

7.7 June 2021 Quarterly Financial Report

Abstract

The Quarterly Financial Report for June 2021 provides detailed reporting on financial performance against Budget for the year.

The non-financial performance against both the Budget and Council Plan for the year will be reported on in the 2020-21 Annual Report.

Council's full year net operating result is a deficit of (\$9.44 million) which is \$4.06 million favourable against the September Amended Budget deficit result of (\$13.50 million). The favourable variance is attributable to a number of factors which are outlined in **Section 2 of Attachment 1 – Financial Overview**.

The overall financial position at 30 June 2021 is satisfactory with a working capital ratio of 1.77 to 1 (includes reserve funds of \$20.89 million and 0.5% cash contingency for emergency response works).

Officers' recommendation

That Council resolve to:

1. Receive and note the Quarterly Financial Report for June 2021 and adopt the final forward commitment listing and amendments for capital works and priority projects as outlined in **(Attachment 1)**.
2. Receive and note the results of the Local Government Performance Reporting Framework (LGPRF) sustainable capacity and financial indicators **(Attachment 2)**.

Responsible director: Phillip Storer, Chief Executive Officer

1. Purpose

The purpose of this report is to provide Council the June 2021 Quarterly Financial Report for the period ended 30 June 2021 (**refer Attachment 1**). This report is designed to provide financial performance reporting on both the Budget and Council Plan.

2. Policy implications and relevance to community plan and council plan

This report is consistent with the Council Plan 2017-21 and the Boroondara Community Plan. In particular, the Council Plan theme of Civic Leadership & Governance and the strategy “Ensure sound financial management while allocating resources to deliver strategic infrastructure and services that meet community needs”.

3. Background

The June 2021 Quarterly Financial Report provides detailed reporting on financial performance against Budget for the year.

The year to date and annual budget figures referred to in this report reflect the September 2020 Amended Budget, approved by Council on 21 September 2020.

Attachment 1: June Quarterly Financial Report 2021 (Incorporating financial performance which includes the final forward commitment listing and amendments for capital works and priority projects)

Attachment 2: Results of Local Government Performance Reporting Framework (LGPRF) sustainable capacity and financial indicators

4. Outline of key issues/options

Financial

Full year actual vs September Amended Budget

The full year net operating deficit of (\$9.44 million) is \$4.06 million favourable against the September Amended Budget deficit of (\$13.50 million). The favourable variance is attributable to a number of factors which are outlined in **Section 2 of Attachment 1 - Financial Overview**.

Full year actual vs. Full year forecast

The full year forecast was presented to Council on 24 May 2021. The full year net operating deficit of (\$9.44 million) is \$1.53 million unfavourable against the full year forecast deficit of (\$7.91 million).

The full year forecast result included the estimated impacts of the Coronavirus Disease (COVID-19) pandemic outbreak on Council’s revenue and expenditure streams. This included Council’s COVID-19 financial assistance package to support residents, local business and community groups.

The financial assistance package of \$4.50 million commenced in April 2020 and has an effect over both the 2019-20 and 2020-21 financial years.

Highlights of significant favourable variances across income and expenditure lines above the full year forecast include the following:

- User fees, charges and fines more favourable by \$1.11 million.
- Asset protection income of \$348,000.
- Open space development contributions of \$1.58 million.
- Employee costs favourable of \$233,000.
- \$761,000 - disposal of property, infrastructure, plant and equipment lower than anticipated.
- Materials and services - favourable variance across a number of line items with the most significant being:
 - Lower support payments for Boroondara's Leisure and Aquatic Facilities of \$725,000 due to more people returning than initially predicted as a result of COVID-19.
 - Food Organics Garden Organics (FOGO) of \$592,000 due to a delay in the rollout of the service to multi-unit dwellings.
 - Tipping fees of \$532,000 due to a combination of changing COVID-19 restrictions and closures of the transfer station during lockdowns, resulted in lower tonnages.

This is partially offset by:

- Lower capital grants of \$8.33 million - mainly due to the implementation of accounting standard AASB15-Revenue from Contracts with Customers. The variance represents unspent grants where performance obligations have not been met at 30 June 2021 and have been transferred to unearned revenue in the balance sheet. The income will be recognised when the performance obligations have been satisfied in 2021-22.
- Lower operating grants \$1.13 million - mainly due to the implementation of the new accounting standard AASB15 - Revenue from Contracts with Customers. The variance primarily relates to the Commonwealth Home Support Programme (CHSP) grants of \$1.12 million and represent unspent grants where performance obligations have not been met at 30 June 2021 under an enforceable contract. Due to the ongoing COVID-19 restrictions in Victoria, Commonwealth Home Support Programme target outputs (hours) for service delivery were not achieved in 2020-21 and have been transferred to unearned revenue in the Balance Sheet. The income will be recognised when performance obligations have been satisfied in 2021-22.
- Depreciation and amortisation of \$413,000 unfavourable.
- \$3.75 million - Council's share (net loss) of the Joint Venture at the Regional Landfill Clayton South. This is an accounting policy entry only (non-cash) and the interim result is based on unaudited financial statements of Regional Landfill Clayton South.

Balance Sheet and Cash Flow Statement

Cash and investment holdings and financial assets are \$94.95 million as at 30 June 2021 which has decreased by \$19.39 million from 30 June 2020.

The Balance Sheet as at 30 June 2021 indicates a satisfactory result with total current assets of \$122.20 million and total current liabilities of \$68.91 million.

Please refer to **page 31 and 32 of Attachment 1** for further detail.

Capital works

Council's full year actual performance in gross Capital Works expenditure is \$75.68 million which is \$12.68 million below the September Amended Budget of \$88.36 million.

Priority projects

Council's full year actual performance in gross priority project expenditure is \$26.23 million which is \$11.81 million below the September Amended Budget of \$38.04 million. Due to the impacts of COVID-19 restrictions during the 2020-21 year, some planned priority projects could not proceed or were delayed.

Refer to **Attachment 1 page 4 and 5 Executive overview** for graphical representation of capital works and priority projects year to date budget, actual and committed expenditure.

Further information is detailed on **page 11-12 and 21-22 in Attachment 1**.

Local Government Performance Reporting Framework (LGPRF)

There are seven sustainable capacity and 11 financial mandatory performance indicators included in the framework, which will be audited and included in Council's performance statement.

The assessment of LGPRF shows that 13 of the 18 indicators with year on year comparable data are within the materiality threshold. Refer to **Attachment 2** for further detail on LGPRF sustainable capacity and financial indicator results.

5. Consultation/communication

The Executive Leadership Team has reviewed and approved the report.

6. Financial and resource implications

Council's current operating and cash flow position is sound. Council continues to monitor and review the financial impacts of COVID-19 on Council's operating budget.

7. Governance issues

The implications of this report have been assessed in accordance with the requirements of the Victorian Charter of Human Rights and Responsibilities.

8. Social and environmental issues

There are no direct impacts resulting from this report.

Manager: Callista Clarke, Acting Chief Financial Officer

Report officer: Sapphire Allan, Acting Co-ordinator Management Accounting

Attachment 1

City of Boroondara
Quarterly Financial Report

   
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June
2021



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Quarterly Financial Report – June 2021

Attachment 1

1. Executive Overview

1.1 Introduction and overview

The June 2021 Quarterly Financial Report has been prepared in accordance with Australian Accounting Standards.

This June 2021 report is designed to identify major variations against the September Amended Budget at an organisational level.

The full year actual results and annual budget referred to in this report reflects the September 2020 Amended Budget approved by Council on 21 September 2020 which includes the carry forward funding for final 2019-20 priority projects and capital works forward commitments.

The March 2021 full year forecast reflects the final result of the full year review of the annual financials to be undertaken during the year.

1.2 Key financial highlights and overview

Key financial summary	ANNUAL ORIGINAL BUDGET	FULL YEAR ACTUAL (1) \$'000	SEPTEMBER AMENDED BUDGET (2) \$'000	FULL YEAR VARIANCE (1) - (2) \$'000	VARIANCE (1) / (2) %	STATUS YTD VARIANCE	FULL YEAR FORECAST (3) \$'000	ANNUAL SEPTEMBER AMENDED BUDGET (3) \$'000	FORECAST VARIANCE (3) - (4) \$'000	STATUS FULL YEAR VARIANCE
Surplus/(Deficit) for the year	(7,389)	(9,439)	(13,496)	4,057	-30%	✓	(7,914)	(13,496)	(1,525)	✗
Recurrent income	239,819	232,373	234,866	(2,493)	-1%	—	229,924	234,866	2,449	✓
Recurrent expenditure	215,600	210,903	214,970	4,067	2%	✓	214,275	214,970	3,372	✓
Capital works										
Expenditure *	82,052	75,676	88,364	12,688	14%	✓	79,857	88,364	4,181	✓
Priority projects										
Expenditure *	33,368	26,227	38,042	11,815	31%	✓	30,546	38,042	4,319	✓
Closing cash and investments **	65,194	82,942	59,239	23,703	40%	✓	68,950	59,239	9,711	✓

* Please refer to page 11-12 and 21-22 for further explanation of variances.

** Please refer to page 10 for further details and explanation of closing cash and investments.

Status legend:

✓	Above budgeted revenue or under budgeted expenditure.
—	Below budgeted revenue or over budgeted expenditure by <10%.
✗	Below budgeted revenue or over budgeted expenditure by >10%.

The overall financial position at 30 June 2021 is satisfactory with a working capital ratio of 1.77 to 1 (including cash contingency for emergency response works and reserve funds of \$20.89 million).

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Attachment 1

Surplus/(Deficit) Result**Full year actual vs. September Amended Budget**

The full year net operating deficit of (\$9.44 million) is \$4.06 million favourable against the September Amended Budget deficit of (\$13.50 million). Refer to **Section 2 Financial Overview** for details on Council's financial performance.

Full year actual vs. Full year forecast

The full year net operating deficit of (\$9.44 million) is \$1.53 million unfavourable against the full year forecast deficit of (\$7.91 million).

The full year forecast result included the estimated impacts of the Coronavirus Disease (COVID-19) pandemic outbreak on Council's revenue and expenditure streams. This included Council's COVID-19 financial assistance package to support residents, local business and community groups. The financial assistance package of \$4.50 million commenced in April 2020 and has an effect over both the 2019-20 and 2020-21 financial years.

Highlights of significant favourable variances across income and expenditure lines above the full year forecast include the following:

- User fees, charges and fines more favourable by \$1.11 million.
- Asset protection income of \$348,000.
- Open space development contributions of \$1.58 million.
- Employee costs favourable of \$233,000.
- \$761,000 - disposal of property, infrastructure, plant and equipment lower than anticipated.
- Materials and services - favourable variance across a number of line items with the most significant being:
 - Lower support payments for Boroondara's Leisure and Aquatic Facilities of \$725,000 due to more people returning than initially predicted as a result of COVID-19.
 - Food Organics Garden Organics (FOGO) of \$592,000 due to a delay in the rollout of the service to multi-unit dwellings.
 - Tipping fees of \$536,000 due to a combination of changing COVID-19 restrictions and closures of the transfer station during lockdowns, resulted in lower tonnages.

This is partially offset by:

- Lower capital grants of \$8.33 million - mainly due to the implementation of accounting standard AASB15-Revenue from Contracts with Customers. The variance represents unspent grants where performance obligations have not been met at 30 June 2021 and have been transferred to unearned revenue in the balance sheet. The income will be recognised when the performance obligations have been satisfied in 2021-22.
- Lower operating grants \$1.13 million - mainly due to the implementation of the new accounting standard AASB15 - Revenue from Contracts with Customers. The variance primarily relates to the Commonwealth Home Support Programme (CHSP) grants of \$1.12 million and represent unspent grants where performance obligations have not been met at 30 June 2021 under an enforceable contract. Due to the ongoing COVID-19 restrictions in Victoria, Commonwealth Home Support Programme target outputs (hours) for service delivery were not achieved in 2020-21 and have been transferred to unearned revenue in the Balance Sheet. The income will be recognised when performance obligations have been satisfied in 2021-22.
- Depreciation and amortisation of \$413,000 unfavourable.

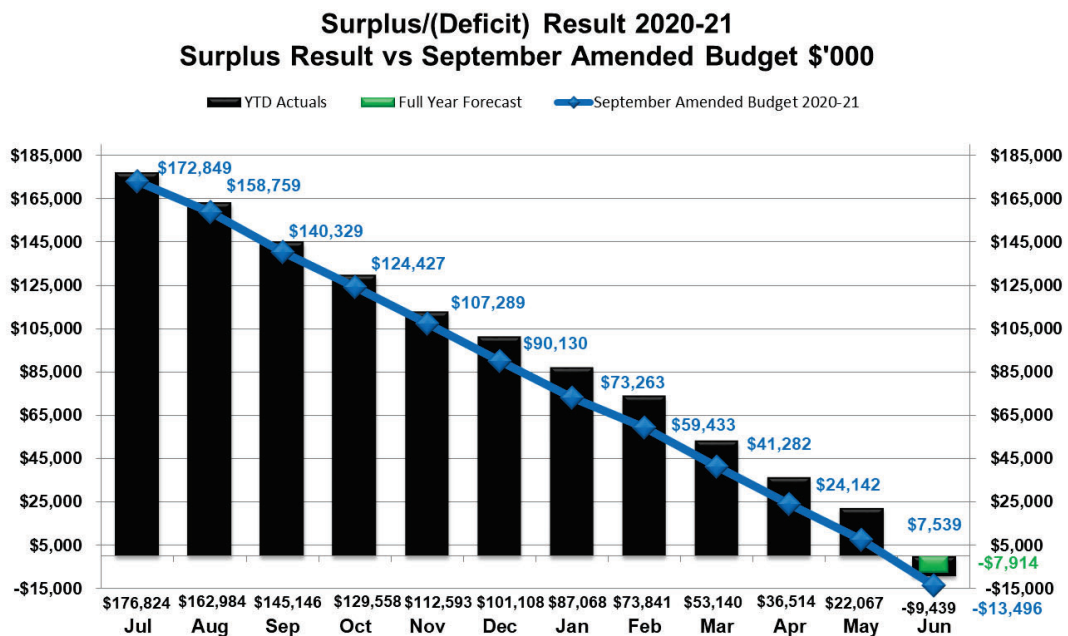
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- \$3.75 million - Council's share (net loss) of the Joint Venture at the Regional Landfill Clayton South. This is an accounting policy entry only (non-cash) and the interim result is based on unaudited financial statements of Regional Landfill Clayton South.

