

minutes

Finance and Audit Committee



Please be advised that a **Finance and Audit Committee** meeting was held at **5.30pm** on **Monday 25 February 2019** in the council chambers at the administration building, 99 Shepperton Road, Victoria Park.

A handwritten signature in dark ink, appearing to read "J. Ammons Noble".

CR JENNIFER AMMONS NOBLE
PRESIDING MEMBER

26 February 2019

(To be confirmed 25 March 2019)

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(To be confirmed 25 March 2019)

1. OPENING

Cr Ammons Noble opened the meeting at 5.31pm, acknowledged the traditional custodians of the land and paid respect to elders past, present and emerging.

2. ATTENDANCE

Members:

Banksia Ward: Cr C (Claire) Anderson

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

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

A/Chief Financial Officer Mr G (Graham) Pattrick
Chief Operations Officer Mr B (Ben) Killigrew

Secretary Miss A (Amy) Noon

2.1 Apologies

A/Chief Financial Officer Mr L (Luke) Ellis
Coordinator Governance Ms D (Danielle) Uniza

2.2 Approved leave of absence

Banksia Ward: Cr K (Karen) Vernon

3. DECLARATIONS OF INTEREST

Declaration of Financial Interests

Nil.

Declaration of Proximity Interest

Nil.

Declaration of Interest affecting impartiality

Nil.

4. CONFIRMATION OF MINUTES

RESOLVED:

Moved: Mr Carley

Seconded: Cr Anderson

That the minutes of the Finance and Audit Committee meeting, held 29 January 2018, be confirmed.

The motion was put and

Carried (3:0)

In favour of the motion: Cr Ammons Noble; Cr Anderson and Mr J Carley

5. TERMS OF REFERENCE

1. Name

Finance and Audit Committee

2. Purpose

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

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

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.

(To be confirmed 25 March 2019)

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).

(To be confirmed 25 March 2019)

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

RESOLVED:

Moved: Mr Carley

Seconded: Cr Anderson

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

The motion was put and

Carried (3:0)

In favour of the motion: Cr Ammons Noble; Cr Anderson; and Mr J Carley

Mr Neil Formosa joined the meeting at 5.33pm.

(To be confirmed 25 March 2019)

8. REPORTS

8.1 Schedule of accounts for 31 January 2019

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

Date:	07 January 2019
Reporting Officer:	A. Thampoe
Responsible Officer:	G. Pattrick
Voting Requirement:	Simple Majority
Executive Summary: Recommendation - That the Finance and Audit Committee recommends that Council, acknowledges the Schedule of Accounts paid for the month ended 31 January 2019. <ul style="list-style-type: none"> The accounts paid for 31 January 2019 as included in the appendices. Direct lodgement of payroll payments to the personal bank accounts of employees are also included. 	

TABLED ITEMS:

Nil

BACKGROUND:

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

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

- The payee's name;
- The amount of the payment;
- The date of the payment; and
- Sufficient information to identify the transaction.

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

DETAILS:

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

(To be confirmed 25 March 2019)

Fund	Reference	Amounts
Municipal Account		
Automatic Cheques Drawn	608494 - 608518	48,248
Creditors – EFT Payments		4,111,375
Payroll		1007,899
Bank Fees		6,577
Corporate MasterCard		6,204
		5,180,303
Trust Account		
Automatic Cheques Drawn	3637 – 3647	9,850
		9,850

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.

(To be confirmed 25 March 2019)

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

Strategic Plan Implications:

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

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

Financial Implications:

Internal Budget:

Nil

Total Asset Management:

Nil

Sustainability Assessment:

External Economic Implications:

Nil

Social Issues:

Nil

Cultural Issues:

Nil

Environmental Issues:

Nil

(To be confirmed 25 March 2019)

COMMENT:

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

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

FURTHER COMMENT:

The members of the Finance and Audit Committee sought further information on a number of payments made in January 2019. The following list represents the questions and answers associated with the request for further information.

- Burgess and Sons - HR Services

This payment was for investigation services relating to Human Resources.

- Maia Financial - Equipment Hire

Maia Financial provided leased equipment for the Town. The payment in January related to leased printers and spin bikes at the Leisurelife Centre.

- Mr Kraft - Adopt a Verge - \$400 and \$500

The two payments for Mr Kraft relate to two separate items. The \$400 payment is in for a crossover contribution. The \$500 payment is in relation to the Adopt a Verge rebate. The system only allows for one standard description so Adopt a Verge was chosen for the payment listing.

- Can the description for Mr Kraft be amended to include both items?

The standard description is used as it was one lump sum payment. The Town can look in to whether both can be included.

- North City Holden - Vehicle Operating

As per the approved capital works program for 2019, this payment is for the purchase of a vehicle to renew 125VPK.

- What is the nature of the payments to Beaver Tree Services (~\$133k)?

Beaver Tree Services are utilised for a number of works within the Town, namely scheduled tree pruning, tree removals and watering.

Beaver Tree Services are contracted to the Town under contract number CTVF/15/14. The contract was awarded after it was approved at the OCM held on 13 October 2015, following a tender process.

(To be confirmed 25 March 2019)

- What is the payment to PWC (PricewaterhouseCoopers) for \$33,423 for?

PWC were engaged to provide redevelopment and adaptive re-use options analysis for the Edward Millen redevelopment.

RESOLVED:

Moved: Cr Ammons Noble

Seconded: Mr Carley

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 31 January 2019 as included in the appendices; and**
- 2. Direct lodgement of payroll payments to the personal bank accounts of employees.**

The motion was put and

Carried (4:0)

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

Cr Brian Oliver joined the meeting at 5.36pm.

8.2 Financial statements for the month ending 31 January 2019

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

Date:	19 February 2019
Reporting Officer:	A. Thampoe
Responsible Officer:	G. Pattrick
Voting Requirement:	Simple majority

Executive Summary:

Recommendation - That the Finance and Audit Committee recommends that Council accepts the Financial Activity Statement Report – 31 January 2019, as attached to and forming part of this report.

- The Financial Activity Statement Report is presented for the month ending 31 January 2019. 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 – 31 January 2019.

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.

(To be confirmed 25 March 2019)

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.*

(To be confirmed 25 March 2019)

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.

(To be confirmed 25 March 2019)

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 – 31 January 2019 be accepted.

CONCLUSION:

The Financial Activity Statement Report – 31 January, 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 – 31 January be accepted.

FURTHER COMMENT:

The Finance and Audit Committee requested further information on the item.

- Can additional details be provided for the following unfavourable variations?

- Asset Planning —leases

It is believed that this relates to the loss of revenue from a mobile phone tower at Lathlain Park.

- Information Systems

Additional projects were identified that caused an overspend. This will be rectified through the annual budget review. The projects included Accounts Payable Workflow (electronic invoice approvals) and online leave applications.

(To be confirmed 25 March 2019)

- How is the Town tracking with claiming the \$8.1 million worth of grants and contributions?

The majority of the grants and contributions relate to state government grants, black spot funding and funding from Main Roads. Some of these require a Council endorsement until the funds can be obtained. The Town is reasonably comfortable that most of the funds listed as grants and contributions will be received however, the Chief Operations Officer, Mr Ben Killigrew advised that more information can be provided.

- How can additional IT projects be approved to go ahead before the mid-year budget review is approved by Council?

The Acting Chief Financial Officer, Mr Graham Pattrick took the question on notice.

- The place management budget for Old Space New Places is favourable by \$77,000 however \$30,000 is being requested as part of the annual budget review. How much does it cost to design a laneway and what is the second project that is being considered for Old Space New Places?

The Chief Operations Officer, Mr Ben Killigrew advised that the first project involved companies designing the laneway and then the Town choosing from those designs. Mr Killigrew advised that further information would be provided.

RESOLVED:

Moved: Mr Carley

Seconded: Cr Oliver

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 – 31 January 2019 as attached to, and forming part of, this report.

The motion was put and

Carried (6:0)

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



Financial Activity Statement Report

For the month ended 31 January 2019



Contents

Statement of Financial Activity Variances

Proposed Budget Amendments

Accounting Notes

Service Unit Definitions

Statement of Financial Activity

Net Current Funding Position

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Grants and Contributions

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Statement of Financial Activity Variances

Material Variances Defined

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

Revenues (Operating and Non-Operating)

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

Expenses (Operating, Capital and Non-Operating)

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

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

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

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

Material Variances Explained

The Financial statements are presented based on the new organisational structure

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

Revenue

Chief Executive Officer

No material variance to report

(To be confirmed 25 March 2019)

Community Planning

- **Urban Planning**

- The period variation is favourable to period budget by \$58,347.
- The variation predominantly relates to higher than anticipated revenue received from Development and subdivision application fees.
- Budget will be adjusted to account for the positive variance during the annual budget review process.

