



TOWN OF
VICTORIA PARK

Financial Activity Statement Report

For the month ended 31 January 2020



**WE'RE OPEN
VIC PARK**

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Statement of Financial Activity Variances

Material Variances Defined

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

Revenues (Operating and Non-Operating)

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

Expenses (Operating, Capital and Non-Operating)

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

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

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

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

Material Variances Explained

The Financial statements are presented based on the new organisational structure

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

Revenue

Chief Executive Officer

No material variance to report

Community Planning

• **Building Services**

- The period variation is favourable to period budget by \$148,920
- The variation predominantly relates to a significant building application fee that was received.

- The impact on the year end position is nil as the increase in revenue will be adjusted as part of the annual budget review.

Finance

• **Aqualife**

- The period variation is favourable to period budget by \$216,219
- The variation predominantly relates to an increase in revenue received for the new "All Access" membership now provided by Aqualife. The community participation and uptake of this membership has increased significantly.
- The impact on year end position is nil as this will be adjusted as part of the annual budget review.

• **Leisurelife**

- The period variation is unfavourable to period budget by \$34,094
- Majority of the variance is due to lower than expected revenue generated in Sports Programs. The reduction in income is more than offset by reductions in operating expenses.
- The impact on year end position is nil as this will be adjusted as part of the annual budget review.

• **Parking**

- The period variation is unfavourable to period budget by \$101,642
- In December, the Town implemented free Sunday parking and dynamic pricing on Albany Highway. These have resulted in lower than budgeted income from parking and infringements.
- The impact on year end position is nil as this will be adjusted as part of the annual budget review.

Operations

• **Operations Office**

- The period variation is favourable to period budget by \$575,230
- The variation relates to the Lathlain Redevelopment project grant funding, which was greater than budgeted for. There is a similar increase in associated operating expenditure for the same project.
- The impact on year end position is nil as this will be adjusted as part of the annual budget review.

Operating Expense

Chief Executive Office

• **Customer Relations**

- The period variation is favourable to period budget by \$119,008
- The variation predominantly relates to budgeting timing of Community satisfaction survey and mystery shop program, as well as a vacancy within the area.
- The impact on the year end position is nil as this is a budget timing variance.

- **Leadership and Governance**

- The period variation is favourable to period budget by \$52,609
- The variation predominantly relates to underspend of elected member training budget to date as well as delays in the utilisation of consultancy budgets within governance.
- The impact on the year end position is nil as this is a budget timing variance.

Community Planning

- **Community Development**

- The period variation is favourable to period budget by \$207,903
- The variation relates to budget timing for multiple areas within Community Development, predominantly within the art portfolio.
- The impact on the year end position is nil as this is a budget timing variance and will be addressed as part of the annual budget review.

- **Environmental Health**

- The period variation is favourable to period budget by \$108,051
- The variation predominantly relates to a vacancy within the area.
- The estimated impact on the year end position is nil, as the vacant position will be filled with additional agency staff and contractors to assist with backlog of work.

- **General Compliance**

- The period variation is favourable to period budget by \$60,815
- The variation predominantly relates to under spend within the salaries area due to a movement of a staff member to another program area (Street Improvement).
- The estimated impact on the year end position is nil, as the budget will be addressed as part of annual budget review.

- **Strategic Town Planning**

- The period variation is favourable to period budget by \$81,851
- The variation predominantly relates to a delay in the Local Planning Policy as well as outstanding payments relating to the Burswood Station East project.
- The estimated impact on the year end position is nil, as this is a timing variance and works are expected to be completed prior to end of year.

- **Urban Planning**

- The period variation is unfavourable to period budget by \$62,020
- The variance predominantly relates to State Administrative Tribunal appeals on planning decisions, legal representation at the prosecutions of unauthorised short stay accommodation developments (multiple) and legal advice on planning matters.
- The impact on year end position is nil as this will be adjusted as part of the annual budget review.

Finance

• **Aqualife**

- The period variation is unfavourable to period budget by \$69,195
- The unfavourable variance is a result of increased membership and attendance requiring additional operational resources. The increased expenditure is offset by the additional revenue.
- The impact on the year end position is nil as the variances will be addressed as part of the annual budget review process.

• **Information Systems**

- The period variation is unfavourable to period budget by \$67,018
- The variation predominantly relates to a large number of ICT hardware and software purchases which were received and paid earlier than expected.
- The impact on the year end position is nil as this is a budget timing variance which will be adjusted as part of annual budget review.

• **Leisurelife**

- The period variation is favourable to period budget by \$111,552
- The majority of the year to date variance is due to reduced operating costs across customer service, health and fitness, and sports programs as operational efficiencies are implemented.
- The impact on the year end position is nil as the variances will be addressed as part of the annual budget review process.

• **Parking**

- The period variation is favourable to period budget by \$250,250
- The variance also relates to a staff vacancy within the area and reductions in budgeted costs for enforcements due to lower than anticipated parking utilisation.
- The impact on the year end position is nil as adjustments will be made at annual budget review.

• **Rangers**

- The period variation is favourable to period budget by \$54,909
- The variation predominantly relates to lower than anticipated costs for animal management cases. The variance also relates to year to date staff resource use being below target.
- The impact on the year end position is nil as adjustments will be made at annual budget review.

Operations

• **Operations Office**

- The period variation is unfavourable to period budget by \$490,166
- The variation relates to the Lathlain Redevelopment project progress payments which was greater than budgeted. There is an increase in associated grant funding revenue for the same project.
- The impact on the overall year end position is nil as the increase in operating expenditure is offset by the increase in operating revenue. The relevant adjustments will be made at the annual budget review.

Capital Expense

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 \$655,013
- The variation relates to delays in the implementation and completion of capital projects.
- The impact on the year end position is estimated at a \$200,000 carry forward of capital works.

Operations

- **Fleet Services**

- The period variation is favourable to period budget by \$365,182
- The variation is due to budget timing for the payment of the road sweeper and the purchase of a light replacement fleet vehicle and a plant trailer. Part of the variance is also due to savings made when purchasing the new cage trailer, mowing deck, tractor and trailer.
- The impact on the year end position is nil as adjustments will be made at annual budget review.

Non-Operating Revenue

Finance

No material variance to report.

Operations

- **Fleet Services**

- The period variation is unfavourable to period budget by \$119,445
- The variation relates to a delay in the sale of road sweeper at auction due to reserve price not being met. It is planned to be presented at the next heavy vehicle auction.
- The impact on the year end position is nil as adjustments will be made at annual budget review.

Non-Operating Expenses

Finance

No material variance to report.

