



TOWN OF  
**VICTORIA PARK**

# ***Financial Activity Statement Report***

***For the month ended 30 September 2020***



**WE'RE OPEN**  
**VIC PARK**

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## Statement of Financial Activity Variances

### Material Variances Defined

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

#### Revenues (Operating and Non-Operating)

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

#### Expenses (Operating, Capital and Non-Operating)

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

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

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

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

### Material Variances Explained

The Financial statements are presented based on the new organisational structure

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

#### Revenue

##### Chief Executive Officer

No material variance to report

##### Community Planning

No material variance to report

## Finance

### • **Financial Services**

- The period variation is unfavourable to period budget by \$33,494
- The variation predominantly relates to rates instalment arrangement fees and instalment interest being lower than anticipated.
- The impact on the year end position is a reduction in estimated instalment revenue of \$30,000

### • **Leisurelife**

- The period variation is unfavourable to period budget by \$30,687
- The variation predominantly relates to lower than anticipated facility hire fees and a budget timing variance within Senior Sports program. It is anticipated that any budget impact within the facility hire fees will be minimal.
- The impact on the year end position is nil.

### • **Parking**

- The period variation is unfavourable to period budget by \$100,125
- The variation predominantly relates to lower than anticipated parking utilisation which has resulted in lower than expected parking income and infringements year to date. Parking revenue is impacted by seasonal variation, weather and other external factors.
- The impact on the year end position is a reduction in estimated revenue of \$40,000.

## Operations

### • **Parks and Reserves**

- The period variation is favourable to period budget by \$103,416
- The variation predominantly relates to the Higgins Park Tennis Club grant funding, which was received earlier than budgeted for.
- The impact on the year end position is nil as this is a budget timing variance.

### • **Street Operations**

- The period variation is favourable to period budget by \$200,719
- The variation predominantly relates to the first 40% of main roads funded projects being claimed earlier than expected.
- The impact on the year end position is nil as this is a budget timing variance.

## **Operating Expense**

### Chief Executive Office

### • **Human Resources**

- The period variation is favourable to period budget by \$31,098
- The variation predominantly relates to underspend within corporate development. Planned corporate development programs will take place in the coming months.
- The impact on the year end position is nil as this is a budget timing variance.

## Community Planning

### • **Community Planning Office**

- The period variation is unfavourable to period budget by \$31,525
- The variation predominantly relates to budget timing of salary and leave liability.
- The impact on the year end position is nil as this is an actual timing variance.

### • **Library Services**

- The period variation is unfavourable to period budget by \$37,068
- The variation predominantly relates to staff training costs on new Library management system and unbudgeted expenditure relating to a program initiated to take a proactive and positive approach to dealing with antisocial and disruptive behaviour of local youths. Additional funding required for the additional and unbudgeted expenditure will be addressed during the midyear budget review process.
- The impact on the year end position is expected to be nil or minimal, as additional funding will be sort through saving within the service directorate.

### • **Urban Planning**

- The period variation is unfavourable to period budget by \$46,027
- The variation predominantly relates to consultancy and legal expenditure relating to State Administrative Tribunal appeals on planning decisions being greater than anticipated.
- The estimated impact on the year end position is an increase in expenditure of \$30,000.

## Finance

### • **Aqualife**

- The period variation is unfavourable to period budget by \$63,009
- The variation predominantly relates to budget timing of staff salary as the month of September contained 3 pay periods instead of 2. The annual budget contains sufficient funds for current staffing levels.
- The impact on the year end position is nil as this is a budget timing variance.

### • **Financial Services**

- The period variation is unfavourable to period budget by \$28,325
- The variation predominantly relates to budget timing of staff salary as the month of September contained 3 pay periods instead of 2. The annual budget contains sufficient funds for current staffing levels.
- The impact on the year end position is nil as this is a budget timing variance.

### • **Parking**

- The period variation is favourable to period budget by \$56,233
- The variation predominantly relates to timing of invoice payments for Town's parking services supplier. The variance also relates to a staff vacancy within the area.
- The impact on the year end position is nil as this is a budget timing variance and the vacancy is expected to be filled during the year.

## Operations

### • **Parks and Reserves**

- The period variation is favourable to period budget by \$503,843
- The variation relates to lower than expected costs year to date for tree maintenance due to only minor storm damage and low tree audit actions required. Variance is also attributed to delays in active reserve maintenance programs. These works are currently underway and lower than anticipated passive and facility maintenance due to cooler weather conditions and lower weed growth. There is also delays in implementation of the Urban Forrest Strategy expenditure to date.
- An accurate assessment of the year end position cannot be made at this time due to unknown upcoming changes to maintenance commitments relating to increased tree planting within the Town and additional landscaping maintenance areas within recently upgraded reserves. Any variances will be adjusted as part of the budget review process.

### • **Street Operations**

- The period variation is favourable to period budget by \$56,520
- The variation predominantly relates to budget timing of drainage maintenance.
- The estimated impact on the year end position is nil as this is a budget timing variance.

### • **Waste Services**

- The period variation is favourable to period budget by \$418,020
- The variation predominantly relates delays in invoices relating to public litter bin collection and tip fees for non-processable waste.
- The estimated impact on the year end position is nil as this is a budget timing variance.

## **Capital Expense**

### Chief Executive Office

No material variance to report.

### Community Planning

No material variance to report.

### Finance

No material variance to report.

## Operations

### • **Parks and Reserves**

- The period variation is favourable to period budget by \$665,280
- The variation relates to budget timing of the Lathlain redevelopment project which is currently underway.
- The impact on the year end position is nil as this is a budget timing variance.

## • Street Operations

- The period variation is favourable to period budget by \$407,317
- The variation predominantly relates to a delay in expected progress claims being received for road works at Kent and Hayman road, Tuckett Street as well as pathway works on Goodwood Parade. These invoices are now due to be received in October as opposed to August. There is also delays in projects due to approval for traffic management plans from Main Roads WA.
- The impact on the year end position is nil as this is a budget timing variance.