Finance

- **Aqualife**

- The period variation is favourable to period budget by \$66,230.
- The variation predominantly relates to higher than anticipated revenue received from recreational swimming area due to a significant increase in patronage.
- Budget will be adjusted to account for the positive variance during the annual budget review process.

- **Corporate Funds**

- The period variation is favourable to period budget by \$131,563.
- The variation predominantly relates to higher than anticipated revenue received from interim rates.
- Budget will be adjusted to account for the positive variance during the annual budget review process.

- **Financial Services**

- The period variation is favourable to period budget by \$105,797.
- The variation predominantly relates to higher than anticipated interest received from rates instalments and late payments.
- The budget will be adjusted to account for the positive variance during the annual budget review process.

- **Leisurelife**

- The period variation is unfavourable to period budget by \$92,637.
- The variation predominantly relates to the cancellation of the school holiday programme in December due to the refurbishment of the change rooms at Leisurelife and a decrease in attendance at Bingo program. The variance partly also relates to budget timing of revenue within the Bingo program. The impact of the decrease in revenue within the school holiday program is offset by the decrease in expenditure within the same area.
- The budget will be adjusted to account for the negative variance during the annual budget review process.

- **Parking**

- The period variation is favourable to period budget by \$266,012.

(To be confirmed 25 March 2019)

- The variation predominantly relates to higher than anticipated infringement income. Late payment of parking infringements have also generated revenue related to additional court imposed charges.
- The budget will be adjusted to account for the positive variance during the annual budget review process.

Operations

- **Asset Planning**

- The period variation is unfavourable to period budget by \$42,374.
- The variation predominantly relates to lower than budgeted revenue expected from lease income.
- The budget will be adjusted to account for the negative variance during the annual budget review process.

- **Street Operations**

- The period variation is unfavourable to period budget by \$79,349.
- The variation predominantly relates to delays in claiming the Metropolitan regional road group (MRRG) road rehabilitation grants due to delays in commencement of these projects.
- The budget will be adjusted to account for the negative variance during the annual budget review process.

- **Waste Services**

- The period variation is favourable to period budget by \$53,398.
- The variation predominantly relates to higher than anticipated revenue received from rubbish and recycling charges.
- The budget will be adjusted to account for the positive variance during the annual budget review process.

Operating Expense

Chief Executive Office

- **Communication and Engagement**

- The period variation is favourable to period budget by \$78,088.
- The variation predominantly relates to a current vacancy within the area and lower than anticipated costs relating to advertising expenditure due to a cessation of a monthly print publication within Southern Gazette. Increased expenditure due to a recent addition to the staff full time equivalent will offset the savings.
- The budget will be adjusted to account for the positive variance during the annual budget review process.

- **Customer Relations**

- The period variation is favourable to period budget by \$57,204.

(To be confirmed 25 March 2019)

- The variation predominantly relates to a vacancy within the area. Increased costs relating to concierge service at the administration building will offset some of the under expenditure.
- The budget will be adjusted to account for the positive variance during the annual budget review process.

Community Planning

- **Building Services**

- The period variation is favourable to period budget by \$43,916.
- The variation predominantly relates to a vacancy within the area and a budget timing variance within salary due to extended staff leave on half pay which wasn't in-line with the budget.
- The budget will be adjusted to account for the positive variance during the annual budget review process.

- **Community Development**

- The period variation is favourable to period budget by \$99,086
- The variation predominantly relates to a vacancies within the area which have now been filled. Due to the vacant positions and realignment to asset based community development, planned programs and initiatives within the service area have also been delayed. It is expected that these programs and initiatives will be delivered within the
- The budget will be adjusted to account for the positive variance during the annual budget review process.

- **Environmental Health**

- The period variation is unfavourable to period budget by \$49,576.
- The variation predominantly relates to an upsurge of cases that resulted in prosecutions which has led to an increase in use of legal services and increased casual staff hire costs due to extended leave of two staff members within the area.
- The budget will be adjusted to account for the negative variance during the annual budget review process.

- **Healthy Community**

- The period variation is favourable to period budget by \$28,386.
- The variation predominantly relates to savings within salaries and program areas due to external funding received for implementation of initiatives and establishment of healthy community volunteers. Savings will be utilised within the financial year for additional initiatives.
- The estimated impact on the year end position is nil.

- **Library Services**

- The period variation is unfavourable to period budget by \$38,212.
- 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.

(To be confirmed 25 March 2019)

- The budget will be adjusted to account for the negative variance during the annual budget review process.

Place Management

- The period variation is favourable to period budget by \$77,235.
- The variation predominantly relates to the design and documentation for Old space new place – IGA laneway project, which is now being funded through Project management area. Funds allocated this project will now be utilised to bring forward the design of the second Old space new place project.
- The estimated impact on the year end position is nil.

Urban Planning

- The period variation is favourable to period budget by \$63,921.
- The variation predominantly relates to underspend in consultancy costs due to budget timing of projects. Funds will be expended within the upcoming months. Lower than anticipated agency staff and recruitment costs due to the service area having a full complement of staff has also resulted in a minor variance. One fleet vehicle within the service area has been reduced decreasing vehicle operating cost for the area.
- The budget will be adjusted to account for the negative variance during the annual budget review process.

Finance

• **Finance Office**

- The period variation is favourable to period budget by \$47,175.
- The variation predominantly relates to vacancies within the area. One of the vacant positions was filled in recently and the remaining position is expected to be filled in the near future.
- The estimated impact on the year end position is a decrease in expenditure of \$30,000

• **Information Systems**

- The period variation is unfavourable to period budget by \$105,694
- The variation predominantly relates to a number of new unplanned initiatives occurring this financial year and budget timing.
- The budget will be adjusted to account for the negative variance during the annual budget review process.

• **Leisurelife**

- The period variation is favourable to period budget by \$262,205.
- The variation predominantly relates to efficiencies in rostering across customer service, crèche and health and fitness areas and decreased delivery expenditure relating to the cancellation of school holiday program for December.
- The budget will be adjusted to account for the positive variance during the annual budget review process.

• **Parking**

- The period variation is favourable to period budget by \$40,864.

(To be confirmed 25 March 2019)

- The variation predominantly relates to vacancies within the area. These vacancies have also led to less parking projects and associated lower project expenditure.
- The budget will be adjusted to account for the positive variance during the annual budget review process.

- **Ranger Services**

- The period variation is favourable to period budget by \$59,117.
- The variation predominantly relates to a delay in invoices from City of South Perth for the shared cost of the animal care facility.
- The estimated impact on the year end position is nil as this is a budget timing variance.

Operations

- **Asset Planning**

- The period variation is favourable to period budget by \$234,325.
- The variation predominantly relates to minor delays in projects such as the building asbestos audit, facility strategic plans and road reconciliation audit. Some delays in building maintenance have also contributed to the variance.
- The estimated impact on the year end position is nil as this is a budget timing variance.

- **Parks and Reserves**

- The period variation is favourable to period budget by \$666,446.
- The variation predominantly relates to delays in works such as road reserve maintenance, delays to watering season due to favourable weather conditions and delays in the implementation of the Urban Forest Strategy which is expected to commence in winter before the end of the financial year.
- The budget allocation will be adjusted to account for the delays during the annual budget review process.

- **Street Improvement**

- The period variation is favourable to period budget by \$76,117
- The variation predominantly relates to vacancies within the area and delays in consultancy costs relating to traffic signal modelling and major studies relating to Burswood local area traffic.
- The budget allocation will be adjusted to account for the delays during the annual budget review process

- **Waste Services**

- The period variation is favourable to period budget by \$659,545.
- The variation predominantly relates to lower than anticipated tip fees due to lower tons of waste and gate fees. There is also a budget timing variance relating to the payment of green/bulk verge collection costs.
- The budget will be adjusted to account for the positive variance during the annual budget review process.

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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 \$533,250.
- The variation predominantly relates to minor delays in few capital projects (Leisurelife changeroom, purchase of Leisurelife gym equipment, Administration accessibility, 6 and 8 Kent Street renovation works and Aqualife plant room ultraviolet generators project). These projects are currently underway.
- The budget allocation will be adjusted to account for the timing variance during the annual budget review process.