In addition to the above variances, a further \$4.63 million has been identified in net forward commitments for priority projects to be completed in 2021-22. Total forward commitments to 2021-22 is \$14.61 million.

Please refer to the graphical representation below of actual year to date result versus the September Amended Budget.

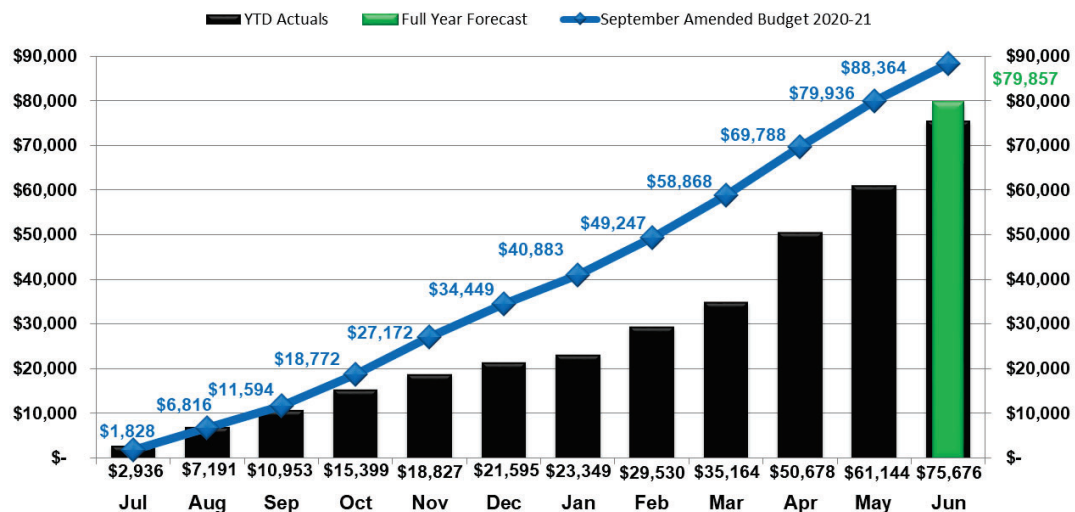


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Attachment 1

Capital Works

Capital Works Projects 2020-21 Cumulative Budget vs Actual Expenditure All Projects - \$'000



Council completed 86% of the September Amended Budget Capital Works expenditure. A total of 85% (or 333 of 392) of projects were completed during the financial year. The calculation for percentage completion is based on the most recent amended budget adjusted for deferred projects approved by Council.

The Full Year Forecast was presented to Council on 24 May 2021. Council completed 95% of the Full Year Forecast capital works expenditure.

Council's full year actual performance in gross capital works expenditure is \$75.68 million which is \$12.68 million below the September Amended Budget of \$88.36 million. This is primarily due to expenditure delays and the impacts of COVID-19 restrictions during the 2020-21 year resulting in planned capital works being delayed.

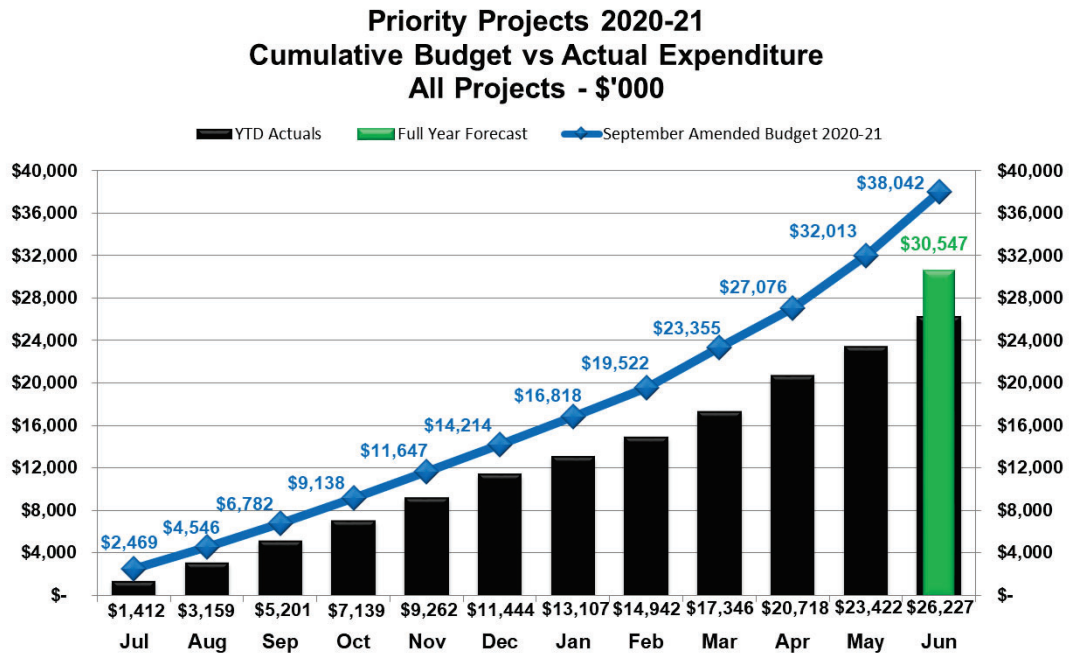
A total of \$15.17 million was identified and carried forward in the 2021-22 Adopted Budget with an additional \$539,000 (net) recognised as at 30 June 2021.

Please refer to **Section 2.4 Capital Works** for further explanation.

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Attachment 1

Priority Projects



Council's full year actual performance in gross priority project expenditure is \$26.23 million which is \$11.81 million below the full year budget of \$38.04 million, primarily due to expenditure delays. \$7.50 million of this variance was reflected in the Full Year Forecast.

Due to the impacts of COVID-19 restrictions during 2020-21, some planned priority projects could not proceed or were delayed. Please refer to **Section 2.3 Priority Projects** for further explanation.

Quarterly Financial Report – June 2021

Attachment 1

2. Financial overview

2.1 Income Statement

This section details Council's financial performance for the period ended 30 June 2021.

While the annual budget referred to in this report reflects the September Amended Budget approved by Council on 23 September 2020, it should also be noted that the Full Year Forecast presented to Council on 24 May 2021 predicted a net operating deficit result of (\$7.91 million).

Operating budget

The full year net operating deficit of (\$9.44 million) is \$4.06 million favourable against the September Amended Budget deficit of (\$13.50 million). The result against full year budget is due to a number of factors which are outlined below.

Full year recurrent and non-recurrent income is below budget by (\$3.01 million) comprising recurrent income of (\$2.49 million) and non-recurrent income of (\$517,000). The full year recurrent and non-recurrent expenditure is \$15.89 million (\$4.07 million + \$11.82 million) below budget.

The following table includes explanations on major income and expenditure line variances over \$75,000 against the year to date budget.

Full year actual vs. September Amended Budget variations

Income	
Income line	Explanation Full year actual vs September Amended Budget variations
Rates and charges (including waste) \$535,000	Higher than budgeted income: <ul style="list-style-type: none"> \$535,000 - rates and charges income, primarily in supplementary rates and interest on rates.
Statutory fees and fines (\$3.77 million)	Lower than budgeted income: <ul style="list-style-type: none"> (\$3.07 million) - parking management income due to COVID-19 impacts. (\$411,000) - swimming pool and spa registration income due to COVID-19 impacts. (\$296,000) - infringement court charges income due to COVID-19 impacts - offset with infringement court filing fees expenditure. (\$242,000) - swimming pool and spa service fees and charges due to COVID-19 impacts. (\$106,000) - trade permits income. Partially offset by higher income: <ul style="list-style-type: none"> \$124,000 - tree control fines income. \$109,000 - scheme control - service fees and charges income. \$97,000 - scheme control lodgement fee income.

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Income	
Income line	Explanation Full year actual vs September Amended Budget variations
User fees (\$1.86 million)	<p>Lower than budgeted income:</p> <ul style="list-style-type: none"> • (\$1.06 million) - parking meter charges - fees waived due to COVID-19. • (\$790,000) - other service fees and charges, primarily in Leisure Aquatic Facilities due to lower contract payments. • (\$203,000) - other fines income primarily in Revenue & Property Services. <p>Partially offset by higher income:</p> <ul style="list-style-type: none"> • \$106,000 - internal building permits income.
Grants - operating \$1.21 million	<p>Higher than budgeted income:</p> <ul style="list-style-type: none"> • \$2.43 million - Victoria Local Government Grants Commission - the Commonwealth Government advised in late May 2021 the amount of \$2.40 million or 50% of the 2021-22 allocation be brought forward and paid in June 2021. The allocation is based on the 2020-21 year, final allocation is not yet known. <p>Partially offset by lower than budgeted income:</p> <ul style="list-style-type: none"> • (\$739,000) - grant funding across a number of departments - primarily due to the implementation of the new accounting standard AASB15 - Revenue from Contracts with Customers.
Contributions - cash \$1.58 million	<p>Higher than budgeted income:</p> <ul style="list-style-type: none"> • \$1.58 million - developers open space contributions.
Contributions non-monetary \$112,000	<p>Higher than budgeted income:</p> <ul style="list-style-type: none"> • \$112,000 - primarily due to non-monetary contributions relating to an off street carpark for which Council is now responsible for at Hays Paddock East Kew.
Other income \$166,000	<p>Higher than budgeted income:</p> <ul style="list-style-type: none"> • \$101,000 - other income across the organisation, primarily in asset protection. • \$75,000 - other reimbursements primarily in local laws, received from Transport Accident Commission (TAC).
Interest (\$504,000)	<p>Lower than budgeted income:</p> <ul style="list-style-type: none"> • (\$504,000) - interest on investments - due to low investment earnings that are continuing in the current environment.

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Expenditure	
Expense line	Explanation Full year actual vs September Amended Budget variations
Employee costs (\$558,000)	<p>Lower than budgeted expenditure:</p> <ul style="list-style-type: none"> \$3.32 million net - salaries and associated costs including redundancies as a result of the Organisation Design. The full year actuals against the Full Year Forecast has resulted in a favourable variance of \$232,000. \$164,000 - apprentices and traineeships across the organisation. <p>Partially offset by higher than budgeted expenditure:</p> <ul style="list-style-type: none"> (\$2.91 million) - temporary staff filling vacancies across the organisation. (\$1.06 million) - overtime, casuals and relievers filling vacancies across the organisation.
Depreciation and amortisation (\$413,000)	<p>Higher than budgeted expenditure:</p> <ul style="list-style-type: none"> (\$413,000) - variance is (1%) of total depreciation and amortisation budget for Property, Infrastructure & Plant and Equipment.
Other expenses (excluding low value or short term leases) \$762,000	<p>Lower than budgeted expenditure:</p> <ul style="list-style-type: none"> \$361,000 - conferences, seminars and training across the organisation. \$148,000 - subscriptions and publications expenses. \$91,000 - internal audit fees. \$85,000 - corporate and professional membership fees.
Amortisation - right of use assets \$717,000	<p>During the 2019-20 financial year the implementation of the new Accounting standard, Australian Accounting Standards Board 16 Leases (AASB 16 Leases) has taken effect and requires Council to bring the majority of operating leases (primarily fleet charges and leased assets) on-balance sheet.</p> <p>\$696,000 - Amortisation - right of use assets represents the depreciation charge on all right of use assets recognised in the Balance Sheet and is primarily offset by an increase in other expenses as shown below.</p>
Other expenses - low value or short term leases (\$325,000)	<p>Partially offset by higher than budgeted expenditure:</p> <ul style="list-style-type: none"> (\$325,000) - other expenses - low value and short term leases.
Share of net loss of associates and Joint Ventures accounted for by the equity method (\$3.75 million)	<p>(\$3.75 million) - relates to Council's share of Joint Venture in the Clayton Landfill site.</p> <p>This is an accounting policy entry only (non-cash) and is based on interim result of the Clayton Landfill site.</p>

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Expenditure	
Expense line	Explanation Full year actual vs September Amended Budget variations
Materials and services \$3.91 million	<p>Lower than budgeted expenditure:</p> <ul style="list-style-type: none"> • \$1.77 million - trade services - due to more people returning (post lockdown) to use Boroondara's Leisure and Aquatic Facilities earlier than initially predicted, resulting in lower support payments. • \$704,000 - professional services and advice. • \$469,000 - electricity expense. • \$452,000 - trade services expense across the organisation. • \$314,000 - infringement court filing fees, offset with infringement court charges income. • \$304,000 - petrol expense. • \$210,000 - tipping fee expense including FOGO waste disposal. • \$140,000 - furniture maintenance. • \$137,000 - postage expense. • \$136,000 - legal fees expense. • \$131,000 - concrete expense. • \$124,000 - printing expense. • \$112,000 - landscape contractor expense. • \$104,000 - other rates and taxes. • \$102,000 - catering (non-staff) expense. • \$91,000 - software licencing and maintenance contracts. • \$84,000 - line-marking expense. • \$82,000 - gas supply and maintenance expense. • \$79,000 - promotional expenses. • \$76,000 - artist and performer fee expenses. <p>Offset by higher than budgeted expenditure:</p> <ul style="list-style-type: none"> • (\$925,000) - high voltage tree works in Environmental Sustainability and Open Space. • (\$340,000) - telephone, internet and data cards expense. • (\$197,000) - online subscriptions expense, primarily due to an increase in online resources for Library Services due to COVID-19, this is offset by a reduction in the Capital Works program - Library Resources. • (\$196,000) - stump removal expense. • (\$129,000) - asphalt expense. • (\$128,000) - plumbing expense. • (\$116,000) - fleet excess claims expense. • (\$97,000) - drainage cleaning and maintenance expense. • (\$78,000) - carpentry expense. • (\$76,000) - lift maintenance expense.

