	0
Environmental Health			286,000	286,000	295,297
General Compliance			0	0	8,581
Healthy Community			30,500	30,500	27,412
Library Services			33,500	33,500	32,721
Place Management			0	0	0
Strategic Town Planning			500	500	146
Urban Planning	53,448	▲ 14.5%	369,500	369,500	422,948
Finance			54,177,326	54,177,326	54,971,655
Aqualife	68,769	▼ 3.0%	2,300,000	2,300,000	2,231,231
Budgeting			4,000	4,000	22,941
Corporate Funds	735,977	▲ 1.6%	46,045,826	46,045,826	46,781,803
Finance Office			1,000	1,000	1,479
Financial Services	34,716	▲ 4.6%	747,500	747,500	782,216
Information Systems			13,000	13,000	1,682
Leisurelife	32,200	▲ 1.5%	2,209,500	2,209,500	2,241,700
Parking	39,647	▲ 1.4%	2,735,500	2,735,500	2,775,147
Ranger services			121,000	121,000	133,456
Operations			7,010,000	7,010,000	6,410,196
Asset Planning	51,221	▼ 19.8%	258,500	258,500	207,279
Environment			0	0	9,930
Fleet Services			10,000	10,000	22,495
Operations Office	27,525	▼ 1.0%	2,802,500	2,802,500	2,774,975
Parks and Reserves	185,044	▼ 72.0%	257,000	257,000	71,956
Project Management	38,698	▲ 4.6%	850,000	850,000	888,698
Street Improvement			47,500	47,500	46,855
Street Operations	402,539	▼ 20.4%	1,978,000	1,978,000	1,575,461
Waste Services			806,500	806,500	812,547
Total Revenue			62,653,326	62,653,326	62,887,093

(To be confirmed 27 August 2018)



Statement of Financial Activity
For the period 1 July 2017 to 30 June 2018

Particulars	Material Variance		30 June 2018		
	\$	%	Revised Budget \$	Year-to-Date Budget \$	Year-to-Date Actual \$
Operating Expense					
Chief Executive Office			(4,405,000)	(4,405,000)	(4,009,392)
Chief Executive Office	51,537	▼ 5%	(1,063,500)	(1,063,500)	(1,011,963)
Communications and Engage	74,586	▼ 10%	(769,500)	(769,500)	(694,915)
Customer Relations	65,131	▼ 8%	(821,000)	(821,000)	(755,869)
Human Resources	218,223	▼ 20%	(1,107,000)	(1,107,000)	(888,777)
Leadership and Governance			(644,000)	(644,000)	(657,869)
Community Planning			(8,504,000)	(8,504,000)	(7,495,350)
Building Services	26,610	▼ 5%	(531,500)	(531,500)	(504,890)
Community Development	248,296	▼ 12%	(2,065,000)	(2,065,000)	(1,816,704)
Community Planning Office	231,530	▼ 17%	(1,368,000)	(1,368,000)	(1,136,470)
Digital Hub	38,610	▼ 23%	(170,500)	(170,500)	(131,890)
Economic Development	76,992	▼ 40%	(193,000)	(193,000)	(116,008)
Environmental Health			(648,500)	(648,500)	(658,950)
General Compliance			(158,500)	(158,500)	(158,523)
Healthy Community			(238,500)	(238,500)	(258,768)
Library Services	43,215	▲ 4%	(1,179,000)	(1,179,000)	(1,222,215)
Place Management	120,135	▼ 78%	(154,000)	(154,000)	(33,865)
Strategic Town Planning	291,588	▼ 38%	(761,500)	(761,500)	(469,912)
Urban Planning	48,844	▼ 5%	(1,036,000)	(1,036,000)	(987,156)
Finance			(21,134,000)	(21,134,000)	(21,906,384)
Aqualife	95,303	▼ 3%	(2,824,500)	(2,824,500)	(2,729,197)
Budgeting	1,995,086	▲ 27%	(7,461,000)	(7,461,000)	(9,456,086)
Corporate Funds	30,657	▲ 6%	(530,500)	(530,500)	(561,157)
Finance Office	29,907	▲ 4%	(719,500)	(719,500)	(749,407)
Financial Services	139,338	▼ 12%	(1,128,000)	(1,128,000)	(988,662)
Information Systems	773,101	▼ 27%	(2,819,000)	(2,819,000)	(2,045,899)
Leisurelife	185,844	▼ 7%	(2,758,500)	(2,758,500)	(2,572,656)
Parking	32,414	▼ 2%	(2,050,000)	(2,050,000)	(2,017,586)
Ranger services	57,267	▼ 7%	(843,000)	(843,000)	(785,733)
Operations			(22,880,000)	(22,880,000)	(21,956,898)
Asset Planning	543,090	▼ 14%	(3,766,000)	(3,766,000)	(3,222,910)
Environment	42,418	▲ 39%	(108,500)	(108,500)	(150,918)
Fleet Services			0	0	(7,797)
Operations Office	47,893	▼ 1%	(3,583,000)	(3,583,000)	(3,535,107)
Parks and Reserves	135,467	▲ 3%	(4,427,000)	(4,427,000)	(4,562,467)
Project Management	148,740	▼ 15%	(1,014,500)	(1,014,500)	(865,760)
Street Improvement	248,222	▼ 19%	(1,298,500)	(1,298,500)	(1,050,278)
Street Operations	136,278	▼ 5%	(2,629,500)	(2,629,500)	(2,493,222)
Waste Services			(6,053,000)	(6,053,000)	(6,068,438)
Total Operating Expense			(56,923,000)	(56,923,000)	(55,368,024)

(To be confirmed 27 August 2018)



*Statement of Financial Activity
For the period 1 July 2017 to 30 June 2018*

Particulars	Material Variance		30 June 2018			
	\$	%	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 Engage			0	0	0	
Customer Relations			0	0	0	
Human Resources			0	0	0	
Leadership and Governance			0	0	0	
Community Planning			(20,000)	(20,000)	(19,920)	
Building Services			0	0	0	
Community Development			(20,000)	(20,000)	(19,920)	
Community Planning Office			0	0	0	
Digital Hub			0	0	0	
Economic Development			0	0	0	
Environmental Health			0	0	0	
General Compliance			0	0	0	
Healthy Community			0	0	0	
Library Services			0	0	0	
Place Management			0	0	0	
Strategic Town Planning			0	0	0	
Urban Planning			0	0	0	
Finance			(1,335,000)	(1,335,000)	(447,272)	
Aqualife			(23,000)	(23,000)	(23,091)	
Budgeting			0	0	0	
Corporate Funds			0	0	0	
Finance Office			0	0	0	
Financial Services			0	0	0	
Information Systems	649,519	▼	69%	(945,000)	(945,000)	(295,481)
Leisurelife				0	0	0
Parking	238,300	▼	65%	(367,000)	(367,000)	(128,700)
Ranger services				0	0	0
Operations			(14,526,700)	(14,526,700)	(8,484,992)	
Asset Planning	1,466,886	▼	40%	(3,687,500)	(3,687,500)	(2,220,614)
Environment				0	0	0
Fleet Services	127,941	▼	13%	(1,019,200)	(1,019,200)	(891,259)
Operations Office				0	0	0
Parks and Reserves	2,495,552	▼	66%	(3,786,000)	(3,786,000)	(1,290,448)
Project Management	71,018	▼	96%	(74,000)	(74,000)	(2,982)
Street Improvement				0	0	0
Street Operations	1,873,809	▼	31%	(5,949,000)	(5,949,000)	(4,075,191)
Waste Services				(11,000)	(11,000)	(4,498)
Total Capital Expense			(15,881,700)	(15,881,700)	(8,952,183)	

(To be confirmed 27 August 2018)



