

agenda

Finance and Audit Committee



Please be advised that a **Finance and Audit Committee** meeting will be held at **5.30pm** on **Monday 17 December 2018** in the council chambers at the administration building, 99 Shepperton Road, Victoria Park.

A handwritten signature in black ink, appearing to read "A Vuleta".

ANTHONY VULETA
CHIEF EXECUTIVE OFFICER

13 December 2018

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1. OPENING

2. ATTENDANCE

Members:

Banksia Ward:

Cr C (Claire) Anderson

Cr K (Karen) Vernon

Jarraah Ward:

Cr B (Brian) Oliver

Cr J (Jennifer) Ammons Noble (Presiding Member)

Independent members:

Mr N (Neil) Formosa

Mr J (Jonathon) Carley

Chief Financial Officer

Mr N (Nathan) Cain

Chief Operations Officer

Mr B (Ben) Killigrew

Coordinator Governance

Ms D (Danielle) Uniza

Governance Officer – Compliance

Mr L (Liam) O'Neill

Miss A (Amy) Noon

Secretary

2.1 Apologies

Nil.

2.2 Approved leave of absence

Nil.

3. DECLARATIONS OF INTEREST

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

Declaration of Financial Interests

A declaration under this section requires that the nature of the interest must be disclosed. Consequently a member who has made a declaration must not preside, participate in, or be present during any discussion or decision-making procedure relating to the matter the subject of the declaration. An employee is required to disclose their financial interest and if required to do so by the Council must disclose the extent of the interest. Employees are required to disclose their financial interests where they are required to present verbal or

written reports to the Council. Employees are able to continue to provide advice to the Council in the decision making process if they have disclosed their interest.

Name/Position	
Item No/Subject	
Nature of Interest	
Extent of Interest	

Declaration of Proximity Interest

Elected members (in accordance with Regulation 11 of the *Local Government [Rules of Conduct] Regulations 2007*) and employees (in accordance with the Code of Conduct) are to declare an interest in a matter if the matter concerns: a) a proposed change to a planning scheme affecting land that adjoins the person's land; b) a proposed change to the zoning or use of land that adjoins the person's land; or c) a proposed development (as defined in section 5.63(5)) of land that adjoins the persons' land.

Land, the proposed land adjoins a person's land if: a) the proposal land, not being a thoroughfare, has a common boundary with the person's land; b) the proposal land, or any part of it, is directly across a thoroughfare from, the person's land; or c) the proposal land is that part of a thoroughfare that has a common boundary with the person's land. A person's land is a reference to any land owned by the person or in which the person has any estate or interest.

Name/Position	
Item No/Subject	
Nature of Interest	
Extent of Interest	

Declaration of Interest affecting impartiality

Elected Members (in accordance with Regulation 11 of the *Local Government [Rules of Conduct] Regulations 2007*) and employees (in accordance with the Code of Conduct) are required to declare any interest that may affect their impartiality in considering a matter. This declaration does not restrict any right to participate in or be present during the decision-making process. The Elected Member/employee is also encouraged to disclose the nature of the interest.

Name/Position	
Item No/Subject	
Nature of Interest	
Extent of Interest	

4. CONFIRMATION OF MINUTES

That the minutes of the Finance and Audit Committee meeting, held on 26 November 2018, be confirmed.

5. TERMS OF REFERENCE

1. Name

Finance and Audit Committee

2. Purpose

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

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

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

3. Scope

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

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

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

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

4. Deliverables

The committee will –

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

Specifically the committee will ensure delivery of the following –

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

5. Reporting

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

- Customer Relations
- Financial Services
- Human Resources
- Information Systems
- Leadership and Governance
- Project Management

6. Governance

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

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

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

7. Meeting arrangements

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

8. Authority

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

9. Review

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

6. PRESENTATIONS

6.1 Deputations

Nil.

7. METHOD OF DEALING WITH AGENDA BUSINESS

RECOMMENDATION:

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

NOTE: The above recommendation if adopted will enable members to speak more than once and assist in open discussion for the entire meeting.

NOTE: Mover and seconder required and the matter put to the vote.

8. REPORTS

8.1 Schedule of accounts for 30 November 2018

File Reference:	FIN/11/0001~09
Appendices:	1. Payment listing – November 2018
Attachments:	No

Date:	04 December 2018
Reporting Officer:	A. Thampoe
Responsible Officer:	G. Patrick
Voting Requirement:	Simple Majority
Executive Summary:	
Recommendation – That the Finance and Audit Committee recommends Council acknowledges the Schedule of Accounts paid for the month ended 30 November 2018.	
<ul style="list-style-type: none"> • The accounts paid for 30 November 2018 are included in the appendices. • Direct lodgement of payroll payments to the personal bank accounts of employees are also included. 	

TABLED ITEMS:

Nil.

BACKGROUND:

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

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

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

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

DETAILS:

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

Fund	Reference	Amounts
Municipal Account		
Automatic Cheques Drawn	608469 – 408479	18,101
Creditors – EFT Payments		4,883,796
Payroll		1,035,939
Bank Fees		1,041
Corporate MasterCard		4,970
		5,943,847
Trust Account		
Automatic Cheques Drawn	3616 – 3625	15,048
		15,048

Legal Compliance:

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

6.10. Financial management regulations

Regulations may provide for —

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

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

13. Lists of Accounts

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

Policy Implications:

Nil

Risk Management Considerations:

Three risks have been identified as outlined.

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

Strategic Plan Implications:

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

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

Financial Implications:

Internal Budget:

Nil

Total Asset Management:

Nil

Sustainability Assessment:

External Economic Implications:

Nil

Social Issues:

Nil

Cultural Issues:

Nil

Environmental Issues:

Nil

COMMENT:

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

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

RECOMMENDATION/S:

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

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

8.2 Financial statements for the month ending 30 November 2018

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

Date:	12 December 2018
Reporting Officer:	A. Thampoe
Responsible Officer:	G. Patrick
Voting Requirement:	Simple majority

Executive Summary:

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

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

TABLED ITEMS:

Nil.

BACKGROUND:

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

DETAILS:

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

Revenue

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

Expense

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

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

1. **Period Variation**
Relates specifically to the value of the variance between the Budget and Actual figures for the period of the Report.

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

Legal Compliance:

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

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

Policy Implications:

Nil.

Risk Management Considerations:

Risk & Consequence	Consequence + Rating	Likelihood = Rating	Overall Risk Analysis	Mitigation/Actions
Financial Impact: Council not accepting budget amendment recommendation	Moderate	Unlikely	Moderate	Provide reasoning and detailed explanations to Council to enable informed decision making.
Compliance: Financial statement not complying with the requirements of the <i>Local Government (Financial Management) Regulations 1996</i>	Moderate	Unlikely	Moderate	Internal review of monthly Financial activity statement. External audits of monthly financial statements.
Financial impact: Misstatement or significant error in financial statements	Major	Unlikely	Moderate	Daily and monthly reconciliations. Internal and external audits.
Financial Impact: Fraud and illegal acts	Catastrophic	Rare	Moderate	Stringent internal controls. Internal audits. Segregation of duties.

Strategic Plan Implications:

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

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

Financial Implications:Internal Budget:

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

Total Asset Management:

Nil

Sustainability Assessment:External Economic Implications:

Nil

Social Issues:

Nil

Cultural Issues:

Nil

Environmental Issues:

Nil

COMMENT:

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

CONCLUSION:

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

RECOMMENDATION/S:

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



Financial Activity Statement Report

For the month ended 30 November 2018



Contents

Statement of Financial Activity Variances

Proposed Budget Amendments

Accounting Notes

Service Unit Definitions

Statement of Financial Activity

Net Current Funding Position

Cash and Cash Investments

Receivables (Rates and Sundry Debtors)

Grants and Contributions

Reserve Funds

Capital Items

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

- **Aqualife**

- The period variation is favourable to period budget by \$40,073.
- The variation predominantly relates to higher than anticipated revenue received from learn to swim and health and fitness programs. Attendance in the Aquatic area has also exceeded target generating additional income.
- The estimated impact on the year end position is an increase in revenue of \$30,000.

- **Parking**

- The period variation is favourable to period budget by \$120,363.
- The variation predominantly relates to higher than anticipated paid parking and infringement income. Late payment of parking infringements have also generated revenue related to additional court imposed charges.
- The estimated impact on the year end position is an increase in revenue of \$90,000.

Operations

No material variance to report

Operating Expense

Chief Executive Office

- **Customer Relations**

- The period variation is favourable to period budget by \$27,998.
- The variation predominantly relates to a vacancy within the area.
The estimated impact on the year end position is a reduction in expenditure of \$20,000.

Community Planning

- **Environmental Health**

- The period variation is unfavourable to period budget by \$33,537.
- The variation predominantly relates to an upsurge of cases that resulted in prosecutions which has led to an increase in use of legal services.
The estimated impact on the year end position is an increase in expenditure of \$20,000.

- **Library Services**

- The period variation is unfavourable to period budget by \$39,923.
- The variation predominantly relates to salaries for additional staff required for short term cover within the Adult Program for improved community literacy and learning program delivery.
- 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 \$32,672.
- The variation predominantly relates to staff rosters exceeding budgeted hours across multiple departments (Gym, Recreational Swimming and Learn to swim). Variance is expected to reduce through roster amendments by June 2019.
- The estimated impact on the year end position is an increase in expenditure of \$25,000.

- **Information Systems**

- The period variation is unfavourable to period budget by \$55,621
- The variation predominantly relates to a number of new unplanned initiatives occurring this financial year.
- The estimated impact on the year end position is an increase in expenditure of \$50,000.

- **Leisurelife**

- The period variation is favourable to period budget by \$93,031.
- The variation predominantly relates to efficiencies in rostering across customer service, crèche and health and fitness areas.
- The estimated impact on the year end position is a reduction in expenditure of \$60,000.

- **Parking**

- The period variation is favourable to period budget by \$99,817.
- The variation predominantly relates to vacancies within the area. These vacancies have also led to less parking projects and associated lower project expenditure.
- The estimated impact on the year end position is a reduction in expenditure of \$70,000.

Operations

- **Parks and Reserves**

- The period variation is favourable to period budget by \$143,568.
- The variation predominantly relates to delays in works such as road reserve maintenance and programmed kerb and footpath spraying been delayed due to weather.
- The estimated impact on the year end position is nil as this is a 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

- **Asset Planning**

- The period variation is favourable to period budget by \$249,474.
- The variation predominantly relates to minor delays in few capital projects (Leisurelife changeroom, Leisurelife gym equipment). These projects are currently underway.
- The estimated impact on the year end position is nil as this is a 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

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) 2018 - 2019 Actual Balances

Balances shown in this document as 2018 - 2019 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) InventoriesGeneral

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 November 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 - Construction and Road Base - Original Surface / Major Resurface
	Not depreciated 5 – 80 years 5 – 80 years
Drainage	5 – 80 years
Pathways	5 – 80 years
Parks and Reserves	5 – 80 years

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

Capitalisation Threshold

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

(I) Financial Instruments

Initial Recognition and Measurement

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

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

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

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 November 2018. In any event, an impairment loss is a non-cash transaction and consequently, has no impact on the Annual Budget.

(n) Trade and Other Payables

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

(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 OfficeChief 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.