2.2 Balance Sheet and Cash Flow Statement

Cash, investment holdings and other financial assets are \$94.95 million as at 30 June 2021 which has decreased by \$19.39 million from 30 June 2020.

Total cash and investment holdings are \$23.70 million higher than the September Amended budget and primarily relates to the timing and classification of investments held at 30 June 2021 in accordance with accounting standards.

The beginning and end of year cash and cash equivalents balances should be read in conjunction with the proceeds / (payments) for investments line item.

At balance date, Council held \$12.01 million in investments that did not qualify as a cash equivalent because their maturity dates were greater than three months and are represented in the net proceeds / (payments) for investments line item (\$15.08 million proceeds less payments of \$12.01 million = \$3.07 million).

The September amended budget classified all investments held by Council as cash equivalents as these are difficult to predict and for the purposes of management reporting is clearer and does not require a distinction to be made.

Factors contributing to the higher cash and investment holdings are as follows:

- Lower payments for property, infrastructure, plant and equipment of \$13.14 million due to timing of cash outflows relating to the capital works program and proposed forward commitment expenditure.
- Materials and services are lower than budget by \$12.95 million due to timing of cash outflows, including proposed forward commitments for priority projects.
- Higher than budgeted capital grants received of \$6.78 million due to additional grants being received during the year.
- Grants - operating higher than budget \$3.24 million, primarily due to 50% of the 2021-22 Victoria Local Government Grants Commission allocation being received in June 2021.
- Net proceeds / (payments) for investments represent term deposits redeemed during the year and/or invested for greater than three months at 30 June 2021. The term deposits at balance date will be redeemed during 2021-22 (primarily in July and August totalling \$12 million) and transferred to cash or term deposits with a shorter maturity than three months. The classification is in accordance with Australian Accounting Standards.

Partially offset by:

- Lower than budgeted user charges and other receipts from customers (\$3.11 million) due to timing and settlement of debtors.

The Balance Sheet as at 30 June 2021 indicates a satisfactory result with total current assets of \$122.20 million and total current liabilities of \$68.91 million (working capital of 1.77 to 1) depicts a satisfactory financial position.

2.3 Priority Projects

Commentary (by exception)

Full year actual vs. September Amended Budget

Full year actual performance in gross priority project expenditure is \$26.23 million which is \$11.81 million below the September Amended Budget. Due to expenditure delays and the COVID-19 restrictions in Victoria during 2020-21, some planned priority projects could not proceed or were partly delayed, the most significant being:

- **81084. System Development & Implementation - (\$4.30 million)**
The current favourable variance is attributed to the timing of key system implementation contracts being awarded and replanning of transformation activities. This has resulted in a favourable variance that is required to be carried forward as committed expenditure against existing contracts. Total proposed forward commitment to 2021-22 is \$4.30 million.
- **81082. BC1 Program Resources - (\$1.86 million)**
Resource recruitment continues with new project staff on-boarded as required, however recruitment of further key resources is still to occur. Due to the delay in recruitment of key resources, the total proposed forward commitment to 2021-22 is \$1.03 million.
- **81081. BC1 Program Delivery Partner - (\$1.51 million)**
Program requirements for the services of the external delivery partner has been approved. Funds are required to be carried forward as committed expenditure against transformation projects. Total proposed forward commitment to 2021-22 is \$1.51 million.
- **80968. Boroondara Customer First Delivery and project support - (\$1.44 million)**
Project activity remains on schedule. Due to a slight delay on deliverables completed and remote working driving a reduction in onsite spend, this has resulted in a favourable variance. Total proposed forward commitment to 2021-22 is \$1.44 million.
- **80955. Tree Strategy Action Plan Implementation - (\$627,000)**
Due to COVID-19, all non-essential tree renewal works scheduled for 2020-21 have been delayed. The Tree Management Guidelines are scheduled for delivery during 2021 and it is anticipated the project will be largely completed by end of 2021, with some renewal works to be completed during the 2021-22 financial year. Total proposed forward commitment to 2021-22 is \$627,000.
- **80850. Municipal Wide Heritage Assessment - (\$455,000)**
The Municipal Wide Heritage Gap Study is a five year project which has been delayed in the 2019-20 and 2020-21 financial years due to the impact of COVID-19 restrictions during 2020-21. This specifically impacted on reporting on project milestones for the planning scheme amendments associated with the Hawthorn, Hawthorn East, Ashburton and Glen Iris heritage gap studies. The project is progressing with the final three studies of Hawthorn East, Glen Iris and Ashburton, which are at varying stages of the implementation process. Total proposed forward commitment to 2021-22 is \$393,000.

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Priority Project income of \$2.08 million has been received which is \$865,000 above the September Amended Budget of \$1.22 million.

Total proposed forward commitments (net) \$14.61 million to 2021-22

An additional \$4.63 million (net) forward commitments have been identified to the amount foreshadowed in the 2021-22 Adopted Budget. The total net forward commitments to be completed in 2021-22 is \$14.61 million. The full listing is provided on the following pages.

Quarterly Financial Report – June 2021

Attachment 1

PRIORITY PROJECTS - PROPOSED FORWARD COMMITMENTS TO 2021-22				
Project Name & Number	Total Adopted Forward Commitments 2021-22	Movement	Total Final Forward Commitments to 2021-22	Commentary
PRIORITY PROJECTS - PROPOSED FORWARD COMMITMENTS				
Places & Spaces				
Environmental Sustainability & Open Spaces				
80772. Sustainable Schools - Young Leaders Summit	\$0	\$9,000	\$9,000	The Young Leaders Summit was unable to be conducted as it was scheduled for June 2021 when the fourth COVID-19 lockdown occurred. Project is now anticipated for completion by September 2021.
80955. Tree Strategy Action Plan Implementation	\$354,000	\$272,969	\$626,969	Due to COVID-19, all non-essential tree renewal works scheduled for 2020-21 have been delayed. The Tree Management Guidelines are scheduled for delivery during 2021 and it is anticipated the project will be largely completed by end of 2021, with some renewal works to be completed during the 2021-22 financial year.
81004. Sustainable Living Festival	\$42,647	(\$97)	\$42,550	The Sustainable Living Festival could not be held during 2020 due to COVID-19 restrictions, so this has now been postponed to September 2021.
81021. Occupational Health and Safety (OHS) - Department Safety Plan	\$0	\$20,659	\$20,659	This project has been delayed due to recruitment and identifying a suitable candidate for the role. Project is scheduled for completion by November 2021.
81094. Project Planning and Delivery Officer	\$0	\$6,007	\$6,007	This project has been delayed due to recruitment and identifying a suitable candidate for the role. Project is scheduled for completion by August 2021.
Total Environmental Sustainability & Open Spaces	\$396,647	\$308,538	\$705,185	
Traffic and Transport				
80931. North East Link	\$0	\$66,533	\$66,533	The North East Link (NEL) is a multi-year project, expected to be completed in 2026-27. Council anticipates receiving income from the Victorian State Government to cover expenses associated with the NEL throughout the life of the project.
80985. Dept of Transport- Community Road Safety - Safe to School	\$0	\$4,382	\$4,382	Due to ongoing COVID-19 restrictions with associated school shut downs, the 'Road Safety - Safe to Schools' program has been unable to be held in its entirety. This program is externally funded through the Department of Transport (DoT) and the program is now planned to be delivered by December 2021.
80986. Dept of Transport- Community Road safety - Bike Ed Training	\$2,304	(\$2,304)	\$0	The bike education training program was impacted throughout 2020-21 due to ongoing COVID-19 restrictions and the intermittent closure of schools. The program is externally funded through the Department of Transport (DoT) and was able to be completed before 30 June 2021, carry forward is no longer required.
80987. Dept of Transport- Road Safety - Wiser Walker	\$1,900	\$0	\$1,900	Due to ongoing COVID-19 restrictions, the Wiser Walker program has been unable to hold face to face seminars. This program is externally funded through the Department of Transport (DoT) and the program is now planned to be delivered by December 2021.
80988. Dept of Transport - Community Road Safety - Wiser Driver	\$1,900	\$0	\$1,900	Due to ongoing COVID-19 restrictions, the Wiser Driver program has been unable to hold face to face seminars. This program is externally funded through the Department of Transport (DoT) and the program is now planned to be delivered by December 2021.
81068. Removal of Union Rd Level Crossing - Advocacy to State Govt	\$265,934	\$17,329	\$283,263	Council is providing ongoing input in to the Union Road Level Crossing Project, which is expected to run for the next two years. Officers are in the final stages of finalising grant funding agreements with the Level Crossing Removal Project.
Total Traffic and Transport	\$272,038	\$85,940	\$357,978	
Capital Projects				
80628. Project Management staff for delivery of Major Projects	\$20,000	(\$9,452)	\$10,548	This is a multi-year project. Funds are required to be carried forward for the project management consultants engaged to oversee Kew Recreation Centre.
80886. Neighbourhood Shopping Centre Improvements Pilot	\$30,000	\$203,246	\$233,246	Further community consultation on future priorities has been delayed due to COVID-19 social distancing requirements. In addition to this, event postponements and recruitment delays of remaining project resources has contributed to the favourable variance within this project. Project is anticipated for completion by June 2022.
81031. Auburn High School Concept Master Plan	\$55,499	\$0	\$55,499	The Auburn High School Master Plan has been completed to the draft stage. Project has been placed on hold at the request of Auburn High School and funding is required to be carried forward to complete the plan. Project is anticipated to be completed by mid-2022.
Total Capital Projects	\$105,499	\$193,794	\$299,293	

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PRIORITY PROJECTS - PROPOSED FORWARD COMMITMENTS TO 2021-22				
Project Name & Number	Total Adopted Forward Commitments 2021-22	Movement	Total Final Forward Commitments to 2021-22	Commentary
PRIORITY PROJECTS - PROPOSED FORWARD COMMITMENTS				
Facilities, Waste & Infrastructure				
80858. Waste minimisation strategy - external expert advice	\$0	\$44,782	\$44,782	Due to COVID-19 restrictions, the rollout of the Food Organic and Garden Organics (FOGO) collection service to Multi-Unit Development (MUD) sites was delayed as occupants could not attend on-site consultation meetings. Project is now anticipated to be completed by October 2021.
81049. Graffiti Prevention Grant - Grace Park	\$0	\$834	\$834	The funds for the Grace Park - Graffiti Prevention Grant are underspent so this allocation will be carried forward to the 2021-22 year. The project will be completed by August 2021.
Total Facilities, Waste & Infrastructure	\$0	\$45,616	\$45,616	
Asset & Capital Planning				
80953. Parks and Infrastructure Asset Data Capture	\$56,090	\$0	\$56,090	Progress was delayed due to COVID-19 impacting the availability of consultants to undertake field work. The data collection is important to address gaps in our tree population data, and is anticipated to be completed in November 2021.
Total Asset & Capital Planning	\$56,090	\$0	\$56,090	
TOTAL PLACES & SPACES	\$830,274	\$633,888	\$1,464,162	
CEO'S OFFICE				
Governance & Legal				
80863. Conduct of 2020 General Election and Councillor induction	\$80,000	(\$80,000)	\$0	Conduct of 2020 General Election and Councillor Induction has been completed with the exception of the compulsory voting enforcement requirements under the Local Government Act. The Victorian Electoral Commission (VEC) is the responsible agency for undertaking compulsory voting enforcement and anticipates completing court proceedings during the 2021-22 financial year.
Total Governance & Legal	\$80,000	(\$80,000)	\$0	
TOTAL CEO'S OFFICE	\$80,000	(\$80,000)	\$0	
URBAN LIVING				
Strategic & Statutory Planning				
80850. Municipal Wide Heritage Assessment	\$328,000	\$64,785	\$392,785	The Municipal Wide Heritage Gap Study is a five year project which has been delayed in the 2019-20 and 2020-21 financial years due to continuing COVID-19 restrictions. This specifically impacted on reporting on project milestones for the planning scheme amendments associated with the Hawthorn, Hawthorn East, Ashburton and Glen Iris heritage gap studies. The project is progressing with the final three studies of Hawthorn East, Glen Iris and Ashburton, which are at varying stages of the implementation process.
80908. Balwyn heritage study - Peer review	\$52,000	(\$5,664)	\$46,336	The project funds are required to deliver the Balwyn Heritage Study Peer Review Stage 3. The project was initially delayed due to State Government restrictions in relation to COVID-19. The project has commenced and is expected to be delivered by June 2022.
80940. Introduction of a Special Building Overlay	\$109,511	\$20,000	\$129,511	This is a multi-year project. Melbourne Water is currently updating their flood mapping model. This information is required to inform the planning scheme amendment. Work on the project will continue once the modelling is provided to Council. Project is anticipated to be fully concluded by June 2023.
81028. Statutory Planning Paper Files Scan on Demand	\$259,000	(\$259,000)	\$0	This is a multi-year project. Delivery of actions will be funded from the 2021-22 budget allocation, carry forward of funds are no longer required.
Total Strategic & Statutory Planning	\$748,511	(\$179,879)	\$568,632	
Civic Services				
81035. Payment of parking by phone app	\$0	\$10,000	\$10,000	The project was delayed due to protracted negotiations with the vendor on the contractual terms of agreement, along with the need to ensure compliance with legislative requirements. It is anticipated the project will be completed by September 2021.
Total Civic Services	\$0	\$10,000	\$10,000	
TOTAL URBAN LIVING	\$748,511	(\$169,879)	\$578,632	