- **Fleet Services**

- The period variation is favourable to period budget by \$441,103.
- The variation predominantly relates to delays in purchasing of parking services vehicles and delays in customisation work required for the new road sweeper. Some savings have been made on vehicle purchasing through the receipt of manufacturer rebates.
- The budget will be adjusted to account for the positive variance during the annual budget review process.

- **Parks and Reserves**

- The period variation is favourable to period budget by \$1,559,758.
- The variation predominantly relates to delays in some capital projects. Works relating to Peninsula to park project has had delays due to unplanned works by Water Corporation on Victoria Park drive. The project is now almost complete. Additional delays in the Lathlain Zone 2 and 2X project due to redesign requirements and Higgins Park Tennis Court upgrade due to delays in finalising the agreement between parties has created a budget timing variance. It is estimated that the Lathlain Zone 2 and 2X projects and Higgins Park Tennis Club project will be carried forward to the next financial year.
- The budget allocation will be adjusted to account for the timing variance during the annual budget review process.

- **Project Management**

- The period variation is favourable to period budget by \$71,000.

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- The variation predominantly relates to delays in site and earthworks relating to the subdivision at 25 Boundary road, St James. These works are anticipated to be completed before the end of the financial year.
- The estimated impact on the year end position is nil as this is a budget timing variance.

- **Street Operations**

- The period variation is favourable to period budget by \$1,390,253.
- The variation predominantly relates to delays in some capital projects. Roberts road and Orrong Road intersection works differed due to delays in the finalisation of designs which is with Main Roads, the commencement of works on Rutland avenue – Oat street to Welshpool road was differed due to delays in approvals from the Public Transport Authority. Most road resurfacing works were scheduled to be completed by early January 2019, but delays on contractor availability and Water Corporation works on Albany Highway has delayed the completion of these projects as planned. Drainage works on Bishopsgate has been delayed due to site access restrictions. Pavement upgrade on Shepperton Road and Miller street is expected to be carried forward to the next financial year as this project is staged over two years.
- The budget will be adjusted to account for the positive variance during the annual budget review process. Unspent funds relating to projects that are staged over two years will be carried forward to the next financial year.

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.

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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

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insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown as short term borrowings in current liabilities.

(i) Trade and Other Receivables

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

(j) Inventories

General

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

Land Held for Resale

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

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

(k) Fixed Assets

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

Initial Recognition

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

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

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Revaluation

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

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

Land Under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government. Council has elected not to recognise any value for land under roads acquired on or before 31 December 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16 (a) (i) prohibits local governments from recognising such land as an asset. In respect of land under roads acquired on or after 1 August 2008, as detailed above, Local Government (Financial Management) Regulation 16 (a) (i) prohibits local governments from recognising such land as an asset.

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

Depreciation of Non-Current Assets

All non-current assets having a limited useful life (excluding freehold land) are systematically depreciated over their useful lives in a manner that reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use. Depreciation is recognised on a straight-line basis, using rates that are reviewed each reporting period. Major depreciation periods are:

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

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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.

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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.

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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 31 January 2019. 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.

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

(p) Borrowing Costs

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

(q) Provisions

Provisions are recognised when:

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

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

(r) Current and Non-Current Classification

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

(s) Comparative Figures

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

(t) Budget Comparative Figures

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

Service Unit Definitions

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

Chief Executive Office

Chief Executive Office

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

Communications and Engagement

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

Customer Relations

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

Leadership and Governance

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

Human Resources

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

Community Planning

Building Services

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

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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.

(To be confirmed 25 March 2019)

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.

(To be confirmed 25 March 2019)

Street Operations

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

Waste

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

(To be confirmed 25 March 2019)



Statement of Financial Activity
For the period 1 July 2018 to 31 January 2019

Particulars	Material Variance		Revised Budget	31 January 2019	
	\$	%	\$	Year-to-Date Budget	Year-to-Date Actual
				\$	\$
Revenue					
Chief Executive Office			55,000	4,730	4,541
Chief Executive Office			50,500	4,450	3,476
Communications and Engag			1,000	0	647
Customer Relations			0	0	0
Human Resources			3,000	0	323
Leadership and Governance			500	280	94
Community Planning			1,353,000	866,707	924,343
Building Services			370,500	235,760	216,683
Community Development			268,500	120,656	117,829
Community Planning Office			1,000	0	518
Digital Hub			1,500	0	3,554
Economic Development			0	0	0
Environmental Health			282,000	265,410	270,688
General Compliance			10,000	5,810	7,943
Healthy Community			27,500	16,030	19,340
Library Services			31,500	13,335	19,735
Place Management			0	0	0
Strategic Town Planning			1,000	0	0
Urban Planning	58,347	▲	359,500	209,706	268,053
Finance			57,733,500	51,729,475	52,192,489
Aqualife	66,230	▲	2,182,500	1,262,398	1,328,628
Budgeting			1,622,500	383,600	365,035
Corporate Funds	131,563	▲	48,124,500	46,452,550	46,584,113
Finance Office			1,000	0	518
Financial Services	105,797	▲	747,500	637,250	743,047
Information Systems			2,000	1,120	1,029
Leisurelife	92,637	▼	2,205,500	1,308,122	1,215,485
Parking	266,012	▲	2,734,000	1,594,835	1,860,847
Ranger services			114,000	89,600	93,787
Operations			9,626,000	2,180,448	2,126,295
Asset Planning	42,374	▼	1,019,500	183,134	140,760
Environment			0	0	0
Fleet Services			10,500	0	11,940
Operations Office			2,002,500	1,456	518
Parks and Reserves			3,151,000	323,070	311,169
Project Management			0	0	665
Street Improvement			10,500	6,132	20,538
Street Operations	79,349	▼	2,640,500	930,656	851,307
Waste Services	53,398	▲	791,500	736,000	789,398
Total Revenue			68,767,500	54,781,360	55,247,667

(To be confirmed 25 March 2019)



Statement of Financial Activity
For the period 1 July 2018 to 31 January 2019

Particulars	Material Variance		Revised Budget	31 January 2019	
	\$	%	\$	Year-to-Date Budget	Year-to-Date Actual
				\$	\$
Operating Expense					
Chief Executive Office			(4,403,000)	(2,588,870)	(2,467,567)
Chief Executive Office			(1,123,500)	(583,380)	(588,439)
Communications and Engag	78,088	▼ 17%	(841,500)	(466,835)	(388,747)
Customer Relations	57,204	▼ 11%	(878,500)	(531,315)	(474,111)
Human Resources			(844,000)	(509,930)	(498,988)
Leadership and Governance			(715,500)	(497,410)	(517,281)
Community Planning			(8,272,000)	(4,570,366)	(4,308,064)
Building Services	43,916	▼ 14%	(496,500)	(323,440)	(279,524)
Community Development	99,086	▼ 9%	(1,962,500)	(1,148,281)	(1,049,195)
Community Planning Office			(947,500)	(552,790)	(549,008)
Digital Hub			(153,000)	(83,734)	(92,282)
Economic Development			(194,500)	(90,520)	(70,234)
Environmental Health	49,576	▲ 13%	(652,000)	(378,550)	(428,126)
General Compliance			(249,500)	(145,460)	(131,576)
Healthy Community	28,386	▼ 19%	(261,000)	(152,961)	(124,575)
Library Services	38,212	▲ 6%	(1,243,500)	(683,310)	(721,522)
Place Management	77,235	▼ 49%	(302,500)	(156,760)	(79,525)
Strategic Town Planning			(726,000)	(222,530)	(214,388)
Urban Planning	63,921	▼ 10%	(1,083,500)	(632,030)	(568,109)
Finance			(21,912,500)	(13,113,590)	(12,795,053)
Aqualife			(2,537,000)	(1,398,792)	(1,423,106)
Budgeting			(7,756,000)	(5,374,100)	(5,364,164)
Corporate Funds			(558,000)	(196,600)	(191,536)
Finance Office	47,175	▼ 11%	(773,500)	(448,700)	(401,525)
Financial Services			(1,298,500)	(667,950)	(643,766)
Information Systems	105,694	▲ 7%	(2,966,000)	(1,620,780)	(1,726,474)
Leisurelife	262,205	▼ 16%	(2,756,000)	(1,655,772)	(1,393,567)
Parking	40,864	▼ 3%	(2,442,500)	(1,254,796)	(1,213,932)
Ranger services	59,117	▼ 12%	(825,000)	(496,100)	(436,983)
Operations			(31,223,000)	(12,264,675)	(10,604,052)
Asset Planning	234,325	▼ 11%	(10,814,000)	(2,170,863)	(1,936,538)
Environment			(185,500)	(84,813)	(102,436)
Fleet Services			0	(210)	(4,906)
Operations Office			(2,820,000)	(426,675)	(414,168)
Parks and Reserves	666,446	▼ 22%	(4,981,500)	(3,075,399)	(2,408,953)
Project Management			(1,901,500)	(620,530)	(604,741)
Street Improvement	76,117	▼ 13%	(1,165,000)	(587,696)	(511,579)
Street Operations			(2,854,500)	(1,511,800)	(1,493,587)
Waste Services	659,545	▼ 17%	(6,501,000)	(3,786,689)	(3,127,144)
Total Operating Expense			(65,810,500)	(32,537,501)	(30,174,736)