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

Particulars	\$	Material Variance		30 November 2018		
		\$	%	Revised Budget	Year-to-Date Budget	Year-to-Date Actual
Revenue						
Chief Executive Office				55,000	4,570	2,727
Chief Executive Office				50,500	4,370	1,662
Communications and Engag				1,000	0	647
Customer Relations				0	0	0
Human Resources				3,000	0	323
Leadership and Governance				500	200	94
Community Planning				1,353,000	684,975	759,395
Building Services				370,500	168,400	188,187
Community Development				268,500	100,010	106,829
Community Planning Office				1,000	0	358
Digital Hub				1,500	0	3,529
Economic Development				0	0	0
Environmental Health				282,000	241,650	260,193
General Compliance				10,000	4,150	5,655
Healthy Community				27,500	11,450	13,789
Library Services				31,500	9,525	15,076
Place Management				0	0	0
Strategic Town Planning				1,000	0	0
Urban Planning				359,500	149,790	165,780
Finance				57,733,500	50,157,398	50,302,532
Aqualife	40,073	▲	4.9%	2,182,500	821,852	861,925
Budgeting				1,622,500	0	0
Corporate Funds				48,124,500	46,344,950	46,345,713
Finance Office				1,000	0	358
Financial Services				747,500	681,750	689,250
Information Systems				2,000	800	803
Leisurelife				2,205,500	926,877	903,191
Parking	120,363	▲	9.1%	2,734,000	1,319,169	1,439,532
Ranger services				114,000	62,000	61,760
Operations				9,626,000	1,971,413	2,019,926
Asset Planning				1,019,500	133,610	120,490
Environment				0	0	0
Fleet Services				10,500	0	10,815
Operations Office				2,002,500	1,040	358
Parks and Reserves				3,151,000	317,975	308,623
Project Management				0	0	461
Street Improvement				10,500	4,380	20,358
Street Operations				2,640,500	779,408	799,084
Waste Services				791,500	735,000	759,736
Total Revenue				68,767,500	52,818,356	53,084,580



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

Particulars	Material Variance		30 November 2018		
	\$	%	Revised Budget \$	Year-to-Date Budget \$	Year-to-Date Actual \$
Operating Expense					
Chief Executive Office			(4,403,000)	(1,909,595)	(1,856,505)
Chief Executive Office			(1,123,500)	(416,700)	(426,470)
Communications and Engag			(841,500)	(295,660)	(278,510)
Customer Relations	27,998	▼ 7%	(878,500)	(376,635)	(348,637)
Human Resources			(844,000)	(372,450)	(349,176)
Leadership and Governance			(715,500)	(448,150)	(453,711)
Community Planning			(8,272,000)	(3,061,308)	(3,026,695)
Building Services			(496,500)	(219,990)	(195,210)
Community Development			(1,962,500)	(651,501)	(645,541)
Community Planning Office			(947,500)	(394,850)	(408,056)
Digital Hub			(153,000)	(59,092)	(73,150)
Economic Development			(194,500)	(71,090)	(51,765)
Environmental Health	33,537	▲ 12%	(652,000)	(273,530)	(307,067)
General Compliance			(249,500)	(103,900)	(93,935)
Healthy Community			(261,000)	(107,615)	(88,200)
Library Services	39,923	▲ 8%	(1,243,500)	(504,850)	(544,773)
Place Management			(302,500)	(59,760)	(47,866)
Strategic Town Planning			(726,000)	(173,680)	(153,940)
Urban Planning			(1,083,500)	(441,450)	(417,193)
Finance			(21,912,500)	(5,808,111)	(5,610,997)
Aqualife	32,672	▲ 3%	(2,537,000)	(1,011,948)	(1,044,620)
Budgeting			(7,756,000)	(11,500)	0
Corporate Funds			(558,000)	(140,250)	(118,649)
Finance Office			(773,500)	(320,500)	(299,378)
Financial Services			(1,298,500)	(524,250)	(502,056)
Information Systems	55,621	▲ 4%	(2,966,000)	(1,323,200)	(1,378,821)
Leisurelife	93,031	▼ 8%	(2,756,000)	(1,140,747)	(1,047,716)
Parking	99,817	▼ 10%	(2,442,500)	(1,017,716)	(917,899)
Ranger services			(825,000)	(318,000)	(301,857)
Operations			(31,223,000)	(7,299,840)	(7,056,039)
Asset Planning			(10,814,000)	(1,435,295)	(1,411,630)
Environment			(185,500)	(62,755)	(79,897)
Fleet Services			0	(150)	(2,941)
Operations Office			(2,820,000)	(323,345)	(298,540)
Parks and Reserves	143,568	▼ 8%	(4,981,500)	(1,703,685)	(1,560,117)
Project Management			(1,901,500)	(433,200)	(416,766)
Street Improvement			(1,165,000)	(397,902)	(380,681)
Street Operations			(2,854,500)	(1,005,800)	(986,374)
Waste Services			(6,501,000)	(1,937,708)	(1,919,093)
Total Operating Expense			(65,810,500)	(18,078,854)	(17,550,236)



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

Particulars	\$	Material Variance	%	30 November 2018		
				Revised Budget	Year-to-Date Budget	Year-to-Date Actual
	\$			\$	\$	\$
Capital Expense						
Chief Executive Office						
Chief Executive Office				0	0	0
Communications and Engag				0	0	0
Customer Relations				0	0	0
Human Resources				0	0	0
Leadership and Governance				0	0	0
Community Planning						
Building Services				(138,000)	0	0
Community Development				0	0	0
Community Planning Office				(138,000)	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						
Aqualife				(1,213,500)	(80,000)	(55,951)
Budgeting				0	0	0
Corporate Funds				0	0	0
Finance Office				0	0	0
Financial Services				0	0	0
Information Systems				(976,500)	(80,000)	(55,951)
Leisurelife				0	0	0
Parking				(237,000)	0	0
Ranger services				0	0	0
Operations						
Asset Planning	249,474	▼	31%	(17,052,000)	(2,051,750)	(1,725,736)
Environment				(3,270,000)	(805,500)	(556,026)
Fleet Services				0	0	0
Operations Office				(934,500)	(226,500)	(207,540)
Operations Office				0	0	0
Parks and Reserves				(6,297,000)	(125,000)	(106,527)
Project Management				(71,000)	(18,750)	0
Street Improvement				0	0	0
Street Operations				(6,479,500)	(876,000)	(855,642)
Waste Services				0	0	0
Total Capital Expense				(18,403,500)	(2,131,750)	(1,781,686)



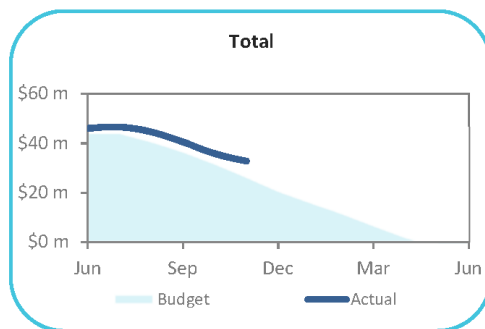
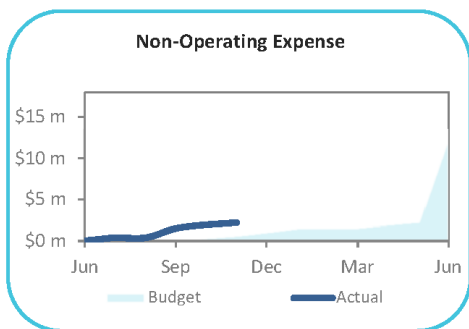
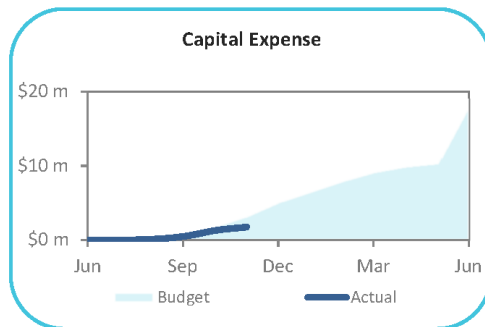
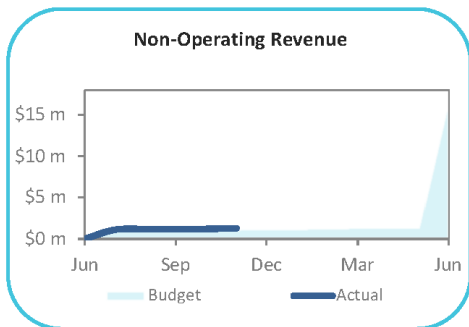
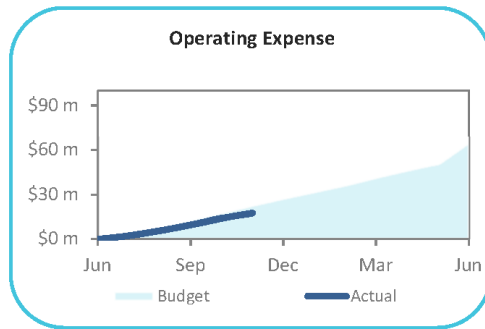
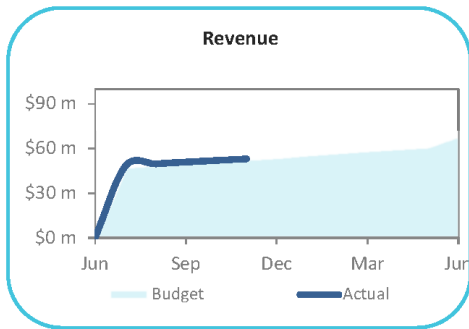
Statement of Financial Activity
For the period 1 July 2018 to 30 November 2018

Particulars	Material Variance	30 November 2018		
		Revised Budget	Year-to-Date Budget	Year-to-Date Actual
	\$ %	\$	\$	\$
Non-Operating Revenue				
Finance		17,027,000	1,081,000	1,081,282
Corporate Funds		17,027,000	1,081,000	1,081,282
Operations		383,000	180,000	192,239
Fleet Services		383,000	180,000	192,239
Total Non-Operating Revenue		17,410,000	1,261,000	1,273,521
Non-Operating Expense				
Finance		(12,932,500)	(2,200,750)	(2,224,189)
Corporate Funds		(12,932,500)	(2,200,750)	(2,224,189)
Total Non-Operating Expense		(12,932,500)	(2,200,750)	(2,224,189)
Non-Cash Items Adjustments				
Profit and Loss		(1,607,500)	(668,750)	0
Depreciation		8,037,500	3,226,250	0
Total Non-Cash Items Adjustments		6,430,000	2,557,500	0
Suspense Items Yet To Be Applied		0	0	154,631
Opening Surplus / (Deficit)		4,539,000	4,539,000	4,539,000
Closing Surplus / (Deficit)		0	38,764,502	37,495,621



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

Graphical Representation





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

Particulars	Brought Forward 1 July \$	2018-2019 Revised Budget \$	Year To Date Actual \$
Current Assets			
Cash - Unrestricted	10,553,410	7,903,757	32,188,613
Cash - Reserves / Restricted	31,086,162	33,823,443	32,182,123
Receivables and Accruals	3,328,489	2,000,000	14,971,475
Inventories	9,470	1,500	9,470
	44,977,531	43,728,700	79,351,681
Less Current Liabilities			
Payables and Provisions	(9,352,369)	(9,905,257)	(9,673,938)
	(9,352,369)	(9,905,257)	(9,673,938)
Net Current Asset Position	35,625,162	33,823,443	69,677,743
Less			
Cash - Reserves / Restricted	(31,086,162)	(33,823,443)	(32,182,123)
Estimated Surplus / (Deficiency) Carried Forward	4,539,000	-	37,495,620