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Project Name & Number	Total Adopted Forward Commitments 2021-22	Movement	Total Final Forward Commitments to 2021-22	Commentary
PRIORITY PROJECTS - PROPOSED FORWARD COMMITMENTS				
COMMUNITY SUPPORT				
Community Planning and Development				
80853. Boroondara Community Plan	\$0	\$5,823	\$5,823	The revised Boroondara Community Plan is currently being drafted for final adoption in October 2021. As a result funds, are required in 2021-22 for the design and printing of the final plan after approval. Project will be fully concluded by October 2021.
80936. Access & Inclusion Plan Project Imp - Disability Programming	\$0	\$18,824	\$18,824	The impact of changing COVID-19 restrictions on local organisations and businesses meant the delivery of this project had to be postponed, when restrictions are expected to ease and organisations would be better able to engage. A smaller activity was delivered for 'International Day of People with a Disability' with a larger activity planned for delivery in 2021-22. Project is now anticipated for completion by June 2022.
80938. Review the Cultural Diversity Plan	\$0	\$3,235	\$3,235	Due to COVID-19 restrictions, a Boroondara Interfaith Network event had to be rescheduled to occur in August 2021. Funds are required to finalise a community directory on local multicultural groups and services within Boroondara, which is in the final stages of completion. Project is anticipated for completion by December 2021.
80957. Annual Grants Small - Innovation Grant	\$0	\$5,286	\$5,286	The funds for the Annual Community Strengthening Grants 2020-21 are underspent due to returned funds from community groups who could not undertake their projects due to the impacts of COVID-19 restrictions. Funds will be carried forward to the 2021-22 Annual Community Strengthening Grants program.
81012. Respond to Reports of Homelessness	\$0	\$39,977	\$39,977	A number of projects within the housing and homelessness portfolio could not be completed in the 2020-21 financial year due to COVID-19 impacts, including the organisation's ability to fully engage due to changing restrictions and priorities. Some of the projects to complete include the development of a directory of food and relief services, awareness raising activities within the community around homelessness and staff and stakeholder training on Council's homelessness protocol. Project is planned for completion by June 2022.
81096. VSO Funding - Volunteering Learning Hub	\$0	\$9,818	\$9,818	The Boroondara Volunteer's Resource Centre received funding from Volunteering Victoria to deliver an online platform called 'Volunteering Learning Hub', which is for the local volunteer sector to upskill through COVID-19. Volunteering Victoria granted an extension to the program through to December 2021. The program is scheduled to be completed by December 2021.
Total Community Planning and Development	\$0	\$82,963	\$82,963	
Library Services				
80741. Library Service	\$0	\$117,506	\$117,506	COVID-19 restrictions impacted on venue capacities and service delivery across libraries, reducing opportunities for collaborative program delivery. As limits on visitors to libraries spaces are eased, in-house programming that focusses on community wellbeing, connection and lifelong learning will resume. It is anticipated that this project will be completed by June 2022.
80930. Be Connected Program	\$0	\$6,768	\$6,768	Council was successful in obtaining a grant to support the Be Connected Program. Program delivery is expected to be completed by December 2021.
81027. Investigate Library Service Measures	\$0	\$50,000	\$50,000	Collection and analysis of library transactions was impacted by COVID-19 restrictions with closures to libraries, reduced opening hours, restrictions on visitors to library spaces and limited library programming. Easing of restrictions and a return to regular hours and programming will enable an effective collection of statistics and data analysis. It is anticipated that this project will be completed by June 2022.
Total Library Services	\$0	\$174,274	\$174,274	
Arts and Cultural Services				
81061. Florilegium	\$0	\$41,493	\$41,493	This is a multi-year project and is for inventory of stock held for Florilegium sales. Project is anticipated for completion by June 2022.
Total Arts and Cultural Services	\$0	\$41,493	\$41,493	

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Project Name & Number	Total Adopted Forward Commitments 2021-22	Movement	Total Final Forward Commitments to 2021-22	Commentary
PRIORITY PROJECTS - PROPOSED FORWARD COMMITMENTS				
Liveable Communities				
80691. Christmas in Boroondara Program	\$0	\$32,586	\$32,586	COVID-19 restrictions delayed the ability to source the full complement of Christmas decorations by the end of June, due to issues impacting the supply chain. As COVID-19 restrictions continue to ease, remaining decorations will be purchased in time for the Christmas 2021 program.
80879. Active Ageing Hub	\$0	\$15,542	\$15,542	The Active Ageing Hub was reduced in its capacity to offer information on activities in the community due to social distancing and government mandated COVID-19 lockdowns. Due to this, development of new features for the Hub were not considered for the majority of the 2020-21 year. Project is now anticipated for completion by June 2022.
80950. Community Service Partnership	\$72,142	\$18,480	\$90,622	The phasing of activities associated with the community service partnership were delayed due to COVID-19 restrictions. Project is expected to be completed by December 2021.
81010. Support for Residents of Canterbury Memorial Home Units	\$40,000	\$10,000	\$50,000	This project is required to provide support for the residents of Canterbury Memorial Home Units and to ensure Council's compliance with the Retirement Villages Act. Reduced residential support was required due to COVID-19 and restrictions on face-to-face meetings. Project is now anticipated for completion by June 2022.
81020. Glenferrie Road Placemaking Project	\$98,000	\$9,855	\$107,855	There has been unforeseen delays in the Glenferrie Road Placemaking Project due to the impacts of COVID-19, which has resulted in event and activations cancellations. Project is expected to be completed by December 2021.
81026. Placemaking Coordination	\$0	\$190,111	\$190,111	Due to COVID-19, resources for Placemaking were re-prioritised to the Outdoor Dining project, which has resulted in a delay in delivery of this project. Placemaking Coordination is ongoing work, however it is anticipated the carried forward funds will be spent by December 2021.
81048. Seniors Participation Grant	\$38,147	\$10,306	\$48,453	This is a multi-year project. This project has been delayed due to the project's objectives being focused on face to face social connections for Seniors who are considered high-risk to COVID-19. Project will now be delivered in the second half of 2021 and is expected to be fully completed by December 2021.
81080. Shopping Centre Marketing Program	\$0	\$20,776	\$20,776	Consultation was required with business representatives to scope the project parameters for a marketing solution to support businesses throughout Boroondara in response to the impacts of COVID-19. The delivery of the agreed solution, Love Local Life, will now be finalised by June 2022.
81087. Outdoor Dining - COVID-19	\$0	\$114,592	\$114,592	Council was successful in obtaining a grant from the Victorian Government to support local businesses during COVID-19 with the Outdoor Dining Program. Program delivery is expected to be completed by June 2022.
81115. Business Concierge and Hospitality Support Program	\$0	\$113,468	\$113,468	This funding was received from the Victorian State Government in May 2021 and associated with engaging local businesses on COVID-19 safe principles to facilitate economic recovery. The program has commenced with completion expected December 2022.
81116. Community Engagement - COVID-19 Vaccination Program	\$0	\$32,783	\$32,783	This program is funded by a grant from the Victorian Department of Health to help council promote COVID-19 vaccination in the community, particularly to vulnerable communities. The funds were received in May 2021 and project is expected to be completed by June 2022.
81117. Bare to Beautiful	\$0	\$33,765	\$33,765	This funding was received from the Victorian State Government in June 2021 and associated with re-invigorating and assisting economic recovery for local businesses. The program has commenced with completion expected June 2022.
Total Liveable Communities	\$248,289	\$602,264	\$850,553	

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PRIORITY PROJECTS - PROPOSED FORWARD COMMITMENTS TO 2021-22				
Project Name & Number	Total Adopted Forward Commitments 2021-22	Movement	Total Final Forward Commitments to 2021-22	Commentary
PRIORITY PROJECTS - PROPOSED FORWARD COMMITMENTS				
Health and Wellbeing Services				
80933. Improving tennis court access and building community connect	\$0	\$16,130	\$16,130	This is a multi-year project that supports sports clubs in building community connections and delivered "Book A Court" installations across Boroondara. Some funding was saved due to clubs deciding not to proceed with the technology in 2020-21. The project is expected to be completed by June 2022.
80965. Field Sports Strategy implementation & related policy review	\$176,244	(\$38,187)	\$138,057	The Field Sport Strategy project includes an analysis of actual use against allocated use and wasn't able to be conducted last year as no sport took place over winter. These findings will be considered along with a review of sports ground carrying capacity and improvement works to increase capacity in order to help meet increasing demand, including sites suitable for female participation. Project is expected to be completed by June 2022.
80982. Sport Development Officer	\$0	\$46,092	\$46,092	This role supports a number of sporting infrastructure works, some of which were delayed in 2020-21 due to periods of restrictions on building works and contractor availability. The outstanding works are anticipated to be completed by February 2022.
80999. DET - Kindergarten Centre Enrolment Development Grant	\$0	\$4,544	\$4,544	This is a multi-year project which supports changes to the Victorian Government's Early Start Kindergarten program. This project is scheduled for completion by August 2021.
81016. Individual Grants Program - Low Income Earners or Other Disability	\$5,000	\$2,462	\$7,462	Clubs were closed for a significant period during the COVID-19 pandemic which has caused this project to be delayed. This project is scheduled for completion by December 2021.
81018. Audit Leased Sporting Facilities - Tree Roots	\$0	\$24,408	\$24,408	Project was delayed due to the COVID-19 pandemic delaying works taking that were due to take place in 2020-21. Project is expected to be completed by March 2022.
81019. Digital Early Years Hub	\$40,000	\$131,531	\$171,531	The impact of COVID-19 on face-to-face services not occurring, in particular community events and activities, has not allowed planned improvements to functionality to be delivered. Project is expected to be completed by April 2022.
81022. Consultation for the Children and Young People's Strategy	\$0	\$5,251	\$5,251	This is a multi-year project, which supports the development of Council's Children and Young People Action Plan. Funds are required to be carried forward to promote consultation of the draft plan in 2021-22. Project is expected to be completed by December 2021.
81025. Analysis of Access to Sporting Fields for Participation	\$100,455	(\$23,565)	\$76,890	This project has been delayed due to the COVID-19 pandemic. Winter sport was unable to be played during 2020, resulting in no analysis being undertaken. The project timeline has been extended to February 2022.
81044. Project Support for delivery of Major Projects - FAMS	\$0	\$13,307	\$13,307	This role supports delivery of major projects, some of which were delayed in 2020-21. This therefore requires some funding to be carried forward. Project is expected to be completed by November 2021.
81047. Vicroads TAC L2P Program	\$0	\$10,478	\$10,478	This is a multi-year externally funded project which supports the delivery of the TAC L2P learner driver mentor program. The program encountered delays in implementation due to ongoing COVID-19 restrictions throughout 2020-21. Funding will be carried forward and used in 2021-22.
81051. Project Officer - Women's Australian Rules Football	\$97,987	(\$4,474)	\$93,513	Facility planning and infrastructure provision to support female participation in Australian Rules Football is continuing, following the disruption in 2020 due to COVID-19 restrictions on building and consultation. Project is expected to be completed by February 2022.
81062. HEY Grants - Youth Services	\$0	\$3,204	\$3,204	This is a multi-year project which supports the implementation of a LGBTIQ+ social support group for young people. Funding was not able to be utilised in 2020-21 due to the ongoing COVID-19 pandemic. This project is scheduled for completion by December 2021.
81085. DET Kindergarten Infrastructure & Service Plans	\$15,000	\$14,261	\$29,261	This is a multi-year project which supports the roll out of three-year-old kindergarten planning across the municipality in 2022. This project is scheduled for completion by December 2021.
81114. Community Activation and Social Isolation	\$0	\$10,982	\$10,982	This program is linked to grant funding from Department of Health and Human Services (DHHS). The carry forward is required to process acquittals from clubs and additional grant applications. The project is expected to be completed by August 2021.
Total Health and Wellbeing Services	\$434,686	\$216,424	\$651,110	
TOTAL COMMUNITY SUPPORT	\$682,975	\$1,117,418	\$1,800,393	

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Project Name & Number	Total Adopted Forward Commitments 2021-22	Movement	Total Final Forward Commitments to 2021-22	Commentary
PRIORITY PROJECTS - PROPOSED FORWARD COMMITMENTS				
People, Culture and Development				
People, Culture and Development				
80844. Online OHS contractor management induction training	\$0	\$28,892	\$28,892	Due to the reprioritisation of resources to manage the impact of bushfires in late 2019 and early 2020, followed by managing the impact of the COVID-19 pandemic, resources across the organisation were re-prioritised which has resulted in a delay in project delivery. The project is now expected to be completed by March 2022.
80861. People Culture and Development - Programs and Resources	\$147,712	(\$4,824)	\$142,888	This is a multi-year project. A number of initiatives were deferred in 2020-21 due to COVID-19 and organisation redesign work. Project is anticipated for completion by June 2022.
81097. Working for Victoria Grant	\$0	\$261,287	\$261,287	The State Government's Working for Victoria Grant has been utilised to create employment opportunities for 31 Victorian's who's employment was impacted by COVID-19. The recruitment of all vacancies was staggered and Council also experienced candidates pulling out due to them securing on-going employment. This has resulted in project timeframes being extended. The project is anticipated to be completed by October 2021.
Total People, Culture and Development	\$147,712	\$285,355	\$433,067	
TOTAL PEOPLE, CULTURE AND DEVELOPMENT	\$147,712	\$285,355	\$433,067	
CUSTOMER AND TRANSFORMATION				
Transformation & Technology				
80903. Prop & Rating bus. requirements specification development	\$0	\$54,313	\$54,313	Due to the impacts of COVID-19, Council resources across the organisation were re-prioritised to support a number of critical initiatives. As these initiatives have now been completed, available resources will recommence work on the initiative and requests for tender with regard to its technology platforms. Project is now scheduled to be completed by November 2021.
80941. Parks and Infrastructure - One Way of Working Implementation	\$0	\$74,141	\$74,141	Due to the impacts of COVID-19, Council resources across the organisation were re-prioritised to support a number of critical initiatives. As these initiatives have now been completed, available resources will recommence work on the initiative and requests for tender with regard to its technology platforms. Project is now scheduled to be completed by March 2022.
80954. Data Mobility Project	\$0	\$200,323	\$200,323	Council has completed the request for quote process and selected a supplier to complete the development of the project. This project is dependant on the related Enterprise Collaboration project which has commenced. Project is now anticipated to be completed in the 2021-22 financial year.
81055. IT Service Management Upgrade	\$0	\$138,359	\$138,359	Recently a vendor was selected to support Council in the upgrade of its IT Service Management platform. Due to earlier COVID-19 restrictions, the supplier was unable to attend and support the implementation of the selected product, which resulted in the need to push out timelines. Project expected to be fully concluded in the 2021-22 financial year.
81066. Applications Renewal and Upgrade Program	\$0	\$150,700	\$150,700	The current vendor of Council's systems experienced resourcing challenges as a result of COVID-19, impacting on delivery of this project. This has now been resolved and the project will now recommence in early 2021-22. This project is scheduled for completion by May 2022.
81071. Update CoB Website content Management System Drupal 9	\$0	\$201,000	\$201,000	Council have completed the assessment phase of the upgrade project. Due the specialist nature of resources required, and the availability of supplier resources, Council has been unable to commence delivery of this initiative. Resources have now been scheduled to commence in August 2021 and the project is scheduled for completion by June 2022.
81072. Adopt and implement Cloud Services Technology	\$0	\$126,432	\$126,432	Due to the impacts of COVID-19, Council resources across the organisation were re-prioritised to support a number of critical initiatives, which resulted in delays with commencement of the Cloud Services project. As these initiatives have now been completed the project can recommence and it is anticipated to fully conclude by October 2021.
Total Transformation & Technology	\$0	\$945,268	\$945,268	