## Non-Operating Revenue

### Finance

No material variance to report.

### Operations

No material variance to report.

## Non-Operating Expenses

### Finance

No material variance to report.

## Proposed Budget Amendments

### **Reallocate budget funds of \$8,000 from Mint Street/ Beatty Avenue Roundabout project to a new project for Gallipoli Street verge widening.**

*The Design Engineer, with the approval from Manager Infrastructure has submitted the following:*

*Public Transport Authority (PTA) is planning to construct a new bus stop outside of 79 Gallipoli Street. From a review of the proposed design, it was identified that the scope of the project could be extended for greater Town benefit. This is due to the subject area containing a narrow verge, irregular kerb alignment and overly wide traffic lanes. Thus the Town has then requested a new design which would allow for better amenity by further widening the verge and providing greater area for Urban Forest Strategy tree planting. In order for PTA to incorporate the Town's request, they have asked for a contribution of \$7,994.42 (excluding GST) to complete the works. PTA are planning to start construction on the 18th November 2019. Technical Staff have received support from residents 81 and 81A Gallipoli Street.*

*The Town has identified funds within Mint Street/Beatty avenue roundabout project that is unlikely to proceed this year and is requesting \$8,000 of budgeted funds to be reallocated to the new verge widening project at Gallipoli Street.*

## 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 31 December 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:

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 \$5,000 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.

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

#### **(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.

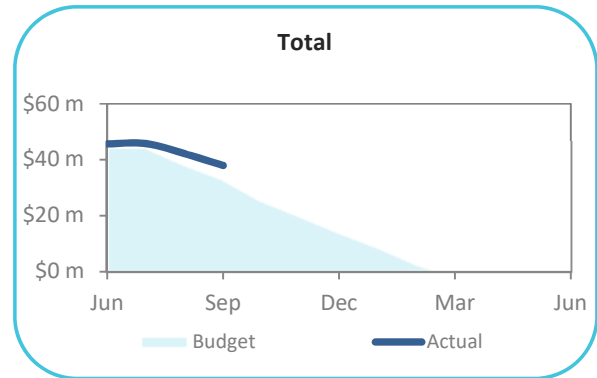
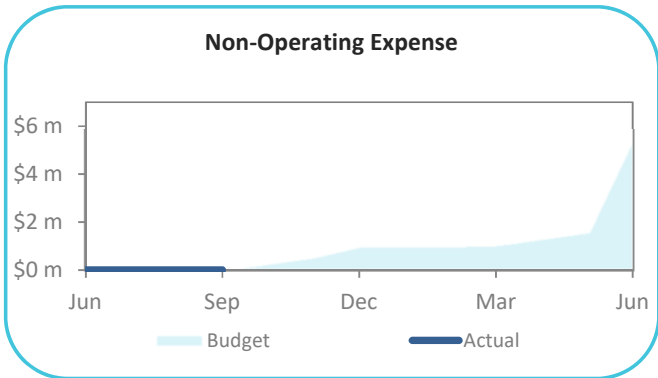
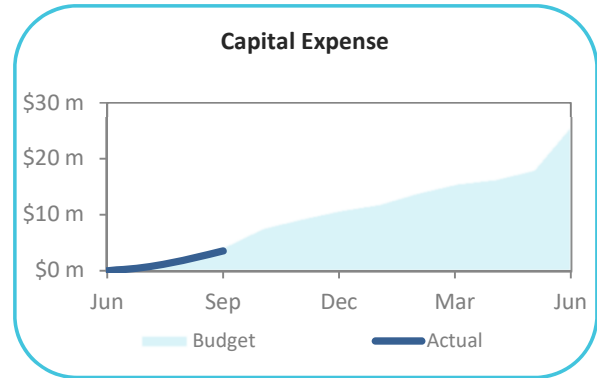
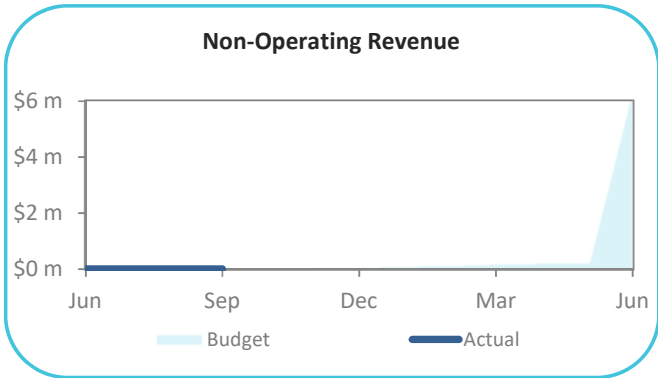
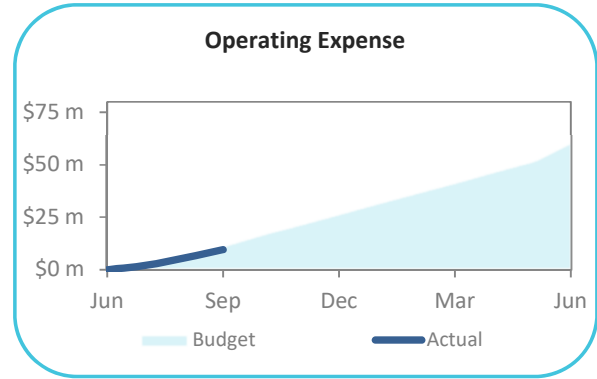
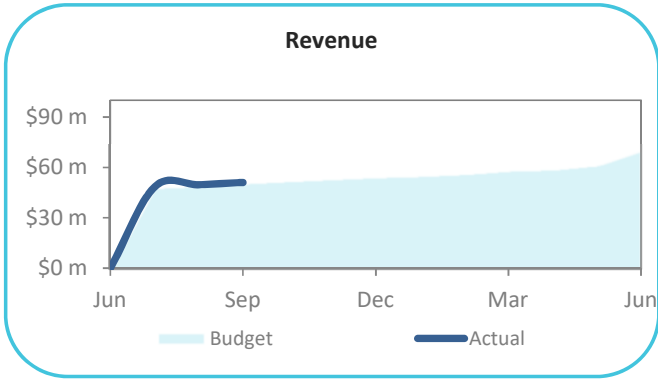
Particulars	Material Variance		30 September 2019		
	\$	%	Revised Budget \$	Year-to-Date Budget \$	Year-to-Date Actual \$
<b>Revenue</b>					
<b>Chief Executive Office</b>			<b>4,700</b>	<b>1,014</b>	<b>455</b>
Chief Executive Office			500	254	455
Communications and Engagement			1,000	180	0
Customer Relations			0	0	0
Human Resources			3,000	544	0
Leadership and Governance			200	36	0
<b>Community Planning</b>			<b>1,283,371</b>	<b>511,728</b>	<b>491,926</b>
Building Services			345,500	97,920	86,126
Community Development			208,100	62,565	74,826
Community Planning Office			1,000	262	159
Digital Hub			2,075	378	0
Economic Development			8,000	0	0
Environmental Health			292,700	228,300	207,290
General Compliance			11,496	3,072	5,829
Healthy Community			27,500	10,564	15,316
Library Services			27,500	6,977	8,172
Place Management			0	0	0
Strategic Town Planning			0	0	0
Urban Planning			359,500	101,690	94,208
<b>Finance</b>			<b>56,771,743</b>	<b>48,832,565</b>	<b>48,646,140</b>
Aqualife			2,357,500	500,510	489,061
Budgeting			57,600	0	0
Corporate Funds			48,384,568	46,393,050	46,398,788
Finance Office			1,300	318	159
Financial Services	33,494	▼	834,000	596,681	563,187
Information Systems			2,200	478	346
Leisurelife	30,687	▼	1,971,000	512,754	482,067
Parking	100,125	▼	3,016,575	799,026	698,901
Ranger services			147,000	29,748	13,630
<b>Operations</b>			<b>12,232,783</b>	<b>1,593,202</b>	<b>1,901,980</b>
Asset Planning			1,282,500	289,632	290,807
Environment			0	0	0
Fleet Services			11,500	2,172	10,108
Operations Office			2,002,500	536	159
Parks and Reserves	103,416	▲	4,648,500	33,428	136,844
Project Management			2,003	446	16,111
Street Improvement			98,000	538	159
Street Operations	200,719	▲	3,352,000	480,728	681,447
Waste Services			835,780	785,722	766,345
<b>Total Revenue</b>			<b>70,292,597</b>	<b>50,938,509</b>	<b>51,040,500</b>