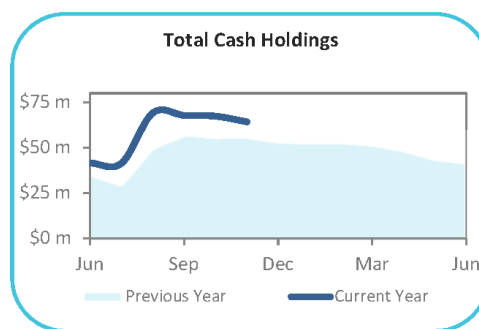
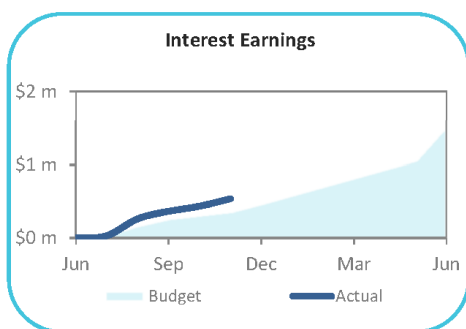
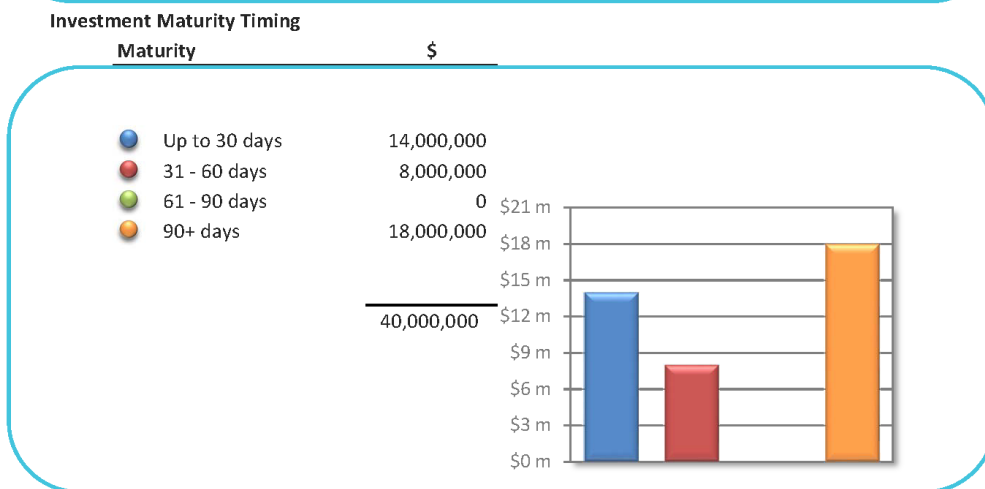
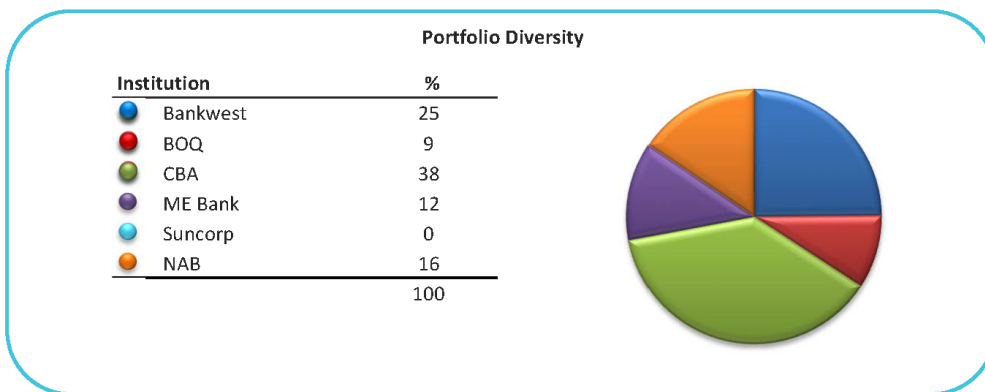
Cash and Cash Investments
For the month ended 30 November 2018

Cash and Investments Analysis

	Amount Invested \$	Interest Rate %	Term (Days)	Maturity Date	Projected Earnings \$	Percentage of Portfolio
Cash - Unrestricted						
Bankwest	2,000,000				41,425	3%
4748890	2,000,000	2.80	270	24-May-19	41,425	
BOQ	3,000,000				18,863	5%
34857	3,000,000	2.55	90	17-Dec-18	18,863	
CBA	18,188,613				16,062	28%
At Call	18,188,613	Variable	11am	Daily	16,062	
ME Bank	5,000,000				20,055	8%
35869	5,000,000	2.40	61	14-Jan-19	20,055	
NAB	4,000,000				61,890	6%
57-576-8731	2,000,000	2.70	330	25-Jun-19	48,822	
70-095-1739	2,000,000	2.65	90	18-Dec-18	13,068	
Total Cash - Unrestricted	32,188,613				158,295	50%
Cash - Restricted						
CBA	6,182,123				95	10%
At Call	6,182,123	Variable	11am	Daily	95	
Bankwest	14,000,000				288,132	22%
4739557	4,000,000	2.80	270	26-Apr-19	82,849	
4748889	5,000,000	2.80	270	24-May-19	103,562	
4756710	5,000,000	2.72	273	18-Jun-19	101,721	
NAB	6,000,000				110,712	9%
57-186-2122	4,000,000	2.70	330	25-Jun-18	97,644	
70-095-1739	2,000,000	2.65	90	17-Dec-18	13,068	
BOQ	3,000,000				18,863	5%
34858	3,000,000	2.55	90	17-Dec-18	18,863	
ME Bank	3,000,000				29,589	5%
034460	3,000,000	2.40	150	24-Jan-19	29,589	
Total Cash - Restricted	32,182,123				447,391	45%
Total Cash - Invested	64,370,736				605,686	98%
Cash on Hand	9,005					
Total Cash	64,379,741					



Cash and Investments Analysis

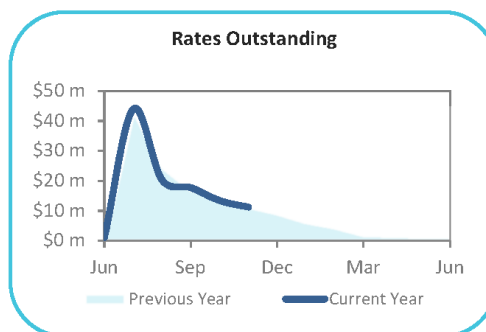




*Receivables (Rates and Sundry Debtors)
For the month ended 30 November 2018*

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

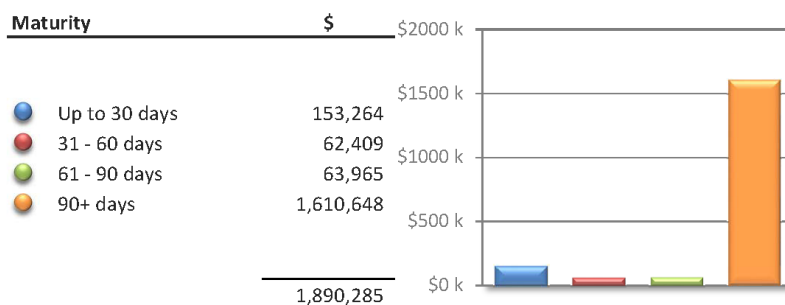
	Total
Balance from Previous Year	1,092,378
Rates Levied - Initial	45,627,053
Rates Levied - Interims	227,674
Total Rates Collectable	46,947,104
Current Rates Collected To Date	35,703,901
Current Rates Outstanding	11,243,203
% Rates Outstanding	23.9%
% Rates Outstanding target less than	24.9%



Sundry Debtors

Type	Total	30 Days	60 Days	90 Days	90+ Days
Grants and Subsidies					-
Property Rent	3,307	1,700	-	-	1,607
Aqualife Fees	25,006	25,006	-	-	-
Leisurelife Fees	13,752	11,851	473	348	1,081
Community Life Fees	4,918	3,855	-	852	210
Health Fees	18,617	2,142	2,296	14,094	85
Other Fees and Charges	766	661	-	-	105
Building and Planning Application Fees	10,680	10,680	-	-	-
Infringements - Parking	1,692,390	94,920	59,640	48,671	1,489,159
Infringements - Animals	60,415	200	-	-	60,215
Infringements - General	36,904	-	-	-	36,904
Infringements - Bush Fire	19,226	1,250	-	-	17,976
Infringements - Health	4,306	1,000	-	-	3,306
Total Sundry Debtors	1,890,285	153,264	62,409	63,965	1,610,648

Sundry Debtor Aged Analysis





*Grants and Contributions
For the month ended 30 November 2018*

Grants and Contributions

Details	Original Budget	Revised Budget	Receipt Status	
	\$	\$	Invoiced	Remaining
Operating Funding				
<u>Community Development</u>				
Community Grants	25,000	25,000	-	25,000
Lotterywest Grants	10,000	10,000	-	10,000
Sponsorship	2,500	2,500	-	2,500
State Government Grants	3,500	3,500	-	3,500
<u>Corporate Funds</u>				
Federal Assistance Grant	750,000	750,000	183,545	566,455
Federal Local Road Grant	350,000	350,000	86,634	263,367
<u>Library Services</u>				
Book Council Grants	3,000	3,000	-	3,000
State Government Grants	3,000	3,000	3,100	-
<u>Operations Office</u>				
State Government Grants	2,000,000	2,000,000	-	2,000,000
<u>Street Operations</u>				
Federal Government Grants	235,000	235,000	210,000	25,000
MRWA Direct Road Grants	50,000	50,000	84,193	-
Street Lighting Subsidy	31,000	31,000	-	31,000
Non-Operating Funding				
<u>Asset Planning</u>				
State Government Grant	751,000	751,000	-	751,000
<u>Parks and Reserves</u>				
Recreation Capital Grants	304,000	304,000	304,000	-
State Government Grant	2,790,000	2,790,000	-	2,790,000
<u>Street Operations</u>				
Federal Government Capital Grants	65,000	65,000	-	65,000
MRRG Road Rehabilitation Grants	374,500	374,500	175,412	199,088
MRWA Black Spot Grants	971,000	971,000	168,000	803,000
MRWA Other Grants	40,000	40,000	-	40,000
State Government Grant	303,000	303,000	-	303,000
Transport Grants	456,000	456,000	112,000	344,000
Total Cash Deposits	9,517,500	9,517,500	1,326,884	8,224,909



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



*Reserve Funds
For the month ended 30 November 2018*

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.