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PRIORITY PROJECTS - PROPOSED FORWARD COMMITMENTS TO 2021-22				
Project Name & Number	Total Adopted Forward Commitments 2021-22	Movement	Total Final Forward Commitments to 2021-22	Commentary
PRIORITY PROJECTS - PROPOSED FORWARD COMMITMENTS				
Chief Customer Office				
80947. Mobile Community Information	\$10,000	\$10,000	\$20,000	Mobile community information is developed for outdoor events to highlight the presence of City of Boroondara Council Officers and Councillors at community events. These will be reinstated as COVID-19 restrictions ease and events are reinstated. Project is anticipated to be completed by June 2022.
80964. Park Events management	\$50,000	(\$3,080)	\$46,920	This is a multi-year project, which supports the delivery of actions from the open space management framework review. Funding was not able to be utilised in 2020-21 due to the impact on events arising from the COVID-19 pandemic. This project is now anticipated to be completed by June 2022.
81006. Customer Service Functional Review	\$0	\$24,862	\$24,862	The implementation of the Customer Service Functional review was delayed to align with the Transforming Boroondara roadmap. Funding will support the review of the Customer Service Charter including training and technology adjustments required to measure compliance with the charter deliverables. This project is scheduled for completion by June 2022.
81007. Service Design and Research	\$0	\$30,013	\$30,013	Investment in delivery of the website Information Architecture was delayed to accommodate changes in the Transforming Boroondara program. The project is now initiated and will be completed by December 2021.
81029. Information Asset Audit	\$100,000	\$100,434	\$200,434	Implementation of the findings from the Information Asset Audit were delayed due to reduced access to stakeholders and restrictions to on-site activities, which were required as input to the audit and to define requirements. Project expected to be fully concluded by June 2022.
81030. Think Customer Experience Employee Engagement program	\$0	\$50,000	\$50,000	Implementation of the Think Customer Experience program was delayed to alignment with the Transforming Boroondara roadmap. The program will be initiated to align with the delivery of the new Customer Service Charter to ensure staff adoption and compliance with customer commitments. It is anticipated that the project will be completed by June 2022.
81032. Customer Services Officers	\$0	\$296,633	\$296,633	This project is for funding staff and resources to enable service responsiveness across all channels and service areas and to manage enquiry volume fluctuations through the year, while transitioning to the new customer connect model. Funding will be expended by June 2022.
81075. Introduce case management function	\$0	\$166,370	\$166,370	Case management is being embedded as part of the customer connect function to help resolve customer queries more effectively. Funding will be expended by June 2022.
Total Chief Customer Office	\$160,000	\$675,232	\$835,232	
Boroondara Customer First Program				
Boroondara Customer First Program	\$7,628,466	\$1,732,415	\$9,360,881	Tenders for five major contracts for enabling technology has been awarded slightly later than initially planned. Four contracts are now in place and one will be awarded in 2021-22. The Boroondara Customer First Program requires the carry forward to finalise commitments established under new and pre-existing contracts.
Total Boroondara Customer First Program	\$7,628,466	\$1,732,415	\$9,360,881	
TOTAL CUSTOMER AND TRANSFORMATION	\$7,788,466	\$3,352,915	\$11,141,381	
TOTAL FORWARD COMMITMENTS TO 2021-22	\$10,277,938	\$5,139,697	\$15,417,635	

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PRIORITY PROJECTS - PROPOSED FORWARD COMMITMENTS TO 2021-22				
Project Name & Number	Total Adopted Forward Commitments 2021-22	Movement	Total Final Forward Commitments to 2021-22	Commentary
PRIORITY PROJECT INCOME - CARRIED FORWARD				
80863. Conduct of 2020 General Election and Councillor induction	\$0	(\$264,992)	(\$264,992)	Conduct of 2020 General Election and Councillor Induction has been completed with the exception of the compulsory voting enforcement requirements under the Local Government Act. The Victorian Electoral Commission (VEC) is the responsible agency for undertaking compulsory voting enforcement and anticipates completing court proceedings during the 2021-22 financial year.
80985. Dept of Transport- Community Road Safety - Safe to School	\$0	(\$4,382)	(\$4,382)	Balance of grant funding to be recognised in 2021-22.
80987. Dept of Transport- Road Safety - Wiser Walker	\$0	(\$1,900)	(\$1,900)	Balance of grant funding to be recognised in 2021-22.
80988. Dept of Transport - Community Road Safety - Wiser Driver	\$0	(\$1,900)	(\$1,900)	Balance of grant funding to be recognised in 2021-22.
81047. VicRoads TAC L2P Program	\$0	(\$51,250)	(\$51,250)	Balance of grant funding to be recognised in 2021-22.
81048. Seniors Participation Grant	\$0	(\$48,453)	(\$48,453)	Balance of grant funding to be recognised in 2021-22.
81049. Graffiti Prevention Grant - Grace Park	\$0	(\$834)	(\$834)	Balance of grant funding to be recognised in 2021-22.
81068. Removal of Union Rd Level Crossing - Advocacy to State Govt	(\$295,934)	\$295,934	\$0	Council is no longer receiving part of the funding from the State Government.
81085. DET Kindergarten Infrastructure & Service Plans	\$0	(\$29,261)	(\$29,261)	Balance of grant funding to be recognised in 2021-22.
81087. Outdoor Dining - COVID-19	\$0	(\$114,592)	(\$114,592)	Balance of grant funding to be recognised in 2021-22.
81096. VSO Funding - Volunteering Learning Hub	\$0	(\$9,818)	(\$9,818)	Balance of grant funding to be recognised in 2021-22.
81097. Working for Victoria Grant	\$0	(\$78,822)	(\$78,822)	Final Milestone payment for the Working for Victoria grant due to be received in July 2021.
81114. Community Activation and Social Isolation	\$0	(\$10,982)	(\$10,982)	Balance of grant funding to be recognised in 2021-22.
81115. Business Concierge and Hospitality Support Program	\$0	(\$120,000)	(\$120,000)	Balance of grant funding to be recognised in 2021-22.
81116. Community Engagement - COVID-19 Vaccination Program	\$0	(\$32,783)	(\$32,783)	Balance of grant funding to be recognised in 2021-22.
81117. Bare to Beautiful	\$0	(\$33,765)	(\$33,765)	Balance of grant funding to be recognised in 2021-22.
TOTAL INCOME CARRIED FORWARD TO 2021-22	(\$295,934)	(\$507,800)	(\$803,734)	
TOTAL NET FORWARD COMMITMENTS TO 2021-22	\$9,982,004	\$4,631,897	\$14,613,901	

2.4 Capital Works

Commentary (by exception)

Full year actual vs. September Amended Budget

Council completed 83% of the September Amended Budget Capital Works expenditure. A total of 85% (or 333 of 392) of projects were completed during the financial year. The calculation for percentage completion is based on the most recent amended budget adjusted for deferred projects approved by Council.

Council's full year performance in gross Capital Works expenditure is \$75.68 million which is \$12.68 million below the September Amended Budget. This is primarily due to expenditure delays and the impacts of COVID-19 restrictions in Victoria and have resulted in some planned projects not proceeding or delayed, the most significant being:

- **72769-72772. Canterbury Community Precinct - (\$6.78 million)**
This is a multi-year project. Contract was awarded September 2020 however there were delays in commencement of construction due to external authority approvals required to issue building permits. Construction commenced in March 2021 to renovate three existing buildings and construct a new single storey extension to the former bowls club building, including a basement carpark. Project is planned for completion in 2022. Due to the delay in commencement of construction, a total proposed forward commitment to 2021-22 is \$6.78 million.
- **72585. Walmer Street bridge - (\$2.39 million)**
The Heritage Council made a determination to heritage list the river bridge in December 2020 and this determination has impacted the delivery of this project to ensure the structural works maintain the heritage values. Re-design works and construction commencement to occur in 2021-22, pending statutory approvals. Total proposed forward commitment to 2021-22 is \$2.39 million.
- **72768. Diversity Inclusion and Participation (DIP) Pavilion program - (\$1.47 million)**
Multiple individual projects sit within the broader Diversity Inclusion and Participation (DIP) Pavilion Program. Contracts have recently been awarded for pavilion improvement works to increase participation in sport at Dorothy Laver Reserve East, Howard Dawson Reserve, Victoria Road Reserve and St James Park. Following requests by sports clubs to minimise disruption to football season, the works will commence in September 2021 and be completed early 2022. Total proposed forward commitment to 2021-22 is \$1.47 million.
- **72693. Hawthorn Rowing Ramp - (\$997,000)**
The Hawthorn Rowing Ramp is one of the most popular along the Yarra and used by local schools and the public. Council has been working with Melbourne Water (MW) as the approving authority to guide the design. MW had a number of strict conditions that required a number of additional hydraulic studies that delayed commencement of works. Approvals have now been obtained and fabrication of the pontoon offsite is almost completed. Works are scheduled for completion in September 2021. Total proposed forward commitment to 2021-22 is \$997,000.

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- 72901. Climate Action Plan - emissions reduction work - (\$682,000)**
Due to COVID-19 restrictions, there were delays with awarding the contract and contractors being able to access sites for investigations. The sites required substantial onsite investigations and as the contractors were not considered essential workers during COVID-19, they faced higher than expected workloads once restrictions lifted. Lighting upgrade works commenced mid-April with solar photovoltaic (PV) works commencing in May. These works have all been contracted and are due for completion by September 2021. Total proposed forward commitment to 2021-22 is \$542,000.
- 72243, 72764, 72853 & 72854. Ashburton Seniors Centre - (\$420,000)**
This project achieved practical completion in September 2020 and the defects liability period expires in September 2021. A new tenant has now accommodated the building.
- 72575. Former Bowen Street MCHC - (\$410,000)**
Due to delays encountered at the Camberwell Community Centre Project, the existing tenants were unable to relocate when anticipated. As a result the commencement of refurbishment works was delayed pending their relocation to a new facility. Works have now commenced and are expected to be completed by September 2021. Total proposed forward commitment to 2021-22 is \$410,000.
- 72665. Library IT Hardware Renewal - (\$390,000)**
The project funds are allocated to the management of Library IT hardware renewal, specifically the conversion of existing library return sorters. The COVID-19 pandemic has delayed the delivery and installation of the new library technology at Camberwell and Hawthorn Libraries. Project is now scheduled for completion in 2021-22 with a total proposed forward commitment to 2021-22 of \$390,000.

Full year Capital Works income of \$5.53 million has been received which is \$1.38 million below the September Amended Budget of \$6.91 million, primarily due to timing of grant income for Walmer Street Bridge and Canterbury Community Precinct. The income is expected to be received in 2021-22.

Net savings - Review and monitoring of Capital Works Program

Throughout the course of the financial year, net savings arising from the tendering and construction of the capital works program have been referred to Council for consideration on a quarterly basis to enable Council to determine whether COVID-19 has created a need for Council to expend these net savings on initiatives which are consistent with the role of Council and will provide additional support to the Boroondara community. As at 30 June 2021, no permanent net savings have been identified.

Total proposed forward commitments (net) \$15.71 million to 2021-22

An additional \$539,000 (net) forward commitments have been identified to the amount foreshadowed in the 2021-22 Adopted Budget. The total net forward commitments to be completed in 2021-22 is \$15.71 million. The full listing is provided on the following pages.