Proposed Budget Amendments

No proposed budget amendments

Accounting Notes

Significant Accounting Policies

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

(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) 2019 - 2020 Actual Balances

Balances shown in this document as 2019 - 2020 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.

(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 repairs and maintenance are recognised as expenses in the period in which they are incurred.

Revaluation

Certain asset classes may be re-valued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes, where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity; all other decreases are recognised in profit or loss. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the re-valued amount of the asset.

Those assets carried at a re-valued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be re-valued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

Land Under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government. Council has elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16 (a) (i) prohibits local governments from recognising such land as an asset. In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16 (a) (i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4 (2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail. Consequently, any land under roads acquired on or after 1 September 2008 is not included as an asset of the Council.

Depreciation of Non-Current Assets

All non-current assets having a limited useful life (excluding freehold land) are systematically depreciated over their useful lives in a manner that reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Depreciation is recognised on a straight-line basis, using rates that are reviewed each reporting period. Major depreciation periods are:

Buildings	40 years
Furniture and Equipment	5 – 10 years
Plant and Machinery	2 – 10 years
Sealed Roads - Clearing and Earthworks	Not depreciated
- Construction and Road Base	5 – 80 years
- Original Surface / Major Resurface	5 – 80 years
Drainage	5 – 80 years
Pathways	5 – 80 years
Parks and Reserves	5 – 80 years

Asset residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing proceeds with the carrying amount. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Capitalisation Threshold

Assets with a value below \$5,000 at the time of acquisition, are excluded from the assets reported in the financial report. These assets are instead reported as an expense in the year of acquisition.

(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.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

Financial assets at fair value through profit and loss

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current. They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset

is derecognised, the cumulative gain, or loss, pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other financial assets are classified as non-current.

Financial liabilities

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

Impairment

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

Derecognition

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

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

(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 2020. 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.

(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.

(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.

Community Planning

Building Services

Building Services provide services to ensure buildings are safe, liveable, accessible and sustainable, and meet statutory requirements.

Community Development

The Community Development team's vision is an empowered Victoria Park, which will be achieved through the mission of community capacity building.

Community Planning Office

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

Digital Hub

The Digital Hub provides free digital literacy and online training for the local community, not-for-profit organisations and local business operators.

Economic Development

Economic Development seeks to increase the economic growth of the district through fostering business attraction and retention, tourism, marketing, community initiatives and creating robust relationships.

Environmental Health

Environmental Health seeks to promote good standards of public health via the many hospitality outlets in the area and the community in general.

General Compliance

The General Compliance Area liaise with and direct property owners and developers to ensure built-form building and planning requirements are adhered to at all times.

Healthy Community

The Healthy Community team connect people to services, resources, information, facilities, and experiences that enhance their physical and social health and wellbeing.

Library Services

Library Services plays a pivotal role in providing our community with access to resources, knowledge and technology in a safe, nurturing environment.

Place Management

The Place Management Service Area implements programs, that are suitable for the particular targeted section of the community, to improve places within the District or, where the community is satisfied with the standard of operation, to maintain the already attained standard.

Strategic Town Planning

Strategic Town Planning develops strategies for the future growth of the Town, with the aims of creating a vibrant community and improving the quality of life for residents.

Urban Planning

Urban Planning assesses applications for development approval and subdivision, provides advice to the community and ensures land is appropriately used and developed.

Finance

Aqualife

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

Budgeting

The Budgeting Area includes the administration of non-cash expenditure and revenue associated with local government accounting requirements, including profit and loss and depreciation.