Waste Management

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



Reserve Funds
For the month ended 30 November 2018

Reserve Funds Transactions

	Annual Opening Balance	Transfer to Reserve	Transfer from Reserve	30 November 2018		Annual Revised Budget
	\$	\$	\$	Actual	Budget	\$
Building Renewal	487,366	245	-	487,611	487,366	525,366
Cash-in-Lieu	-	-	-	-	-	-
Community Art	689,443	347	-	689,790	689,443	690,043
Drainage Renewal	225,520	114	-	225,634	225,520	225,920
Edward Millen Site	1,882,335	734	-	1,883,069	1,882,335	1,458,678
Furniture and Equip Renewal	599,407	302	-	599,709	599,407	599,907
Future Fund	14,384,893	7,241	-	14,392,134	14,384,893	13,658,793
Future Projects	4,079,640	1,298	-	4,080,938	4,079,640	450,178
Harold Hawthorn - Carlisle	148,630	75	-	148,705	148,630	148,630
Information Technology Reserve	661,800	333	-	662,133	661,800	665,400
Insurance Risk Reserve	396,930	200	-	397,130	396,930	397,230
Land Asset Optimisation	801,300	1,081,686	-	1,882,986	801,300	397,230
Other Infrastructure Renewal	614,943	310	-	615,253	614,943	615,443
Parks Renewal	96,025	48	-	96,073	96,025	46,225
Pathways Renewal	419,697	211	-	419,908	419,697	420,397
Plant and Machinery	268,942	135	-	269,077	268,942	269,342
Renewable Energy	174,780	88	-	174,868	174,780	75,380
Roads Renewal	881,637	444	-	882,081	881,637	882,337
Underground Power	3,288,499	1,655	-	3,290,154	3,288,499	3,241,999
Waste Management	984,375	496	-	984,871	984,375	985,175
	31,086,162	1,095,961	-	32,182,123	31,086,162	25,753,673



Capital Items

The following pages summarise the progress of the Capital Items.

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

Item Timing

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

- Behind
- On-Track
- In-Front

Budget Status

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

- Over budget
- On budget
- Under budget

Completion Stage

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

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



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

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Land and Buildings			3,036,500	536,062
Renewal - Land and Buildings				
6 Kent Street - Facility - Internal Renewal	□	■ ■ □ □	222,500	130,775
8 Kent Street - Facility - Internal Renewal	□	■ ■ □ □	193,500	130,775
Administration Office - Ceiling - Lighting	□	■ □ □ □	20,000	2,790
Aqualife - First Aid Room - Refurbish	□	■ ■ □ □	20,000	0
Aqualife - Function Room - Renew Floor	□	■ ■ □ □	10,000	6,840
Aqualife - Plant Room - Ultraviolet Generators	□	□ □ □ □	125,000	0
Fletcher Park - Clubrooms - Plumbing Fixtures	□	□ □ □ □	10,000	0
Fraser Park - Clubrooms - Painting	□	■ □ □ □	10,000	0
Harold Hawthorne Centre - Various - Air Conditioning	□	■ □ □ □	100,000	0
Harold Rossiter Park - Clubrooms - Painting	□	■ □ □ □	5,000	0
Higgins Park - Clubrooms - Painting	□	■ □ □ □	10,000	0
Leisurelife - Drama Room - Floor Reseal	□	■ ■ □ □	40,000	3,438
Leisurelife - Gym - Air Conditioning	□	■ ■ □ □	230,000	990
Leisurelife - Sports Court Major- Roller Door	□	■ ■ □ □	7,000	5,020
Leisurelife - Toilets and Change Rooms - Renewal	□	■ ■ □ □	261,500	55,958
Library - Outdoor Staff Area - Courtyard Security	□	■ ■ □ □	10,000	2,007
Library - Public Areas - Carpets	□	□ □ □ □	86,000	0
Library - Staff Kitchen - Refurbish	□	□ □ □ □	35,000	0
Library - Staff Locker Area - Compactus Area Ceiling	□	■ □ □ □	7,000	0
Library - Staff Office - Fit Out and Storage	□	□ □ □ □	80,000	0
Reactive Building Renewal Works - Various - Allocation	□	□ □ □ □	100,000	0
Taylor Reserve - Toilets - Renewal	□	■ ■ □ □	185,500	180,171
Upgrade - Land and Buildings				
Administration Office - Facility - Accessibility Upgrade	□	■ □ □ □	51,000	1,080
Land - 25 Boundary Road - Subdivision	□	■ □ □ □	71,000	0
Leisurelife - First Aid Room - Lighting	□	■ □ □ □	1,500	0
Kitchen Upgrade - Higgins Park Tennis Club	☒	■ ■ ■ ■	0	1,598
874 Albany Highway - Accessibility	□	■ ■ □ □	15,000	14,621
New - Land and Buildings				
Lathlain Redevelopment (Zone 2) - Buildings	□	□ □ □ □	750,000	0
Lathlain Redevelopment (Zone 2x) - Buildings	□	□ □ □ □	380,000	0



Capital Items Progress
For the month ended 30 November 2018

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Plant and Machinery			934,500	207,540
Renewal - Plant and Machinery				
105 VPK - Holden Colorado Dual Cab Ute (Plant 397)	<input type="checkbox"/>	□□□□	35,000	0
107 VPK - Nissan X Trail Wagon (Plant 394)	<input type="checkbox"/>	□□□□	35,000	0
119 VPK - Holden Colorado Dual Cab Ute (Plant 383)	<input type="checkbox"/>	■□□□	32,000	31,749
121 VPK - Nissan Navara Dual Cab Ute (Plant 390)	<input type="checkbox"/>	□□□□	32,000	0
123 VPK - Holden Cruze Wagon (Plant 361)	<input type="checkbox"/>	■□□□	25,000	0
125 VPK - Nissan Navara Ute (Plant 389)	<input type="checkbox"/>	■□□□	32,000	0
126 VPK - VW Caddy Rangers (Plant 375)	<input type="checkbox"/>	□□□□	40,000	0
129 VPK - VW Caddy Rangers (Plant 376)	<input type="checkbox"/>	■□□□	40,000	0
132 VPK - Holden Colorado Dual Cab Ute (Plant 392)	<input checked="" type="checkbox"/>	■□□□	32,000	32,422
141 VPK - Ford Transit (Plant 296)	<input type="checkbox"/>	■□□□	45,000	43,457
162 VPK - Road Sweeper (Plant 341)	<input type="checkbox"/>	■□□□	380,000	0
1EFR 960 - Hyundai Sedan (Plant 333)	<input checked="" type="checkbox"/>	■□□□	25,000	25,553
1EFZ 074 - Hyundai Parking (Plant 335)	<input checked="" type="checkbox"/>	■□□□	25,000	26,638
1EHK 762 - Hyundai Sedan (Plant 337)	<input checked="" type="checkbox"/>	■□□□	25,000	26,018
1EIO 123 - VW Caddy Parking (Plant 342)	<input type="checkbox"/>	□□□□	45,000	0
1EPG 777 - Hyundai i30 Parking (Plant 373)	<input type="checkbox"/>	□□□□	25,000	0
1GEL 999 - Subaru (Plant 391)	<input type="checkbox"/>	■□□□	25,000	0
Electric Bicycles	<input type="checkbox"/>	■□□□	10,500	3,704
Minor Plant Renewal - Parks	<input type="checkbox"/>	■□□□	13,000	10,213
Minor Plant Renewal - Street Improvement	<input type="checkbox"/>	■□□□	13,000	7,786
Furniture and Equipment			336,500	19,964
6 and 8 Kent Street - Minor Expense - Allocation	<input type="checkbox"/>	□□□□	30,000	0
Administration Centre - Minor Expense - Allocation	<input type="checkbox"/>	■□□□	30,000	7,363
Aqualife - Crèche - Play Equipment	<input type="checkbox"/>	□□□□	1,000	0
Aqualife - Function Room - Group Fitness Equipment	<input type="checkbox"/>	□□□□	3,000	0
Aqualife - Minor Expense - Allocation	<input type="checkbox"/>	■□□□	11,000	95
Depot - Minor Expense - Allocation	<input type="checkbox"/>	■□□□	10,000	0
Digital Hub - Minor Expense - Allocation	<input type="checkbox"/>	■□□□	5,000	1,343
Leisurelife - Minor Expense - Allocation	<input type="checkbox"/>	■□□□	10,000	139
Leisurelife - Court 3 - Badminton Posts	<input type="checkbox"/>	■□□□	4,000	0
Leisurelife - Court 3 - Equipment Storage	<input type="checkbox"/>	■□□□	10,000	0
Leisurelife - Courts 1 and 2 - Volleyball Posts	<input type="checkbox"/>	■□□□	4,500	0
Leisurelife - Gym - Gym Equipment	<input type="checkbox"/>	■□□□	165,000	6,695
Library - Minor Expense - Allocation	<input type="checkbox"/>	□□□□	15,000	0
Upgrade - Furniture and Equipment				
Depot - Pedestrian Gate - Security Upgrade	<input type="checkbox"/>	■□□□	6,000	4,330
New - Furniture and Equipment				
Parking - Enforcement - Parking Machine Cabling	<input type="checkbox"/>	□□□□	23,000	0
Parking - Enforcement - Recognition Equipment	<input type="checkbox"/>	□□□□	9,000	0



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

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Information Technology			976,500	55,951
Renewal - Information Technology				
Software - Customer Request Management System	☐	☐☐☐☐	150,000	0
System - Intranet and Portal	☐	■☐☐☐	85,000	0
Upgrade - Information Technology				
Hardware - Workstations and Peripherals	☐	■☐☐☐	10,000	2,454
Network - Aqualife	☐	☐☐☐☐	5,000	0
Software - Leisure Facilities Management	☐	■☐☐☐	95,000	51,800
Software - Library Management	☐	■☐☐☐	95,000	0
Software - Records Management	☐	☐☐☐☐	60,000	0
System - Authority 7.x	☐	■☐☐☐	45,000	0
New - Information Technology				
Software - Asset Management	☐	☐☐☐☐	190,000	0
Software - Minutes and Agendas	☐	☐☐☐☐	50,000	0
Software - Mobile App Lighten Up	☒	■☐☐☐	1,500	1,697
Software - Mobile Health	☐	☐☐☐☐	100,000	0
System - RFID Self-Service Solution	☐	■☐☐☐	90,000	0
Roads			4,338,500	618,968
Renewal - Roads				
Albany Highway - Duncan to Teddington - Seal	☒	■☐☐☐	10,000	17,532
Albany Highway - Kent - Miller Roundabout - Seal	☐	■☐☐☐	68,500	0
Albany Highway - Service Lane to Shepperton - Seal	☐	■☐☐☐	36,000	0
Custance Street - Getting to Roberts - Seal	☒	■☐☐☐	36,500	50,664
Enfield Street - Goddard to Gallipoli - Seal	☐	■☐☐☐	142,000	90,240
Enfield Street - Waller to Goddard - Seal	☐	■☐☐☐	33,000	0
Esperance Street - Berwick to End - Seal -	☐	■☐☐☐	97,000	0
Gloucester Street - Cargill to Leonard - Seal	☐	■☐☐☐	163,000	2,230
Hampton Road - Howick to Teague - Seal	☐	■☐☐☐	131,500	11,855
Hubert Street - Somerset to Oats - Seal	☐	■☐☐☐	76,500	0
Kate Street - Norseman to Lake View - Seal	☐	■☐☐☐	56,000	0
King George Street - Berwick to 60m South - Seal	☐	■☐☐☐	27,500	0
Maple Street - Gallipoli to End - Seal	☐	■☐☐☐	144,500	104,412
Oats Street - Mars to Planet - Seal	☐	■☐☐☐	131,500	965
Oats Street - Tuckett to Rutland - Seal	☐	■☐☐☐	158,500	2,040
Rathay Street - Berwick to Lansdowne - Seal	☐	■☐☐☐	127,000	1,635
Salford Street - Albany to Lichfield - Seal	☐	■☐☐☐	72,500	1,375
Staines Street - Goddard to Gallipoli - Seal	☐	■☐☐☐	189,000	2,599
Star Street - Mid Block to Archer - Seal	☐	■☐☐☐	119,500	0