Statement of Financial Activity
For the period 1 July 2017 to 30 June 2018

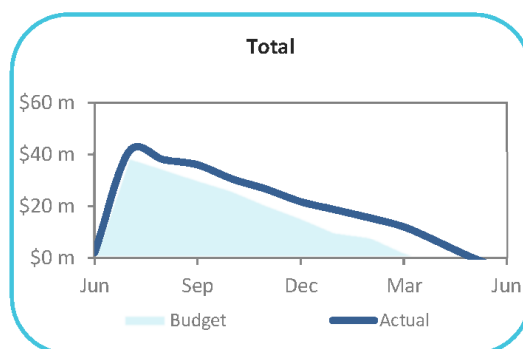
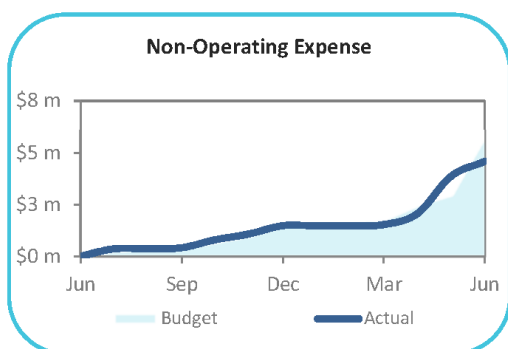
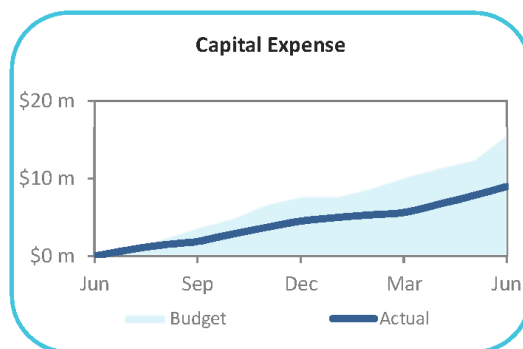
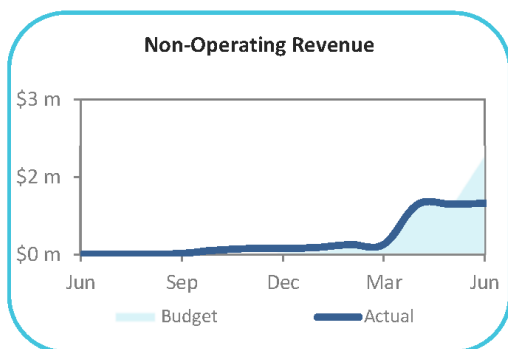
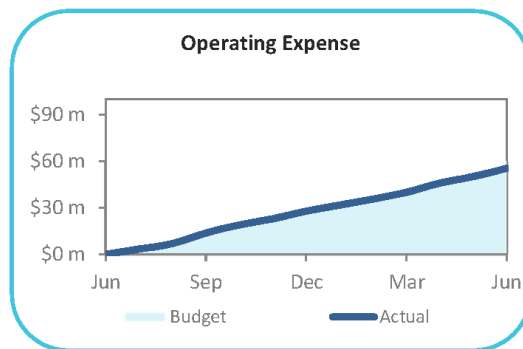
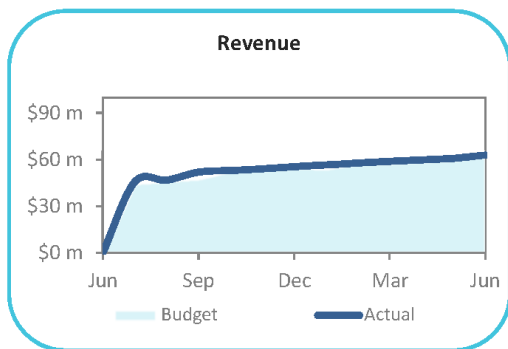
Particulars	\$	Material Variance		Revised Budget \$	30 June 2018	
		\$	%		Year-to-Date Budget \$	Year-to-Date Actual \$
Non-Operating Revenue						
Finance				1,700,000	1,700,000	750,000
Corporate Funds	950,000	▼	56%	1,700,000	1,700,000	750,000
Operations				301,500	301,500	238,687
Fleet Services	62,813	▼	21%	301,500	301,500	238,687
Total Non-Operating Revenue				2,001,500	2,001,500	988,687
Non-Operating Expense						
Finance				(5,868,000)	(5,868,000)	(4,578,928)
Corporate Funds	1,289,072	▼	22%	(5,868,000)	(5,868,000)	(4,578,928)
Total Non-Operating Expense				(5,868,000)	(5,868,000)	(4,578,928)
Non-Cash Items Adjustments						
Profit and Loss				26,500	26,500	683,993
Depreciation				7,780,500	7,780,500	9,219,839
Total Non-Cash Items Adjustments				7,807,000	7,807,000	9,903,832
Suspense Items Yet To Be Applied					0	319,672
Opening Surplus / (Deficit)				6,210,874	6,210,874	6,210,874
Closing Surplus / (Deficit)				0	0	11,411,023

(To be confirmed 27 August 2018)



*Statement of Financial Activity
For the period 1 July 2017 to 30 June 2018*

Graphical Representation



(To be confirmed 27 August 2018)



*Net Current Funding Position
For the period 1 July 2017 to 30 June 2018*

Particulars	Brought Forward 1 July \$	2017-2018 Revised Budget \$	Year To Date Actual \$
Current Assets			
Cash - Unrestricted	10,533,455	4,080,896	15,225,796
Cash - Reserves / Restricted	24,441,643	25,249,343	26,405,974
Receivables and Accruals	4,532,901	2,000,000	4,460,065
Inventories	6,978	10,000	6,978
Land Held for Sale	0	509,104	0
	39,514,977	31,849,343	46,098,812
Less Current Liabilities			
Payables and Provisions	(8,862,461)	(6,600,000)	(8,281,815)
	(8,862,461)	(6,600,000)	(8,281,815)
Net Current Asset Position	30,652,516	25,249,343	37,816,998
Less			
Cash - Reserves / Restricted	(24,441,643)	(25,249,343)	(26,405,974)
Estimated Surplus / (Deficiency) Carried Forward	6,210,873	-	11,411,024

(To be confirmed 27 August 2018)