Corporate Funds

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

Finance Office

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

Financial Services

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

Information Systems

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

Leisurelife

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

Parking

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

Rangers

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

Operations

Asset Planning

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

Environment

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

Fleet Services

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

Operations Office

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

Parks and Reserves

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

Project Management

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

Street Improvement

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

Street Operations

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

Waste

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

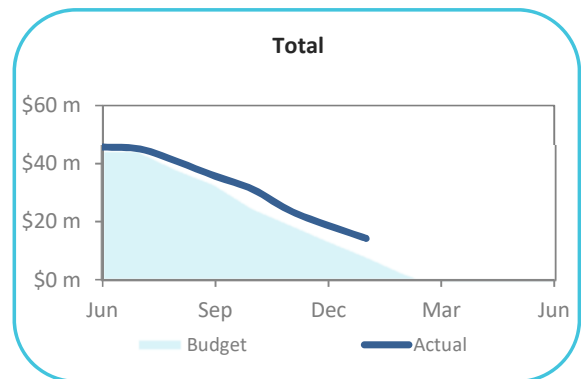
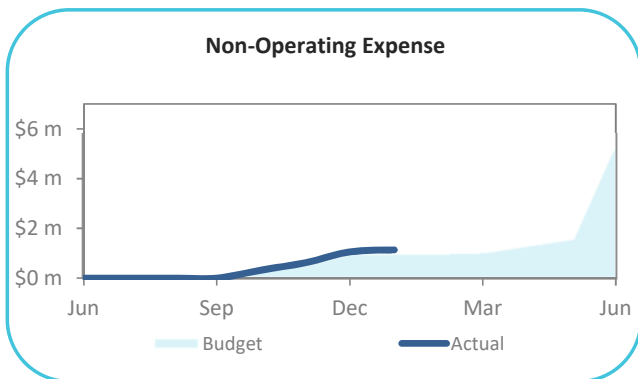
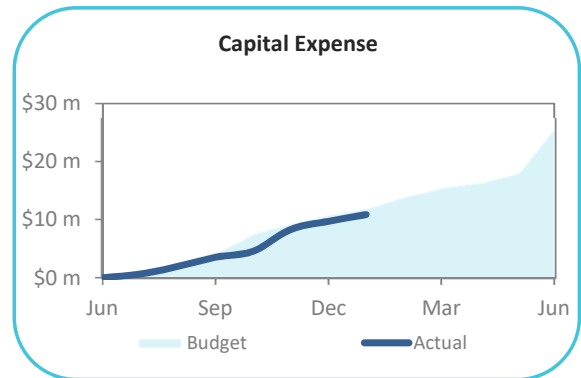
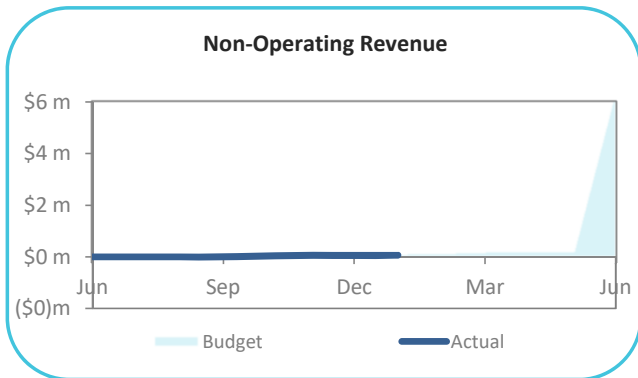
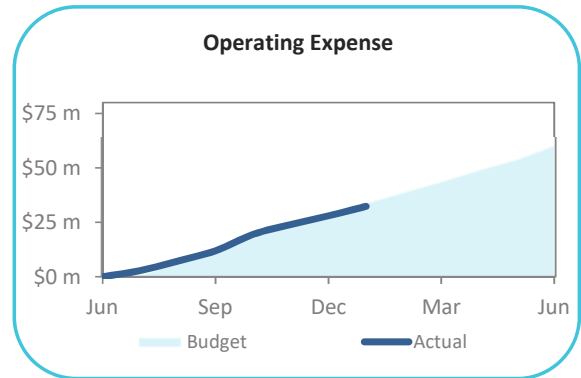
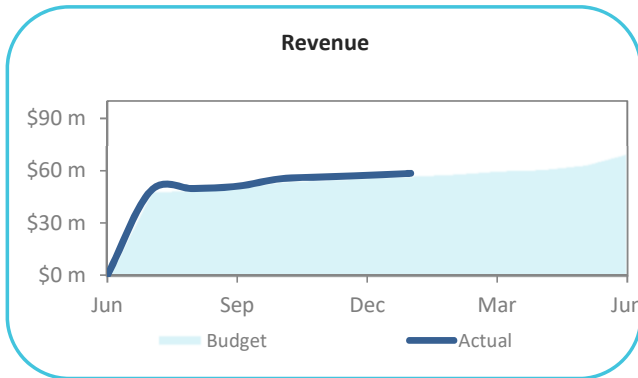
Particulars	Material Variance		31 January 2020			
	\$	%	Revised Budget \$	Year-to-Date Budget \$	Year-to-Date Actual \$	
Revenue						
Chief Executive Office			4,700	2,642	1,853	
Chief Executive Office			500	362	1,853	
Communications and Engagement			1,000	540	0	
Customer Relations			0	0	0	
Human Resources			3,000	1,632	0	
Leadership and Governance			200	108	0	
Community Planning			1,283,371	822,068	937,577	
Building Services	148,920	▲	71.6%	345,500	207,960	356,880
Community Development				208,100	102,754	98,339
Community Planning Office				1,000	586	796
Digital Hub				2,075	1,134	1,500
Economic Development				8,000	2,000	2,108
Environmental Health				292,700	255,100	232,014
General Compliance				11,496	6,816	9,490
Healthy Community				27,500	18,092	27,214
Library Services				27,500	13,356	18,374
Place Management				0	0	3
Strategic Town Planning				0	0	0
Urban Planning				359,500	214,270	190,860
Finance			56,771,743	52,139,856	52,294,729	
Aqualife	216,219	▲	18.5%	2,357,500	1,171,302	1,387,521
Budgeting				57,600	0	4,663
Corporate Funds				48,384,568	47,162,650	47,186,606
Finance Office				1,300	754	597
Financial Services				834,000	766,182	787,256
Information Systems				2,200	6,234	31,088
Leisurelife	34,094	▼	3.0%	1,971,000	1,142,012	1,107,918
Parking	101,642	▼	5.6%	3,016,575	1,808,878	1,707,236
Ranger services				147,000	81,844	81,845
Operations			12,232,783	4,676,776	5,226,753	
Asset Planning				1,282,500	404,666	380,176
Environment				0	0	0
Fleet Services				11,500	6,316	15,277
Operations Office	575,230	▲	28.7%	2,002,500	2,001,408	2,576,638
Parks and Reserves				4,648,500	444,484	465,470
Project Management				2,003	1,138	16,674
Street Improvement				98,000	4,414	1,854
Street Operations				3,352,000	1,006,384	985,347
Waste Services				835,780	807,966	785,317
Total Revenue			70,292,597	57,641,342	58,460,912	

Particulars	Material Variance		31 January 2020		
	\$	%	Revised Budget \$	Year-to-Date Budget \$	Year-to-Date Actual \$
Operating Expense					
Chief Executive Office			(4,954,238)	(2,685,059)	(2,453,321)
Chief Executive Office			(1,084,708)	(587,271)	(563,764)
Communications and Engagement			(807,354)	(411,469)	(394,035)
Customer Relations	119,008	▼ 22%	(876,648)	(533,814)	(414,806)
Human Resources			(1,084,551)	(483,839)	(464,659)
Leadership and Governance	52,609	▼ 8%	(1,100,977)	(668,666)	(616,057)
Community Planning			(8,825,060)	(5,143,147)	(4,717,145)
Building Services			(556,212)	(290,274)	(284,747)
Community Development	207,903	▼ 15%	(2,195,471)	(1,400,928)	(1,193,025)
Community Planning Office			(984,916)	(583,581)	(601,672)
Digital Hub			(152,550)	(88,691)	(70,200)
Economic Development			(262,198)	(117,550)	(94,630)
Environmental Health	108,051	▼ 25%	(719,522)	(429,505)	(321,454)
General Compliance	60,815	▼ 43%	(248,373)	(142,825)	(82,010)
Healthy Community			(248,965)	(145,548)	(152,920)
Library Services			(1,314,211)	(765,907)	(747,215)
Place Management			(420,555)	(219,678)	(230,443)
Strategic Town Planning	81,851	▼ 25%	(640,662)	(325,156)	(243,305)
Urban Planning	62,020	▲ 10%	(1,081,425)	(633,504)	(695,524)
Finance			(23,030,231)	(12,408,029)	(12,080,354)
Aqualife	69,195	▲ 5%	(2,479,912)	(1,419,450)	(1,488,645)
Budgeting			(9,103,032)	(5,220,442)	(5,235,043)
Corporate Funds			(638,252)	(168,922)	(143,942)
Finance Office			(854,643)	(465,878)	(445,507)
Financial Services			(1,529,014)	(641,041)	(624,614)
Information Systems	67,018	▲ 5%	(3,014,881)	(1,383,995)	(1,451,013)
Leisurelife	111,552	▼ 9%	(2,186,327)	(1,283,783)	(1,172,231)
Parking	250,250	▼ 18%	(2,404,080)	(1,370,095)	(1,119,845)
Ranger services	54,909	▼ 12%	(820,090)	(454,423)	(399,514)
Operations			(24,119,478)	(12,655,606)	(13,053,717)
Asset Planning			(4,051,151)	(1,935,466)	(1,930,071)
Environment			(187,306)	(119,957)	(116,165)
Fleet Services			0	0	(0)
Operations Office	490,166	▲ 20%	(2,852,764)	(2,504,150)	(2,994,316)
Parks and Reserves			(5,220,208)	(2,345,359)	(2,322,822)
Project Management			(1,661,409)	(723,608)	(711,963)
Street Improvement			(1,095,470)	(544,446)	(527,956)
Street Operations			(2,656,030)	(1,284,285)	(1,263,906)
Waste Services			(6,395,140)	(3,198,335)	(3,186,515)
Total Operating Expense			(60,929,007)	(32,891,841)	(32,304,537)