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

Capital Items	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Particulars				
Upgrade - Roads				
Hill View Terrace - Oats and Albany - Pavement	<input type="checkbox"/>	■ ■ ■ ■ □	76,000	0
Hill View Terrace and Oats Street - Intersection	<input type="checkbox"/>	■ ■ ■ ■ □	170,000	0
Kent and Hayman - Stage 1 - Pavement	<input type="checkbox"/>	■ ■ ■ ■ □	630,000	6,533
McCartney Crescent - Pavement	<input type="checkbox"/>	■ ■ ■ ■ □	22,500	9,700
Roberts Road and Orrong Road - Intersection	<input type="checkbox"/>	■ ■ ■ ■ □	220,000	0
Rutland Avenue - Oats to Welshpool - Pavement	<input type="checkbox"/>	■ ■ ■ ■ □	449,500	507
Shepperton and Miller - Stage 2 - Pavement	<input type="checkbox"/>	■ ■ ■ ■ □	449,500	0
New - Roads				
Cookham Road - Goddard to Gallipoli - Calming	<input type="checkbox"/>	□ □ □ □ □	24,000	0
Cornwall Street - Gallipoli to Castle - Calming	<input type="checkbox"/>	■ ■ ■ ■ □	40,000	4,295
Egham Street - Goddard to Gallipoli - Calming	<input type="checkbox"/>	□ □ □ □ □	24,000	0
Gallipoli Street - Egham to Enfield - Calming	<input checked="" type="checkbox"/>	■ ■ ■ ■ □	23,000	90,884
Gallipoli Street - Egham to Howick - Calming	<input checked="" type="checkbox"/>	■ ■ ■ ■ □	23,000	97,870
Goddard Street - Egham to Howick - Calming	<input checked="" type="checkbox"/>	■ ■ ■ ■ □	24,000	49,688
Goddard Street - Midgley to Cookham - Calming	<input checked="" type="checkbox"/>	■ ■ ■ ■ □	24,000	46,178
Goddard Street - Saleham to McCartney - Calming	<input type="checkbox"/>	□ □ □ □ □	88,000	0
McCartney Crescent - Goddard to Roberts - Calming	<input type="checkbox"/>	■ ■ ■ ■ □	51,500	12,806
Saleham Street - Goddard to Gallipoli - Calming	<input type="checkbox"/>	■ ■ ■ ■ □	52,500	14,960
Staines Street - Rutland to Goddard - Calming	<input type="checkbox"/>	□ □ □ □ □	40,000	0
Streatley Road - Gallipoli to Castle - Calming	<input type="checkbox"/>	□ □ □ □ □	40,000	0
Various - Bike Plan Initiatives - On Road Facilities	<input type="checkbox"/>	■ ■ ■ ■ □	47,000	0
Drainage			444,500	42,930
Renewal - Drainage				
Hill View Terrace - Intersection Drainage	<input type="checkbox"/>	■ ■ ■ ■ □	74,500	6,000
Pipe Renewal - Allocation	<input type="checkbox"/>	■ ■ ■ ■ □	40,000	1,160
Pit Renewal - Allocation	<input type="checkbox"/>	■ ■ ■ ■ □	20,000	0
Sump Renewal - Allocation	<input type="checkbox"/>	■ ■ ■ ■ □	35,000	21,667
New - Drainage				
Bishopsgate Street - Improvements	<input type="checkbox"/>	■ ■ ■ ■ □	235,000	0
Lake View Terrace - Improvements	<input type="checkbox"/>	■ ■ ■ ■ □	20,000	14,103
Right of Ways - Various	<input type="checkbox"/>	■ ■ ■ ■ □	20,000	0



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

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Pathways			700,000	112,711
Renewal - Pathways				
Berwick Street - Mackie to McMaster - Surface	☐	■ ■ ■ ■	16,500	15,864
Berwick Street - Whittlesford to Hillview - Surface	☐	■ ■ ■ ■	37,000	36,248
Gloucester Street - McMaster to King George - Surface	☐	■ ■ ■ ☐	17,000	9,018
Kitchener Avenue - Howick to Egham - Surface	☒	■ ■ ■ ■	18,500	20,264
Lathlain Redevelopment (Zone 7) - Pathways	☐	☐ ☐ ☐ ☐	150,000	0
Mint Street - Carnarvon to Shepperton - Surface	☒	■ ■ ■ ☐	20,500	25,872
New - Pathways				
Goodwood Parade - Shared Path - Surface	☐	■ ■ ☐ ☐	400,000	5,445
Turner Avenue - Kent to Brodie Hall - Surface	☐	■ ■ ☐ ☐	40,500	0
Parks			6,297,000	106,527
Renewal - Parks				
George Street Reserve - Revegetation Project	☐	■ ☐ ☐ ☐	60,000	3,416
GO Edwards Park - Renewal	☐	■ ☐ ☐ ☐	1,000,000	18,075
Kensington Bushland - Information Shelters	☐	■ ☐ ☐ ☐	7,000	0
Kent Street Reserve - Revegetation Project	☐	☐ ☐ ☐ ☐	10,000	0
Main and Arterial Roads - Landscaping and Planting	☐	■ ☐ ☐ ☐	10,000	0
McCallum Park - River Wall - Foreshore Landscape	☐	■ ☐ ☐ ☐	608,000	16,058
Tree Plan - Tree Replanting	☐	■ ☐ ☐ ☐	78,000	3,227
Upgrade - Parks				
Fletcher Park - Cricket Nets	☐	■ ■ ■ ■	70,000	65,416
Higgins Park - Tennis Courts	☐	☐ ☐ ☐ ☐	100,000	0
John Macmillan Park - Redevelopment	☐	■ ☐ ☐ ☐	430,000	0
New - Parks				
Kensington Bushland - Jirdarup Signage	☐	■ ☐ ☐ ☐	24,000	0
Lathlain Redevelopment (Zone 2) - Parks	☐	☐ ☐ ☐ ☐	1,533,000	0
Lathlain Redevelopment (Zone 2x) - Parks	☐	☐ ☐ ☐ ☐	2,245,000	0
Peninsula to Park - Landscaping	☐	■ ■ ☐ ☐	122,000	336



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

Capital Items	Budget Status	Completion Stage	Revised Budget	Year-to-Date Actual
Particulars			\$	\$
Other Infrastructure			1,339,500	81,033
Renewal - Other Infrastructure				
Car Parks - Car Park Kerbs - Allocation	<input type="checkbox"/>	■ ■ ■ ■ □	5,000	0
Car Parks - GO Edwards No 17	<input type="checkbox"/>	■ ■ ■ ■ □	33,000	0
Car Parks - Resurfacing - Allocation	<input type="checkbox"/>	■ ■ ■ ■ □	20,000	2,970
Lathlain Redevelopment (Zone 7) - Carparks	<input type="checkbox"/>	□ □ □ □ □	350,000	0
Street Furniture - Bus Shelter - Allocation	<input type="checkbox"/>	■ ■ ■ ■ □	55,000	0
Street Lighting - Albany Highway and Laneways	<input type="checkbox"/>	■ ■ ■ ■ □	30,000	10,415
Upgrade - Other Infrastructure				
Parking - Parking Meters - Upgrade	<input type="checkbox"/>	■ □ □ □ □	130,000	0
Street Lighting - Leisurelife Car Park - Stage 2	<input type="checkbox"/>	■ ■ ■ ■ □	65,000	63,091
New - Other Infrastructure				
Artworks - Allocation	<input type="checkbox"/>	□ □ □ □ □	50,000	0
Lathlain Redevelopment (Zone 2) - Artwork	<input type="checkbox"/>	□ □ □ □ □	33,000	0
Lathlain Redevelopment (Zone 2) - Carparks	<input type="checkbox"/>	□ □ □ □ □	303,000	0
Lathlain Redevelopment (Zone 2x) - Artwork	<input type="checkbox"/>	□ □ □ □ □	55,000	0
Parking - ACROD Bays - Allocation	<input type="checkbox"/>	■ ■ ■ ■ □	12,000	0
Parking - Parking Meters	<input type="checkbox"/>	□ □ □ □ □	75,000	0
Right of Way 51 - Resurface	<input type="checkbox"/>	■ ■ ■ ■ □	23,500	4,557
Street Furniture - Allocation	<input type="checkbox"/>	■ □ □ □ □	15,000	0
Street Furniture - Bike Stations and Hoops	<input type="checkbox"/>	■ □ □ □ □	10,000	0
Street Lighting - Installation	<input type="checkbox"/>	□ □ □ □ □	55,000	0
Street Lighting - Safety Improvements - Allocation	<input type="checkbox"/>	□ □ □ □ □	20,000	0

8.331 Rushton Street, Burswood - Victoria Park Croquet Club relocation to co-locate with Higgins Park Tennis Club

File Reference:	CUP/10/26#14
Appendices:	<ol style="list-style-type: none"> 1. Combined letter of support for option 6 from Victoria Park Croquet Club and Higgins Park Tennis Club 2. Options 4 - 6 site plans 3. Photos of trees and cricket nets 4. Six development options analysis table
Attachments:	No

Date:	17 December 2018
Reporting Officer:	J. Morellini
Responsible Officer:	B. Killigrew
Voting Requirement:	Absolute majority

Executive Summary:

Recommendation – That the Finance and Audit Committee recommends that Council approve option 4, as contained within this report, with regards to the relocation of the Victoria Park Croquet Club to co-locate with the Higgins Park Tennis Club, including all associated budget amendments and additional conditions.

- The strategic direction for co-location of sporting and community groups, where possible, is a preferred solution for long-term financial management of the Town's assets. This is highlighted in the Town's Social Infrastructure Plan and is a key objective of the Town's Strategic Community Plan.
- The approval for a multi-purpose facility that the Victoria Park Croquet Club can be relocated to has been the subject of several Council reports since 2000.
- With the Town endorsing the Land Asset Optimisation Strategy in September 2013, the land that the Victoria Park Croquet Club currently occupies provided strategic justification for investigations of a re-location solution.
- The Higgins Park Tennis Club has a club room facilities, storage, change rooms, a newly-renovated kitchen and bar function area which can accommodate the Victoria Park Croquet Club. There is no immediate need to build or upgrade any clubrooms with the options presented.
- A Local Jobs Local Projects grant is currently approved for the Higgins Park Tennis Club to replace four grass courts with plexi-cushion hard courts and flood lighting. The grant is \$100,000 and the Town previously agreed to match this figure. There is \$100,000 in the existing parks capital works budget. This was approved as per Council resolution, 8 March 2016, conditional on another \$100,000 to come direct from the Higgins Park Tennis Club. Endorsement of the recommendation from this report will replace the previous Council resolution for Higgins Park Tennis Club being required to contribute \$100,000.
- A potential replacement of the lease with a new occupation licence will be needed to be provided to both the Higgins Park Tennis Club and Victoria Park Croquet Club to allow co-location. The management body and scheduling of use will be coordinated by both clubs as a condition of the proposed capital expenditure.

TABLED ITEMS:

Nil

BACKGROUND:

In 2013, Council received a Land Asset Optimisation Strategy which highlighted a number of land holdings under ownership of the Town that, if optimised, could assist in achieving revenue diversification and development of economic resilience for the Town of Victoria Park. With the appointment of a Property Development Manager in December 2016, a Land Asset Optimisation Project Plan was endorsed, which highlighted 31 Rushton Street (current home of Victoria Park Croquet Club) as a top ten priority to be investigated for possible 'optimisation'.