Cash and Cash Investments
For the month ended 30 June 2018

Cash and Investments Analysis

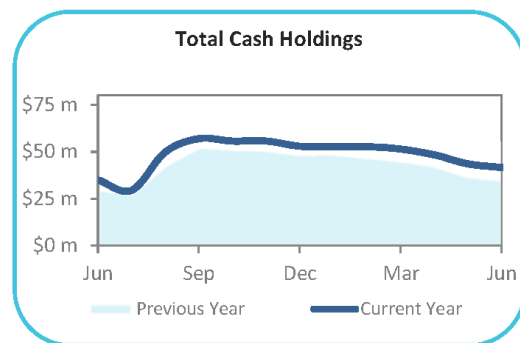
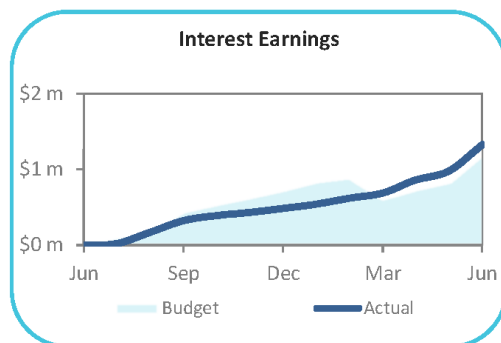
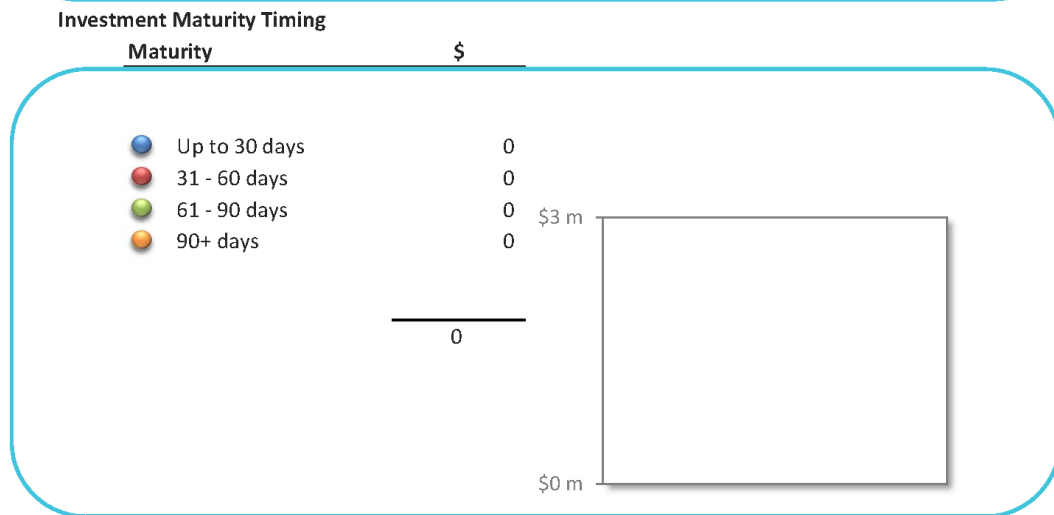
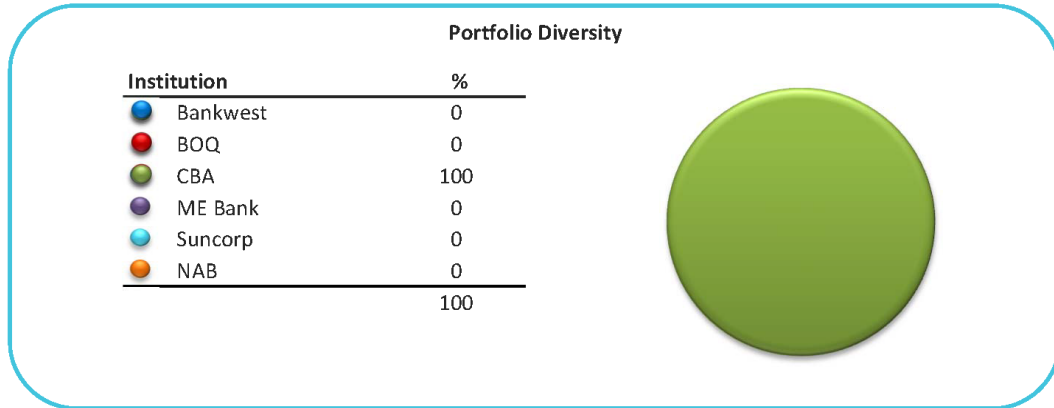
	Amount Invested \$	Interest Rate %	Term (Days)	Maturity Date	Projected Earnings \$	Percentage of Portfolio
Cash - Unrestricted						
CBA	15,216,791				13,499	37%
At Call	15,216,791	Variable	11am	Daily	13,499	
Total Cash - Unrestricted	15,216,791				13,499	37%
Cash - Restricted						
CBA	26,405,974				235	63%
At Call	26,405,974	Variable	11am	Daily	235	
Total Cash - Restricted	26,405,974				235	63%
Total Cash - Invested	41,622,765				13,734	100%
Cash on Hand	9,005					
Total Cash	41,631,770					

(To be confirmed 27 August 2018)



Cash and Cash Investments
For the month ended 30 June 2018

Cash and Investments Analysis



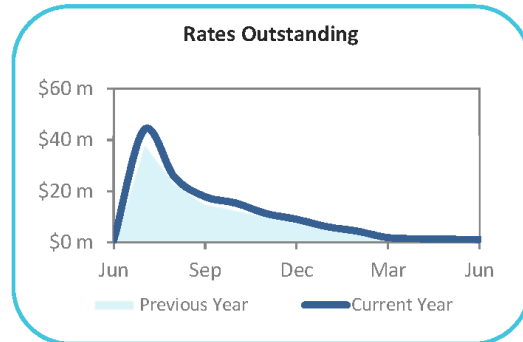
(To be confirmed 27 August 2018)



Receivables (Rates and Sundry Debtors)
For the month ended 30 June 2018

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

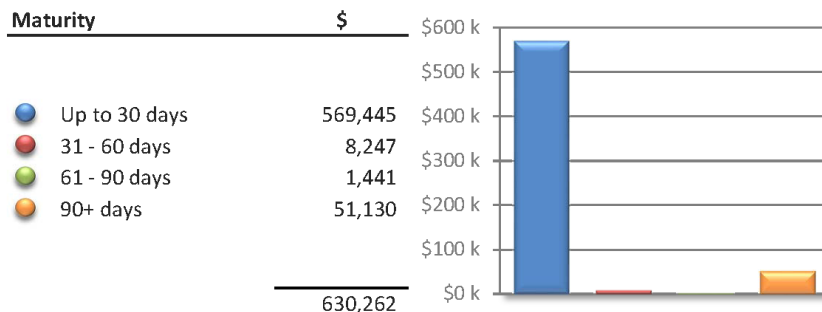
	Total
Balance from Previous Year	821,508
Rates Levied - Initial	0
Rates Levied - Interims	44,290,591
Total Rates Collectable	45,112,098
Current Rates Collected To Date	44,019,720
Current Rates Outstanding	1,092,378
% Rates Outstanding	2.4%



Sundry Debtors

Type	Total	30 Days	60 Days	90 Days	90+ Days
Grants and Subsidies	334,400	334,400	-	-	-
Property Rent	59,962	3,447	8,013	-	48,503
Aqualife Fees	24,956	24,826	80	50	-
Leisurelife Fees	14,569	13,178	50	1,041	300
Community Life Fees	36,630	36,526	104	-	-
Health Fees	1,646	698	-	230	718
Other Fees and Charges	125,038	123,796	-	120	1,122
Long Service Leave From Councils	-	-	-	-	-
Building and Planning Application Fees	33,062	32,575	-	-	487
Total Sundry Debtors	630,262	569,445	8,247	1,441	51,130

Sundry Debtor Aged Analysis



(To be confirmed 27 August 2018)



Grants and Contributions
For the month ended 30 June 2018

Grants and Contributions

Details	Original	Revised	Receipt Status	
	Budget	Budget	Invoiced	Remaining
	\$	\$		
Corporate Funds				
Federal Assistance	750,000	350,000	742,138	-
Federal Local Road	330,000	175,000	375,192	-
Lifelong Learning				
Book Council Grants - Local History	2,000	1,000	-	1,000
State Government Grants - Lifelong	2,000	2,000	2,500	-
State Government Grants - Adult Programs	2,000	1,000	-	1,000
Book Council Grants - Young People Services	3,600	2,000	715	1,285
Neighbourhood Enrichment				
Federal Gov Grants Access Inclusion & Seniors	4,500	-	-	-
Sponsorship Creative Arts	4,500	2,500	5,000	-
State Government Grants Cultural Engagement	20,000	2,500	-	2,500
State Government Grants Families and Youth	50,000	-	-	-
Lotterywest Grants Events and Volunteers	20,000	-	14,860	-
Sponsorship Events and Volunteers	14,000	16,000	4,950	11,050
State Gov Grants Neighbourhood Enrichment	4,500	35,000	10,000	25,000
State Gov Grants Information and Donations	4,500	-	-	-
Crime Prevention Grants Safer Neighbourhoods	20,000	-	-	-
Parks				
State Government Grant - Recreational	200,000	200,000	-	200,000
Street Operations				
MRWA Direct Road Grants	62,400	47,500	47,552	-
Street Lighting Subsidy	1,000	31,000	30,022	978
MRRG Road Rehabilitation Grants	180,000	233,500	153,280	80,220
MRWA Black Spot Grants	675,000	598,000	387,319	210,681
MRWA Other Grants	280,000	270,000	220,507	49,493
Transport Authority Grants	90,000	125,000	118,292	6,708
Transport Grants	285,700	330,500	326,162	4,338
State Government Grant	70,000	145,000	-	145,000
Total Cash Deposits	3,075,700	2,567,500	2,438,489	739,253

(To be confirmed 27 August 2018)



Reserve Funds
For the month ended 30 June 2018

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.