(To be confirmed 25 March 2019)



Statement of Financial Activity
For the period 1 July 2018 to 31 January 2019

Particulars	\$	Material Variance		Revised Budget \$	31 January 2019	
					Year-to-Date Budget \$	Year-to-Date Actual \$
<u>Capital Expense</u>						
Chief Executive Office				0	0	0
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				(138,000)	0	0
Building Services				0	0	0
Community Development				(138,000)	0	0
Community Planning Office				0	0	0
Digital Hub				0	0	0
Economic Development				0	0	0
Environmental Health				0	0	0
General Compliance				0	0	0
Healthy Community				0	0	0
Library Services				0	0	0
Place Management				0	0	0
Strategic Town Planning				0	0	0
Urban Planning				0	0	0
Finance				(1,213,500)	(205,000)	(175,282)
Aqualife				0	0	0
Budgeting				0	0	0
Corporate Funds				0	0	0
Finance Office				0	0	0
Financial Services				0	0	0
Information Systems	29,718	▼	14%	(976,500)	(205,000)	(175,282)
Leisurelife				0	0	0
Parking				(237,000)	0	0
Ranger services				0	0	0
Operations				(17,052,000)	(6,528,200)	(2,555,947)
Asset Planning	533,250	▼	40%	(3,270,000)	(1,329,700)	(796,450)
Environment				0	0	0
Fleet Services	441,103	▼	60%	(934,500)	(731,500)	(290,397)
Operations Office				0	0	0
Parks and Reserves	1,559,758	▼	91%	(6,297,000)	(1,705,000)	(145,242)
Project Management	71,000	▼	100%	(71,000)	(71,000)	0
Street Improvement				0	0	0
Street Operations	1,390,253	▼	52%	(6,479,500)	(2,686,000)	(1,295,747)
Waste Services				0	(5,000)	(28,111)
Total Capital Expense				(18,403,500)	(6,733,200)	(2,731,229)

(To be confirmed 25 March 2019)



Statement of Financial Activity
For the period 1 July 2018 to 31 January 2019

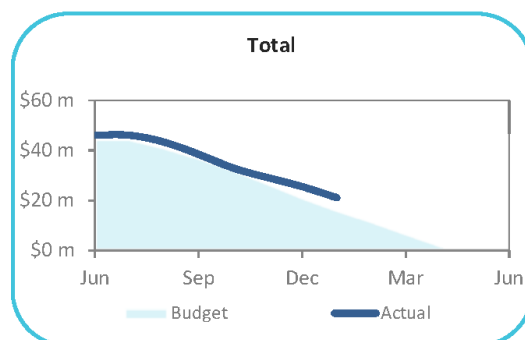
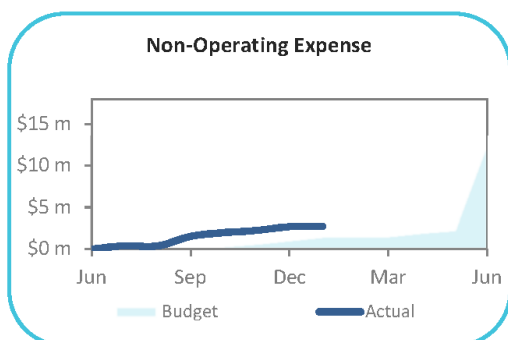
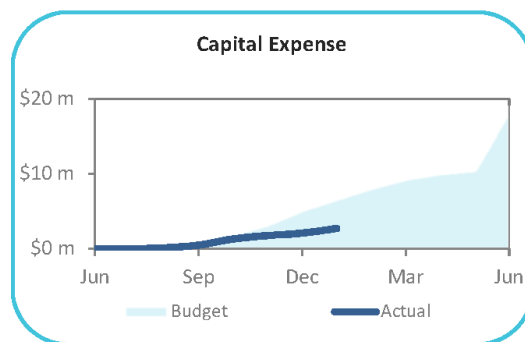
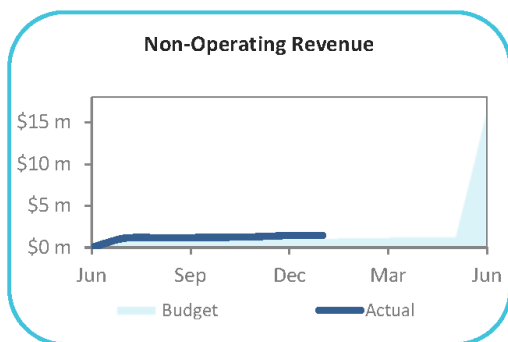
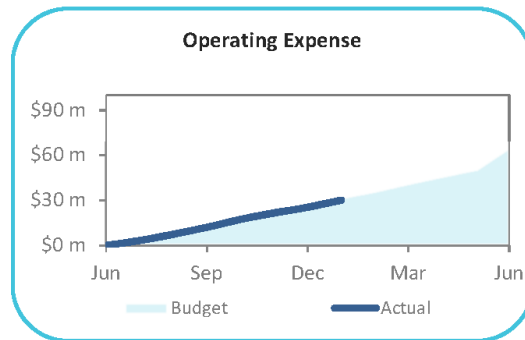
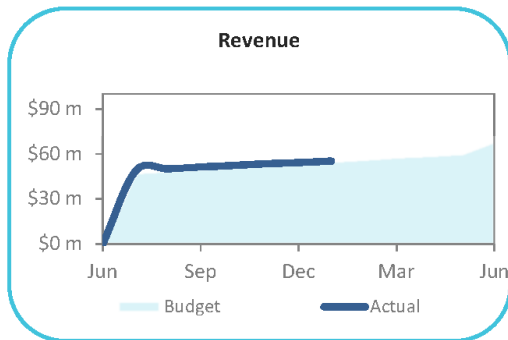
Particulars	\$	Material Variance	%	31 January 2019	
				Revised Budget	Year-to-Date Budget
				\$	\$
					Year-to-Date Actual
					\$
Non-Operating Revenue					
Finance				17,027,000	1,231,000
Corporate Funds				17,027,000	1,247,949
					1,247,949
Operations				383,000	205,000
Fleet Services				383,000	194,339
					194,339
Total Non-Operating Revenue				17,410,000	1,436,000
					1,442,287
Non-Operating Expense					
Finance				(12,932,500)	(2,698,750)
Corporate Funds				(12,932,500)	(2,704,631)
					(2,704,631)
Total Non-Operating Expense				(12,932,500)	(2,698,750)
					(2,704,631)
Non-Cash Items Adjustments					
Profit and Loss				(1,607,500)	(936,250)
Depreciation				8,037,500	(346,241)
					5,630,499
Total Non-Cash Items Adjustments				6,430,000	3,580,500
					5,284,258
Suspense Items Yet To Be Applied				0	0
Opening Surplus / (Deficit)				4,539,000	137,712
Closing Surplus / (Deficit)				0	4,539,000
				22,367,409	31,040,328

(To be confirmed 25 March 2019)



Statement of Financial Activity
For the period 1 July 2018 to 31 January 2019

Graphical Representation



(To be confirmed 25 March 2019)



Net Current Funding Position
For the period 1 July 2018 to 31 January 2019

Particulars	Brought Forward 1 July \$	2018-2019 Revised Budget \$	Year To Date Actual \$
Current Assets			
Cash - Unrestricted	10,553,410	7,903,757	30,361,808
Cash - Reserves / Restricted	31,086,162	33,823,443	32,247,148
Receivables and Accruals	3,328,489	2,000,000	9,699,485
Inventories	9,470	1,500	9,470
	44,977,531	43,728,700	72,317,912
Less Current Liabilities			
Payables and Provisions	(9,352,369)	(9,905,257)	(9,030,435)
	(9,352,369)	(9,905,257)	(9,030,435)
Net Current Asset Position	35,625,162	33,823,443	63,287,476
Less			
Cash - Reserves / Restricted	(31,086,162)	(33,823,443)	(32,247,148)
Estimated Surplus / (Deficiency) Carried Forward	4,539,000	-	31,040,328