Particulars	Material Variance		30 September 2019		
	\$	%	Revised Budget \$	Year-to-Date Budget \$	Year-to-Date Actual \$
<b>Operating Expense</b>					
<b>Chief Executive Office</b>			<b>(4,954,790)</b>	<b>(1,114,529)</b>	<b>(1,085,858)</b>
Chief Executive Office			(1,084,708)	(270,437)	(269,395)
Communications and Engagement			(807,354)	(166,085)	(169,880)
Customer Relations			(876,648)	(226,120)	(210,390)
Human Resources	31,098	▼	13%	(1,084,551)	(245,149)
Leadership and Governance				(1,101,529)	(206,738)
<b>Community Planning</b>			<b>(8,825,060)</b>	<b>(1,852,729)</b>	<b>(1,968,887)</b>
Building Services			(556,212)	(127,188)	(124,908)
Community Development			(2,195,471)	(405,142)	(424,195)
Community Planning Office	31,525	▲	14%	(984,916)	(257,090)
Digital Hub			(152,550)	(34,977)	(26,078)
Economic Development			(262,198)	(43,826)	(41,223)
Environmental Health			(719,522)	(144,305)	(145,244)
General Compliance			(248,373)	(52,715)	(34,658)
Healthy Community			(248,965)	(57,936)	(70,315)
Library Services	37,068	▲	12%	(1,314,211)	(318,299)
Place Management			(460,555)	(54,946)	(68,495)
Strategic Town Planning			(600,662)	(135,872)	(123,329)
Urban Planning	46,027	▲	18%	(1,081,425)	(251,958)
<b>Finance</b>			<b>(23,029,679)</b>	<b>(2,894,850)</b>	<b>(2,941,245)</b>
Aqualife	63,009	▲	10%	(2,479,912)	(603,014)
Budgeting			(9,103,032)	0	0
Corporate Funds			(638,252)	(14,274)	(16,448)
Finance Office			(854,091)	(205,026)	(201,936)
Financial Services	28,325	▲	11%	(1,529,014)	(252,544)
Information Systems			(3,014,881)	(582,963)	(600,138)
Leisurelife			(2,186,327)	(545,693)	(551,373)
Parking	56,293	▼	11%	(2,404,080)	(518,685)
Ranger services			(820,090)	(172,651)	(162,065)
<b>Operations</b>			<b>(24,119,478)</b>	<b>(4,540,584)</b>	<b>(3,566,211)</b>
Asset Planning			(4,051,151)	(831,330)	(847,170)
Environment			(187,306)	(60,959)	(47,147)
Fleet Services			0	0	(2,579)
Operations Office			(2,852,764)	(190,450)	(191,638)
Parks and Reserves	503,843	▼	43%	(5,220,208)	(1,176,214)
Project Management			(1,661,409)	(300,379)	(289,207)
Street Improvement			(1,095,470)	(230,774)	(240,160)
Street Operations	56,520	▼	10%	(2,656,030)	(552,783)
Waste Services	418,020	▼	35%	(6,395,140)	(1,197,695)
<b>Total Operating Expense</b>			<b>(60,929,007)</b>	<b>(10,402,692)</b>	<b>(9,562,200)</b>