Community Art

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

Drainage Renewal

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

Edward Millen Site

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

Furniture and Equipment Renewal

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

Future Fund

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

Future Projects

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

Harold Hawthorne - Carlisle Memorial

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

Information Technology Renewal

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

Insurance Risk Reserve

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

Other Infrastructure Renewal

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

Parks Renewal

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

Pathways Renewal

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

Plant and Machinery Renewal

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

(To be confirmed 27 August 2018)



Reserve Funds
For the month ended 30 June 2018

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.

Waste Management

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

(To be confirmed 27 August 2018)



Reserve Funds
For the month ended 30 June 2018

Reserve Funds Transactions

	Annual Opening Balance \$	Transfer to Reserve \$	Transfer from Reserve \$	30 June 2018		Annual Revised Budget \$
				Balance Actual \$	Balance Budget \$	
Building Renewal	400,466	6,848	-	407,314	488,466	418,266
Community Art	641,043	10,962	-	652,005	690,043	690,043
Drainage Renewal	172,720	2,953	-	175,673	226,220	225,920
Edward Millen Site	1,356,878	23,202	-	1,380,080	1,458,878	1,458,678
Furniture and Equip Renewal	558,907	9,558	-	568,465	599,907	599,907
Future Fund	12,332,193	960,886	-	13,293,079	13,658,693	13,658,793
Future Projects	1,798,878	30,762	-	1,829,640	650,378	450,178
Harold Hawthorn - Carlisle	126,430	2,163	-	128,593	148,930	148,630
Information Technology Renewal	358,400	6,128	-	364,528	665,400	665,400
Insurance Risk Reserve	367,830	6,291	-	374,121	397,330	397,230
Land Asset Optimisation	-	796,370	-	796,370	797,000	397,230
Other Infrastructure Renewal	574,443	9,822	-	584,265	615,443	615,443
Parks Renewal	261,025	4,464	-	265,489	96,525	46,225
Pathways Renewal	367,397	6,283	-	373,680	420,397	420,397
Plant and Machinery	235,342	4,025	-	239,367	269,342	269,342
Renewable Energy	220,980	3,778	-	224,758	75,480	75,380
Roads Renewal	788,737	13,487	-	802,224	882,737	882,337
Underground Power	2,962,799	50,665	-	3,013,464	3,242,299	3,241,999
Waste Management	917,175	15,684	-	932,859	985,175	985,175
	24,441,643	1,964,331	-	26,405,974	26,368,643	25,646,573

(To be confirmed 27 August 2018)



*Capital Items
For the month ended 30 June 2018*

Capital Items

The following pages summarise the progress of the Capital Items.

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

Item Timing

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

- Behind
- On-Track
- In-Front

Budget Status

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

- Over budget
- On budget
- Under budget

Completion Stage

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

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

(To be confirmed 27 August 2018)



Capital Items Progress
For the month ended 30 June 2018

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Buildings			3,457,500	2,045,694
New - Buildings				
Aqualife - Energy Efficiency Initiatives	<input type="checkbox"/>	■■■■■	100,000	87,495
Leisurelife - Energy Efficiency Initiatives	<input type="checkbox"/>	■■■■□	100,000	42,675
Community Facility - Zone 6 - Lathlain Precinct	<input type="checkbox"/>	■■■■□	30,000	8,707
Upgrade - Buildings				
Administration Centre - Security Card Entry Control	<input checked="" type="checkbox"/>	■■■■■	60,000	73,926
Lifelong Learning - Library Entrance Upgrade	<input type="checkbox"/>	□□□□□	95,000	0
Leisurelife - Emergency Management Switchboard	<input type="checkbox"/>	■■■■■	5,000	0
Administration Centre - Accessibility	<input type="checkbox"/>	■■■■□	70,000	18,978
Leisurelife - Reception and Cafe Area	<input type="checkbox"/>	■■■■■	20,000	10,745
Police and Citizens Youth Centre - Switchboard	<input type="checkbox"/>	■■■■■	15,000	11,691
Upgrade Lot 61 Lathlain Place - Zone 8 - Lathlain Precinct	<input type="checkbox"/>	■■■■■	3,000	1,000
Renewal - Buildings				
Aqualife Centre - Pool Deck Floor (Stage 1)	<input type="checkbox"/>	■■■■■	140,000	131,670
Air Conditioning System - Council Administration	<input type="checkbox"/>	■■■■■	810,000	798,521
Shepperton Road Underpass - Retiling	<input checked="" type="checkbox"/>	■■■■■	18,000	18,040
Aqualife Centre - Renew Leisure Pool - Water feature	<input type="checkbox"/>	■■■■■	36,000	35,950
Aqualife Centre - Replacement of Boilers	<input checked="" type="checkbox"/>	■■■■■	97,500	99,246
Aqualife Centre - Renew Spa Plant Room, Filter and Pipev	<input type="checkbox"/>	■■■■■	17,000	0
Aqualife Centre - Tiling of 50m Swimming Pool	<input type="checkbox"/>	■■■■■	16,000	2,738
Aqualife Centre - Renewal Circulation and Chemical Pump	<input checked="" type="checkbox"/>	■■■■■	5,000	7,897
6 Kent Street - Accessibility and Internal Renewal	<input type="checkbox"/>	■■■■□	230,000	7,153
8 Kent Street - Accessibility and Internal Renewal	<input type="checkbox"/>	■■■■□	200,000	6,370
Administration Centre - Fire Panel Replacement	<input checked="" type="checkbox"/>	■■■■■	65,000	65,654
Aqualife Centre - Chemical Shed	<input checked="" type="checkbox"/>	■■■■■	20,000	20,404
Aqualife Centre - Window Tinting	<input type="checkbox"/>	■■■■■	8,000	7,825
Archer Street Toilets - LED Lighting	<input type="checkbox"/>	■■■■■	2,000	1,144
Balbuk Reserve Toilets - LED Lighting	<input type="checkbox"/>	□□□□□	2,000	0
Carlisle Reserve Clubrooms - Flooring Replacement	<input type="checkbox"/>	■■■■■	19,000	18,010
Depot Rear Shed - Roof and Cladding Replacement	<input type="checkbox"/>	■■■■■	180,000	106,250
GO Edwards Park Toilets (1) - LED Lighting	<input type="checkbox"/>	■■■■■	2,000	1,685
GO Edwards Park Toilets (2) - LED Lighting	<input type="checkbox"/>	■■■■■	2,000	1,796
Higgins Park Tennis Club - Kitchen	<input type="checkbox"/>	■■■■■	40,000	32,036
Hubert Street Carpark Toilets - LED Lighting	<input type="checkbox"/>	■■■■■	2,000	1,444
John Macmillan Park Toilets - Lighting and accessibility	<input type="checkbox"/>	■■■■□	125,000	4,755
Leisurelife - Commercial Kitchen Flooring	<input type="checkbox"/>	■■■■■	8,000	7,862