(To be confirmed 25 March 2019)



Cash and Cash Investments
For the month ended 31 January 2019

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	
CBA	13,361,808				17,441	21%
At Call	13,361,808	Variable	11am	Daily	17,441	
ME Bank	7,000,000				41,630	11%
133559	3,000,000	2.70	115	20-May-19	25,521	
133560	4,000,000	2.45	60	26-Mar-19	16,110	
NAB	8,000,000				91,291	13%
57-576-8731	2,000,000	2.70	330	25-Jun-19	48,822	
76-609-2519	1,000,000	2.71	122	27-May-19	9,058	
76-490-3795	5,000,000	2.71	90	25-Apr-19	33,411	
Total Cash - Unrestricted	30,361,808				191,787	48%
Cash - Restricted						
CBA	11,247,148				171	18%
At Call	11,247,148	Variable	11am	Daily	171	
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	4,000,000				97,644	6%
57-186-2122	4,000,000	2.70	330	25-Jun-18	97,644	
BOQ	3,000,000				41,137	5%
036670	3,000,000	2.75	182	17-Jun-19	41,137	
Total Cash - Restricted	32,247,148				427,083	52%
Total Cash - Invested	62,608,956				618,870	100%
Cash on Hand	9,005					
Total Cash	62,617,961					

(To be confirmed 25 March 2019)



Cash and Cash Investments
For the month ended 31 January 2019

Cash and Investments Analysis

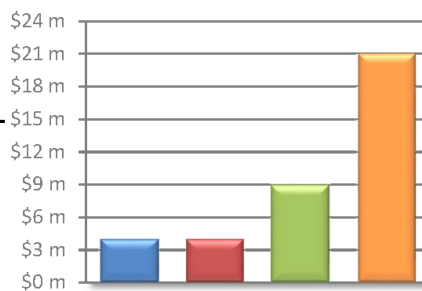
Portfolio Diversity

Institution	%
Bankwest	26
BOQ	5
CBA	39
ME Bank	11
Suncorp	0
NAB	19
	100

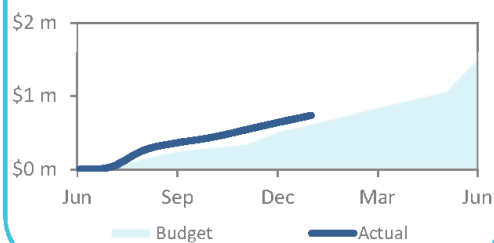


Investment Maturity Timing

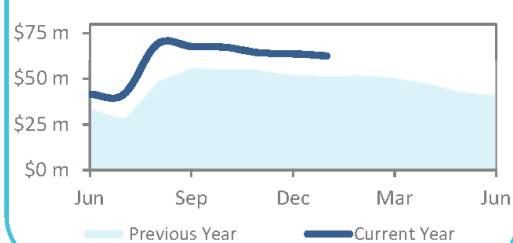
Maturity	\$
Up to 30 days	4,000,000
31 - 60 days	4,000,000
61 - 90 days	9,000,000
90+ days	21,000,000
	38,000,000



Interest Earnings



Total Cash Holdings



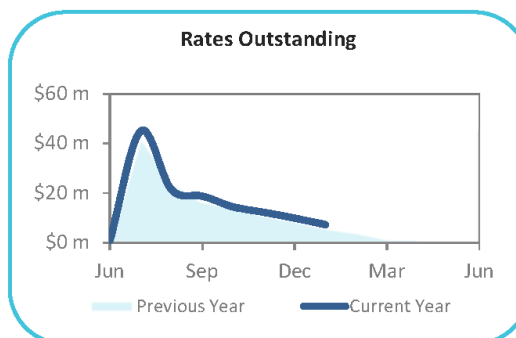
(To be confirmed 25 March 2019)



Receivables (Rates and Sundry Debtors)
For the month ended 31 January 2019

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

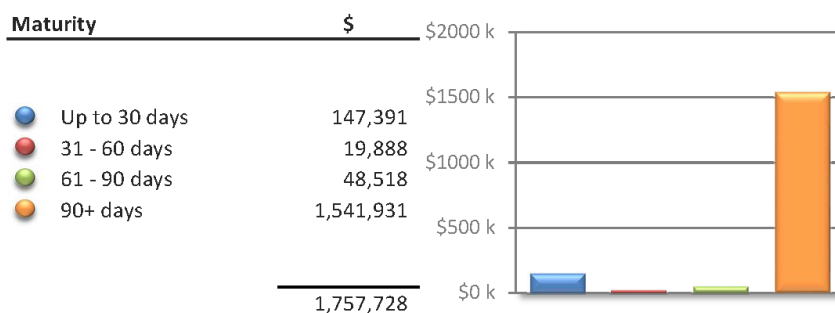
	Total
Balance from Previous Year	1,092,378
Rates Levied - Initial	45,627,053
Rates Levied - Interims	302,755
Total Rates Collectable	47,022,186
Current Rates Collected To Date	39,655,508
Current Rates Outstanding	7,366,678
% Rates Outstanding	15.7%
% Rates Outstanding target less than	13.5%



Sundry Debtors

Type	Total	30 Days	60 Days	90 Days	90+ Days
Grants and Subsidies	34,994	34,994	-	-	-
Property Rent	9,009	7,402	-	-	1,607
Aqualife Fees	41,108	39,774	1,034	300	-
Leisurelife Fees	12,018	10,250	255	84	1,429
Community Life Fees	6,031	4,876	-	-	1,154
Health Fees	10,557	2,557	-	1,014	6,986
Other Fees and Charges	41,112	41,112	-	-	-
Building and Planning Application Fees	987	987	-	-	-
Infringements - Parking	1,476,282	3,240	17,100	41,920	1,414,022
Infringements - Animals	63,525	2,200	1,200	200	59,925
Infringements - General	36,174	-	300	-	35,874
Infringements - Bush Fire	21,627	-	-	4,000	17,627
Infringements - Health	4,306	-	-	1,000	3,306
Total Sundry Debtors	1,757,728	147,391	19,888	48,518	1,541,931

Sundry Debtor Aged Analysis



(To be confirmed 25 March 2019)



Grants and Contributions
For the month ended 31 January 2019

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	207,225	167,275
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	1,358,697	8,193,096

(To be confirmed 25 March 2019)



Reserve Funds
For the month ended 31 January 2019

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

(To be confirmed 25 March 2019)



*Reserve Funds
For the month ended 31 January 2019*

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

(To be confirmed 25 March 2019)



Reserve Funds
For the month ended 31 January 2019

Reserve Funds Transactions

	Annual Opening Balance \$	Transfer to Reserve \$	Transfer from Reserve \$	31 January 2019 Balance Actual \$	Balance Budget \$	Annual Revised Budget \$
Building Renewal	487,366	1,332	-	488,698	487,366	525,366
Cash-in-Lieu	-	-	-	-	-	-
Community Art	689,443	1,884	-	691,327	689,443	690,043
Drainage Renewal	225,520	616	-	226,136	225,520	225,920
Edward Millen Site	1,882,335	3,984	-	1,886,319	1,882,335	1,458,678
Furniture and Equip Renewal	599,407	1,638	-	601,045	599,407	599,907
Future Fund	14,384,893	39,317	-	14,424,210	14,384,893	13,658,793
Future Projects	4,079,640	7,051	-	4,086,690	4,079,640	450,178
Harold Hawthorn - Carlisle	148,630	406	-	149,036	148,630	148,630
Information Technology Ren	661,800	1,809	-	663,609	661,800	665,400
Insurance Risk Reserve	396,930	1,085	-	398,015	396,930	397,230
Land Asset Optimisation	801,300	1,083,472	-	1,884,772	801,300	397,230
Other Infrastructure Renew	614,943	1,681	-	616,624	614,943	615,443
Parks Renewal	96,025	262	-	96,287	96,025	46,225
Pathways Renewal	419,697	1,147	-	420,844	419,697	420,397
Plant and Machinery	268,942	735	-	269,677	268,942	269,342
Renewable Energy	174,780	478	-	175,258	174,780	75,380
Roads Renewal	881,637	2,410	-	884,047	881,637	882,337
Underground Power	3,288,499	8,988	-	3,297,487	3,288,499	3,241,999
Waste Management	984,375	2,691	-	987,066	984,375	985,175
	31,086,162	1,160,987	-	32,247,148	31,086,162	25,753,673

(To be confirmed 25 March 2019)



Capital Items
For the month ended 31 January 2019

Capital Items

The following pages summarise the progress of the Capital Items.