Discussions with the Victoria Park Croquet Club were progressed in 2017, with a series of meetings to negotiate the future location of the club, and if consideration would be given to a potential relocation. These discussions progressed with additional analysis and costings undertaken. During this timeframe, a complex number of requirements and constraints were raised, and a number of alternative options, including the Town's open-space reserves, were investigated. Most reserves had limited space, non-complementary sporting groups or requirements to build new, purpose-built club rooms. A scenario for co-location was discussed with a potential option being the Higgins Park Tennis Club site.

The Town previously attempted development of a multi-purpose sporting and community facility, being the Carlisle Lathlain Community Centre. This was the subject of several Council reports since 2000. The aim was to accommodate the bowling club, the Victoria Park Croquet Club, the Blind Bowlers' Association and the Western Australian Table Tennis Association. The project did not proceed due to significant cost estimates, with lifecycle costs in the order of \$37 million.

In light of the potential significant cost impact for new single-use club facilities, a co-located outcome within existing facilities was deemed the most pragmatic solution in this instance to achieve a sustainable outcome for the Town and both clubs.

DETAILS:Victoria Park Croquet Club

The Victoria Park Croquet Club, as at June 2018, had 12 members with a club room and storage area being circa 1930s. The kitchen area is in a dilapidated state. The facility does not have any bar, heating or cooling facilities. The club dates back to the 1920s, with an official opening ceremony in 1925. In 1930, the Postal Address Extract showed a co-location for three clubs being the Victoria Park Tennis Club, Victoria Park Bowling Club and Victoria Park Croquet Club.

The Victoria Park Croquet Club currently has two permanent courts with lighting and is currently provided with an operating subsidy of \$15,000 per annum by Council.

Discussions with the Croquet Club have been positive overall and the Club have, from the beginning, expressed their willingness to work with the Town to find alternative accommodation.

Higgins Park Tennis Club

The Higgins Park Tennis Club has been in existence since 1965 and currently has 120 members. The club is renowned for being well-run, professional and well-managed. The Higgins Park Tennis Club has proactively sought to reduce their reliance on subsidies from the Town, and achieved this in 2017. Currently there are 16 tennis courts with 12 being grass and 4 being hardcourts, with flood lighting. The club rooms have had some recent upgrades to the kitchen undertaken by the Town. The Higgins Park Tennis Club have been accommodating and genuinely interested in a co-location scenario with another club.

Further

Both sports are compatible in terms of demography, culture, playing surfaces, court dimensions, and maintenance requirements. The complexity for co-location of sporting clubs, and the potential significant cost implications for new club room facilities being required, was a consideration. The Victoria Park Croquet Club representatives have been accommodating of the request to revisit relocation and, during this process, the Higgins Park Reserve and the Higgins Park Tennis Club ultimately became the most viable opportunity. The existing club room facility has the capacity to accommodate the Victoria Park Croquet Club. The Victoria Park Croquet Club have advised that the Higgins Park Tennis Club, and club facilities, would be an upgrade to their existing situation and a preferred scenario to their current club rooms, especially during the winter months. Discussion however, would not have progressed without the understanding and acceptance of the Higgins Park Tennis Club, to continue to work on finding a solution.

At the June 2018 Special Finance and Audit Committee meeting, a workshop topic was presented and discussed being “Potential co-location of Higgins Park Tennis Club and Victoria Park Croquet Club.” Actions resulting from this meeting included the need to finalise feedback from both clubs on the options presented.

Following the feedback from both clubs, a desire for certain minimum requirements were further stipulated, and are summarised as follows:

Croquet

- Two permanent courts for exclusive use;
- A clubhouse;
- Maintenance shed;
- Storage building;
- Boundary fencing;
- Off street casual parking; and
- The opportunity for Croquet West (the state administrative body of croquet) to locate their headquarters at Higgins Park Reserve if two permanent courts were created.

Tennis

- Support to shift the mix of tennis courts from unlit grass courts to hard courts with lighting;
- Maintain the current number of tennis courts and retain eight grass tennis courts;
- A modest increase in the current footprint would enable both sports to be accommodated and would likely be supported;
- The Town to provide recurrent funding (or in kind support) to cover the cost of changing tennis courts to croquet courts for shared courts; and
- Consideration be given to the addition of one grass tennis court at the northern end of the western bank, in order to retain a minimum of eight grass courts.

In consideration of the feedback provided, the options presented in this report were developed. Included in these options is the original request for Higgins Park Tennis Club to receive a contribution towards the conversion of four grass courts to hard courts with lighting.

The Higgins Park Tennis club has successfully been awarded a grant of \$100,000 from the Local Project Local Jobs grant scheme through the Department of Sport and Recreation, to contribute towards this upgrade. There also exists an approved Town of Victoria Park parks capital works budget to match the \$100,000 grant. This grant has been taken into consideration for the final Town of Victoria Park budget amendment request provided in the *Financial Implications* sections of this report. This was approved as per the Council resolution on 8 March 2016, conditional on another \$100,000 to come direct from the Higgins Park Tennis Club. Endorsement of the recommendation from this report will replace the previous Council resolution for Higgins Park Tennis Club being required to contribute \$100,000.

The original request from Higgin Park Tennis Club to install additional hardcourts with lighting were to:

- meet growing and currently unmet club and community demand for access to tennis courts, with floodlighting for evening play; and
- underpin the club's financial sustainability by improving revenue from additional court usage and by reducing costs associated with grass court maintenance and use of water resources.

The mix of court surfaces (i.e. majority grass courts) for the Higgins Park Tennis Club's 16 courts is, according to the tennis club, the most significant blocker to the club increasing its financial sustainability and increased community participation. In terms of costs, grass court maintenance and watering currently represents around 50% of the Higgins Park Tennis Club's annual costs. Converting grass to hard courts is likely to therefore significantly decrease the tennis club's cost base.

The potential co-location of the clubs has presented a number of options to be considered by Council. These are presented in the below table. A further, more detailed options analysis is included in appendix four to this report.

The delivery of the recommended option 4 presented will be by the Town's Operations team, via the capital works program. The resulting co-location will allow a transition period for both clubs during the land optimisation process for 31 Rushton Street, Burswood. Scheduling will be managed and tested with potential requirements for setting up and packing down on certain days of the week. This has been budgeted for in the costings.

Options analysis:

Six options have been identified, which have been summarised as follows.

Option	Summary description	Resulting sport infrastructure	Timing	Total project cost	Budget amendment
Option 1: Do nothing	Council does not relocate Victoria Park Croquet Club and Higgins Park Tennis Club does not receive contribution towards hard court conversion and lighting.	Croquet (2) permanent courts. Tennis (16) 4 hard 12 grass.	Immediate	<ul style="list-style-type: none"> • \$15,000 pa (existing operating subsidy to Victoria Park Croquet Club) • Opportunity cost of no revenue from 31 Rushton Street. 	\$0
Option 2: Hard courts upgrade for Higgins Park Tennis Club only.	Council does not relocate Victoria Park Croquet Club and Higgins Park Tennis Club receives contribution towards hard court conversion and lighting.	Croquet (2) permanent courts. Tennis (16) total – (8) hard (8) grass.	March 2018 commence tender process.	<ul style="list-style-type: none"> • \$315,000 (includes existing operating subsidy to Victoria Park Croquet Club) • Opportunity cost of no revenue from 31 Rushton Street. 	\$100,000
Option 3: Relocate Victoria Park Croquet Club outside of Town and upgrade Higgins Park Tennis Club.	Council, with no alternative location, provide relocation costs for the members of Victoria Park Croquet Club to be integrated into another club of their choice. Higgins Park Tennis Club to receive upgrade requested.	Croquet (0) permanent courts. Tennis (16) total – (8) hard (8) grass.	March 2018 commence tender process for Higgins Park Tennis Club upgrades. And 6-12 month process to relocate the Victoria Park Croquet Club to another club.	<ul style="list-style-type: none"> • \$306,000 (approx \$500 per member for 12 members being \$6,000 as annual joining fee allowance for Victoria Park Croquet Club relocation costs) • Opportunity to receive revenue from 31 Rushton Street. 	\$100,000

Option 4: Relocate Victoria Park Croquet Club into Higgins Park Tennis Club.	Council approves the relocation of croquet into Higgins Park Tennis Club with the provision of (1) permanent Croquet court and (1) shared court both floodlit with no extension to the existing court footprint of tennis.	Croquet (1) permanent (1) shared court. Tennis (14) total – (8) hard (2) shared grass (4) permanent grass.	March 2018 commence tender process. From March 2018 a 6-12 month process to relocate Victoria Park Croquet Club into Higgins Park Tennis Club.	<ul style="list-style-type: none"> •\$531,000 •Opportunity to receive revenue from 31 Rushton Street. 	\$331,000
Option 5: Relocate Victoria Park Croquet Club into Higgins Park Tennis Club.	Council approves the relocation of croquet into Higgins Park Tennis Club with the provision of (1) permanent croquet court and (1) shared court both floodlit with (1) court extension to the existing court footprint of Higgins Park Tennis Club.	Croquet (1) permanent (1) shared court. Tennis (15) total - (8) hard (2) shared grass (5) permanent grass.	March 2018 commence tender process. From March 2018 a 6-12 month process to relocate Victoria Park Croquet Club into Higgins Park Tennis Club.	<ul style="list-style-type: none"> •\$625,000 •Opportunity to receive revenue from 31 Rushton Street. 	\$425,000
Option 6: Relocate Victoria Park Croquet Club into Higgins Park Tennis Club.	Council approves the relocation of croquet into Higgins Park Tennis Club with the provision of (1) permanent croquet court and (1) shared court both floodlit with (2) court extension to the existing court footprint of Higgins Park Tennis Club.	Croquet (1) permanent (1) shared court. Tennis (16) total – (8) hard (2) shared grass (6) permanent grass.	March 2018 commence tender process. From March 2018 a 6-12 month process to relocate Victoria Park Croquet Club into Higgins Park Tennis Club.	<ul style="list-style-type: none"> •\$736,000 •Opportunity to receive revenue from 31 Rushton Street. 	\$536,000

This is further summarised by resulting sporting facilities at Higgins Park Tennis Club.

Options	Tennis Hard Court	Tennis Grass Court			Croquet Court			Total Project Cost	Budget Amendment
	Permanent	Permanent	Shared	Total	Permanent	Shared	Total		
Option 1	4	12	0	16	2	0	2	\$15,000	\$0
Option 2	8	8	0	16	2	0	2	\$315,000	\$100,000
Option 3	8	8	0	16	0	0	0	\$306,000	\$100,000
Option 4	8	4	2	14	1	1	2	\$531,000	\$331,000
Option 5	8	5	2	15	1	1	2	\$625,000	\$425,000
Option 6	8	6	2	16	1	1	2	\$736,000	\$536,000

Please refer to appendix 4 that contains additional detailed analysis of each of the six relocation options and includes an examination of:

1. risks;
2. positives and negatives;
3. design outcomes, and
4. time and cost estimates.

Please also refer to appendix 2 and 3 showing an architectural spatial configuration for option 4-6 and the trees and cricket nets, which will be impacted with option 5 and 6.