(To be confirmed 27 August 2018)



Capital Items Progress
For the month ended 30 June 2018

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Renewal - Buildings (continued)				
Leisurelife - Court Flooring	☐	■ ■ ■ ■	95,000	63,049
Leisurelife - Courts Lighting	☐	■ ■ ■ ■	28,000	25,097
Leisurelife - Emergency Exit Doors	☐	■ ■ ■ ■	24,000	18,700
Leisurelife - Entrance and Signage Renewal	☒	■ ■ ■ ■	25,000	25,798
Leisurelife - Gym Flooring	☐	■ ■ ■ ■	65,000	53,915
Leisurelife - Roofing	☐	■ ■ ■ ■	9,000	8,225
Leisurelife - Squash Courts (3 and 4)	☐	■ ■ ■ ■	65,000	58,180
Leisurelife - Toilets and Change Rooms	☐	■ ■ ☐ ☐	170,000	8,072
Library - Facility Lighting	☐	■ ■ ■ ■	50,000	44,665
Library - Fire Panel Replacement	☐	■ ■ ■ ■	35,000	32,857
Library - Public Area Carpets	☐	■ ☐ ☐ ☐	100,000	13,820
McCallum Park Toilets - LED Lighting	☐	☐ ☐ ☐ ☐	2,000	0
Read Park Toilets - LED Lighting	☐	■ ■ ■ ■	2,000	1,519
Taylor Street Reserve Toilets	☐	■ ■ ☐ ☐	190,000	4,393
Victoria Park Carlisle Bowling Club - Toilets	☒	■ ■ ■ ■	55,000	55,738

Plant and Machinery **1,019,200** **891,259**

New

Plant - Electric Bikes	☐	■ ■ ■ ☐	17,200	13,486
Plant - Street Operations - High Pressure Cleaner and Trai	☐	■ ■ ■ ■	12,000	11,694

Renewal - Plant and Machinery

Purchase Major Plant - Light Truck Parks (160VPK - Plant	☐	■ ■ ■ ■	103,500	103,216
Purchase Major Plant - Mower Slasher Parks (147VPK Pla	☐	■ ■ ■ ■	28,000	27,974
Purchase Major Plant - Mowing Trailer Parks (158VPK - Pl	☐	■ ■ ■ ■	24,000	23,940
Minor Plant Renewal - Low Value Pool - Parks	☐	■ ■ ■ ■	11,000	9,028
Minor Plant Renewal - Street Improvement	☐	■ ■ ■ ■	10,500	9,353
Minor Plant Renewal - Workshop Pressor (Replacing CVR;	☐	■ ■ ■ ☐	10,000	9,744
Fleet - Aqualife - 1EMT367 (Plant 365)	☐	■ ■ ■ ■	22,500	22,241
Fleet - Asset Management - 179VPK (Plant 385)	☐	■ ■ ■ ■	25,000	24,986
Fleet - Building Services - 113VPK (Plant 368)	☐	■ ■ ■ ■	22,500	22,448
Fleet - Business Life Administration - 106VPK (Plant 369)	☐	■ ■ ■ ■	33,000	32,736
Fleet - Community Life Administration - 110VPK (Plant 371)	☐	■ ■ ■ ■	32,000	31,188
Fleet - Community Life Administration - 166VPK (Plant 379)	☐	■ ■ ■ ■	35,000	31,118
Fleet - Environmental Health - 116VPK (Plant 372)	☐	■ ■ ■ ■	21,000	20,838
Fleet - Leisurelife - 112VPK (Plant 364)	☐	■ ■ ■ ■	22,000	21,947
Fleet - Lifelong Learning - 164VPK (Plant 386)	☒	■ ■ ■ ■	25,000	25,352
Fleet - Ranger Services - 183VPK (Plant 366)	☐	■ ■ ■ ■	40,000	25,151
Fleet - Renew Life Administration - 111VPK (Plant 360)	☐	■ ■ ■ ☐	35,000	0
Fleet - Street Improvement - 128VPK (Plant 384)	☐	■ ■ ■ ■	25,000	25,000
Fleet - Urban Planning - 108VPK (Plant 377)	☐	■ ■ ■ ■	25,000	24,911

(To be confirmed 27 August 2018)



Capital Items Progress
For the month ended 30 June 2018

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Renewal - Plant and Machinery (continued)				
Plant - Street Operations - High Pressure Cleaner (239)	☐	■ ■ ■ ■	5,000	4,413
Plant - Street Operations - High Pressure Cleaner (332)	☐	■ ■ ■ ■	5,000	4,371
Truck - Street Operations - 131VPK (44)	☐	■ ■ ■ ■	105,000	92,842
Truck - Street Operations - 145VPK (43)	☐	■ ■ ■ ■	150,000	140,692
Utility (Fleet) - Parks - 130VPK (283)	☐	■ ■ ■ ■	40,000	36,988
Utility (Fleet) - Parks - 148VPK (329)	☒	■ ■ ■ ■	30,000	32,904
Utility (Fleet) - Street Operations - 135VPK (287)	☐	■ ■ ■ ■	30,000	29,168
Utility (Fleet) - Street Operations - 141VPK (296)	☐	■ ■ ☐ ☐	45,000	0
Utility (Fleet) - Street Operations - 144VPK (297)	☒	■ ■ ■ ■	30,000	33,530
Furniture and Equipment			296,000	202,509
New - Furniture and Equipment				
Licence Plate recognition devices and equipment - Parking	☐	■ ■ ☐ ☐	9,000	0
Hardware, software and cabling - Parking Initiative	☐	☐ ☐ ☐ ☐	23,000	0
Edward Millen - Low Value Pool	☐	■ ■ ■ ■	6,500	6,486
VICPARK LED - Illuminated Lights	☐	■ ■ ■ ■	4,500	4,300
Renewal - Furniture and Equipment				
Renew Furniture & Equipment - Depot - Low Value Pool	☐	■ ■ ■ ■	6,000	4,660
Renew Minor Plant - Bins	☐	■ ■ ■ ■	11,000	4,498
Renew Furniture - Administration Centre - Low Value Pool	☒	■ ■ ■ ■	22,000	26,249
Parking Management Office - Office Furniture	☐	■ ■ ■ ■	5,000	0
Renew Furniture & Equipment - Aqualife - Low Value Pool	☐	■ ■ ■ ☐	10,000	8,920
Renewal - Furniture & Equipment - Aqualife Cafe	☐	■ ■ ■ ☐	5,000	0
Renewal - Equipment - Aqualife - Pool Scrubber	☒	■ ■ ■ ■	8,000	8,091
Aqualife - Crèche Furniture	☐	■ ■ ■ ☐	4,000	2,133
Aqualife - Gymnasium Equipment (Assorted)	☐	■ ■ ☐ ☐	20,000	13,890
Aqualife - Pool Equipment	☐	■ ■ ■ ■	40,000	25,925
Renewal - Equipment - Leisurelife- Gym Equipment	☐	■ ■ ■ ☐	20,000	10,378
Leisurelife - Court Floor Cleaner	☐	■ ■ ■ ■	20,000	17,146
Leisurelife - Bingo Furniture	☐	■ ■ ■ ■	7,000	6,889
Leisurelife - Sports Equipment	☐	■ ■ ■ ☐	23,000	19,355
Renewal - Furniture & Equipment - Leisurelife Cafe	☐	■ ■ ■ ☐	5,000	2,944
Renew Furniture & Equipment - Leisurelife - Low Value Po	☐	■ ■ ■ ☐	15,000	4,433
Renew Furniture & Equipment - Lifelong Learning - Low Va	☒	■ ■ ■ ☐	15,000	17,995
Renew Furniture & Equipment - Digital Hub - Low Value Pc	☒	■ ■ ■ ■	2,000	3,218
TAPP - Aqualife - Access and Inclusion Pool Hoist	☐	■ ■ ■ ☐	12,000	12,000
TAPP - Aqualife - Disability Floatation devices	☐	■ ■ ■ ■	3,000	3,000