Particulars	Material Variance		30 September 2019			
	\$	%	Revised Budget \$	Year-to-Date Budget \$	Year-to-Date Actual \$	
<b>Capital Expense</b>						
<b>Chief Executive Office</b>			<b>0</b>	<b>0</b>	<b>0</b>	
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	
<b>Community Planning</b>			<b>(188,000)</b>	<b>0</b>	<b>0</b>	
Building Services			0	0	0	
Community Development			(188,000)	0	0	
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	
<b>Finance</b>			<b>(1,140,650)</b>	<b>(129,254)</b>	<b>(110,304)</b>	
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			(1,110,650)	(123,800)	(110,304)	
Leisurelife			0	0	0	
Parking			(30,000)	(5,454)	0	
Ranger services			0	0	0	
<b>Operations</b>			<b>(25,005,735)</b>	<b>(4,477,584)</b>	<b>(3,409,950)</b>	
Asset Planning			(2,789,800)	(173,800)	(169,371)	
Environment			0	0	0	
Fleet Services			(1,265,000)	(80,000)	(89,392)	
Operations Office			0	0	0	
Parks and Reserves	665,280	▼	21%	(10,816,820)	(3,208,200)	(2,542,920)
Project Management				(71,000)	0	0
Street Improvement				0	0	0
Street Operations	407,317	▼	40%	(10,063,115)	(1,015,584)	(608,267)
Waste Services				0	0	0
<b>Total Capital Expense</b>			<b>(26,334,385)</b>	<b>(4,606,838)</b>	<b>(3,520,254)</b>	

Particulars	Material Variance	30 September 2019		
		Revised Budget	Year-to-Date Budget	Year-to-Date Actual
\$	%	\$	\$	\$
<b>Non-Operating Revenue</b>				
<b>Finance</b>		<b>6,476,000</b>	<b>0</b>	<b>0</b>
Corporate Funds		6,476,000	0	0
<b>Operations</b>		<b>288,000</b>	<b>0</b>	<b>0</b>
Fleet Services		288,000	0	0
<b>Total Non-Operating Revenue</b>		<b>6,764,000</b>	<b>0</b>	<b>0</b>
<b>Non-Operating Expense</b>				
<b>Finance</b>		<b>(5,584,499)</b>	<b>(485)</b>	<b>0</b>
Corporate Funds		(5,584,499)	(485)	0
<b>Total Non-Operating Expense</b>		<b>(5,584,499)</b>	<b>(485)</b>	<b>0</b>
<b>Non-Cash Items Adjustments</b>				
Profit and Loss		(12,068)	0	0
Depreciation		9,384,500	1,706,268	0
<b>Total Non-Cash Items Adjustments</b>		<b>9,372,432</b>	<b>1,706,268</b>	<b>0</b>
<b>Suspense Items Yet To Be Applied</b>		<b>0</b>	<b>0</b>	<b>(48,381)</b>
<b>Opening Surplus / (Deficit)</b>		<b>6,418,862</b>	<b>6,418,862</b>	<b>7,723,585</b>
<b>Closing Surplus / (Deficit)</b>		<b>0</b>	<b>44,053,624</b>	<b>45,633,250</b>

**Graphical Representation**





Particulars	Brought Forward 1 July \$	2019-2020 Revised Budget \$	Year To Date Actual \$
<b>Current Assets</b>			
Cash - Unrestricted	18,115,254	5,895,793	37,911,031
Cash - Reserves / Restricted	32,397,367	28,385,545	32,397,367
Receivables and Accruals	4,110,114	2,348,636	23,887,518
Inventories	32,331	9,470	32,331
	<b>54,655,066</b>	<b>36,639,444</b>	<b>94,228,248</b>
<b>Less Current Liabilities</b>			
Payables and Provisions	(14,534,114)	(8,253,899)	(16,197,631)
	<b>(14,534,114)</b>	<b>(8,253,899)</b>	<b>(16,197,631)</b>
<b>Net Current Asset Position</b>	<b>40,120,952</b>	<b>28,385,545</b>	<b>78,030,617</b>
<b>Less</b>			
Cash - Reserves / Restricted	(32,397,367)	(28,385,545)	(32,397,367)
<b>Estimated Surplus / (Deficiency) Carried Forward</b>	<b>7,723,585</b>	<b>-</b>	<b>45,633,250</b>

**Cash and Investments Analysis**

	Amount Invested \$	Interest Rate %	Term (Days)	Maturity Date	Projected Earnings \$	Percentage of Portfolio
<b>Cash - Unrestricted</b>						
<b>Bankwest</b>	<b>10,000,000</b>				<b>21,366</b>	<b>14%</b>
	3,000,000	1.65	62	28-Oct-19	8,408	
	3,000,000	1.55	63	19-Nov-19	8,026	
	4,000,000	1.50	30	17-Oct-19	4,932	
<b>BOQ</b>	<b>2,000,000</b>				<b>9,123</b>	<b>3%</b>
	2,000,000	1.85	90	24-Oct-19	9,123	
<b>CBA</b>	<b>12,911,031</b>				<b>3,901</b>	<b>18%</b>
At Call	12,911,031	Variable	11am	Daily	3,901	
<b>ME Bank</b>	<b>4,000,000</b>				<b>31,438</b>	<b>6%</b>
	3,000,000	1.85	180	22-Jan-20	27,370	
	1,000,000	1.65	90	25-Nov-19	4,068	
<b>NAB</b>	<b>9,000,000</b>				<b>59,356</b>	<b>13%</b>
	4,000,000	1.75	182	17-Mar-20	34,904	
	3,000,000	1.75	90	16-Dec-19	12,945	
	2,000,000	1.75	120	15-Jan-20	11,507	
<b>Total Cash - Unrestricted</b>	<b>37,911,031</b>				<b>125,185</b>	<b>14%</b>
<b>Cash - Restricted</b>						
<b>CBA</b>	<b>10,397,367</b>				<b>59</b>	<b>15%</b>
At Call	10,397,367	Variable	11am	Daily	59	
<b>Bankwest</b>	<b>3,000,000</b>				<b>24,547</b>	<b>4%</b>
	3,000,000	1.65	181	24-Feb-20	24,547	
<b>NAB</b>	<b>5,000,000</b>				<b>30,918</b>	<b>7%</b>
	5,000,000	1.85	122	25-Nov-19	30,918	
<b>BOQ</b>	<b>5,000,000</b>				<b>46,849</b>	<b>7%</b>
	5,000,000	1.90	180	22-Jan-20	46,849	
<b>AMP</b>	<b>5,000,000</b>				<b>49,589</b>	<b>7%</b>
	5,000,000	2.00	181	24-Feb-20	49,589	
<b>ME Bank</b>	<b>4,000,000</b>				<b>36,493</b>	<b>6%</b>
	4,000,000	1.85	180	22-Jan-20	36,493	
<b>Total Cash - Restricted</b>	<b>32,397,367</b>				<b>188,455</b>	<b>33%</b>
<b>Total Cash - Invested</b>	<b>70,308,399</b>				<b>313,640</b>	<b>74%</b>
<b>Cash on Hand</b>	8,205					
<b>Total Cash</b>	<b>70,316,604</b>					