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CAPITAL WORKS - PROPOSED FORWARD COMMITMENTS TO 2021-22				
Project Name & Number	Total Adopted Forward Commitments to 2021-22	Movement	Total Final Forward Commitments to 2021-22	Commentary
CAPITAL WORK EXPENDITURE				
PLACES and SPACES				
Capital Projects				
71518. Deepdene Park Tennis Club Pavilion	\$0	\$8,647	\$8,647	The extended period involved for the design development phase of the project, due to accessibility compliance, has resulted in a carry forward for the consultants fees. Project is anticipated for completion by June 2022.
71659. Bicycle Strategy Implementation	\$0	\$88,937	\$88,937	This project is carried out in conjunction with 72862. Muswell Hill and High Street intersection improvements. The project is underway and was initially delayed due to the power authority taking longer than expected to relocate a power pole. Project is scheduled for completion by July 2021.
71818. Kew Croquet Club Pavilion	\$0	\$24,105	\$24,105	The consultants fees for the project are to be carried forward as a result of the accessibility compliance review. The extent of the works required are to be advised by the building surveyor. Project is expected to be fully concluded by June 2022.
72012. Shopping Centre Improvement Plan - Implementation	\$200,000	\$156,825	\$356,825	Due to COVID-19 restrictions, works in shopping centres were delayed following requests from business owners. Works have now commenced with a scheduled completion date of September 2021.
72326. 605-609 Glenferrie Road community facility	\$383,500	\$0	\$383,500	This is a multi-year project. The funding allocation is for the design component and the project has been delayed due to the requirements of final agreements between stakeholders to complete documentation. Design is anticipated to be completed by June 2022.
72575. Former Bowen Street MCHC	\$0	\$409,671	\$409,671	Due to delays encountered at the Camberwell Community Centre Project, the existing tenants were unable to relocate when anticipated. As a result the commencement of refurbishment works was delayed pending their relocation to a new facility. Works have now commenced and are expected to be completed by September 2021.
72585. Walmer Street bridge	\$2,396,880	(\$3,671)	\$2,393,209	The Heritage Council made a determination to heritage list the river bridge in December 2020 and this determination has impacted the delivery of this project to ensure the structural works maintain the heritage values. Re-design works and construction commencement to occur in 2021-22, pending statutory approvals.
72684. New Public Toilets	\$0	\$43,947	\$43,947	External funding has been confirmed for Camberwell Fresh Food Market upgrade works. This carry forward of funds will contribute to the amenities upgrade at Camberwell Fresh Food Market, which is scheduled for completion by June 2022.
72693. Hawthorn Rowing Ramp	\$0	\$996,518	\$996,518	The Hawthorn Rowing Ramp is one of the most popular along the Yarra and used by local schools and the public. Council has been working with Melbourne Water (MW) as the approving authority to guide the design. MW had a number of strict conditions that required a number of additional hydraulic studies that delayed commencement of works. Approvals have now been obtained and fabrication of the pontoon offsite is almost completed. Works are scheduled for completion in September 2021.
72699. Shopping Centre Improvement Plan - Investigation and Design	\$38,553	\$90,080	\$128,633	This is a multi-year project. Detailed documentation is to be completed to allow for final feedback from Department of Transport (DoT) and Yarra Trams. In future years, construction is scheduled for Dickens Corner and Solway in 2022-23 and Riversdale in 2023-24.
72708. Alamein Community Centre	\$405,000	(\$405,000)	\$0	This is a multi-year project. There was a delay due to adjustments in the project scope, including reorganised on site parking which prolonged the design process. The builder was appointed in February 2021 with works commencing onsite in April 2021. Project is expected to be fully concluded by October 2021.
72712. Willsmere Park pavilion	\$50,000	\$5,763	\$55,763	This is a multi-year project. Following the completion of the concept design, the project is now in the schematic design phase. This will also include a longer advertisement period in the planning permit application process due to the current COVID-19 protocols of the Strategic and Statutory Planning department. Construction is planned for early 2022 with the project to be completed during 2022-23.
72757. Dog Off Leash Park	\$0	\$361,397	\$361,397	Works for the Gordon Barnard Reserve fenced dog play area are almost complete with opening scheduled for October 2021. Minor upgrades as part of the additional dog friendly play areas within the existing dog off-leash reserves program, has been delayed due to increased community interest and engagement, procurement and changes to the scope. Upgrades at Markham Reserve, Boroondara Park and Lynden Reserve will be completed by end of 2021.
72768. Diversity Inclusion and Participation (DIP) Pavilion Program	\$1,073,097	\$626,789	\$1,699,886	Multiple individual projects sit within the broader Diversity Inclusion and Participation (DIP) Pavilion Program. Contracts have recently been awarded for pavilion improvement works to increase participation in sport at Dorothy Laver Reserve East, Howard Dawson Reserve, Victoria Road Reserve and St James Park. Following requests by sports clubs to minimise disruption to football season, the works will commence in September 2021 and be completed early 2022.
72795. Camberwell Building 2 Lift replacement	\$0	\$5,650	\$5,650	The delivery of this project is to be continued in 2021-22 and completed in July 2021.
72797. Rathmines Reserve	\$200,000	\$77,756	\$277,756	The construction works for alterations and additions to the existing pavilion commenced in May 2021. The pavilion renewal will provide four change rooms and amenities, dual Umpires Rooms, First Aid Room, enlarged social room, public toilet facilities and an improved kiosk and kitchen. Works are planned for completion by early 2022. Temporary facilities, including change rooms and amenities, have been provided to the impacted sports clubs during construction works.

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CAPITAL WORKS - PROPOSED FORWARD COMMITMENTS TO 2021-22				
Project Name & Number	Total Adopted Forward Commitments to 2021-22	Movement	Total Final Forward Commitments to 2020-21	Commentary
CAPITAL WORK EXPENDITURE				
Capital Projects cont.				
72798. Lewin Reserve	\$270,000	\$30,000	\$300,000	Due to ongoing resident consultation, the project was put on hold and delayed. The design and documentation phases have re-commenced and the project is due for completion by June 2022.
72829. Office refurbishments	\$0	\$123,641	\$123,641	The delivery of this project is to be continued in 2021-22 to accommodate office furniture and reconfiguration works. Project is anticipated for completion by June 2022.
72836. Victoria Park Regional Playground	\$0	\$137,821	\$137,821	All works that could be undertaken by Civil Projects have been carried out. Other preliminary works scheduled to be carried out have now been added to the scope of works for the tender, with the major playground contract scheduled to go out to public tender in late September 2021, with works commencing in early 2022. Project is anticipated to be completed by June 2022.
72848. Neighbourhood Shopping Centre Improvements Pilot - Maling Road	\$0	\$96,555	\$96,555	The project sits predominately on a Metro Trains Station Precinct, adjacent to a narrow Council Right of Way. Design sign off and documentation is on hold as Metro Trains are not in support of a vehicle turnaround area on their land, which has triggered additional investigations. The result being a Right of Way discontinuation to remove vehicles is deemed beneficial for the project and community. Presentation and report is being prepared for Council. Additionally, seeking Ward Councillor approval due to concerns related to heritage character. These aspects are interconnected and amendments to the design rely on resolving both of these matters. The project is expected to be completed by October 2021.
72863. Fordham Avenue Kindergarten	\$20,000	\$12,700	\$32,700	COVID-19 resulted in extended engagement with stakeholders that has delayed architectural drawings, which are now scheduled for completion in the first quarter of 2021-22. Construction is anticipated for completion by June 2022.
72864. Through Road Childcare Centre	\$0	\$7,726	\$7,726	This is a multi-year project. Architectural consultancy will be completed during 2021-22 with construction works scheduled to be completed by June 2022.
72865. Y Street Ashburton - Community Services Building	\$0	\$33,088	\$33,088	Design Development is in progress, with the design and documentation to be completed during 2021-22. The construction is planned to commence and conclude in 2023-24.
72866. Camberwell Market (North West wall repair)	\$0	\$235,006	\$235,006	This project was delayed due to design changes needed to accurately reflect the on-site situation and constraints. The amended design was re-priced and works shall commence on receipt of the building permit with works scheduled for completion in 2021-22.
72868. Macleay Park Pavilion	\$10,000	(\$10,000)	\$0	This is a multi-year project. Feedback and further consultation is required with service departments to finalise the scope of works. This project is due for completion by June 2022.
72874. Clifton St Balwyn North - 25-35 Clifton St - drainage works	\$0	\$120,000	\$120,000	This project has been delayed due to a supply shortage of concrete pipes. It is expected that supplies will be available in August 2021 with the project anticipated for completion by June 2022.
72888. West Hawthorn Kindergarten Hawthorn - 67 Church St to Smart St	\$0	\$80,000	\$80,000	Works were delayed due to delays in obtaining a permit from Melbourne Water in order to connect into their main drain. Works are scheduled to be completed by September 2021.
72891. Freeway Golf Course - Maintenance Shed renovations	\$0	\$127,034	\$127,034	Design documentation was delayed due to a new architectural consultant requiring to be engaged. The project is currently being tendered and works are due to commence in September 2021. This project is expected to be completed in 2021-22.
72709. West Hawthorn Preschool - Brook Street	\$0	\$36,101	\$36,101	The proposed carry forward is intended to fund the remainder of furniture required to be supplied for the new classroom, as well as an Environmental Management Plan and Engineering Report that was unable to be undertaken until works were complete on site. Works were also delayed as a result of NBN Co. not completing connection works on time. Project is expected to be completed in August 2021.
72909. Surrey Hills Neighbourhood Centre	\$0	\$144,955	\$144,955	Stakeholders have requested for the works to occur within the school holiday period, which has required the need to stage the project over the September School holidays and Christmas period. Project is now due for completion by January 2022.
72910. Eric Raven Facilities	\$250,000	\$0	\$250,000	This project was initially delayed due to the scope of the acoustic works being reviewed by the client. Store room works will commence upon receipt of the building permit and is now scheduled for completion in 2021-22.
72913. Camberwell Commuter Car Park	\$670,000	\$34,312	\$704,312	Council recently received grant funding from the Federal Government for the feasibility and development of Commuter Car Parking facilities across three precincts (Camberwell, Glenferrie and Canterbury). Currently these proposed project sites are undergoing rigorous feasibility studies to establish if the delivery of commuter car parking can be achieved on each site technically and if they are accepted by the community. Council have started engaging various expert consultants to undertake works and due to the complex nature of the projects and lack of clarity around the details of scope and expectation from funding partners, this has led to the projects being developed at a slower rate than expected. Following the finalisation of the feasibility and acceptance of the project within the organisation and by the community, a request for tender process will be undertaken to engage a larger management consultancy to assist with the overall implementation of these projects. Projects are anticipated for completion by June 2022.
72914. Canterbury Commuter Car Park	\$680,000	\$65,526	\$745,526	
72912. Glenferrie Commuter Car Park	\$650,000	\$4,527	\$654,527	

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Project Name & Number	Total Adopted Forward Commitments to 2021-22	Movement	Total Final Forward Commitments to 2020-21	Commentary
CAPITAL WORK EXPENDITURE				
Capital Projects cont.				
72916. Freeway Golf Course administration building	\$0	\$500,000	\$500,000	Design documentation was delayed due to a new architectural consultant requiring to be engaged. The project is currently being tendered and works are due to commence in September 2021. This project is expected to be completed in 2021-22.
72917. Bellevue Shopping Centre	\$0	\$500,000	\$500,000	A grant was provided from North East Link in order to carry out these works. Council is currently awaiting advice from North East Link to confirm project timings and when these works can be carried out without affecting their project delivery.
72921. Ferndale Park	\$120,000	\$95,927	\$215,927	This is a multi-year project. Concept design is in progress by the Architect. The design and documentation will be completed during 2021-22 with construction works to be completed by April 2023.
72922. Canterbury Sportsground	\$100,000	\$71,050	\$171,050	This is a multi-year project. The schematic design is in progress by the design team. Design and documentation will be completed during 2021-22 with construction works to be completed by December 2022.
Total Capital Projects	\$7,517,030	\$4,933,383	\$12,450,413	
Environmental Sustainability and Open Space				
71869. Cricket Practice Nets Renewal Program	\$0	\$169,721	\$169,721	Soil reports have indicated that works are safer to be carried out in early Spring 2021. The contract has been awarded and works are now scheduled for completion by October 2021.
72197. Low Carbon Strategy Implementation - Energy Performance Contract	\$0	\$36,361	\$36,361	Energy efficiency and renewable energy projects were delivered from combined budgets for the Climate Action Plan and the Our Low Carbon Future Strategy budget. These works included LED lighting upgrades across multiple Council sites. The design phases of these works were substantially delayed by the COVID-19 pandemic as contractors undertaking design and delivery work were not considered essential workers and were not able to attend sites. Final lighting works are underway and will be completed during July 2021.
72834. Integrated Water Management Strategy (IWMS)	\$0	\$13,832	\$13,832	The project has experienced some delays in finalising the detailed design and documentation of the Macleay Park raingarden and stormwater harvesting project due to a COVID-19 lockdown immediately following project commencement. Final detailed designs, documentation and project completion are expected in July 2021.
72901. Climate Action Plan - emissions reduction work	\$0	\$541,691	\$541,691	Due to COVID-19 restrictions, there were delays with awarding the contract and contractors being able to access sites for investigations. The sites required substantial onsite investigations and as the contractors were not considered essential workers during COVID-19, they faced higher than expected workloads once restrictions lifted. Lighting upgrade works commenced mid-April with solar photovoltaic (PV) works commencing in May. These works have all been contracted and are due for completion by September 2021.
72906. Gardiners Creek Litter Trap - Fed Govt Department Industry	\$0	\$15,000	\$15,000	Late supplementary advice was received regarding the litter trap design. Incorporating this design advice was important to ensure design achieves the best possible outcome. The design is currently awaiting final approval from Melbourne Water with manufacturing and installation expected in July 2021.
72915. Freeway Golf Course reconfiguration works	\$0	\$2,000,000	\$2,000,000	This is grant funded from the North East Link project and is scheduled for delivery in the 2021-22 financial year.
72948. Freeway Golf Course North East Link early works - YEMS	\$0	\$48,663	\$48,663	Works associated with North East Link Precinct disruptions will continue in 2021-22. Final works have been postponed until after winter and will occur during the course closure which is scheduled to commence in late September.
Total Environmental Sustainability and Open Space	\$0	\$2,825,268	\$2,825,268	
Traffic and Transport				
72763. Shared Path and Park Lighting	\$0	\$56,193	\$56,193	This project was delayed as the design consultant was unable to complete the lighting designs for three sections of shared paths due to COVID-19 restrictions. The designs have just been finalised and contractor has been appointed. The project is now scheduled to be completed in August 2021.
72860. Union Rd - Surrey Hills - Lower speed limit between Canterbury	\$0	\$16,056	\$16,056	This project was delayed due to a change in ownership during the tender evaluation period. The project is currently in construction and scheduled for completion in August 2021, pending CitiPower's response to the request for power supply pits.
72862. Muswell Hill and High Street intersection improvements	\$0	\$58,830	\$58,830	The project is underway and was initially delayed due to the power authority taking longer than expected to relocate a power pole. Project is scheduled for completion by July 2021.
72918. Balwyn Pedestrian operated signals	\$0	\$698,040	\$698,040	Grant funding was received from the North East Link project in early 2021. Detailed design and tender documentation is underway. Works are expected to be completed during 2021-22.
72919. Doncaster Road 40km/h shopping centre speed limit	\$0	\$240,000	\$240,000	Grant funding was received from the North East Link project in early 2021. Detailed design and tender documentation is underway. Works to install the new electronic speed limit is expected to be completed by December 2021.
Total Traffic and Transport	\$0	\$1,069,119	\$1,069,119	
Asset Management and Capital Planning				
72355. Future drainage renewal planning	\$0	\$20,649	\$20,649	The project has experienced technical difficulties protecting and/or relocating underground services in the works area and this has caused delays in finalising the detailed design. Works are now due for completion in August 2021.
Total Asset Management and Capital Planning	\$0	\$20,649	\$20,649	