Land asset optimisation implications

The Land Asset Optimisation Strategy (LAOS) is a priority project for the Town of Victoria Park. It aims to deliver revenue diversification and generated opportunities, whilst enabling redevelopment proposals and acts as a catalyst for regeneration or redevelopment of the Town's land assets. A Land Asset Optimisation Project Plan was received and endorsed by the Finance and Audit Committee in March 2017. The project plan highlighted the main priority projects, with 31 Rushton Street, Burswood being included on that list.

Higgins Park Master Plan

There have been ongoing discussions regarding the Higgins Park Reserve area, and the proposal to carry out a master plan for the entire grounds that also accommodates a football club, cricket club and an RSL. The co-location of the Victoria Park Croquet Club and Higgins Park Tennis Club will give further reasoning to begin to progress planning a Higgins Park Master Plan. The Town's Place Planning team have endorsed option 4, as it achieves maintaining Victoria Park Croquet Club's presence in the Town, is contained within the existing footprint whilst the future master plan is pending, and is the least cost to the Town whilst achieving the Victoria Park Croquet Club relocation. It also aligns with the general goal of increasing activation and use of public open space. That said, the Town's Place Planning team have stated that option 5 and 6 are still manageable from a future master planning perspective.

Legal Compliance:

Depending on the option chosen by Council, consideration should be given to the following sections of the *Local Government Act 1995*:

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

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

* *Absolute majority required.*

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

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

Furthermore, given the cost of certain options, a tender process will be required to deliver certain options.

Policy Implications:

GEN7 – Strategic Management of Land and Property Assets.

Risk Management Considerations:

Risk & Consequence	Consequence + Rating	Likelihood = Rating	Overall Risk Analysis	Mitigation/Actions
Community and political Negative community support.	Moderate	Possible	Moderate	Both community groups directly impacted were consulted with to try and achieve the most desirable and balanced solution.
Planning and environmental Planning approval delays.	Insignificant	Rare	Low	No planning approvals are required.

Environmental Contamination.	Insignificant	Unlikely	Low	With very limited ground disturbance, contamination exposure appears to not be much of a risk. Will be managed through the contractor.
Sustainability Non sustainable development outcome.	Insignificant	Unlikely	Low	Conversion of grass to hard reduces water use. Co-location of clubs support better use of resources.
Environmental Damage to existing trees from upgrade works.	Minor	Unlikely	Low	Successful contractor to provide costs for relocation or new tree plantings as required.
Financial and economic Financial impact too great for Town to accommodate.	Major	Unlikely	Moderate	Co-location provides a cost effective solution for maximum use of limited resource such as reserve land.

Strategic Plan Implications:Social

S1 - A healthy community.

S3 - An empowered community with a sense of pride, safety and belonging.

Environment

En5 - Appropriate and sustainable facilities for everyone that are well built, well maintained and well managed.

Civic Leadership

CL3 - Well thought out and managed projects that are delivered successfully.

Financial Implications:Internal budget:

The option endorsed by Council will determine the budget requirements. As mentioned previously, there is a \$100,000 State Government grant for Higgins Park Tennis Club available as a contribution towards the options.

- Option 1
No cost to Council. Estimated annual cost to continue Victoria Park Croquet Club subsidy of \$15,000. Opportunity cost of forgone revenue from the realisation of the 31 Rushton Street land holdings.
- Option 2
Total expected project cost of \$315,000. Mid-year review/budget to provide \$100,000 in additional funds to the parks capital works budget for 2018/2019. Total project cost includes the ongoing subsidy to Victoria Park Croquet Club. Opportunity cost of foregone revenue from the realisation of the 31 Rushton Street land holdings.

- Option 3
Total expected project cost of \$306,000. Includes \$500 per member for 12 members, being \$6,000, as annual joining fee allowance for Victoria Park Croquet Club relocation costs. Mid-year review/budget to provide \$100,000 in additional funds to the parks capital works budget for 2018/2019. The \$6,000 can be found through the reduction in the \$15,000 subsidy currently provided to Victoria Park Croquet Club.
- Option 4 (recommended option)
Total expected project cost of \$531,000. Amend the 2018/2019 budget to provide \$331,000 in additional funds to the parks capital works budget from the Land Asset Optimisation reserve fund. This estimate accounts for \$100,000 provided via the State Government Local Project Local Jobs grant to Higgins Park Tennis Club and the \$100,000 already in the parks capital works budget. This amount will be partly spent during 2018/2019 to begin the process to implement option 4, with carry-forward of unspent funds.
- Option 5
Total expected project cost of \$625,000. Amend the 2018/2019 budget to provide \$425,000 in additional funds to the parks capital works budget from the Land Asset Optimisation reserve fund. This estimate accounts for \$100,000 provided via the State Government Local Project Local Jobs grant to Higgins Park Tennis Club and the \$100,000 already in the parks capital works budget. This amount will be partly spent during 2018/2019 to begin the process to implement option 4, with carry-forward of unspent funds.
- Option 6
Total expected project cost of \$736,000. Amend the 2018/2019 budget to provide \$536,000 in additional funds to the parks capital works budget from the Land Asset Optimisation reserve fund. This estimate accounts for \$100,000 provided via the State Government Local Project Local Jobs grant to Higgins Park Tennis Club and the \$100,000 already in the parks capital works budget. This amount will be partly spent during 2018/2019 to begin the process to implement option 4, with carry-forward of unspent funds

The existing capital works budget was approved as per the Council resolution on 8 March 2016, conditional on another \$100,000 to come direct from Higgins Park Tennis Club. Endorsement of the recommendation from this report will replace the previous Council resolution for Higgins Park Tennis Club being required to contribute \$100,000.

Total Asset Management:

The co-location of the Victoria Park Croquet Club and Higgins Park Tennis Club will achieve value for money and cost sharing on a key asset whilst allowing to plan for the future. The future of the existing Victoria Park Croquet Club facilities at 31 Rushton Street, Burswood will be determined through a community consultation process whilst the Land Asset Optimisation Process is undertaken. A future master planning of the Higgins Park Reserve can still be undertaken with any option selected, due to a fairly minimal impact on the overall 7.2 hectares being the Higgins Park Reserve. That said, option 4 fits within the existing footprint of the Higgins Park Tennis Club and has no impact on the future master planning of the Higgins Park Reserve.

The Town of Victoria Park, due to the co-location by both clubs at Higgins Park Tennis Club, will not be required to account for significant additional asset management and operating expenditure greater than its current requirements. There will in fact be some cost savings with not being required to operate two separate club rooms and the reduction in grass court maintenance. This should help offset the lifecycle costs of the new hard courts and flood lighting.

Overall the Higgins Park Tennis Club hard court conversion will reduce grass court maintenance. Currently this is 40-55% of all expenditure. Hard courts will require an annual maintenance cost of \$300 per court, likely to be offset in the reduction in grass maintenance. Hard courts will also require approximately \$8,000 for replacement costs in 9-10 years.

With the creation of new croquet courts, the current operating subsidy provided to the Victoria Park Croquet Club will cover the operating costs. This will continue until no longer being required, with the hope of membership increases and cost-sharing arrangements. There will also be some shared costs savings due to the sharing of the one croquet court with tennis.

Sustainability Assessment:

External Economic Implications:

The flow on effect from the relocation of the Victoria Park Croquet Club will allow a significant land holding at the entry to the Causeway Precinct to become available as per Land Asset Optimisation Strategy objectives.

Social Issues:

The recommended option 4 allows for members of the community to engage in an active sport, which accommodates all age groups and helps foster co-location of sporting and community groups.

Cultural Issues:

The Town of Victoria Park can ensure croquet and tennis remain in the Town.

Environmental Issues:

Depending on the option endorsed, some trees may be removed or potentially relocated if feasible. The trees are shown in appendix 3.

COMMENT:

The strategic direction for co-location of various sporting and community groups, where possible, is a preferred solution for the Town of Victoria Park, especially for long-term financial management of the Town's assets. This is highlighted in the Town's Social Infrastructure Plan and supports the Town's Strategic Community Plan objectives. The approval for a multi purposes facility in which Victoria Park Croquet Club was going to be relocated has been the subject of several Council reports since 2000.

CONCLUSION:

The Higgins Park Tennis Club already has a club room facility, storage, change rooms, a kitchen and bar function area which can adequately accommodate the Victoria Park Croquet Club. There is no requirement to build or upgrade any clubrooms with the options presented within this report.

The resulting co-location will allow a transition period for both clubs during the land optimisation process for 31 Rushton Street, Burswood. Scheduling will be managed and tested with potential requirements for setting up and packing down on certain days of the week. This has been budgeted for in the costings. A new occupation licence will be needed to be provided to both the Higgins Park Tennis Club and Victoria Park Croquet Club to allow co-location. The management body governance and scheduling of use will be coordinated by both clubs.

The Higgins Park Reserve area is one of the largest sections of active public open space within the Town. As well as catering for football, cricket and tennis, it also caters for fitness training and is adjacent to the RSL. There is potential that the Victoria Park Croquet Club can relocate within the footprint of the Higgins Park Tennis Club. This will ensure benefits to both clubs and enable the Land Asset Optimisation Strategy to progress a business case for 31 Rushton Street in due course.

RECOMMENDATION/S:

That the Finance and Audit Committee recommends that Council:

- 1. Approves Option 4 to relocate Victoria Park Croquet Club into Higgins Park Tennis Club at an estimated total cost of \$531,000 (ex GST); this includes the reconfiguration of the Higgins Park Tennis Club Facilities to the following:**
 - a. One (1) permanent croquet court**
 - b. One (1) shared croquet court**
 - c. Eight (8) hard tennis courts**
 - d. Two (2) shared grass tennis courts**
 - e. Four (4) permanent grass courts; and**
 - f. Floodlighting to hard tennis courts and croquet courts.**
- 2. Agrees that the relocation is conditional upon both the Victoria Park Croquet Club and Higgins Park Tennis Club entering suitable arrangements that enable appropriate governance for the sharing of facilities and courts to the satisfaction of the Chief Executive Officer.**
- 3. Accepts a fund transfer of \$100,000 from the Higgins Park Tennis Club to the Town of Victoria Park.**
- 4. Amends the 2018/2019 Annual Budget to fund the works associated with relocating the Victoria Park Croquet Club to Higgins Park, as follows:**
 - a. Increase capital expense – Higgins Park Tennis Club by \$331,000**
 - b. Increase grants and contributions – Higgins Park Tennis Club contribution by \$100,000**
 - c. Increase transfers from Reserve Funds – Land Optimisation Strategy by \$331,000**
- 5. Supports that a tender be called for the delivery of works associated with Option 4.**

(Absolute Majority Required)

8.4 Proposed Town of Victoria Park Meeting Procedures Local Law 2019

File Reference:	LAW/8/002~01
Appendices:	1. <i>Town of Victoria Park Standing Orders Local Law 2011</i> 2. Proposed Town of Victoria Park Meeting Procedures Local Law 2019
Attachments:	No

Date:	5 December 2018
Reporting Officer:	D. Uniza
Responsible Officer:	A. Vuleta
Voting Requirement:	Simple Majority

Executive Summary:	
Recommendation – That the Finance and Audit Committee recommends that Council gives notice of the purpose and effect of the proposed Town of Victoria Park Meeting Procedures Local Law 2019.	
<ul style="list-style-type: none"> • Council resolved to give notice of its intent to review the <i>Town of Victoria Park Standing Orders Local Law 2011</i> (Standing Orders) in December 2017. • The Finance and Audit Committee, through a series of workshops, have reviewed the proposed changes which aim to modernise the local law. • It is proposed that the current Standing Orders be repealed and replaced with the Town of Victoria Park Meeting Procedures Local Law 2019 ('Meeting Procedures'). • In line with s3.12 of the <i>Local Government Act 1995</i> (Act), it is recommended that Council give notice of the purpose and effect of the proposed local law. 	