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

Item Timing

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

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

Budget Status

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

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

Completion Stage

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

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

(To be confirmed 25 March 2019)



Capital Items Progress
For the month ended 31 January 2019

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Land and Buildings			3,036,500	762,170
Renewal - Land and Buildings				
6 Kent Street - Facility - Internal Renewal	<input type="checkbox"/>	■■■■	222,500	176,688
8 Kent Street - Facility - Internal Renewal	<input type="checkbox"/>	■■■■	193,500	175,775
Administration Office - Ceiling - Lighting	<input type="checkbox"/>	■■■■	20,000	17,790
Aqualife - First Aid Room - Refurbish	<input type="checkbox"/>	■■■■	20,000	14,485
Aqualife - Function Room - Renew Floor	<input type="checkbox"/>	■■■■	10,000	6,840
Aqualife - Plant Room - Ultraviolet Generators	<input type="checkbox"/>	■■■■	125,000	0
Fletcher Park - Clubrooms - Plumbing Fixtures	<input type="checkbox"/>	■■■■	10,000	0
Fraser Park - Clubrooms - Painting	<input type="checkbox"/>	■■■■	10,000	0
Harold Hawthorne Centre - Various - Air Conditioning	<input type="checkbox"/>	■■■■	100,000	0
Harold Rossiter Park - Clubrooms - Painting	<input checked="" type="checkbox"/>	■■■■	5,000	17,080
Higgins Park - Clubrooms - Painting	<input checked="" type="checkbox"/>	■■■■	10,000	15,900
Leisurelife - Drama Room - Floor Reseal	<input type="checkbox"/>	■■■■	40,000	3,438
Leisurelife - Gym - Air Conditioning	<input type="checkbox"/>	■■■■	230,000	2,230
Leisurelife - Sports Court Major- Roller Door	<input type="checkbox"/>	■■■■	7,000	5,020
Leisurelife - Toilets and Change Rooms - Renewal	<input type="checkbox"/>	■■■■	261,500	122,758
Library - Outdoor Staff Area - Courtyard Security	<input type="checkbox"/>	■■■■	10,000	2,007
Library - Public Areas - Carpets	<input type="checkbox"/>	■■■■	86,000	0
Library - Staff Kitchen - Refurbish	<input type="checkbox"/>	■■■■	35,000	0
Library - Staff Locker Area - Compactus Area Ceiling	<input type="checkbox"/>	■■■■	7,000	4,690
Library - Staff Office - Fit Out and Storage	<input type="checkbox"/>	■■■■	80,000	0
Reactive Building Renewal Works - Various - Allocation	<input type="checkbox"/>	■■■■	100,000	0
Taylor Reserve - Toilets - Renewal	<input type="checkbox"/>	■■■■	185,500	180,171
Upgrade - Land and Buildings				
Administration Office - Facility - Accessibility Upgrade	<input type="checkbox"/>	■■■■	51,000	1,080
Land - 25 Boundary Road - Subdivision	<input type="checkbox"/>	■■■■	71,000	0
Leisurelife - First Aid Room - Lighting	<input type="checkbox"/>	■■■■	1,500	0
Kitchen Upgrade - Higgins Park Tennis Club	<input checked="" type="checkbox"/>	■■■■	0	1,598
874 Albany Highway - Accessibility	<input type="checkbox"/>	■■■■	15,000	14,621
New - Land and Buildings				
Lathlain Redevelopment (Zone 2) - Buildings	<input type="checkbox"/>	■■■■	750,000	0
Lathlain Redevelopment (Zone 2x) - Buildings	<input type="checkbox"/>	■■■■	380,000	0

(To be confirmed 25 March 2019)



Capital Items Progress
For the month ended 31 January 2019

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Plant and Machinery			934,500	318,508
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 checked="" type="checkbox"/>	■□□□	25,000	25,272
125 VPK - Nissan Navara Ute (Plant 389)	<input checked="" type="checkbox"/>	■□□□	32,000	32,642
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	23,709
Electric Bicycles	<input type="checkbox"/>	■□□□	10,500	3,704
Minor Plant Renewal - Parks	<input type="checkbox"/>	■□□□	13,000	11,448
Minor Plant Renewal - Street Improvement	<input type="checkbox"/>	■□□□	13,000	7,786
Minor Plant - Bins		□□□□	0	28,111
Furniture and Equipment			336,500	34,280
6 and 8 Kent Street - Minor Expense - Allocation	<input type="checkbox"/>	□□□□	30,000	0
Administration Centre - Minor Expense - Allocation	<input type="checkbox"/>	■□□□	30,000	9,204
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	6,348
Depot - Minor Expense - Allocation	<input type="checkbox"/>	■□□□	10,000	0
Digital Hub - Minor Expense - Allocation	<input type="checkbox"/>	■□□□	5,000	1,343
Leisure life - Minor Expense - Allocation	<input type="checkbox"/>	■□□□	10,000	6,029
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	331
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

(To be confirmed 25 March 2019)



Capital Items Progress
For the month ended 31 January 2019

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Information Technology			976,500	175,282
Renewal - Information Technology				
Software - Customer Request Management System	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	150,000	0
System - Intranet and Portal	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	85,000	50,139
Upgrade - Information Technology				
Hardware - Workstations and Peripherals	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	10,000	2,454
Network - Aqualife	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	5,000	0
Software - Leisure Facilities Management	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	95,000	52,300
Software - Library Management	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	95,000	21,285
Software - Records Management	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	60,000	0
System - Authority 7.x	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	45,000	0
New - Information Technology				
Software - Asset Management	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	190,000	22,440
Software - Minutes and Agendas	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	50,000	24,968
Software - Mobile App Lighten Up	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	1,500	1,697
Software - Mobile Health	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	100,000	0
System - RFID Self-Service Solution	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	90,000	0
Roads			4,338,500	963,795
Renewal - Roads				
Albany Highway - Duncan to Teddington - Seal	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	10,000	17,532
Albany Highway - Kent - Miller Roundabout - Seal	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	68,500	0
Albany Highway - Service Lane to Shepperton - Seal	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	36,000	0
Custance Street - Getting to Roberts - Seal	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	36,500	50,664
Enfield Street - Goddard to Gallipoli - Seal	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	142,000	130,701
Enfield Street - Waller to Goddard - Seal	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	33,000	15,793
Esperance Street - Berwick to End - Seal	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	97,000	22,591
Gloucester Street - Cargill to Leonard - Seal	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	163,000	2,230
Hampton Road - Howick to Teague - Seal	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	131,500	55,006
Hubert Street - Somerset to Oats - Seal	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	76,500	29,490
Kate Street - Norseman to Lake View - Seal	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	56,000	0
King George Street - Berwick to 60m South - Seal	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	27,500	7,355
Maple Street - Gallipoli to End - Seal	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	144,500	104,412
Oats Street - Mars to Planet - Seal	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	131,500	965
Oats Street - Tuckett to Rutland - Seal	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	158,500	2,040
Rathay Street - Berwick to Lansdowne - Seal	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	127,000	1,635
Salford Street - Albany to Lichfield - Seal	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	72,500	1,375
Staines Street - Goddard to Gallipoli - Seal	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	189,000	141,084
Star Street - Mid Block to Archer - Seal	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	119,500	24,591

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Capital Items Progress
For the month ended 31 January 2019

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Upgrade - Roads				
Hill View Terrace - Oats and Albany - Pavement	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	76,000	4,000
Hill View Terrace and Oats Street - Intersection	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	170,000	0
Kent and Hayman - Stage 1 - Pavement	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	630,000	6,533
McCartney Crescent - Pavement	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	22,500	15,150
Roberts Road and Orrong Road - Intersection	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	220,000	0
Rutland Avenue - Oats to Welshpool - Pavement	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	449,500	1,507
Shepperton and Miller - Stage 2 - Pavement	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	449,500	10,200
New - Roads				
Cookham Road - Goddard to Gallipoli - Calming	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	24,000	0
Cornwall Street - Gallipoli to Castle - Calming	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	40,000	4,295
Egham Street - Goddard to Gallipoli - Calming	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	24,000	0
Gallipoli Street - Egham to Enfield - Calming	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	23,000	92,384
Gallipoli Street - Egham to Howick - Calming	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	23,000	98,628
Goddard Street - Egham to Howick - Calming	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	24,000	49,688
Goddard Street - Midgley to Cookham - Calming	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	24,000	46,178
Goddard Street - Saleham to McCartney - Calming	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	88,000	0
McCartney Crescent - Goddard to Roberts - Calming	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	51,500	12,806
Saleham Street - Goddard to Gallipoli - Calming	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	52,500	14,960
Staines Street - Rutland to Goddard - Calming	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	40,000	0
Streatley Road - Gallipoli to Castle - Calming	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	40,000	0
Various - Bike Plan Initiatives - On Road Facilities	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	47,000	0
Drainage			444,500	63,367
Renewal - Drainage				
Hill View Terrace - Intersection Drainage	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	74,500	6,000
Pipe Renewal - Allocation	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	40,000	12,983
Pit Renewal - Allocation	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	20,000	3,080
Sump Renewal - Allocation	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	35,000	27,202
New - Drainage				
Bishopsgate Street - Improvements	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	235,000	0
Lake View Terrace - Improvements	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	20,000	14,103
Right of Ways - Various	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	20,000	0