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Project Name & Number	Total Adopted Forward Commitments to 2021-22	Movement	Total Final Forward Commitments to 2020-21	Commentary
CAPITAL WORK EXPENDITURE				
Facilities, Waste & Infrastructure				
72840. Implementation of Public Safety Security Measures	\$0	\$264,080	\$264,080	Existing conditions in a number of locations with proposed counter-terrorism recommended treatments have required re-design. This has required additional consultation with stakeholders which has therefore delayed the delivery of this project. This project is expected to be delivered in 2021-22.
71801. Office furniture renewal	\$0	\$80,232	\$80,232	The delivery of this project is to be continued in 2021-22 to accommodate office furniture renewal. It is anticipated that the project will be completed by June 2022.
72890. Hawthorn Aquatic Centre and Leisure Centre - Water Harvesting	\$0	\$141,040	\$141,040	This project has been delayed due to the unavailability of parts in Australia. The parts have been ordered from overseas and it is now anticipated that this project will be completed by December 2021.
72902. Riversdale Depot Masterplan	\$50,000	\$0	\$50,000	This project has been delayed by 12 months due to the COVID-19 restrictions in place for contractors visiting Riversdale Depot. Detailed on-site surveys and consultation with staff members will commence in 2021-22. This project is now scheduled for completion by June 2022.
Total Facilities, Waste & Infrastructure	\$50,000	\$485,352	\$535,352	
TOTAL PLACES AND SPACES	\$7,567,030	\$9,333,771	\$16,900,801	
COMMUNITY SUPPORT				
Liveable Communities				
71920. HACC - Minor Capital Grant	\$80,000	(\$71,334)	\$8,666	Funding was received from a Victorian Government grant for the purchase of minor capital associated with Council's aged care services. Minor capital works associated with the Active Ageing office space have begun with completion expected by August 2021.
Total Liveable Communities	\$80,000	(\$71,334)	\$8,666	
Arts and Culture				
71877. Town Hall Gallery collection Acquisitions	\$0	\$44,660	\$44,660	Final artwork purchases cannot be completed until after end of the financial year. Project is anticipated to be completed by October 2021.
Total Arts and Culture	\$0	\$44,660	\$44,660	
Library Services				
72665. Library IT Hardware Renewal	\$0	\$390,000	\$390,000	The project funds are allocated to the management of Library IT hardware renewal, specifically the conversion of existing library return sorters. The COVID-19 pandemic has delayed the delivery and installation of the new library technology at Camberwell and Hawthorn Libraries. Project is now scheduled for completion in 2021-22.
71568. Library and Office Furniture	\$0	\$33,674	\$33,674	The COVID-19 pandemic has delayed access to the shipping container of the furniture that was ordered. Delivery of the furniture is expected in July 2021.
72751. Library Shelving	\$0	\$58,822	\$58,822	Due to COVID-19 restrictions, there was a delay in receiving the design of shelving and floor layouts by architects. Additionally there was also a delay in accessing the furniture that was ordered. The project is now scheduled for completion in 2021-22.
Total Library Services	\$0	\$482,496	\$482,496	
TOTAL COMMUNITY SUPPORT	\$80,000	\$455,822	\$535,822	
CUSTOMER and TRANSFORMATION				
Transformation & Technology				
72761. Payroll System Upgrade	\$380,053	\$7,325	\$387,378	A preferred vendor was selected via a competitive tender process however implementation was paused due to availability of resources and timing of change impacts. This project is scheduled to resume in July 2021 and be completed by June 2022.
71794. Future Information Technology Expenditure	\$0	\$192,946	\$192,946	The COVID-19 pandemic has delayed this project due to the impact on global supply of technology equipment. It is expected that this project will be completed by June 2022.
72756. Youth Services Case Management System	\$0	\$121,031	\$121,031	A preferred vendor was selected via a competitive tender process however implementation was paused due to the availability of resources and capacity constraints. This project is scheduled to be completed by June 2022.
72766. Information Security Roadmap	\$0	\$132,729	\$132,729	Due to the significant amount of change in the technical landscape and the considerations brought upon by hybrid working, the analysis and definitions of the requirements for security managed services has taken longer than anticipated. This work will continue in the 2021-22 financial year with the aim of supporting the onboarding of managed security services in the next period.
72828. Audio-visual equipment replacement.	\$0	\$62,932	\$62,932	The COVID-19 pandemic has delayed this project due to the impact on global supply of technology equipment. It is expected that this project will be completed by June 2022.
72837. Records Management System Upgrade and Enhancement	\$0	\$36,400	\$36,400	A preferred vendor was selected via a competitive tender process however implementation was paused due to the availability of resources and capacity constraints. This project is scheduled to be completed by June 2022.
Total Transformation & Technology	\$380,053	\$553,363	\$933,416	

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Project Name & Number	Total Adopted Forward Commitments to 2021-22	Movement	Total Final Forward Commitments to 2020-21	Commentary
CAPITAL WORK EXPENDITURE				
Chief Customer Office				
72903. Smart Safe in Customer Service	\$20,000	\$0	\$20,000	Discussion on the future need for a smart safe for cash collection in a post-COVID-19 environment are required. Until this occurs, the requirement of a smart safe for cash collection remains on hold and will be included in the scope of our COVID-19 safe strategy. This project is now due for completion by June 2022.
Total Chief Customer Office	\$20,000	\$0	\$20,000	
TOTAL CUSTOMER AND TRANSFORMATION	\$400,053	\$553,363	\$953,416	
MAJOR PROJECTS				
Major Projects				
72769. Canterbury Precinct (Renewal)	\$3,395,115	\$58,279	\$3,453,394	This is a multi-year project. Contract was awarded September 2020 however there were delays in commencement of construction due to external authority approvals required to issue building permits. Construction commenced March 2021 to renovate three existing buildings and construct a new single storey extension to the former bowls club building, including a basement carpark. Project is planned for completion in 2022.
72770. Canterbury Precinct (Upgrade)	\$626,019	\$200,000	\$826,019	
72771. Canterbury Precinct (New)	\$1,252,039	(\$2,951)	\$1,249,088	
72772. Canterbury Precinct (Expansion)	\$1,252,039	(\$500)	\$1,251,539	
72773. Balwyn Community Centre (Upgrade)	\$0	\$11,065	\$11,065	Building Works were completed in May 2020. Minor post completion works are required and is programmed for completion in 2021-22.
72852. Camberwell Community Centre (Expansion)	\$0	\$70,000	\$70,000	This is a multi-year project that reached practical completion in April 2021. Tenants have now occupied and commenced services in the new building. A carry forward is required to complete minor tenancy fitouts and minor works in 2021-22.
72411. Greythorn Community Hub	\$0	\$35,000	\$35,000	The forward commitment is required to finalise the completion of minor works in 2021-22.
72776. Kew Recreation Centre (Expansion)	\$600,000	(\$600,000)	\$0	This is a multi-year project. Due to COVID-19 restrictions, there was a delay in commencement of demolition works. Demolition has been completed and construction of the new Kew Recreation Centre commenced March 2021, with completion scheduled for 2023. During excavation works, a diesel pit was discovered which had contaminated a substantial amount of soil. This was not identified during the environmental or geotechnical reports conducted on site. The volatile soil was required to be removed off site under Environmental Protection Authority Victoria regulations and has contributed to the over expenditure of \$6.43 million.
TOTAL MAJOR PROJECTS	\$7,125,212	(\$229,107)	\$6,896,105	
Made up of:				
NEW CAPITAL - FORWARD COMMITMENTS TO 2021-22	\$2,020,645	\$1,932,783	\$3,953,428	
UPGRADE CAPITAL - FORWARD COMMITMENTS TO 2021-22	\$3,022,899	\$1,698,225	\$4,721,124	
EXPANSION CAPITAL - FORWARD COMMITMENTS TO 2021-22	\$3,145,136	\$319,459	\$3,464,595	
RENEWAL CAPITAL - FORWARD COMMITMENTS TO 2021-22	\$6,983,615	\$6,163,382	\$13,146,997	
GRAND TOTAL FORWARD EXPENDITURE COMMITMENTS TO 2021-22	\$15,172,295	\$10,113,849	\$25,286,144	
CAPITAL WORK INCOME				
72585. Walmer Street Bridge	\$0	(\$1,500,000)	(\$1,500,000)	Grant now anticipated to be received in 2021-22.
71728. Condition 4 Footpath renewal	\$0	(\$59,381)	(\$59,381)	Balance of grant funding to be recognised in 2021-22.
72771. Canterbury Precinct (New)	\$0	(\$800,000)	(\$800,000)	Grant now anticipated to be received July 2021.
72693. Hawthorn Rowing Ramp	\$0	(\$175,000)	(\$175,000)	Balance of club contribution anticipated to be received in 2021-22.
72757. Dog Off Leash Park	\$0	(\$68,750)	(\$68,750)	Balance of grant funding to be recognised in 2021-22.
72768. Diversity Inclusion and Participation (DIP) Pavilion Program	\$0	(\$167,380)	(\$167,380)	Balance of grant funding to be recognised in 2021-22.
72862. Muswell Hill and High Street intersection improvements	\$0	(\$96,970)	(\$96,970)	Balance of grant funding to be recognised in 2021-22.
72899. West Hawthorn Preschool	\$0	(\$250,000)	(\$250,000)	Balance of grant funding to be recognised in 2021-22.
72906. Gardiners Creek Litter Trap - Fed Govt Depart Industry	\$0	(\$20,000)	(\$20,000)	Balance of grant funding to be recognised in 2021-22.
72912. Glenferrie Commuter Car Park	\$0	(\$750,000)	(\$750,000)	Balance of grant funding to be recognised in 2021-22.
72913. Camberwell Commuter Car Park	\$0	(\$750,000)	(\$750,000)	Balance of grant funding to be recognised in 2021-22.
72914. Canterbury Commuter Car Park	\$0	(\$750,000)	(\$750,000)	Balance of grant funding to be recognised in 2021-22.
72915. Freeway Golf Course reconfiguration works	\$0	(\$2,000,000)	(\$2,000,000)	Balance of grant funding to be recognised in 2021-22.
72916. Freeway Golf Course administration building	\$0	(\$500,000)	(\$500,000)	Balance of grant funding to be recognised in 2021-22.
72917. Bellevue Shopping Centre Improvement project	\$0	(\$500,000)	(\$500,000)	Balance of grant funding to be recognised in 2021-22.
72918. Balwyn Pedestrian operated signals	\$0	(\$700,000)	(\$700,000)	Balance of grant funding to be recognised in 2021-22.
72919. Doncaster Road 40km/h shopping centre speed limit	\$0	(\$240,000)	(\$240,000)	Balance of grant funding to be recognised in 2021-22.
72921. Ferndale Park	\$0	(\$50,000)	(\$50,000)	Balance of grant funding to be recognised in 2021-22.
72861. Wattle Road Traffic Treatments b/n Glenferrie Rd & Power Street.	\$0	(\$197,320)	(\$197,320)	Balance of grant funding to be recognised in 2021-22.
TOTAL INCOME CARRIED FORWARD TO 2021-22	\$0	(\$9,574,801)	(\$9,574,801)	
TOTAL NET FORWARD COMMITMENTS TO 2021-22	\$15,172,295	\$539,048	\$15,711,343	

* Adjusted for project escalation.

Quarterly Financial Report – June 2021

Attachment 1

2.5 Major Projects Capital Works performance

**Major Projects - Progress Update
Expenditure
For the period ending 30 June 2021**

		FULL YEAR			ANNUAL		
		ACTUAL	SEPTEMBER AMENDED BUDGET	VARIANCE	FULL YEAR FORECAST	SEPTEMBER AMENDED BUDGET	FULL YEAR FORECAST VARIANCE
Ashburton Seniors Centre	1	1,122,172	1,542,898	420,726	1,322,898	1,542,898	220,000
Camberwell Community Centre	2	4,220,727	4,457,274	236,547	4,457,274	4,457,274	0
Canterbury Community Precinct	3	1,745,172	8,525,212	6,780,040	2,000,000	8,525,212	6,525,212
Kew Recreation Centre	4	23,557,323	17,127,652	(6,429,671)	16,527,652	17,127,652	600,000
Total		30,645,394	31,653,036	1,007,642	24,307,824	31,653,036	7,345,212

All projects overseen by Project Control Groups.

1. Ashburton Seniors Centre

This project achieved practical completion in September 2020 and the defects liability period expires in September 2021. A new tenant has now accommodated the building.

2. Camberwell Community Centre

This is a multi-year project that reached practical completion in April 2021. Tenants have now occupied and commenced services in the new building. A total forward commitment of \$70,000 has been proposed to complete minor tenancy fitouts and minor works in 2021-22.

3. Canterbury Community Precinct

This is a multi-year project. Contract was awarded September 2020 however there were delays in commencement of construction due to external authority approvals required to issue building permits. Construction commenced in March 2021 to renovate three existing buildings and construct a new single storey extension to the former bowls club building, including a basement carpark. Project is planned for completion mid to late 2022. Total proposed forward commitment to 2021-22 is \$6.78 million.

4. Kew Recreation Centre

This is a multi-year project. Due to COVID-19 restrictions, there was a delay in commencement of demolition works. Demolition has been completed and construction of the new Kew Recreation Centre commenced March 2021, with completion scheduled for 2023. During excavation works, a diesel pit was discovered which had contaminated a substantial amount of soil. This was not identified during the environmental or geotechnical reports conducted on site. The volatile soil was required to be removed off site under Environmental Protection Authority Victoria regulations and has contributed to the over expenditure of \$6.43 million.