(To be confirmed 27 August 2018)



Capital Items Progress
For the month ended 30 June 2018

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Information Technology			945,000	295,481
New - Information Technology				
TAPP - Lighten Up - Mobile App Software	<input type="checkbox"/>	■■■■□	5,000	3,346
Library - RFID Self-Service System	<input type="checkbox"/>	■□□□	90,000	0
New - Software - Mobile Health	<input type="checkbox"/>	■□□□	100,000	0
New - Software - Client engagement	<input checked="" type="checkbox"/>	■■■■■	8,000	13,235
New - Noise Monitoring Device - Environmental Health	<input checked="" type="checkbox"/>	■■■■□	25,000	27,874
Handheld Enforcement devices and associated equipment	<input type="checkbox"/>	■■□□	12,000	0
Renewal - Information Technology				
Hardware - Mobile Computing Devices	<input type="checkbox"/>	■■■■■	65,000	64,176
Network - Wi-Fi Network	<input type="checkbox"/>	■■■■■	47,000	46,991
Systems - Website, Intranet and Client Portal	<input type="checkbox"/>	■□□□	85,000	0
Renewal - Information Technology				
Depot Communications System (Hardware)	<input type="checkbox"/>	■■■■■	5,000	4,997
Network Storage (Hardware)	<input type="checkbox"/>	■■■■■	38,000	37,033
Bookings Management System (Software)	<input type="checkbox"/>	■□□□	50,000	0
Development Application System (Software)	<input type="checkbox"/>	■■□□	110,000	43,660
Email Archival System (Software)	<input type="checkbox"/>	■■■■■	30,000	29,728
Leisure Facilities Management System (Software)	<input type="checkbox"/>	■■□□	95,000	0
Library Management System (Software)	<input type="checkbox"/>	■■□□	95,000	0
Records Management System (Software)	<input type="checkbox"/>	□□□□	60,000	0
System Security (Software)	<input type="checkbox"/>	■■■■■	25,000	24,440
Roads			3,744,500	2,545,630
New - Roads				
New - Albany Highway - Pedestrian Crossing Safety Meas	<input checked="" type="checkbox"/>	■■■■■	43,500	48,914
New - Alday Street - Lane Channelisation	<input type="checkbox"/>	■■■■■	68,000	67,609
New - Enfield Street - Traffic Calming	<input type="checkbox"/>	■■■■■	89,000	85,186
Gallipoli Street - Egham Road to Enfield Street - Traffic Cal	<input type="checkbox"/>	■■□□	25,000	1,820
Gallipoli Street - Egham Road to Howick Street - Traffic Ca	<input type="checkbox"/>	■■□□	25,000	1,820
Goddard Street - Egham Road to Howick Street - Traffic C	<input type="checkbox"/>	■■□□	25,000	1,000
Goddard Street - Midgley Street to Cookham Road - Traffic	<input type="checkbox"/>	■■□□	25,000	1,000
Hill View Terrace - Cycle Lane Extension and Ramps	<input type="checkbox"/>	■■■■■	15,000	0
McCartney Crescent - Goddard Street to Roberts Road - T	<input type="checkbox"/>	■■■■□	60,000	8,104
Saleham Street - Goddard Street to Gallipoli Street - Traffic	<input type="checkbox"/>	■■■■□	55,000	2,116
Star Street - Intersection Safety Works at Briggs Street	<input type="checkbox"/>	■■■■■	15,000	6,268

(To be confirmed 27 August 2018)



Capital Items Progress
For the month ended 30 June 2018

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Renewal - Roads				
Albany Highway - Duncan Street to Teddington Road	☒	■ ■ ■ ■ □	330,000	340,635
Asteroid Way - Star Street to Mercury Street	☒	■ ■ ■ ■ ■	120,000	120,272
Bank Street - Oats Street to Milford Street	☒	■ ■ ■ ■ ■	86,000	91,436
Berwick Street - Sussex Street to Basinghall Street	☒	■ ■ ■ ■ ■	150,000	162,048
Bishopsgate Street - Oats Street to Mercury Street	□	■ ■ ■ ■ ■	49,000	48,880
Bolton Avenue - Glenn Place to Path (Northbound)	□	■ ■ ■ ■ ■	151,500	76,720
Bolton Avenue - Glenn Place to Path (Southbound)	□	■ ■ ■ ■ ■	104,000	65,579
Cookham Street - Gallipoli Street to Goddard Street	□	■ ■ ■ ■ ■	112,000	111,815
Goddard Street - Saleham Street to Bishopsgate Street	□	■ ■ ■ ■ ■	103,000	102,425
Raleigh Street - Mercury Street to Lion Street	□	■ ■ ■ ■ ■	130,000	113,069
Somerset Street - Shepperton Road to Bank Street	☒	■ ■ ■ ■ ■	200,000	257,202
Swansea Street (West) - Dane Street to Cul-de-sac	☒	■ ■ ■ ■ ■	178,000	178,876
Upgrade - Roads				
Upgrade Hillview & Berwick Intersection Stage 2	□	■ ■ ■ ■ □	18,000	1,177
Upgrade - McCartney Crescent	□	■ ■ □ □ □	22,500	0
Traffic Management Initiative - Shepperton Rd and Gresha	□	■ ■ ■ ■ ■	243,000	210,043
Traffic Management Initiative - Teddington St and Burswo	□	■ ■ ■ ■ □	204,000	190,887
Upgrade - Bishopsgate and Roberts Road - Pre Deflection:	□	■ ■ ■ ■ ■	9,000	6,006
Upgrade - Oats Street and Star Street - Pre Deflections	☒	■ ■ ■ ■ ■	3,500	3,634
Upgrade - Temple Street and Hordern Street - Traffic Islan	□	■ ■ ■ ■ ■	500	360
Hill View Terrace and Oats Street - Intersection	□	■ □ □ □ □	180,000	24,584
Roberts Road and Orrong Road - Intersection	□	■ □ □ □ □	220,000	0
Rutland Avenue - Oats Street to Welshpool Road	□	■ ■ □ □ □	450,000	464
Temple Street and Hordern Street - Intersection	□	■ ■ ■ ■ ■	135,000	133,613
Upgrade - Great Eastern Highway and Craig Street - Inters	□	■ ■ ■ ■ ■	100,000	82,066
Drainage			552,000	326,739
New - Drainage				
Drainage - Carnarvon Street	□	■ ■ ■ ■ ■	63,000	62,294
Drainage - Harris Street and Appleton Street - Stage 1	□	■ ■ ■ ■ ■	64,500	17,786
Drainage - Northampton Street	□	■ ■ ■ ■ ■	50,000	36,548
Lake View Terrace Drainage - To be constructed as part of	□	■ ■ □ □ □	20,000	0
Renewal - Drainage				
Intersection Improvements - Hillview Terrace	□	■ ■ ■ ■ □	87,500	12,887
Right Of Ways - Various Locations	☒	■ ■ ■ ■ ■	45,000	46,009
Pipe Renewal- Various Locations	□	■ ■ ■ ■ ■	45,000	30,840
Pit Renewal- Various Locations	□	■ ■ ■ ■ ■	80,000	57,227
Sump Renewall- Various Locations	□	■ ■ ■ ■ ■	37,000	36,596
Upgrade				
Albany Highway - Hotspot 1 Drainage Master Plan	□	■ ■ ■ ■ ■	60,000	26,552