Particulars	Material Variance		31 January 2020			
	\$	%	Revised Budget \$	Year-to-Date Budget \$	Year-to-Date Actual \$	
Capital Expense						
Chief Executive Office			0	0	0	
Chief Executive Office			0	0	0	
Communications and Engagement			0	0	0	
Customer Relations			0	0	0	
Human Resources			0	0	0	
Leadership and Governance			0	0	0	
Community Planning			(188,000)	(150,000)	(150,000)	
Building Services			0	0	0	
Community Development			(188,000)	(150,000)	(150,000)	
Community Planning Office			0	0	0	
Digital Hub			0	0	0	
Economic Development			0	0	0	
Environmental Health			0	0	0	
General Compliance			0	0	0	
Healthy Community			0	0	0	
Library Services			0	0	0	
Place Management			0	0	0	
Strategic Town Planning			0	0	0	
Urban Planning			0	0	0	
Finance			(1,140,650)	(897,012)	(225,637)	
Aqualife			0	0	0	
Budgeting			0	0	0	
Corporate Funds			0	0	0	
Finance Office			0	0	0	
Financial Services			0	0	0	
Information Systems	655,013	▼	74%	(1,110,650)	(880,650)	(225,637)
Leisurelife			0	0	0	
Parking			(30,000)	(16,362)	0	
Ranger services			0	0	0	
Operations			(25,005,735)	(10,872,731)	(10,492,633)	
Asset Planning			(2,789,800)	(497,050)	(488,754)	
Environment			0	0	0	
Fleet Services	365,182	▼	45%	(1,265,000)	(817,000)	(451,818)
Operations Office			0	0	0	
Parks and Reserves			(10,816,820)	(6,487,670)	(6,506,167)	
Project Management			(71,000)	(20,000)	0	
Street Improvement			0	0	0	
Street Operations			(10,063,115)	(3,051,011)	(3,045,894)	
Waste Services			0	0	0	
Total Capital Expense			(26,334,385)	(11,919,743)	(10,868,270)	

Particulars	\$	Material Variance		31 January 2020		
				Revised Budget	Year-to-Date Budget	Year-to-Date Actual
	\$	%	\$	\$	\$	
Non-Operating Revenue						
Finance			6,476,000	0	0	
Corporate Funds			6,476,000	0	0	
Operations			288,000	182,000	62,555	
Fleet Services	119,445	▼	288,000	182,000	62,555	
Total Non-Operating Revenue			6,764,000	182,000	62,555	
Non-Operating Expense						
Finance			(5,584,499)	(1,134,251)	(1,135,416)	
Corporate Funds			(5,584,499)	(1,134,251)	(1,135,416)	
Total Non-Operating Expense			(5,584,499)	(1,134,251)	(1,135,416)	
Non-Cash Items Adjustments						
Profit and Loss			(12,068)	0	(3,627)	
Depreciation			9,384,500	5,118,804	5,468,463	
Total Non-Cash Items Adjustments			9,372,432	5,118,804	5,464,836	
Suspense Items Yet To Be Applied			0	0	368	
Opening Surplus / (Deficit)			8,061,246	8,061,246	8,061,246	
Closing Surplus / (Deficit)			1,642,384	25,057,557	27,741,694	

Graphical Representation



Particulars	Brought Forward 1 July \$	2019-2020 Revised Budget \$	Year To Date Actual \$
Current Assets			
Cash - Unrestricted	18,115,254	5,895,793	27,459,042
Cash - Reserves / Restricted	32,397,367	28,385,545	32,512,330
Receivables and Accruals	4,008,731	2,348,636	10,682,594
Inventories	32,331	9,470	32,331
	54,553,683	36,639,444	70,686,297
Less Current Liabilities			
Payables and Provisions	(14,095,069)	(8,253,899)	(10,432,272)
	(14,095,069)	(8,253,899)	(10,432,272)
Net Current Asset Position	40,458,614	28,385,545	60,254,025
Less			
Cash - Reserves / Restricted	(32,397,367)	(28,385,545)	(32,512,330)
Estimated Surplus / (Deficiency) Carried Forward	8,061,246	-	27,741,695

Cash and Investments Analysis

	Amount Invested \$	Interest Rate %	Term (Days)	Maturity Date	Projected Earnings \$	Percentage of Portfolio
Cash - Unrestricted						
Bankwest	3,000,000				13,808	5%
	3,000,000	1.40	120	26-Feb-20	13,808	
CBA	14,459,042				2,345	24%
At Call	14,459,042	Variable	11am	Daily	2,345	
NAB	10,000,000				69,721	17%
	4,000,000	1.75	182	17-Mar-20	34,904	
	3,000,000	1.56	150	27-Mar-20	19,233	
	3,000,000	1.58	120	26-Feb-20	15,584	
Total Cash - Unrestricted	27,459,042				68,465	5%
Cash - Restricted						
CBA	12,512,330				29	21%
At Call	12,512,330	Variable	11am	Daily	29	
Bankwest	5,000,000				33,752	8%
	3,000,000	1.65	181	24-Feb-20	24,547	
	2,000,000	1.40	120	26-Feb-20	9,205	
NAB	6,000,000				27,419	10%
	3,000,000	1.58	120	26-Feb-20	15,584	
	3,000,000	1.60	90	16-Mar-20	11,836	
BOQ	2,000,000				12,740	3%
	2,000,000	1.55	150	27-Mar-20	12,740	
AMP	5,000,000				49,589	8%
	5,000,000	2.00	181	24-Feb-20	49,589	
ME Bank	2,000,000				13,164	3%
	2,000,000	1.55	155	01-Apr-20	13,164	
Total Cash - Restricted	32,512,330				130,111	43%
Total Cash - Invested	59,971,371				214,570	74%
Cash on Hand	8,205					
Total Cash	59,979,576					