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Capital Items Progress
For the month ended 31 January 2019

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	<input type="checkbox"/>	■■■■	16,500	15,864
Berwick Street - Whittlesford to Hillview - Surface	<input type="checkbox"/>	■■■■	37,000	36,248
Gloucester Street - McMaster to King George - Surface	<input type="checkbox"/>	■■■■	17,000	9,018
Kitchener Avenue - Howick to Egham - Surface	<input checked="" type="checkbox"/>	■■■■	18,500	20,264
Lathlain Redevelopment (Zone 7) - Pathways	<input type="checkbox"/>	■■■■	150,000	0
Mint Street - Carnarvon to Shepperton - Surface	<input checked="" type="checkbox"/>	■■■■	20,500	25,872
New - Pathways				
Goodwood Parade - Shared Path - Surface	<input type="checkbox"/>	■■■■	400,000	5,445
Turner Avenue - Kent to Brodie Hall - Surface	<input type="checkbox"/>	■■■■	40,500	0
Parks			6,297,000	145,242
Renewal - Parks				
George Street Reserve - Revegetation Project	<input type="checkbox"/>	■■■■	60,000	19,243
GO Edwards Park - Renewal	<input type="checkbox"/>	■■■■	1,000,000	18,926
Kensington Bushland - Information Shelters	<input type="checkbox"/>	■■■■	7,000	1,065
Kent Street Reserve - Revegetation Project	<input type="checkbox"/>	■■■■	10,000	0
Main and Arterial Roads - Landscaping and Planting	<input type="checkbox"/>	■■■■	10,000	0
McCallum Park - River Wall - Foreshore Landscape	<input type="checkbox"/>	■■■■	608,000	34,305
Tree Plan - Tree Replanting	<input type="checkbox"/>	■■■■	78,000	3,227
Upgrade - Parks				
Fletcher Park - Cricket Nets	<input type="checkbox"/>	■■■■	70,000	65,416
Higgins Park - Tennis Courts	<input type="checkbox"/>	■■■■	100,000	0
John Macmillan Park - Redevelopment	<input type="checkbox"/>	■■■■	430,000	0
New - Parks				
Kensington Bushland - Jirdarup Signage	<input type="checkbox"/>	■■■■	24,000	2,724
Lathlain Redevelopment (Zone 2) - Parks	<input type="checkbox"/>	■■■■	1,533,000	0
Lathlain Redevelopment (Zone 2x) - Parks	<input type="checkbox"/>	■■■■	2,245,000	0
Peninsula to Park - Landscaping	<input type="checkbox"/>	■■■■	122,000	336

(To be confirmed 25 March 2019)



Capital Items Progress
For the month ended 31 January 2019

Capital Items

Particulars	Budget Status	Completion Stage	Revised Budget \$	Year-to-Date Actual \$
Other Infrastructure			1,339,500	155,873
Renewal - Other Infrastructure				
Car Parks - Car Park Kerbs - Allocation	<input type="checkbox"/>	■ ■ ■ ■	5,000	0
Car Parks - GO Edwards No 17	<input checked="" type="checkbox"/>	■ ■ ■ ■	33,000	54,274
Car Parks - Resurfacing - Allocation	<input type="checkbox"/>	■ ■ ■ ■	20,000	5,205
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 checked="" type="checkbox"/>	■ ■ ■ ■	12,000	18,331
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

8.3 2018-2019 Schedule of Fees and Charges review

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

Date:	6 February 2019
Reporting Officer:	A Thampoe
Responsible Officer:	G Pattrick
Voting Requirement:	Absolute Majority
Executive Summary: Recommendation – That the Finance and Audit Committee recommends that Council approves minor amendments to the 2018-2019 Schedule of Fees and Charges and that local public notice of the proposed minor amendments be given, in accordance with Section 6.19 of the <i>Local Government Act 1995</i>. <ul style="list-style-type: none"> The 2018-2019 Schedule of Fees and Charges were reviewed as part of the Annual Budget Review. It is recommended that some minor amendments occur to the 2018-2019 Schedule of Fees and Charges. 	

TABLED ITEMS:

Nil.

BACKGROUND:

Section 6.16 of the *Local Government Act 1995* allows for the Schedule of Fees and Charges to be amended from time to time.

The 2018-2019 Schedule of Fees and Charges were reviewed as part of the Annual Budget Review. The review has identified instances where amendments are required to update fees based on operational reviews conducted during the first six months of the financial year.

Officers are seeking Council approval to amend the Schedule of Fees and Charges, including imposing a new fee.

The proposed amendments, and the reasoning for those amendments, has been provided by the responsible officers.

DETAILS:

A review has been conducted on the current Schedule of Fees and Charges levied by Council as part of the Annual Budget process. Officers, in reviewing the applicable fees and charges, have taken into consideration:

1. The cost to provide the service or good;
2. The importance of the service or goods to the community;
3. The price at which the service or goods could be provided by an alternative provider; and
4. Proposed changes to fees and charges imposed in accordance with other written law (statutory fees and charges).

(To be confirmed 25 March 2019)

The new fees and charges identified are listed below.

Community Development Officer – Clubs, Events and Bookings, has provided the following:

The Town hosts a broad range of bookings each year from small scale bookings to large scale public events and depending on workflow and competing priorities parks and reserves booking approvals can take up to one to two weeks, sometimes longer if it is a large scale event. As a result, there is an increasing need to streamline processes and make the small scale bookings an easier process for the Town and for those wanting to book.

The current process to book a park or reserve for a small scale booking in the Town requires multiple touch points with Town staff and can include Customer Relations, Records, Community Development and Finance. To process a booking end to end can take anywhere between one to three hours with up to 10 staff members being involved in some way when you consider initial enquires, booking application forms, approval documents, invoice creation, key distribution, and bond retention and release.

The Town is proposing to trial an innovative marketplace platform that allows both businesses and Councils to share space online, take bookings by the hour, and streamline the way space (our parks and reserves) is typically managed, significantly reducing the time required to approve a booking.

The Town's current Schedule of Fees and Charges does not include hourly reserve hire fees and charges, only half day and full day rates. This can result in an applicant hiring a reserve for five hours and paying the same amount as someone who hires it for 12 hours. The Town is therefore requesting an update to the Schedule of Fees and Charges to include new hourly rates listed below.

Sports Grounds and Reserves – Active reserve

Proposed new fee

Casual Use (Social Sports Events)

Particulars	Conditions	GST Applicable	2018-2019
Not for profit / charities	Per pitch, per hour	GST	10.25
Individual	Per pitch, per hour	GST	18.00
Commercial	Per pitch, per hour	GST	43.65

Sports Grounds and Reserves – Passive reserve

Proposed new fee

Casual Hire

Particulars	Conditions	GST Applicable	2018-2019
Unincorporated community group	Per zone, per hour	GST	15.40
Individual	Per zone, per hour	GST	15.40
Commercial	Per zone, per hour	GST	33.50

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Legal Compliance:

Section 6.16 of the *Local Government Act 1995 (as amended)* (Imposition of Fees and Charges) states:

- (1) *A local government may impose* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.*

** Absolute majority required.*

- (2) *A fee or charge may be imposed for the following —*
- (a) providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the local government;*
 - (b) supplying a service or carrying out work at the request of a person;*
 - (c) subject to section 5.94, providing information from local government records;*
 - (d) receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate;*
 - (e) supplying goods;*
 - (f) such other service as may be prescribed.*

- (3) *Fees and charges are to be imposed when adopting the annual budget but may be —*

- (a) imposed* during a financial year; and*
- (b) amended* from time to time during a financial year.*

** Absolute majority required.*

Section 6.19 of the *Local Government Act 1995 (as amended)* (Local government to give notice of fees and charges) states:

If a local government wishes to impose any fees or charges under this Subdivision after the annual budget has been adopted it must, before introducing the fees or charges, give local public notice of —

- (a) Its intention to do so; and*
- (b) The date from which it is proposed the fees or charges will be imposed.*

Policy Implications:

Nil

Risk management considerations:

Risk & Consequence	Consequence + Rating	Likelihood = Rating	Overall Risk Analysis	Mitigation/Actions
Compliance: Officers imposing fees and charges not previously imposed by	Minor	Possible	Moderate	Review appropriateness of current fee schedule, and seek to have Council impose new / amend previous fees.