**Cash and Investments Analysis**

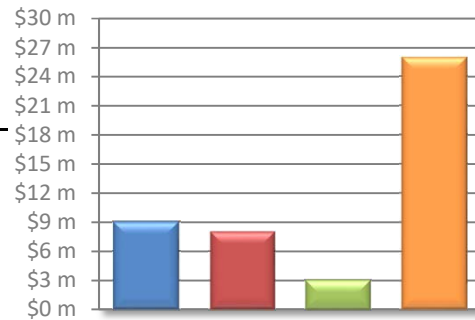
**Portfolio Diversity**

Institution	%
Bankwest	18
BOQ	10
CBA	33
ME Bank	11
AMP	7
NAB	20
	<b>100</b>

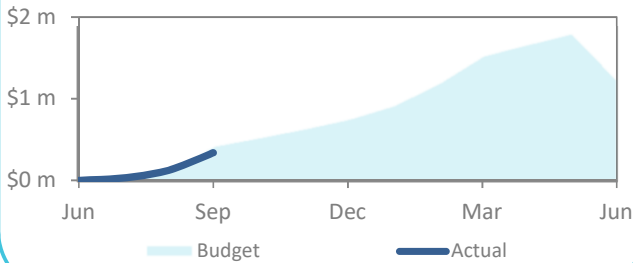


**Investment Maturity Timing**

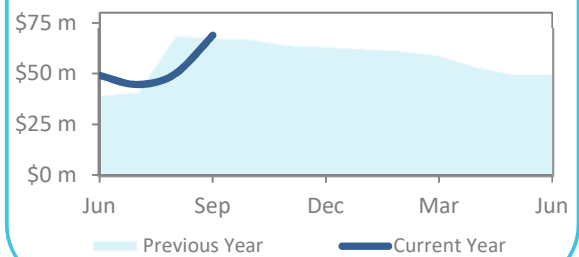
Maturity	\$
Up to 30 days	9,000,000
31 - 60 days	8,000,000
61 - 90 days	3,000,000
90+ days	26,000,000
	<b>46,000,000</b>



**Interest Earnings**

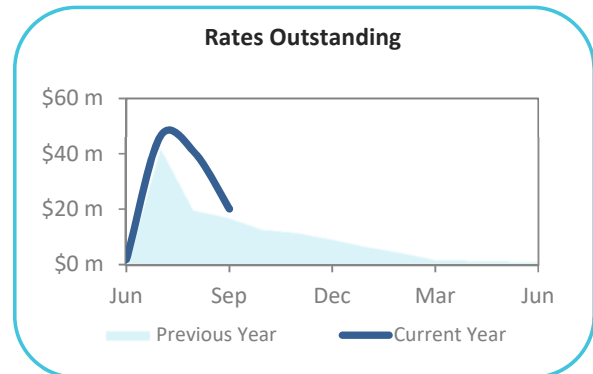


**Total Cash Holdings**



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

	<b>Total</b>
Balance from Previous Year	1,843,375
Rates Levied - Initial	46,126,284
Rates Levied - Interims	52,479
<b>Total Rates Collectable</b>	<b>48,022,138</b>
Current Rates Collected To Date	29,783,714
<b>Current Rates Outstanding</b>	<b>18,238,424</b>



<b>% Rates Outstanding</b>	<b>38.0%</b>
<b>% Rates Outstanding target less than</b>	<b>35.7%</b>

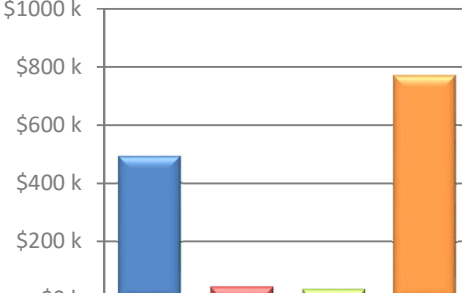
Note: Current rates outstanding is slightly higher than the target due rates this year being due later than last year.

**Sundry Debtors**

Type	Total	30 Days	60 Days	90 Days	90+ Days
Grants and Subsidies	151,055	151,055	-	-	-
Property Rent	5,501	3,893	-	-	1,607
Aqualife Fees	4,447	4,447	-	-	0
Leisurelife Fees	22,185	22,146	-	-	39
Community Development Fees	1,713	1,515	-	-	198
Health Fees	40,863	40,650	213	-	-
Other Fees and Charges	143,001	142,209	-	-	792
Building and Planning Application Fees	6,938	6,790	148	-	-
Infringements - Parking	894,490	116,100	44,356	34,926	699,108
Infringements - Animals	18,062	-	450	221	17,391
Infringements - General	36,073	200	-	-	35,873
Infringements - Bush Fire	11,848	1,250	-	-	10,598
Infringements - Health	4,803	1,000	-	-	3,803
<b>Total Sundry Debtors</b>	<b>1,340,979</b>	<b>491,255</b>	<b>45,167</b>	<b>35,147</b>	<b>769,410</b>

**Sundry Debtor Aged Analysis**

Maturity	\$	\$1000 k
Up to 30 days	491,255	\$491.255 k
31 - 60 days	45,167	\$45.167 k
61 - 90 days	35,147	\$35.147 k
90+ days	769,410	\$769.410 k
	<b>1,340,979</b>	<b>\$1,340.979 k</b>



The bar chart displays the aged analysis of sundry debtors. The Y-axis shows the amount in thousands of dollars (\$0 k to \$1000 k). The X-axis represents the maturity periods. The bars are color-coded: blue for 'Up to 30 days', red for '31 - 60 days', green for '61 - 90 days', and orange for '90+ days'. The '90+ days' category has the highest value, exceeding \$700k.