Cash and Investments Analysis

Portfolio Diversity

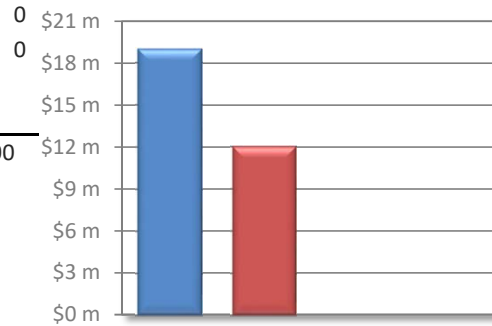
Institution	%
Bankwest	13
BOQ	3
CBA	45
ME Bank	3
AMP	8
NAB	27
	100



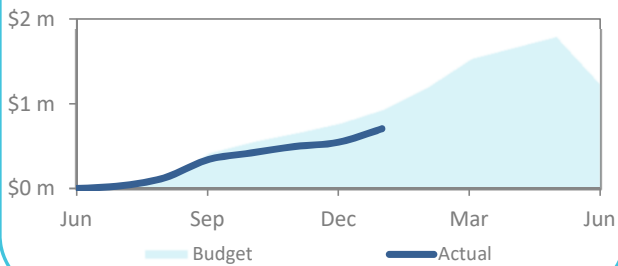
Investment Maturity Timing

Maturity	\$
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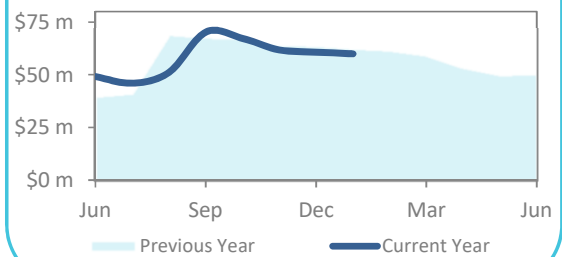
Up to 30 days	19,000,000
31 - 60 days	12,000,000
61 - 90 days	
90+ days	
	31,000,000



Interest Earnings

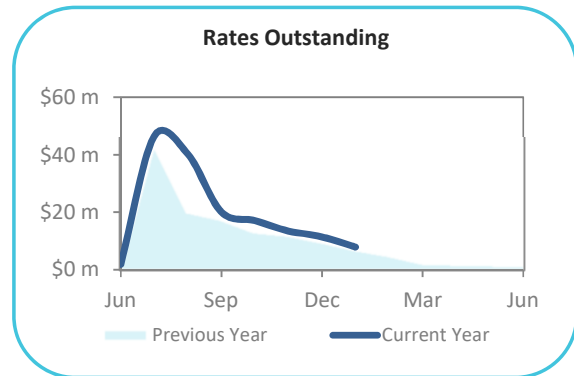


Total Cash Holdings



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

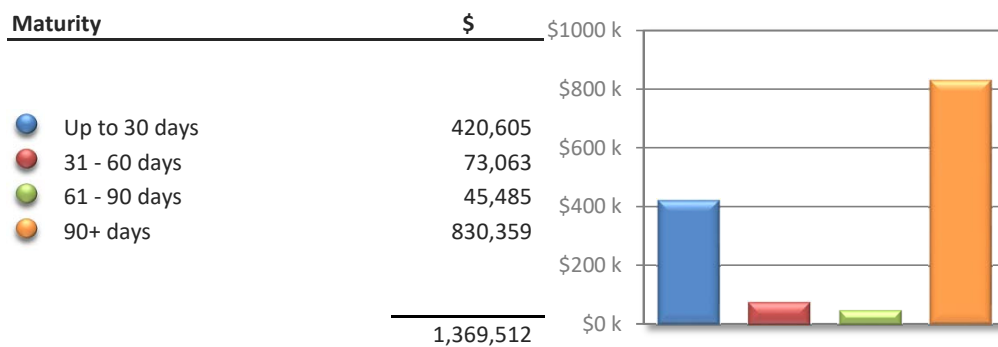
	Total
Balance from Previous Year	1,843,375
Rates Levied - Initial	46,126,284
Rates Levied - Interims	432,732
Total Rates Collectable	48,402,391
Current Rates Collected To Date	40,528,384
Current Rates Outstanding	7,874,007
% Rates Outstanding	16.3%
% Rates Outstanding target less than	20.0%



Sundry Debtors

Type	Total	30 Days	60 Days	90 Days	90+ Days
Grants and Subsidies	98,508	69,114	10,120	-	19,274
Property Rent	-	-	-	-	-
Aqualife Fees	11,592	11,348	-	-	245
Leisurelife Fees	6,064	5,973	91	-	-
Community Development Fees	5,427	5,229	-	-	198
Health Fees	3,040	1,044	-	-	1,996
Other Fees and Charges	144,855	144,261	198	-	396
Building and Planning Application Fees	64,446	64,446	-	-	(0)
Infringements - Parking	957,376	112,140	60,404	45,485	739,347
Infringements - Animals	19,208	800	-	-	18,408
Infringements - General	36,095	-	-	-	36,095
Infringements - Bush Fire	18,598	5,750	2,250	-	10,598
Infringements - Health	4,302	500	-	-	3,802
Total Sundry Debtors	1,369,512	420,605	73,063	45,485	830,359

Sundry Debtor Aged Analysis



Grants and Contributions

Details	Original	Revised	Receipt Status	
	Budget	Budget	Invoiced	Remaining
	\$	\$		
Operating Funding				
<u>Community Development</u>				
Sponsorship	20,000	19,000	4,800	14,200
State Government Grants	2,500	2,500	-	2,500
<u>Corporate Funds</u>				-
Federal Assistance Grant	750,000	750,000	186,018	563,982
Federal Local Road Grant	350,000	350,000	81,480	268,520
<u>Library Services</u>				-
Book Council Grants	3,000	3,000	880	2,120
State Government Grants	3,000	3,000	-	3,000
<u>Operations Office</u>				-
State Government Grants	2,000,000	2,000,000	2,576,140	-
<u>Street Operations</u>				-
MRWA Direct Road Grants	50,000	50,000	90,423	-
Street Lighting Subsidy	31,000	31,000	-	31,000
Non-Operating Funding				-
<u>Asset Planning</u>				-
State Government Grant	986,000	986,000	234,405	751,595
<u>Parks and Reserves</u>				-
Recreation Capital Grants	404,000	404,000	422,077	-
State Government Grant	4,190,000	4,190,000	-	4,190,000
<u>Street Operations</u>				-
Federal Government Capital Grants	-	-	-	-
MRRG Road Rehabilitation Grants	344,000	344,000	231,808	112,192
MRWA Black Spot Grants	1,661,500	1,661,500	272,352	1,389,148
State Government Grant	403,000	403,000	-	403,000
Transport Grants	752,500	752,500	137,000	615,500
Total Cash Deposits	11,950,500	11,949,500	4,237,383	8,346,757

Reserve Funds Descriptions

The purposes for which funds have been set aside by Council, in Reserve Funds, are outlined below -

Building Renewal

To be used to fund renewal projects associated with Council's Building assets.