TABLED ITEMS:

Nil.

BACKGROUND:

In line with s3.16 of the Act, each local government is required to conduct an eight-yearly review of its local laws. The Town's current *Standing Orders Local Law 2011* was adopted in 2012 and hasn't been reviewed since. As such, at its Ordinary Council Meeting held on 12 December 2017, Council resolved to give notice of its intent to review this local law.

Following Council's resolution, the process for the review was conducted through the Finance and Audit Committee, as outlined in the timeline below:

Meeting date	Item	Action
25 June 2018	<ul style="list-style-type: none"> • Draft format of Standing Orders presented to Finance and Audit Committee. 	<ul style="list-style-type: none"> • Finance and Audit Committee agree timeline for progressing the Standing Orders.
24 July 2018	<ul style="list-style-type: none"> • Parts 1 – 4 considered. 	<ul style="list-style-type: none"> • Agree with clauses and or determine amendments.
27 August 2018	<ul style="list-style-type: none"> • Review parts 1 – 4 	<ul style="list-style-type: none"> • Changes to parts 1 – 4 agreed
24 September 2018	<ul style="list-style-type: none"> • Review parts 5 – 8 	<ul style="list-style-type: none"> • Changes to parts 5 – 8 agreed

22 October 2018	• Review parts 9 – 12	Changes to parts 9 – 12 agreed
26 November 2018	• Review parts 13 – 17	• Changes to parts 13 – 17 agreed

DETAILS:

In its review of the local law, the Town, first conducted a comparative review of the current Standing Orders against the WALGA model local law. Changes identified from this comparative review, along with other proposed amendments arising from specific needs of Council, were then progressively workshopped with the Finance and Audit Committee. After the Finance and Audit Committee finished its last workshop on the Standing Orders, a copy of the draft Meeting Procedures were sent to the Town's solicitors for review. For the purpose of the proposed local law, changes and comments from the solicitors' review have been accepted.

The intent of the review has been to propose changes that reflect a contemporary and best practice approach to meeting procedures. While a large portion of the changes are administrative in nature, some of the more notable changes to the local law are outlined below:

Provision	Proposed changes
Section 4.3 Order of Business	Removal of prayer
Section 5.6 Procedures for question time for the public	Additional provisions to include procedures to manage public question time
Section 5.7 Public statement time	Additional provisions to include procedures to manage public statement time
Part 9 Procedural Motions	Additional motions to allow referral/ deferral of report items back to either a Committee or the administration
Part 11 Minutes of Meetings	Extending the scope of this provision to further apply to Committee meetings

Legal Compliance:

Local Government Act 1995, [Section 3.12 Procedure for making local laws](#)

Local Government Act 1995, [Section 3.16 Period review of local laws](#)

Policy Implications:

Nil.

Risk Management Considerations:

Risk & Consequence	Consequence Rating	Likelihood Rating	Overall Risk Analysis	Mitigation Actions /
Compliance. The local law is disallowed by the Joint Standing Committee on Delegated Legislation	Moderate	Unlikely	Low	a) The local law review and proposed changes have been modelled against the WALGA model local law.

				b) The Town's solicitors have reviewed the local law for legal compliance.
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Strategic Plan Implications:

CI8 – Visionary civic leadership with osund and accountable governance that reflects objective decision making.

CI10 – Legislative responsibilities are resources and managed appropriately, diligently and equitably.

Financial Implications:

There are no unbudgeted financial implications.

Sustainability Assessment:

External Economic Implications:

Nil.

Social Issues:

As this local law deals with the conduct of the Town's Council meetings, particularly dealing with public participation, due consideration has been given to ensure that the public's ability to engage during the course of Council meetings (e.g. public statement time, public question time, etc.) is protected.

Cultural Issues:

At current, the Town's Standing Orders requires that each Council meeting be opened with a prayer. Understanding cultural differences and sensitivities, it has been agreed that this requirement be removed from the proposed Meeting Procedures.

Environmental Issues:

Nil.

COMMENT:

With the local law having been adopted about six years ago, and there being substantial changes identified, the proposed approach resulting from the review is to proceed with a 'repeal and replace' process in lieu of amending the existing local law. This means that the current Standing Orders is proposed to be replaced with the *Town of Victoria Park Meeting Procedures Local Law 2019*.

In line with s3.12 of the Act, it is now required that the Town gives both state-wide and local public notice stating the purpose and effect of the proposed Meeting Procedures. Following this notice, there is a further requirement to allow for at least a six week period for public consultation. At the end of the consultation period, a further report will be provided considering the nature of the public submissions received.

CONCLUSION:

As the review and redraft of this local law has been conducted with sufficient consultation with the Finance and Audit Committee, and with due regard to needs of the Council in

relation to its meeting procedures, it is recommended that the proposed Meeting Procedures be progressed to advertising and public consultation.

RECOMMENDATION/S:

That the Finance and Audit Committee recommends that Council gives notice of the purpose and effect of the proposed Town of Victoria Park Meeting Procedures Local Law 2019, in accordance with Section 3.12 of the *Local Government Act 1995*.

8.5 Setting of 2019 Meeting Dates – Finance and Audit Committee

File Reference:	COR/10/0002~4
Appendices:	Nil
Attachments:	No

Date:	29 November 2017
Reporting Officer:	A. Noon
Responsible Officer:	D. Uniza
Voting Requirement:	Simple Majority

Executive Summary:

Recommendation – That the Finance and Audit Committee adopts its schedule of meeting dates and times for 2019.

- At its meeting held on 13 November 2018, Council resolved to set Committee meetings on a specific Monday each month.
- The designated day for Finance and Audit Committee meetings is the fourth Monday of each month.
- At current, the Committee meetings for the rest of the Committee's term (from January to October next year) have yet to be established.

TABLED ITEMS:

Nil.

BACKGROUND:

At its meeting held on 13 November 2018, Council resolved to set Committee meetings on a specific Monday each month, with the Finance and Audit Committee meetings being designated to be on the fourth Monday.

Currently, Finance and Audit Committee meetings have been held on the last Monday of each month. That being said, due to public holidays and other scheduling conflicts some meetings may be held outside of this designated day.

In order to assist with forward planning for all Elected Members, management and staff, a schedule of meeting dates has been prepared for the Committee, to ensure synergy between meeting dates and the flow of information and decision-making.

It is recommended the Committee sets its schedule of meeting dates and times for 2019, with each meeting being held at 5:30pm at the Town of Victoria Park administration building in the Council chamber.

DETAILS:

Based on Council's recent resolution, it is proposed that the Finance and Audit Committee meetings for 2019 be held on the following dates:

29 January 2019
25 February 2019
25 March 2019

29 April 2019
 27 May 2019
 24 June 2019
 22 July 2019
 26 August 2019
 23 September 2019

Legal Compliance:

Local Government Act 1995

Local Government (Administration) Regulations 1996

Town of Victoria Park Standing Orders Local Law 2011

Policy Implications:

Nil.

Risk Management Considerations:

Regular structured Committee meetings will enable Elected Members to focus on their strategic roles. Should forward planning of committee meetings not be identified, there is a risk for meetings to be held on an ad-hoc basis; lacking coordination with other key meetings and corporate planning processes.

Risk & Consequence	Consequence + Rating	Likelihood = Rating	Overall Risk Analysis	Mitigation/Actions
Compliance: Non compliance with: <i>Local Government Act 1995;</i> <i>Local Government (Administration) Regulations 1996;</i> and <i>Town of Victoria Park Standing Orders Local Law 2011.</i>	Minor	Unlikely	Low	c) Committees re-established
Reputational. Falling short of community expectations.	Minor	Possible	Moderate	a) Re-establish Committees

Strategic Plan Implications:

CL8 - Visionary civic leadership with sound and accountable governance that reflects objective decision making.

Financial Implications:Internal Budget:

Nil.

Total Asset Management:

Nil.

Sustainability Assessment:External Economic Implications:

Nil.

Social Issues:

Nil.

Cultural Issues:

Nil.

Environmental Issues:

Nil.

COMMENT:

The proposed dates have been based on a monthly meeting cycle. In addition, the proposed meeting dates for the Committee are cognisant of proposed meeting dates for a variety of other committees. Provision has also been made to ensure no meeting date falls on a Public Holiday.

Due to the elections in October, it is proposed no meeting be held in that month and then meeting dates for the remainder of the year will be set following the election.

CONCLUSION:

It is therefore recommended that the proposed schedule of meetings for the Committee be adopted.

RECOMMENDATION/S:

That the Finance and Audit Committee adopts the following meeting dates and times for the Finance and Audit Committee of the Town of Victoria Park to be held at the administration building 99 Shepperton Road Victoria Park.

Finance and Audit Committee	
Tuesday 29 January 2019	commencing at 5.30pm
Monday 25 February 2019	commencing at 5.30pm
Monday 25 March 2019	commencing at 5.30pm
Monday 29 April 2019	commencing at 5.30pm
Monday 27 May 2019	commencing at 5.30pm
Monday 24 June 2019	commencing at 5.30pm
Monday 22 July 2019	commencing at 5.30pm
Monday 26 August 2019	commencing at 5.30pm
Monday 23 September 2019	commencing at 5.30pm

9. MOTION FOR WHICH PREVIOUS NOTICE HAS BEEN GIVEN

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

Nil.

10. MEETING CLOSED TO PUBLIC

10.1 Matters for which the meeting may be closed

Nil.

10.2 Public reading of resolutions that may be made public

Nil.

11. CLOSURE OF COMMITTEE MEETING



**DECLARATION OF
FINANCIAL INTEREST / PROXIMITY INTEREST / INTEREST THAT MAY AFFECT
IMPARTIALITY**

**TO: CHIEF EXECUTIVE OFFICER
TOWN OF VICTORIA PARK**

Name & Position	
Meeting Date	
Item No/Subject	
Nature of Interest	Financial Interest* <i>(*Delete where</i> Proximity Interest* <i>not applicable)</i> Interest that may affect impartiality*
Extent of Interest	
Signature	
Date	

Section 5.65(1) of the Local Government Act 1995 states that:

“A member who has an interest in any matter to be discussed at a Council or Committee meeting that will be attended by that member must disclose the nature of the interest:

- (a) in a written notice given to the CEO before the meeting; or
- (b) at the meeting immediately before the matter is discussed”.

ALTERNATE MOTION / AMENDMENT SUBMISSION



To: HIS WORSHIP THE MAYOR:

Please be advised that I wish to move an ALTERNATE MOTION / AMENDMENT

Name of Elected Member:

Signature:

Date of Submission:

Council Meeting Date:

Item Number:

Item Title:

Alternate Motion / Amendment: *(strike out which is not applicable)*

Note: Motions to Stand Alone

All decisions of the council must be in the form of motions that are clear in their intent and enable a person to understand what has been decided without reference to another motion or information contained in the body of a report.

Reason:

Note: Explanation for changes to Recommendations

Administration Regulation 11 requires the minutes to include written reasons for each decision that is significantly different from the written recommendation. Members must therefore provide a written reason in the space provided above.