**Grants and Contributions**

Details	Original	Revised	Receipt Status	
	Budget	Budget	Invoiced	Remaining
	\$	\$		
<b>Operating Funding</b>				
<u>Community Development</u>				
Sponsorship	20,000	19,000	-	19,000
State Government Grants	2,500	2,500	-	2,500
<u>Corporate Funds</u>				-
Federal Assistance Grant	750,000	750,000	97,438	652,562
Federal Local Road Grant	350,000	350,000	42,680	307,320
<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	-	2,000,000
<u>Street Operations</u>				-
MRWA Direct Road Grants	50,000	50,000	90,423	-
Street Lighting Subsidy	31,000	31,000	-	31,000
<b>Non-Operating Funding</b>				-
<u>Asset Planning</u>				-
State Government Grant	986,000	986,000	187,524	798,476
<u>Parks and Reserves</u>				-
Recreation Capital Grants	404,000	404,000	100,000	304,000
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	131,221	212,779
MRWA Black Spot Grants	1,661,500	1,661,500	240,881	1,420,619
State Government Grant	403,000	403,000	-	403,000
Transport Grants	752,500	752,500	137,000	615,500
<b>Total Cash Deposits</b>	<b>11,950,500</b>	<b>11,949,500</b>	<b>1,028,047</b>	<b>10,961,876</b>

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## 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.*

### Insurance Risk Reserve

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

### Other Infrastructure Renewal

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

### Parks Renewal

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

### Pathways Renewal

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

**Plant and Machinery Renewal**

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

**Renewable Energy**

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

**Roads Renewal**

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

**Underground Power**

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

**Urban Forest Strategy**

*To assist in funding initiatives associated with the Urban Forest Strategy*

**Waste Management**

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

**Reserve Funds Transactions**

	Annual Opening Balance \$	Transfer to Reserve \$	Transfer from Reserve \$	30 September 2019 Balance Actual \$	30 September 2019 Balance Budget \$	Annual Revised Budget \$
Building Renewal	521,433	-	-	521,433	521,433	557,366
Cash-in-Lieu	-	-	-	-	-	-
Community Art	727,269	-	-	727,269	727,269	543,443
Drainage Renewal	254,715	-	-	254,715	254,715	284,520
Edward Millen Site	1,959,453	-	-	1,959,453	1,959,453	1,739,335
Furniture and Equip Renewal	635,558	-	-	635,558	635,558	673,407
Future Fund	13,442,506	-	-	13,442,506	13,442,506	13,477,823
Future Projects	3,874,131	-	-	3,874,131	3,874,131	681,640
Harold Hawthorn - Carlisle	166,395	-	-	166,395	166,395	185,130
Information Technology Renewal	874,112	-	-	874,112	874,112	1,084,800
Insurance Risk Reserve	429,314	-	-	429,314	429,314	462,930
Land Asset Optimisation	2,183,400	-	-	2,183,400	2,183,400	1,686,300
Other Infrastructure Renewal	651,383	-	-	651,383	651,383	161,943
Parks Renewal	147,811	-	-	147,811	147,811	203,025
Pathways Renewal	452,505	-	-	452,505	452,505	86,697
Plant and Machinery	298,945	-	-	298,945	298,945	329,942
Renewable Energy	228,032	-	-	228,032	228,032	283,780
Roads Renewal	948,039	-	-	948,039	948,039	1,016,637
Underground Power	3,549,677	-	-	3,549,677	3,549,677	3,751,452
Urban Forest Strategy	-	-	-	-	-	500,000
Waste Management	1,052,688	-	-	1,052,688	1,052,688	675,375
	<b>32,397,367</b>	<b>-</b>	<b>-</b>	<b>32,397,367</b>	<b>32,397,367</b>	<b>28,385,545</b>



## 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 \$
<b>Land and Buildings</b>			<b>2,677,400</b>	<b>169,371</b>
<b>Renewal - Land and Buildings</b>				
Harold Hawthorne Centre - Air Conditioning	□	□□□□	91,400	0
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	48,134
Administration Office - Underground Carpark Security	□	□□□□	15,000	0
Fletcher Park - Clubrooms - Security Screen Replacement	□	■□□□	20,000	0
Carlisle Reserve Clubrooms - Security Screen Replacement	□	■□□□	15,000	0
Raphael Park Clubroom - Refurbish change rooms	□	■□□□	75,000	0
Parnham Reserve Clubrooms- Security Screen Replacement	□	■□□□	10,000	0
Higgins Park Clubroom- Security Screen Replacement	□	■□□□	15,000	0
Aqualife - Plant Room - Ultraviolet Generators	□	■ ■ ■ □	125,000	111,436
Aqualife - Outdoor Pool Refurbishment	□	□□□□	150,000	0
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	0
Parnham Reserve Clubrooms- Partition Replacement	□	□□□□	20,000	0
Higgins Park Clubrooms - Change Room Refurbishment	□	□□□□	75,000	0
Aqualife - 50m Pool Starting Blocks and Submersible Wall	□	□□□□	235,000	0
<b>Upgrade - Land and Buildings</b>				
Upgrade - Aqualife Solar Panels	□	□□□□	200,000	0
Land - Upgrade: 25 Boundary Road Subdivision	□	□□□□	71,000	0
<b>New - Land and Buildings</b>				
Lathlain Redevelopment (Zone 2) - Buildings	□	■□□□	750,000	0
Lathlain Redevelopment (Zone 2x) - Buildings	□	□□□□	380,000	0

### Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
<b>Plant and Machinery</b>			<b>1,265,000</b>	<b>89,392</b>
<b>Renewal - Plant and Machinery</b>				
182 VPK - Subaru Impreza Hatch (Plant 399)	<input type="checkbox"/>	□□□□	25,000	0
162 VPK - Road Sweeper (Plant 341)	<input type="checkbox"/>	■□□□	380,000	0
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)	<input checked="" type="checkbox"/>	■□□□	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)	<input type="checkbox"/>	□□□□	25,000	0
Minor Plant Renewal - Parks	<input type="checkbox"/>	■□□□	23,000	9,696
156 VPK - Plant Trailer (Plant 171)	<input type="checkbox"/>	□□□□	25,000	0
Jarret Mow Deck (Plant 171)	<input type="checkbox"/>	□□□□	30,000	0
142 VPK - Kubota Tractor (Plant 280)	<input type="checkbox"/>	□□□□	95,000	0
1EMD 522 - Mazda B250 Tray Back Ute (Plant 346)	<input type="checkbox"/>	■□□□	32,000	0
1GTF 071 - Holden Colorado (Plant 438)	<input type="checkbox"/>	□□□□	35,000	0
151 VPK - Speed Trailer (Plant 251)	<input type="checkbox"/>	□□□□	50,000	0
173 VPK - Subaru Impreza (Plant 396)	<input type="checkbox"/>	■□□□	25,000	23,882
<b>Furniture and Equipment</b>			<b>183,400</b>	<b>-</b>
<b>Renewal - Furniture and Equipment</b>				
Administration Centre - Minor Expense - Allocation	<input type="checkbox"/>	■□□□	33,400	0
Cardio Equipment Renewal (Aqualife)	<input type="checkbox"/>	□□□□	150,000	0

### Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
<b>Information Technology</b>			<b>1,110,650</b>	<b>110,304</b>
<b>Renewal - Information Technology</b>				
System - Intranet and Councillor Portal	□	■ ■ ■ ■	50,400	11,500
Hardware - Live Streaming System (Council Chambers)	□	■ ■ ■ □	80,000	56,102
<b>Upgrade - Information Technology</b>				
IT - Leisure Facilities Management System (Software)	□	■ ■ ■ □	12,300	3,218
IT - Library Management System (Software)	□	■ ■ □ □	71,200	0
System Upgrade - Authority 7.x	□	□ □ □ □	140,000	0
Upgrade - Software - AP Workflow (Authority)	□	■ □ □ □	54,000	11,978
Hardware - Leisurelife Centre Technology Upgrade	□	■ ■ □ □	120,000	0
Software - TRIM CM9 Upgrade	□	□ □ □ □	120,000	27,337
<b>New - Information Technology</b>				
Library - RFID Self-Service System	□	□ □ □ □	90,000	0
Software - Asset Management System	□	■ □ □ □	154,000	168
New- Software - Volunteer Database	□	□ □ □ □	7,000	0
New - Software - CAMMS Project PoC	□	■ □ □ □	16,550	0
New - Software - Property Management System	□	■ □ □ □	30,000	0
New - Software - Human Resources - Online Leave and Work Patt	□	□ □ □ □	16,500	0
IT - Relocation Hardware - 6 - 8 Kent Street (Parking and Rangers)	□	■ ■ ■ □	58,700	0
Software - Microsoft 365	□	■ □ □ □	90,000	0
<b>Roads</b>			<b>6,217,360</b>	<b>598,901</b>
<b>Renewal - Roads</b>				
Saleham Street (Goddard to Gallipoli)	□	■ □ □ □	143,000	1,385
Teague Street (Duncan to Harper)	□	■ □ □ □	212,000	725
Beatty Avenue (Somerset to Dane)	□	□ □ □ □	143,000	0
Westmorland Street (Creaton to Etwell)	□	■ □ □ □	67,500	11,775
Bishopsgate Street (Lion to Archer)	□	■ ■ ■ □	133,000	5,705
Cohn Street (Harris to Orrong)	□	□ □ □ □	112,500	0
Forster Avenue (Bishopsgate to Rutland)	□	□ □ □ □	83,000	0
Mackie Street (West of Gloucester to Washington)	□	□ □ □ □	93,000	0
Enfield Street (Waller to Rayment)	□	□ □ □ □	57,000	0
Howick Street (Gallipoli to Goddard)	□	□ □ □ □	183,600	0
Oats Street - Mars to Planet - Renew Seal (MRRG)	□	■ ■ ■ □	141,900	0
Oats Street - Tuckett to Rutland - Renew Seal (MRRG)	□	■ ■ ■ □	132,900	113,872
Resurface of rail crossing - Oats and Mint Streets	□	■ □ □ □	115,000	0
Oats Street and Star Street Roundabout	□	□ □ □ □	45,000	0
Harris Street - Oats Street/Mercury Street/Briggs Street	□	□ □ □ □	233,000	0
Briggs Street (Downing to Raleigh) Reseal	□	■ □ □ □	117,600	465

### Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
<b>Renewal - Roads (continued)</b>				
Planet Street (President to Kew) Reseal	<input type="checkbox"/>	■□□□	105,000	0
Planet Street (Briggs to President) Reseal	<input type="checkbox"/>	■□□□	120,000	265
Tuckett Street (Oats to Mercury)	<input type="checkbox"/>	■□□□	77,000	0
Bank Street (Forward to End)	<input type="checkbox"/>	□□□□	112,000	0
Albany Highway - Service Lane to Shepperton		□□□□	0	2,540
<b>Upgrade - Roads</b>				
Rutland Avenue - Oats Street to Welshpool Road	<input type="checkbox"/>	■ ■ ■ □	396,510	138,002
Hordern and Geddes Intersection (Blackspot)	<input type="checkbox"/>	□□□□	54,500	0
Hordern and McMillan Intersection (Blackspot)	<input type="checkbox"/>	□□□□	92,000	0
Hill View Terrace and Oats Street - Intersection and Pedestrian	<input type="checkbox"/>	■□□□	258,000	291
Roberts Road and Orrong Road - Intersection	<input type="checkbox"/>	□□□□	220,000	0
Kent and Haymen - Stage 1 - Pavement Upgrade (Blackspot)	<input type="checkbox"/>	■ ■ ■ □	618,300	323,876
Mint and Beatty Intersection (Blackspot)	<input type="checkbox"/>	□□□□	187,750	0
Archer and Orrong Intersection (Blackspot)	<input type="checkbox"/>	□□□□	401,000	0
Shepperton and Miller - Stage 2 - Pavement Upgrade (Blackspot)	<input type="checkbox"/>	□□□□	1,562,300	0
<b>Drainage</b>			<b>497,700</b>	<b>6,320</b>
<b>Renewal - Drainage</b>				
Various - Pipe Renewal- Allocation	<input type="checkbox"/>	■ ■ ■ □	50,000	6,320
Various - Pit Renewal- Allocation	<input type="checkbox"/>	■□□□	25,000	0
Various - Sump Renewal- Allocation	<input type="checkbox"/>	□□□□	50,000	0
Unplanned Renewal Projects	<input type="checkbox"/>	□□□□	40,000	0
<b>Upgrade - Drainage</b>				
130 Burswood Road (Hot Spot 51)	<input type="checkbox"/>	□□□□	85,000	0
<b>New - Drainage</b>				
Bishopsgate Street - Improvements (LPRP)	<input type="checkbox"/>	□□□□	197,700	0
Various - Right of Ways - Allocation	<input type="checkbox"/>	□□□□	50,000	0

**Capital Items**

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
<b>Pathways</b>			<b>2,425,055</b>	<b>2,046</b>
<b>Renewal - Pathways</b>				
Lathlain Redevelopment (Zone 7)	<input type="checkbox"/>	□□□□	578,000	0
Orrong Road (Alexander to Archer)	<input type="checkbox"/>	■□□□	58,000	0
Cornwall Street (Castle Way and Gallipoli Street)	<input type="checkbox"/>	■□□□	27,000	0
<b>Upgrade - Pathways</b>				
ROW52 Laneway Upgrade (IGA Laneway Revitalisation)	<input type="checkbox"/>	■ ■ □ □	555,000	1,546
<b>New - Pathways</b>				
Goodwood Parade - Shared Path - Surface		■ ■ ■ □	394,555	0
Brodie Hall Drive - De Laeter to Sarich - Surface	<input type="checkbox"/>	■ □ □ □	77,500	0
Rutland Avenue Shared Path (Miller to Oats)	<input type="checkbox"/>	□ □ □ □	685,000	500
Victoria Park Drive (Roger Mackay to Marlee Loop)	<input type="checkbox"/>	■ □ □ □	50,000	0
<b>Parks</b>			<b>10,816,820</b>	<b>2,542,920</b>
<b>Renewal - Parks</b>				
Harold Rossiter - Lighting Renewal	<input type="checkbox"/>	□ □ □ □	12,000	0
Carlisle Reserve - Pole Floodlight Renewal	<input type="checkbox"/>	□ □ □ □	120,000	0
Raphael Park - Drinking Fountain	<input type="checkbox"/>	□ □ □ □	15,000	0
Raphael Park - Reticulation System Renewal	<input type="checkbox"/>	□ □ □ □	180,000	0
Playground Renewal - Parnham Park	<input type="checkbox"/>	□ □ □ □	80,000	0
Fraser Park - Synthetic Cricket Wickets	<input type="checkbox"/>	□ □ □ □	30,000	0
GO Edwards Park - Redevelopment	<input type="checkbox"/>	■ □ □ □	1,872,200	451,891
McCallum Park - River Wall - Foreshore Landscape	<input type="checkbox"/>	■ ■ □ □	567,470	86,776
George Street Reserve - Revegetation Project	<input type="checkbox"/>	□ □ □ □	60,000	420
Charles Patterson Park - Picnic Table and Benches	<input type="checkbox"/>	□ □ □ □	11,000	0
Rotary Reserve - Drinking Fountain	<input type="checkbox"/>	□ □ □ □	6,000	0
<b>Upgrade - Parks</b>				
Upgrade - Higgins Park Tennis Club - Court Modifications	<input type="checkbox"/>	□ □ □ □	732,850	155
Bolton Avenue Verge - Retaining Wall and Fencing	<input type="checkbox"/>	□ □ □ □	165,000	0
<b>New - Parks</b>				
John Macmillan Park - Redevelopment	<input type="checkbox"/>	■ ■ ■ □	987,300	507,459
Lathlain Redevelopment (Zone 2) - Parks	<input type="checkbox"/>	■ □ □ □	2,733,000	1,496,220
Lathlain Redevelopment (Zone 2x) - Parks	<input type="checkbox"/>	■ □ □ □	3,245,000	0

**Capital Items**

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
<b>Other Infrastructure</b>			<b>1,141,000</b>	<b>1,000</b>
<b>Renewal - Other Infrastructure</b>				
Car Parks - Car Park Kerbs - Allocation	☐	☐☐☐☐	5,000	0
Lathlain Redevelopment (Zone 7) - Carparks	☐	■☐☐☐	350,000	0
Street Lighting - Albany Highway and Laneways	☐	☐☐☐☐	15,000	0
<b>Upgrade - Other Infrastructure</b>				
Balbuk Way Underground Power	☐	☐☐☐☐	125,000	0
<b>New - Other Infrastructure</b>				
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	0
Lathlain Redevelopment (Zone 2) - Carpark	☐	☐☐☐☐	303,000	0
Albany Highway CCTV (Safer Neighbourhoods)	☐	☐☐☐☐	100,000	0
Street Lighting - Safety Improvements	☐	■☐☐☐	15,000	1,000
Signage - Parking Plan Works	☐	■☐☐☐	30,000	0