Cash-in-Lieu

To be used to assist in funding initiatives associated with payments received as cash in lieu of required obligations or works.

Community Art

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

Drainage Renewal

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

Edward Millen Site

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

Furniture and Equipment Renewal

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

Future Fund

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

Future Projects

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

Harold Hawthorne - Carlisle Memorial

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

Information Technology Renewal

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

Insurance Risk Reserve

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

Other Infrastructure Renewal

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

Parks Renewal

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

Pathways Renewal

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

Plant and Machinery Renewal

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

Renewable Energy

To assist in investigating and funding renewable energy projects within the District.

Roads Renewal

To be used to fund renewal projects associated with Council's Roads Infrastructure

Underground Power

To assist in the funding of projects associated with the installation of underground power and associated landscaping.

Urban Forest Strategy

To assist in funding initiatives associated with the Urban Forest Strategy

Waste Management

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

Reserve Funds Transactions

	Annual Opening Balance \$	Transfer to Reserve \$	Transfer from Reserve \$	31 January 2020 Balance Actual \$	Balance Budget \$	Annual Revised Budget \$
Building Renewal	521,433	1,850	-	523,283	521,433	557,366
Cash-in-Lieu	-	-	-	-	-	-
Community Art	727,269	2,581	-	729,850	727,269	543,443
Drainage Renewal	254,715	904	-	255,619	254,715	284,520
Edward Millen Site	1,959,453	6,953	-	1,966,406	1,959,453	1,739,335
Furniture and Equip Renewal	635,558	2,255	-	637,813	635,558	673,407
Future Fund	13,442,506	47,701	-	13,490,207	13,442,506	13,477,823
Future Projects	3,874,131	13,747	-	3,887,878	3,874,131	681,640
Harold Hawthorn - Carlisle	166,395	590	-	166,986	166,395	185,130
Information Technology Renewal	874,112	3,102	-	877,214	874,112	1,084,800
Insurance Risk Reserve	429,314	1,523	-	430,838	429,314	462,930
Land Asset Optimisation	2,183,400	7,748	-	2,191,148	2,183,400	1,686,300
Other Infrastructure Renewal	651,383	2,311	-	653,695	651,383	161,943
Parks Renewal	147,811	524	-	148,336	147,811	203,025
Pathways Renewal	452,505	1,606	-	454,111	452,505	86,697
Plant and Machinery	298,945	1,061	-	300,006	298,945	329,942
Renewable Energy	228,032	809	-	228,841	228,032	283,780
Roads Renewal	948,039	3,364	-	951,403	948,039	1,016,637
Underground Power	3,549,677	12,596	-	3,562,273	3,549,677	3,751,452
Urban Forest Strategy	-	-	-	-	-	500,000
Waste Management	1,052,688	3,735	-	1,056,424	1,052,688	675,375
	32,397,367	114,962	-	32,512,330	32,397,367	28,385,545

Capital Items

The following pages summarise the progress of the Capital Items.

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

Item Timing

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

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

Budget Status

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

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

Completion Stage

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

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

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Land and Buildings			2,677,400	400,472
Renewal - Land and Buildings				
Harold Hawthorne Centre - Air Conditioning	□	■ ■ ■ ■	91,400	48,149
Vic Park Quarter - Community Room Fitout	□	■ □ □ □	50,000	0
10 Kent Street - Interior Refurbishment (Disability Access)	□	□ □ □ □	35,000	0
Reactive Building Renewal Works Various	□	□ □ □ □	75,000	0
Administration Office - Lift Replacement	□	■ ■ □ □	180,000	95,584
Administration Office - Underground Carpark Security	□	■ ■ ■ ■	15,000	9,200
Fletcher Park - Clubrooms - Security Screen Replacement	□	■ ■ ■ ■	20,000	12,329
Carlisle Reserve Clubrooms - Security Screen Replacement	□	■ ■ ■ ■	15,000	8,066
Raphael Park Clubroom - Refurbish change rooms	□	■ ■ □ □	75,000	0
Parnham Reserve Clubrooms- Security Screen Replacement	□	■ ■ ■ ■	10,000	3,997
Higgins Park Clubroom- Security Screen Replacement	□	■ ■ ■ ■	15,000	11,262
Aqualife - Plant Room - Ultraviolet Generators	□	■ ■ ■ ■	125,000	111,436
Aqualife - Outdoor Pool Refurbishment	□	■ ■ □ □	150,000	638
Aqualife - Pool Plant - Dosing Controllers	□	■ □ □ □	25,000	0
Aqualife - Pool Plant Equipment Renewal	□	■ ■ ■ ■	10,000	9,800
Aqualife - Pool Water Treatment & Filtration Unit replacement	□	■ □ □ □	40,000	0
Aqualife - Hydrotherapy Pool scum grates	□	■ ■ ■ ■	15,000	4,325
Parnham Reserve Clubrooms- Partition Replacement	□	■ ■ ■ ■	20,000	16,243
Higgins Park Clubrooms - Change Room Refurbishment	□	□ □ □ □	75,000	0
Aqualife - 50m Pool Starting Blocks and Submersible Wall	□	■ ■ □ □	235,000	50,804
Upgrade - Land and Buildings				
Upgrade - Aqualife Solar Panels	□	■ ■ □ □	200,000	18,157
Land - Upgrade: 25 Boundary Road Subdivision	□	■ ■ □ □	71,000	0
New - Land and Buildings				
Lathlain Redevelopment (Zone 2) - Buildings	□	■ ■ ■ □	750,000	482
Lathlain Redevelopment (Zone 2x) - Buildings	□	■ ■ ■ □	380,000	0