(To be confirmed 27 August 2018)



*Capital Items Progress
For the month ended 30 June 2018*

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Pathways			432,500	290,005
New - Pathways				
Bolton Avenue - Carpark to Main Entrance	☒	■ ■ ■ ■	26,000	26,180
Brodie Hall Drive - Turner Avenue to Hayman Road	☐	■ ■ ■ ■	42,500	42,360
Rutland Avenue P2P - Stage 2	☐	■ ■ ■ ■	20,000	448
Rutland Avenue Safe Active Street	☐	■ ■ ■ ☐	25,000	3,887
Victoria Park Drive - Footpath Extension	☐	■ ■ ■ ■	50,000	29,922
Renewal - Pathways				
Berwick Street - Bush Street to Boundary Road (East)	☒	■ ■ ■ ■	40,000	40,825
Berwick Street - Bush Street to Boundary Road (West)	☐	■ ■ ■ ■	59,000	58,720
Forward Street - Welshpool Road to Swansea Street (East)	☐	■ ■ ■ ■	14,000	7,378
Pathway - Lathlain Precinct Redevelopment (Zone 2)	☐	☐ ☐ ☐ ☐	75,000	0
Mars Street - Oats Street to Cohn Street	☐	■ ■ ■ ■	24,000	23,968
Mint Street - Carnarvon Street to Shepperton Road	☐	■ ■ ■ ■	14,000	13,800
Oats Street - Hubert Street to Albany Highway	☐	■ ■ ■ ■	12,000	11,610
Star Street - Briggs Street to President Street	☐	■ ■ ■ ■	21,000	20,999
Star Street - Cohn Street to Briggs Street	☐	■ ■ ■ ■	10,000	9,908
Parks			3,786,000	1,290,448
New - Parks				
George Street Reserve Revegetation	☐	■ ■ ■ ☐	80,000	78,901
Park Furniture and Equipment - Burswood Peninsula	☒	■ ■ ■ ■	75,000	77,088
Kensington Bushland - Jirdarup Signage	☐	■ ■ ■ ☐	30,000	5,717
Manners Reserve - Shade Sails	☐	■ ■ ■ ■	25,000	16,159
New - Tree Plan- Tree Planting	☐	■ ■ ■ ■	35,000	34,500
Renew - Park Lighting - Poles and Floodlighting	☐	■ ■ ■ ■	20,000	7,500
Lathlain Park - New	☐	☐ ☐ ☐ ☐	1,500,000	31,473
Peninsula to Park - Landscaping	☐	■ ■ ☐ ☐	200,000	75,811
Emergency Works - Water Tank installation	☐	■ ■ ■ ■	50,000	43,950
Renewal - Parks				
Fletcher Park - Playground	☐	■ ■ ■ ■	60,000	60,000
Fraser Park - Playground	☐	■ ■ ■ ☐	50,000	21,630
GO Edwards Park - Redevelopment	☐	■ ■ ■ ■	590,000	463,419
Harold Rossiter Park - Irrigation	☒	■ ■ ■ ■	160,000	173,198
Manners Reserve - Furniture	☐	■ ■ ■ ■	5,000	3,200
Park Signage - Various Locations	☐	■ ■ ■ ☐	50,000	27,342
Renew - McCallum Park (Foreshore River Wall)	☐	■ ☐ ☐ ☐	341,000	37,015
Renewal - Tree Plan - Tree Planting	☐	■ ■ ■ ■	75,000	72,316
Victoria Park Community Centre - Playground	☐	■ ■ ■ ■	20,000	16,035

(To be confirmed 27 August 2018)



Capital Items Progress
For the month ended 30 June 2018

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Upgrade - Parks				
Upgrade - Entry Statements - Landscaping	□	■ ■ ■ ■	80,000	6,882
Upgrade - Higgins Park Tennis Club - Court Modifications	□	□ □ □ □	300,000	0
Upgrade - Rayment Park	□	■ ■ ■ ■	40,000	38,312
Other Assets			1,575,000	1,061,436
New - Other Assets				
New - Lathlain Primary School / Rayment Park Carpark	□	■ ■ ■ ■	27,500	27,433
Car Parks - Harvey Street ACROD bays	□	■ ■ ■ ■	7,500	7,253
New Street Lighting - Purchase and Installation	□	■ ■ ■ □	66,000	10,432
Purchase and Installation of parking meters	□	■ □ □ □	75,000	0
Signage - Parking Plan Works	□	■ □ □ □	130,000	0
New - Street Furniture - Various Locations	□	■ ■ ■ ■	35,000	34,502
Street Lighting - Safety Improvement at Various Locations	□	■ ■ ■ □	25,000	14,719
Visual Art	□	■ ■ ■ ■	20,000	19,920
Burswood Peninsula Way Finding - Signs and Line marking	□	□ □ □ □	50,000	0
Renewal - Other Assets				
Right of Way 51	□	■ ■ ■ □	500,000	476,475
Street Furniture - Bus Shelters at Various Locations	□	■ ■ ■ ■	47,000	46,462
Street Lighting - Albany Highway and Laneways	□	■ ■ ■ ■	40,000	2,018
Car Parks - Carlisle Reserve	□	■ ■ ■ ■	100,000	72,448
Lighting - St James East Victoria Park - Safer Communities	□	■ ■ ■ □	75,000	0
Upgrade - Other Assets				
Upgrade - Right of Way 31a & 31b	□	■ ■ ■ ■	23,000	22,701
Upgrade - Right of Way 45	□	■ ■ ■ ■	14,000	13,758
Right of Way 14 - Access Upgrade	□	■ ■ ■ ■	170,000	147,276
Tap and Go - Parking Meter Upgrade	□	■ ■ ■ ■	130,000	128,700
Street Lighting - Community Safety Projects	□	■ ■ ■ ■	40,000	37,339
Land			74,000	2,982
Upgrade				
Land - Upgrade: 25 Boundary Road Subdivision	□	■ □ □ □	74,000	2,982

(To be confirmed 27 August 2018)

8.3 Acceptance of grant funding – Western Australia Bicycle Network grants funding 2018 / 2019

File Reference:	TAT/47/0002
Appendices:	Notification of grant success from Department of Transport Full proposal for WA Bicycle Network grant
Attachments:	No

Date:	13 July 2018
Reporting Officer:	F. Squadrito
Responsible Officer:	B. Killigrew
Voting Requirement:	Simple majority

Executive Summary:

Recommendation – That the Finance and Audit Committee recommend that Council accepts the Western Australia Bicycle Network grant funding for the 2018/2019 financial year totalling \$200,000 as approved and offered by the Department of Transport.

- The Town submitted a funding application to the Department of Transport in October 2017.
- A grant of \$200,000 has subsequently been offered towards the construction of a shared path along Goodwood Parade, Burswood, in the 2018/19 financial year.
- The 2018-2019 Annual Budget includes acceptance of this grant and associated works.

TABLED ITEMS:

Nil.

BACKGROUND:

The Western Australia Bicycle Network (WABN) grants program is a State Government program administered through the Department of Transport (DOT) that provides funding assistance, typically on a dollar-for-dollar basis (50% contribution), to assist Local Government Authorities (LGA) in both metropolitan and regional WA with the planning and implementation of local bicycle networks.

Each Local Government Authority is asked to consider its capital works program for the subsequent two-year period and determine whether there are cycling projects that could be eligible for grant assistance through the WABN grant scheme.

Projects that deliver the greatest benefit to the community; reduce barriers to more people cycling to strategic destinations; and improve connectivity to schools, train stations and other activity centres will be considered most favourable.

DETAILS:

In response to the Town's formal application for WABN funding submitted in October 2017, DOT has offered the Town of Victoria Park a total of \$200,000 of funding towards the

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construction of a 3m wide off-street shared path on Goodwood Parade, Burswood, subject to the Town matching the funding contribution of \$200,000 to the project.