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Risk & Consequence	Consequence + Rating	Likelihood = Rating	Overall Risk Analysis	Mitigation/Actions
Council				
Financial Impact: Council facilities not generating full revenue potential.	Moderate	Possible	Moderate	Review appropriateness of current fee schedule, and seek to have Council impose new / amend previous fees.

Strategic Plan Implications:

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

Financial Implications:Internal Budget:

Changes to the fees and charges will allow the Town to offer a streamlined and equitable service and continue to generate related revenue for small scale bookings on the Towns parks and reserves.

Total Asset Management:

Nil

Sustainability Assessment:

The Fees and Charges have been amended / proposed so as to consider the cost impact of providing those goods and services. This extends across the social, economic, environmental and governance assessment areas.

External Economic Implications:

Nil

Social Issues:

Nil

Cultural Issues:

Nil

Environmental Issues:

Nil

COMMENT:

Officers have conducted reviews of the fees and charges as part of the Annual Budget Review process. The amendments / proposals requested are based on the recommendations received from the officers within Community Development.

Given the proposed new fees streamline the small scale bookings process by increasing accessibility and ease of use, it is requested that the Committee recommend to the Council

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to accept and confirm the changes / proposals to the 2018-2019 Fees and charges as contained in this report.

CONCLUSION:

The changes to the Schedule of Fees and Charges (as proposed) have taken into consideration all requirements as set forth by legislation, are considered fair and reasonable, and will assist in the continued delivery and operation of Council services and activities.

RESOLVED:

Moved: Cr Oliver

Seconded: Cr Anderson

That the Finance and Audit Committee recommends that Council:

- 1. Pursuant to Section 6.16 of the *Local Government Act 1995 (as amended)* (Imposition of Fees and Charges), approves the proposed amendments and inclusions to the 2018-2019 Schedule of Fees and Charges as contained in this report; and**
- 2. Pursuant to Section 6.19 of the *Local Government Act 1995 (as amended)* (Local government to give notice of fees and charges), gives local public notice of its intention to amend the 2018-2019 Schedule of Fees and Charges to be effective from the date of completion of the local public notice period.**

The motion was put and

Carried (5:0)

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

(Absolute majority required)

(To be confirmed 25 March 2019)

8.4 FIN12 - Transaction Card Policy

File Reference:	FIN/11/0001~09
Appendices:	1. Transaction Card Policy
Attachments:	No

Date:	18 February 2019
Reporting Officer:	A. Thampoe
Responsible Officer:	G. Patrick
Voting Requirement:	Simple Majority

Executive Summary:

Recommendation - That the Finance and Audit Committee recommends that Council adopts FIN12 – Transaction Card Policy.

- This report presents a Transaction Card Policy and management practice for the use of credit cards in response to the Auditor General's report on "Controls over corporate credit cards".

TABLED ITEMS:

Nil

BACKGROUND:

In accordance with section 18 of the *Auditor General Act 2006*, section 7.12AJ of the *Local Government Act 1995* and Australian Auditing and Assurance Standards, effective controls over the use of corporate credit cards by local governments were assessed by the Office of Auditor General (OAG). The assessment was conducted through the review of the policies and practices of eight local governments, over the period 1 January 2017 to 30 September 2017.

The audit found local governments generally had satisfactory controls to manage the use of credit cards. There were shortcomings noted of varying significance however, did not find any inappropriate use of credit cards. The OAG made five recommendations based on the audit findings and they are listed below.

Local governments should:

- ensure policies specify requirements for all key credit card processes
- keep adequate records of all card transactions, including information that describes the nature/purpose of the expenditure and evidence of review and approval
- cancel redundant cards in a timely manner to avoid loss and/or misuse of cards
- regularly monitor outstanding transactions to identify and follow up on long outstanding unacquitted transactions
- ensure senior management periodically reviews credit card use, to confirm compliance with policies and to identify any abnormal trends. The results of these reviews should be documented and retained.

(To be confirmed 25 March 2019)

DETAILS:

Parliament gave the Auditor General the mandate to audit local governments to enhance accountability and transparency across the sector. The auditing of local governments by the Auditor General was advised to the sector through several circulars from the Minister and the OAG over 2016 and 2017, together with a guideline from the Department of Local Government, Sport and Cultural Industries. As part of the audit process, the OAG conducted several performance audits and the first of such performance audits was the 'controls over corporate credit cards'.

The audit considered whether:

1. local governments have appropriate policies and administrative systems in place for corporate credit cards;
2. there are suitable controls in place to monitor the issue and use of corporate credit cards and the timely approval of card transactions; and
3. management periodically reviews its use of corporate credit cards and acts on any identified shortcomings.

The recommendations have been considered in line with the Town's current practices and controls and in response a Transaction Card Policy for credit cards is presented to Council.

The Transaction Card Policy provides an in-principle framework to guide the Chief Executive Officer when fulfilling his/her statutory duties for establishing and implementing appropriate systems and procedures for incurring expenditure and making payments specific to transaction cards.

Legal Compliance:

[Local Government Act 1995 - Section 6.5](#)

[Local Government \(Financial Management\) Regulations 1996 – Regulation 5](#)

[Local Government \(Financial Management\) Regulations 1996 – Regulation 11](#)

Policy Implications:

FIN4 – Procurement policy

Risk Management Considerations:

Two risks have been identified as outlined.

Risk & Consequence	Consequence + Rating	Likelihood = Rating	Overall Risk Analysis	Mitigation/Actions
Compliance: The policy being inconsistent with Act and Regulations.	Major	Unlikely	Moderate	The proposed policy has been checked against relevant legislations to ensure compliance.

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Financial Impact: The policy not providing clear guidelines on the use and controls expected for a transaction card.	Major	Unlikely	Moderate	The policy and management practice was created utilising the Office of Auditor General's report on Controls over credit cards and guidelines received from the Western Australian Local Government Association (WALGA) to ensure that the policy is compliant and is easily applied in the day to day operations of the Town.
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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:

Not applicable.

Total Asset Management:

Not applicable.

Sustainability Assessment:External Economic Implications:

Not applicable.

Social Issues:

Not applicable.

Cultural Issues:

Not applicable.

Environmental Issues:

Not applicable.

COMMENT:

The proposed Transaction Card Policy has been prepared having sought input from various state departments and industry members and in particular the recommendations from the OAG's report into the controls over corporate credit cards.

CONCLUSION:

The proposed Transaction Card Policy ensures compliance with the requirements of the *Local Government Act 1995* and the *Local Government (Financial Management) Regulation*

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1996, and provides the Chief Executive Officer a framework to establish and implement appropriate systems and procedures for incurring expenditure and making payments specific to transaction cards.

FURTHER COMMENT:

The Finance and Audit Committee requested further information on this item.

- How will payments made by credit card be reported to Council?

The Acting Chief Financial Officer, Mr Graham Patrick took the question on notice.

- The Committee lacks oversight of what staff reimbursements relate to. Could more information be included on the payment listing for payments that are significant?

The Acting Chief Financial Officer, Mr Graham Patrick advised that staff reimbursements are made when employees pay for work-related expenses themselves and are then reimbursed by the Town. Mr Patrick advised that further information could be provided for significant amounts.

RESOLVED:

Moved: Mr Formosa

Seconded: Cr Ammons Noble

That the Finance and Audit Committee recommends that Council adopts FIN12 Transaction Card Policy, as included in Appendix 1.

The motion was put and

Carried (5:0)

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

(To be confirmed 25 March 2019)

9. MOTION FOR WHICH PREVIOUS NOTICE HAS BEEN GIVEN

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

Nil.

10. MEETING CLOSED TO PUBLIC

10.1 Matters for which the meeting may be closed

Nil.

10.2 Public reading of resolutions that may be made public

Nil.

11. CLOSURE OF COMMITTEE MEETING

There being no further business, Cr Ammons Noble closed the meeting at 5.52pm.

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

Signed:.....Cr Ammons Noble

Dated this:.....Day of2019