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Plant and Machinery			1,265,000	451,818
Renewal - Plant and Machinery				
182 VPK - Subaru Impreza Hatch (Plant 399)	<input type="checkbox"/>	■ ■ ■ □	25,000	0
162 VPK - Road Sweeper (Plant 341)	<input type="checkbox"/>	■ ■ ■ ■	380,000	236,574
138 VPK - Falcon Truck (Plant 39)	<input type="checkbox"/>	■ ■ □ □	380,000	0
1GTF 071 - Holden Colorado (Plant 438)	<input type="checkbox"/>	□ □ □ □	35,000	0
1TQU 220 - Trailer (Plant 173)	<input type="checkbox"/>	■ ■ ■ ■	10,000	0
157 VPK - Trailer (Plant 176)	<input type="checkbox"/>	■ ■ ■ ■	10,000	5,064
174 VPK - Trailer (Plant 178)	<input type="checkbox"/>	□ □ □ □	10,000	0
167 VPK - Toyota Camry Altise Sedan (Plant 395)	☒	■ ■ ■ ■	25,000	25,783
115 VPK- Subaru Impreza Hatch (Plant 393)	<input type="checkbox"/>	■ ■ ■ ■	25,000	24,967
169 VPK - Mazda 3 Sedan (Plant 388)	<input type="checkbox"/>	□ □ □ □	25,000	0
1EFZ 037 - Hyundai Sedan (Plant 334)	☒	■ ■ ■ ■	25,000	25,488
Minor Plant Renewal - Parks	<input type="checkbox"/>	■ □ □ □	23,000	9,743
156 VPK - Plant Trailer (Plant 171)	<input type="checkbox"/>	□ □ □ □	25,000	0
Jarret Mow Deck (Plant 171)	<input type="checkbox"/>	■ ■ ■ ■	30,000	24,520
142 VPK - Kubota Tractor (Plant 280)	<input type="checkbox"/>	■ ■ □ □	95,000	0
1EMD 522 - Mazda B250 Tray Back Ute (Plant 346)	☒	■ ■ ■ ■	32,000	32,557
1GTF 071 - Holden Colorado (Plant 438)	<input type="checkbox"/>	■ ■ ■ ■	35,000	0
151 VPK - Speed Trailer (Plant 251)	<input type="checkbox"/>	■ ■ ■ ■	50,000	43,240
173 VPK - Subaru Impreza (Plant 396)	<input type="checkbox"/>	■ ■ ■ ■	25,000	23,882
Furniture and Equipment			183,400	892
Renewal - Furniture and Equipment				
Administration Centre - Minor Expense - Allocation	<input type="checkbox"/>	■ ■ ■ ■	33,400	0
Cardio Equipment Renewal (Aqualife)	<input type="checkbox"/>	■ ■ □ □	150,000	892

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Information Technology			1,110,650	225,637
Renewal - Information Technology				
System - Intranet and Councillor Portal	<input type="checkbox"/>	■ ■ ■ ■	50,400	11,500
Hardware - Live Streaming System (Council Chambers)	<input type="checkbox"/>	■ ■ ■ ■	80,000	53,582
Upgrade - Information Technology				
IT - Leisure Facilities Management System (Software)	<input type="checkbox"/>	■ ■ ■ □	12,300	6,718
IT - Library Management System (Software)	<input type="checkbox"/>	■ ■ ■ □	71,200	54,160
System Upgrade - Authority 7.x	<input type="checkbox"/>	□ □ □ □	140,000	0
Upgrade - Software - AP Workflow (Authority)	<input type="checkbox"/>	■ ■ ■ □	54,000	26,951
Hardware - Leisurelife Centre Technology Upgrade	<input type="checkbox"/>	■ ■ □ □	120,000	0
Software - TRIM CM9 Upgrade	<input type="checkbox"/>	□ □ □ □	120,000	33,956
New - Information Technology				
Library - RFID Self-Service System	<input type="checkbox"/>	□ □ □ □	90,000	0
Software - Asset Management System	<input type="checkbox"/>	■ □ □ □	154,000	846
New- Software - Volunteer Database	<input type="checkbox"/>	□ □ □ □	7,000	0
New - Software - CAMMS Project PoC	<input type="checkbox"/>	■ ■ □ □	16,550	0
New - Software - Property Management System	<input type="checkbox"/>	■ ■ □ □	30,000	0
New - Software - Human Resources - Online Leave and Work Pattern	<input type="checkbox"/>	■ ■ ■ ■	16,500	5,927
IT - Relocation Hardware - 6 - 8 Kent Street (Parking and Rangers)	<input type="checkbox"/>	■ ■ ■ ■	58,700	31,998
Software - Microsoft 365	<input type="checkbox"/>	■ □ □ □	90,000	0
Roads			6,209,360	1,583,471
Renewal - Roads				
Saleham Street (Goddard to Gallipoli)	<input type="checkbox"/>	■ ■ ■ □	143,000	74,785
Teague Street (Duncan to Harper)	<input type="checkbox"/>	■ ■ ■ □	212,000	3,861
Beatty Avenue (Somerset to Dane)	<input type="checkbox"/>	■ ■ ■ □	143,000	118,199
Westmorland Street (Creaton to Etwell)	<input type="checkbox"/>	■ □ □ □	67,500	11,802
Bishopsgate Street (Lion to Archer)	<input type="checkbox"/>	■ ■ ■ □	133,000	70,881
Cohn Street (Harris to Orrong)	<input type="checkbox"/>	■ ■ □ □	112,500	0
Forster Avenue (Bishopsgate to Rutland)	✘	■ ■ ■ □	83,000	85,632
Mackie Street (West of Gloucester to Washington)	<input type="checkbox"/>	■ □ □ □	93,000	0
Enfield Street (Waller to Rayment)	<input type="checkbox"/>	■ □ □ □	57,000	0
Howick Street (Gallipoli to Goddard)	<input type="checkbox"/>	■ □ □ □	183,600	0
Oats Street - Mars to Planet - Renew Seal (MRRG)	<input type="checkbox"/>	■ ■ ■ ■	141,900	5,044
Oats Street - Tuckett to Rutland - Renew Seal (MRRG)	<input type="checkbox"/>	■ ■ ■ ■	132,900	113,872
Resurface of rail crossing - Oats and Mint Streets	✘	■ ■ ■ □	115,000	126,247
Oats Street and Star Street Roundabout	<input type="checkbox"/>	■ □ □ □	45,000	0
Harris Street - Oats Street/Mercury Street/Briggs Street	<input type="checkbox"/>	■ ■ □ □	233,000	0
Briggs Street (Downing to Raleigh) Reseal	<input type="checkbox"/>	■ ■ ■ □	117,600	2,350