This project was selected for submission as it is located on one of Perth's main arterial routes that make up the Principle Shared Path (PSP) network and is a strategic Town (Integrated Movement Network Strategy) and State Government objective.

The proposed path is to infill part of a missing link of the Perth to Armadale Railway Line PSP for cyclists and pedestrians between Great Eastern Highway and Riversdale Road with connection onto the existing PSP network along Graham Farmer Freeway. Rutland Avenue is the other missing section of the PSP and its construction is being concurrently progressed (in stages) by the Town's staff.

A major benefit of the project is to remove cyclists from the on-road environment within an industrial area so that conflict between road users is minimised. Currently, the existing on-street parking pushes cyclists towards the centre of the road closer to through traffic lanes.

The Town is committed to delivering the project which is listed as one of the strategic actions in the Town's Integrated Movement Network Strategy (IMNS) developed in June 2013. Strategy element, CW4 states the following; "supports the general increase of off-road shared paths throughout the Town and supports the extension of the Principal Shared Path network along the urban rail corridor". Specifically relating to the Goodwood Parade Project, the strategy aims at collaborating with State Agencies to deliver a PSP along the rail reserve from Riversdale Road in Burswood through to Welshpool Road.

Legal Compliance:

All works undertaken will comply with Austroads Guidelines and relevant Australian Standards relating to bicycle infrastructure.

Policy Implications:

Delegation 30.4 'Make And Accept Submissions For Grants' of the Town's Delegations Register states that the administration can make and accept submissions for grants from Lotteries Commission, State and Commonwealth Governments, with a condition that acceptance of successful submissions over \$22,000 (incl. GST) to be subjected to Council approval.

Risk Management Considerations:

Risk & Consequence	Consequence + Rating	Likelihood = Rating	Overall Risk Analysis	Mitigation/Actions
Community opposition towards the project proceeding	Major	Unlikely	Moderate	Community consultation for the project has commenced. Potential concerns have been considered and the design tailored e.g: reduce

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Risk & Consequence	Consequence + Rating	Likelihood = Rating	Overall Risk Analysis	Mitigation/Actions
				impact to on-street parking.
Project cannot be completed within current financial year	Major	Possible	High	Design work has already progressed substantially. DoT design approvals already in place.
PTA do not provide approval to locate path in their land	Major	Unlikely	Moderate	Negotiations have been ongoing with PTA to get approval in principle. Alternate path alignment in the event PTA land cannot be used as has been investigated but would lead to increased project costs.

Strategic Plan Implications:

The Town's Integrated Movement Network Strategy (IMNS) promotes improved cycling infrastructure in order to encourage greater uptake of cycling to complement community wellbeing and safe, attractive streetscapes which are key result areas of the Strategic Community Plan. The proposed works are also aligned with the Joint Town of Victoria Park and City of South Perth Bike Plan 2018.

The Strategic Community Plan 2017 – 2032 outlines the key outcome areas being;

Environment

En2 - A safe interconnected and well maintained transport network that makes it easy for everyone to get around.

En3 – A place with sustainable, safe and convenient transport options for everyone

Social

S1 – A healthy community

Financial Implications:Internal Budget:

The Town will need to fund at least 50% of the nominated project costs to secure the grant funding from approved projects under the program. The funding arrangement would be:

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Project	Funding source		Total
	ToVP	DOT	
Goodwood Parade Shared Path	\$200,000	\$200,000	\$400,000
	\$200,000	\$200,000	\$400,000

This project is included in the Town's 2018/2019 adopted Budget, which was endorsed by Council at its Ordinary Council Meeting on 10 July 2018.

Total Asset Management:

As the path will be maintained by the Town over its lifespan, ongoing maintenance requirements have been considered during the design stage. In order to reduce future maintenance liabilities the path has been located away from the existing trees to minimise impact from root growth. The path has also been installed slightly above existing ground level, again to minimise root growth into the path base that could lead to surface cracking and undulations over time.

Sustainability Assessment:

External Economic Implications:

Improved bicycle infrastructure is likely to yield results in terms of positive outcomes for cyclists and a corresponding increased use of bicycles for transport. It is hoped this will have a positive effect on the businesses and services within the Town as more people view the Town of Victoria Park as a Local Government Authority committed to infrastructure supporting alternative modes of transport.

Social Issues:

An increase in cycling activities within the Town will improve the health and wellbeing of community members and assist in developing more people-friendly neighbourhoods and improved passive surveillance. With fewer cars and more people on the streets, a greater sense of community is developed. People on bicycles tend to engage with other cyclists and pedestrians in a different way to those in cars. Cycling also provides a cost efficient and sustainable form of transport.

Cultural Issues:

The close proximity of the Town to the Perth City and good connectivity to public transport mean that a mode shift is possible from single car occupants to cyclists for many trips. Improved cycling infrastructure is critical to this mode shift. Travel behaviour change to increase cycling within the Town relies on good cycling infrastructure.

Environmental Issues:

Continuing to provide safe and efficient cycling facilities will encourage and facilitate more use of bicycles, rather than vehicles, for commuting, transport or recreational journeys. Reducing vehicle dependency will help reduce vehicle emissions and vehicle noise.

COMMENT:

Detailed design of the project has already commenced and is approaching 100% completion so that works may commence as early as possible, subject to scheduling and procurement of appropriate contractors to undertake the civil works. A large part of the route is located within the Public Transport Authority's (PTA) land in order to eliminate the need to remove

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existing trees along Goodwood Parade. Agreement in principle has been provided by PTA, with the finalisation of the formal approval being in progress (progress of these agreements can be slow and can take many months).

Property and business owners along the proposed route have previously been contacted with project details provided through the Town's 'Your Thoughts' and the project specific section of the Town's website to ensure that feedback received will be considered and wherever applicable, incorporated into the design. It is anticipated that on-street parking may be restricted in some sections of the proposed project which is evidently in high demand. Further consultation will be undertaken to manage and accommodate any resulting concerns where practical and feasible to minimise the impact to in-street parking.

A condition of the funding is that all works associated with the grants are to be completed by June 2019. In the event that the project completion date exceeds the deadline, DOT shall be notified 30 days prior.

External funding opportunities such as this are critical in facilitating in the delivery of works aligned with the recommendations of the Town's Integrated Movement and Network Strategy (IMNS).

CONCLUSION:

It is strongly recommended that Council endorses the receipt of this funding. Implementation of the proposed works as identified in the Town's IMNS will progress with ongoing financial support provided by external agencies.

RESOLVED:

Moved: Cr Ammons Noble

Seconded: Cr Ife

That the Finance and Audit Committee recommend that Council, pursuant to Council Delegation 30.4, accepts the Western Australia Bicycle Network grant funding for the 2018/2019 financial year totalling \$200,000 as approved and offered by the Department of Transport.

The motion was put and

Carried (6:0)

In favour of the motion: Cr Ife; Cr Anderson; Cr Ammons Noble; Cr Oliver; Mr N Formosa; and Mr J Carley

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9. MOTION FOR WHICH PREVIOUS NOTICE HAS BEEN GIVEN

(required 3 ½ business days prior to the meeting, in writing to the CEO.)

Nil.

10. MEETING CLOSED TO PUBLIC

10.1 Matters for which the meeting may be closed

Nil.

10.2 Public reading of resolutions that may be made public

Nil.

11. CLOSURE OF COMMITTEE MEETING

There being no further business, Councillor Oliver closed the meeting at 5.40pm.

I confirm these minutes to be a true and accurate record of the proceedings of the Council.

Signed:.....Cr Oliver

Dated this:.....Day of2018