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Renewal - Roads (continued)				
Planet Street (President to Kew) Reseal	☒	■ ■ ■ □	105,000	106,685
Planet Street (Briggs to President) Reseal	☒	■ ■ ■ □	120,000	133,175
Tuckett Street (Oats to Mercury)	□	■ ■ ■ □	77,000	63,782
Bank Street (Forward to End)	□	■ ■ □ □	112,000	0
Albany Highway - Service Lane to Shepperton	□	■ ■ ■ ■	0	5,340
Star Street - mid Block to Archer (MRRG)	□	■ ■ ■ ■	0	3,415
Upgrade - Roads				
Rutland Avenue - Oats Street to Welshpool Road	□	■ ■ ■ □	396,510	198,263
Hordern and Geddes Intersection (Blackspot)	□	■ □ □ □	54,500	0
Hordern and McMillan Intersection (Blackspot)	□	■ □ □ □	92,000	0
Hill View Terrace and Oats Street - Intersection and Pedestrian	□	■ ■ ■ □	258,000	18,591
Roberts Road and Orrong Road - Intersection	□	□ □ □ □	220,000	0
Kent and Haymen - Stage 1 - Pavement Upgrade (Blackspot)	□	■ ■ ■ ■	618,300	415,368
Mint and Beatty Intersection (Blackspot)	□	■ □ □ □	179,750	0
Archer and Orrong Intersection (Blackspot)	□	■ □ □ □	401,000	26,181
Shepperton and Miller - Stage 2 - Pavement Upgrade (Blackspot)	□	□ □ □ □	1,562,300	0
Drainage			497,700	14,061
Renewal - Drainage				
Various - Pipe Renewal- Allocation	□	■ ■ □ □	50,000	4,405
Various - Pit Renewal- Allocation	□	■ ■ □ □	25,000	0
Various - Sump Renewal- Allocation	□	■ □ □ □	50,000	3,400
Unplanned Renewal Projects	□	■ □ □ □	40,000	6,256
Upgrade - Drainage				
130 Burswood Road (Hot Spot 51)	□	□ □ □ □	85,000	0
New - Drainage				
Bishopsgate Street - Improvements (LPRP)	□	■ □ □ □	197,700	0
Various - Right of Ways - Allocation	□	□ □ □ □	50,000	0

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Pathways			2,433,055	1,065,533
Renewal - Pathways				
Lathlain Redevelopment (Zone 7)	<input type="checkbox"/>	■ ■ ■ ■	578,000	536,471
Orrong Road (Alexander to Archer)	<input type="checkbox"/>	■ ■ □ □	58,000	1,770
Cornwall Street (Castle Way and Gallipoli Street)	<input type="checkbox"/>	■ □ □ □	27,000	23,188
Gallipoli Street - Verge Widening	<input type="checkbox"/>	□ □ □ □	8,000	0
Upgrade - Pathways				
ROW52 Laneway Upgrade (IGA Laneway Revitalisation)	<input type="checkbox"/>	■ ■ ■ □	555,000	368,819
New - Pathways				
Goodwood Parade - Shared Path - Surface		■ ■ ■ □	394,555	55,936
Brodie Hall Drive - De Laeter to Sarich - Surface	<input type="checkbox"/>	■ ■ ■ □	77,500	51,035
Rutland Avenue Shared Path (Miller to Oats)	<input type="checkbox"/>	■ □ □ □	685,000	28,313
Victoria Park Drive (Roger Mackay to Marlee Loop)	<input type="checkbox"/>	■ □ □ □	50,000	0
Parks			10,816,820	6,785,419
Renewal - Parks				
Harold Rossiter - Lighting Renewal	<input type="checkbox"/>	■ ■ □ □	12,000	0
Carlisle Reserve - Pole Floodlight Renewal	<input type="checkbox"/>	■ ■ □ □	120,000	888
Raphael Park - Drinking Fountain	<input type="checkbox"/>	■ ■ ■ □	15,000	6,000
Raphael Park - Reticulation System Renewal	<input type="checkbox"/>	■ ■ □ □	180,000	3,850
Playground Renewal - Parnham Park	<input type="checkbox"/>	□ □ □ □	80,000	135
Fraser Park - Synthetic Cricket Wickets	<input type="checkbox"/>	■ ■ ■ ■	30,000	11,073
GO Edwards Park - Redevelopment	<input type="checkbox"/>	■ ■ ■ □	1,872,200	471,442
McCallum Park - River Wall - Foreshore Landscape	<input type="checkbox"/>	■ ■ ■ □	567,470	326,732
George Street Reserve - Revegetation Project	<input type="checkbox"/>	□ □ □ □	60,000	2,141
Charles Patterson Park - Picnic Table and Benches	<input type="checkbox"/>	■ □ □ □	11,000	0
Rotary Reserve - Drinking Fountain	<input type="checkbox"/>	■ ■ ■ □	6,000	0
Upgrade - Parks				
Upgrade - Higgins Park Tennis Club - Court Modifications	<input type="checkbox"/>	□ □ □ □	732,850	7,675
Bolton Avenue Verge - Retaining Wall and Fencing	<input type="checkbox"/>	■ □ □ □	165,000	0
New - Parks				
John Macmillan Park - Redevelopment	<input type="checkbox"/>	■ ■ ■ □	987,300	506,582
Lathlain Redevelopment (Zone 2) - Parks	<input checked="" type="checkbox"/>	■ ■ ■ □	2,733,000	2,859,880
Lathlain Redevelopment (Zone 2x) - Parks	<input type="checkbox"/>	■ ■ ■ □	3,245,000	2,589,021

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Other Infrastructure			1,141,000	340,968
Renewal - Other Infrastructure				
Car Parks - Car Park Kerbs - Allocation	□	■ ■ ■ □	5,000	0
Lathlain Redevelopment (Zone 7) - Carparks	□	■ ■ ■ ■	350,000	338,618
Street Lighting - Albany Highway and Laneways	□	□ □ □ □	15,000	0
Upgrade - Other Infrastructure				
Balbuk Way Underground Power	□	■ □ □ □	125,000	0
New - Other Infrastructure				
Artworks - Allocation	□	□ □ □ □	50,000	0
Lathlain Redevelopment (Zone 2) - Public Art	□	■ □ □ □	33,000	0
Lathlain Redevelopment (Zone 2x) - Public Art	□	■ □ □ □	55,000	0
Public Art - Victoria Park Drive & Glenn Place Roundabout	□	□ □ □ □	50,000	0
Parking - ACROD Bays - Allocation	□	■ ■ ■ □	10,000	2,350
Lathlain Redevelopment (Zone 2) - Carpark	□	■ ■ ■ □	303,000	0
Albany Highway CCTV (Safer Neighbourhoods)	□	□ □ □ □	100,000	0
Street Lighting - Safety Improvements	□	■ ■ □ □	15,000	0
Signage - Parking Plan Works	□	■ □ □ □	30,000	0