Quarterly Financial Report – June 2021

Attachment 1

3. Financial statements

3.1 Income Statement

	ANNUAL ORIGINAL BUDGET \$'000s	FULL YEAR				ANNUAL		
		FULL YEAR ACTUAL (1) \$'000s	SEPTEMBER AMENDED BUDGET (2) \$'000s	FULL YEAR VARIANCE (1) - (2) \$'000s	VARIANCE %	FULL YEAR FORECAST (3) \$'000s	ACTUAL TO FULL YEAR FORECAST VARIANCE (1) - (3) \$'000s	VARIANCE
Recurrent income								
Rates and charges	192,534	192,919	192,384	535	0%	192,503	416	0%
Statutory fees and fines	14,056	7,412	11,181	(3,769)	-34%	6,692	720	11%
User fees	11,577	8,232	10,090	(1,858)	-18%	7,847	385	5%
Grants - operating	11,611	12,259	11,053	1,206	11%	13,385	(1,126)	-8%
Contributions - cash	4,424	6,764	5,181	1,583	31%	5,180	1,584	31%
Contributions - non-monetary	-	112	-	112	100%	-	112	0%
Rental income	2,070	1,863	1,827	36	2%	1,825	38	2%
Other income	2,047	2,316	2,150	166	8%	1,992	324	16%
Interest	1,500	496	1,000	(504)	-50%	500	(4)	-1%
Total recurrent income	239,819	232,373	234,866	(2,493)	-1%	229,924	2,449	1%
Recurrent expenditure								
Employee costs	91,608	91,337	90,779	(558)	-1%	91,570	233	0%
Materials and services	70,533	68,859	72,771	3,912	5%	72,098	3,239	-4%
Bad and doubtful debts	1,746	1,891	1,846	(45)	-2%	1,822	(69)	4%
Depreciation and amortisation ¹	37,873	36,153	35,740	(413)	-1%	35,740	(413)	1%
Amortisation - right of use assets	4,307	3,590	4,307	717	17%	3,621	31	-1%
Borrowing costs	1,342	1,339	1,342	3	0%	1,342	3	0%
Finance costs - leases	337	321	337	16	5%	326	5	-2%
Other expenses	7,854	7,413	7,848	435	6%	7,756	343	-4%
Total recurrent expenditure	215,600	210,903	214,970	4,067	2%	214,275	3,372	-2%
Net recurrent operating surplus	24,219	21,470	19,896	1,574	8%	15,649	5,821	37%
Non-recurrent income								
Priority projects income	1,046	2,082	1,218	864	71%	2,398	(316)	-13%
Capital works income	4,188	5,525	6,906	(1,381)	-20%	13,882	(8,357)	-60%
Total non-recurrent income	5,234	7,607	8,124	(517)	-6%	16,280	(8,673)	-53%
Non-recurrent expenditure								
Priority projects expenditure	33,368	26,227	38,042	11,815	31%	30,546	4,319	-14%
Total non-recurrent expenditure	33,368	26,227	38,042	11,815	31%	30,546	4,319	-14%
Net non recurrent operating surplus (deficit)	(28,134)	(18,620)	(29,918)	11,298	-38%	(14,266)	(4,354)	31%
Net gain (loss) on disposal of property, infrastructure, plant and equipment	(3,474)	(8,536)	(3,474)	(5,062)	146%	(9,297)	761	-8%
Share of net loss of associates and joint ventures accounted for by the equity method	-	(3,753)	-	(3,753)	100%	-	(3,753)	0%
Surplus/(Deficit) for the year ²	(7,389)	(9,439)	(13,496)	4,057	-30%	(7,914)	(1,525)	19%

Note: All numbers are rounded to the nearest thousand.

1. Depreciation and amortisation primarily relates to property, plant, equipment and infrastructure assets.
2. The full year net operating deficit of (\$9.44 million) is \$4.06 million favourable against the September Amended Budget deficit of (\$13.50 million). Refer to **Section 2 Financial Overview** for details on Council's financial performance.

Quarterly Financial Report – June 2021

Attachment 1

3.2 Income Statement by Directorate

	ANNUAL ORIGINAL BUDGET \$'000s	FULL YEAR				ANNUAL		
		FULL YEAR ACTUAL (1) \$'000s	SEPTEMBER AMENDED BUDGET (2) \$'000s	FULL YEAR VARIANCE (1) - (2) \$'000s	VARIANCE %	FULL YEAR FORECAST (3) \$'000s	ACTUAL TO FULL YEAR FORECAST VARIANCE (1) - (3) \$'000s	VARIANCE
Income								
Rates and waste charges *	190,980	191,399	190,830	569	0%	190,980	419	0%
Places & Spaces	3,230	2,594	2,294	300	13%	2,544	50	2%
Community Support	14,969	10,920	13,247	(2,327)	-18%	11,601	(681)	-6%
Urban Living	19,631	13,349	17,427	(4,078)	-23%	12,074	1,275	11%
Customer & Transformation	-	3	-	3	100%	3	-	0%
CEO's Office	38	73	38	35	92%	54	19	35%
Chief Financial Office	2,504	1,868	2,504	(636)	-25%	2,220	(352)	-16%
People Culture & Development	-	-	-	-	0%	-	-	0%
Total income	231,352	220,206	226,340	(6,134)	-3%	219,476	730	0%
Expenditure								
Places & Spaces	69,482	69,640	69,390	(250)	0%	70,657	1,017	-1%
Community Support	40,431	37,156	40,478	3,322	8%	38,246	1,090	-3%
Urban Living	23,953	21,778	23,405	1,627	7%	22,160	382	-2%
Customer & Transformation	21,516	24,482	23,479	(1,003)	-4%	25,202	720	-3%
CEO's Office	5,614	6,041	6,138	97	2%	6,207	166	-3%
Chief Financial Office	6,351	5,481	5,990	509	8%	5,780	299	-5%
People, Culture & Development	3,415	3,290	3,385	95	3%	3,377	87	-3%
Depreciation and amortisation **	37,873	36,153	35,740	(413)	-1%	35,740	(413)	1%
Total expenditure	208,635	204,021	208,005	3,984	2%	207,369	3,348	-2%
Net non departmental ***	1,502	5,289	1,561	(3,728)	-239%	3,545	1,744	49%
Net loss on disposal of property, infrastructure, plant and equipment	(3,474)	(8,540)	(3,474)	5,066	-146%	(9,300)	760	-8%
Share of net gain (loss) of joint venture accounted for by the equity method	-	(3,753)	-	3,753	100%	-	(3,753)	0%
Capital income	4,188	5,525	6,906	(1,381)	-20%	13,882	(8,357)	-60%
Net priority projects	(32,322)	(24,145)	(36,824)	10,951	-30%	(28,148)	4,003	-14%
Surplus/(Deficit) for the year	(7,389)	(9,439)	(13,496)	4,057	-30%	(7,914)	(1,525)	19%

* Rate income includes interest on rates but excludes special rates which are included under the Chief Financial Office Directorate.

** Depreciation and amortisation primarily relates to property, plant, equipment and infrastructure assets.

*** Non departmental includes - Victorian Local Government Grants Commission funding, finance costs, interest on investments, open space developers contributions.

Note: All numbers are rounded to the nearest thousand. Actual results are reported against the September Amended Budget approved by Council.

Quarterly Financial Report – June 2021

Attachment 1

3.3 Balance Sheet

	30 Jun 2021 \$'000	30 Jun 2020 \$'000
Current assets		
Cash and cash equivalents ¹	82,942	99,259
Other financial assets ¹	12,009	15,078
Trade and other receivables	24,562	21,347
Prepayments	2,682	1,956
Total current assets	122,195	137,640
Non-current assets		
Financial assets	4	4
Property, plant and equipment, infrastructure	4,038,119	3,555,629
Right of use assets	10,533	10,269
Intangible assets	584	348
Investment property	8,745	8,915
Total non-current assets	4,057,985	3,575,165
Total assets	4,180,180	3,712,805
Current liabilities		
Trade and other payables	22,809	19,125
Interest-bearing liabilities	1,674	1,573
Provisions	20,723	19,364
Trust funds and deposits	9,342	5,752
Unearned income	11,219	1,569
Lease liabilities	3,144	3,139
Total current liabilities	68,911	50,522
Non-current liabilities		
Provisions	2,024	2,042
Interest-bearing liabilities	21,539	23,213
Provision for investments in joint ventures	6,727	2,974
Lease liabilities	7,464	7,159
Total non-current liabilities	37,754	35,388
Total liabilities	106,665	85,910
Net assets	4,073,515	3,626,895
Equity		
Accumulated surplus	926,851	939,324
Asset revaluation reserve	3,125,778	2,668,868
Reserves ²	20,886	18,703
Total equity	4,073,515	3,626,895
Working capital ratio	1.77	

Note: All numbers are rounded to the nearest thousand.

1. Cash reflects balances in the general ledger not actual bank account balances.

2. Reserve funds comprise of Strategic Acquisition Fund (\$434,000), Open Space Development Fund (\$12.45 million) and Defined Benefits Superannuation future call up reserve (\$8.00 million).

Quarterly Financial Report – June 2021

Attachment 1

3.4 Statement of Cash Flows

	ANNUAL ORIGINAL BUDGET	FULL YEAR			ANNUAL SEPTEMBER AMENDED BUDGET
			SEPTEMBER AMENDED BUDGET	VARIANCE	
		ACTUAL (1)	(2)	(unfav) (1) - (2)	
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
Rates and waste charges	192,434	188,720	188,854	(134)	188,854
Statutory fees and fines	11,140	6,816	7,837	(1,021)	7,837
User charges and other fines ¹	13,131	8,383	11,496	(3,113)	11,496
Grants - operating ²	13,283	16,106	12,867	3,239	12,867
Grants - capital ³	4,188	13,349	6,571	6,778	6,571
Contributions - monetary	4,424	7,276	5,516	1,760	5,516
Interest received	1,500	556	1,000	(444)	1,000
Other receipts	4,529	4,545	4,375	170	4,375
Net GST refund	15,343	15,474	17,257	(1,783)	17,257
Trust funds and deposits taken ⁴	100	3,590	100	3,490	100
Employee costs	(101,804)	(100,864)	(101,940)	1,076	(101,940)
Materials and services ⁵	(103,769)	(92,828)	(105,777)	12,949	(105,777)
Short-term, low value and variable lease payments	(616)	(1,067)	(616)	(451)	(616)
Other payments	(7,875)	(7,437)	(8,057)	620	(8,057)
Net cash provided by/(used in) operating activities	46,008	62,621	39,483	23,138	39,483
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment ⁶	(82,053)	(75,229)	(88,364)	13,135	(88,364)
Proceeds from sale of property, plant and equipment	1,570	44	1,570	(1,526)	1,570
Net proceeds / (payments) for investments ⁷	-	3,069	-	3,069	-
Net cash used in investing activities	(80,483)	(72,116)	(86,794)	14,678	(86,794)
Cash flows from financing activities					
Finance costs	(1,342)	(1,362)	(1,342)	(20)	(1,342)
Repayment of borrowings	(1,572)	(1,573)	(1,572)	(1)	(1,572)
Interest paid - lease liability ⁸	(337)	(322)	(337)	15	(337)
Repayment of lease liabilities ⁸	(4,536)	(3,565)	(4,536)	971	(4,536)
Net cash provided by (used in) financing activities	(7,787)	(6,822)	(7,787)	965	(7,787)
Net increase (decrease) in cash and cash equivalents	(42,262)	(16,317)	(55,098)	38,781	(55,098)
Cash and cash equivalents at beginning of year ⁷	107,456	99,259	114,337	(15,078)	114,337
Cash and cash equivalents at end of year	65,194	82,942	59,239	23,703	59,239

Note: All numbers are rounded to the nearest thousand.

1. Lower than budgeted user charges and other receipts from customers (\$3.11 million) due to timing and settlement of debtors.
2. Grants - operating higher than budget due to 50% of the 2021-22 Victoria Local Government Grants Commission allocation being received in June 2021.
3. Higher than budgeted capital grants received of \$6.78 million due to additional grants being received during the year.
4. Trust funds and deposits includes an increase in asset protection bonds and fire services property levy received which relates to the timing of fire services property levy and levy interest amounts received and subsequently remitted to the State Revenue Office (SRO) which are to be made in four payments in accordance with Section 41(1) of the FSPL Act. An instalment is due and payable to the Commissioner of State Revenue 28 days after the due date of rates instalments. Levy monies are to be remitted to the SRO by the following dates each financial year - 28 October; 28 December; 28 March; and 28 June.
5. Materials and services are lower than budget by \$12.95 million due to timing of outflows, including proposed forward commitments for priority projects.
6. Payments for property, plant and equipment differs from that presented in the capital works statement due to settlement of the 30 June 2021 creditors and proposed forward commitment expenditure.
7. The proceeds / (payments) for investments should be read in conjunction with the beginning and end of year cash and cash equivalents line item. At balance date Council held \$12.01 million in investments that did not qualify as a cash equivalent because their maturity dates were greater than three months and are represented in the net proceeds / (payments) for investments line item (\$15.08 million proceeds less payments of \$12.01 million = \$3.07 million). The September Amended Budget classified all investments held by Council as cash equivalents as these are difficult to predict.
8. Repayment of lease liabilities and interest paid represent Council's lease payments for the 2020-21 financial year under the new accounting standard AASB16 Leases which was introduced in 2019-20.

Quarterly Financial Report – June 2021

Attachment 1

3.5 Capital Works expenditure by asset group

	ANNUAL ORIGINAL BUDGET \$'000s	FULL YEAR				COMMIT \$'000s	ANNUAL ACTUAL TO FULL YEAR FORECAST VARIANCE		
		FULL YEAR ACTUAL (1) \$'000s	SEPTEMBER AMENDED BUDGET (2) \$'000s	FULL YEAR VARIANCE (1) - (2) \$'000s	VARIANCE %		FULL YEAR FORECAST (3) \$'000s	FULL YEAR FORECAST VARIANCE (1) - (3) \$'000s	VARIANCE
Infrastructure									
Bridges	2,463	10	2,463	2,453	100%	12	36	26	72%
Drainage	4,395	4,582	5,651	1,069	19%	235	5,461	879	16%
Footpaths and cycleways	2,982	3,291	3,073	(218)	-7%	69	3,187	(104)	-3%
Off street carparks	664	803	681	(122)	-18%	132	930	127	14%
Parks, open space and streetscapes	7,996	5,502	6,956	1,454	21%	493	7,634	2,132	28%
Recreational, leisure & com facilities	2,771	2,829	4,455	1,626	36%	749	6,323	3,494	55%
Roads	10,283	11,797	11,486	(311)	-3%	215	12,520	723	6%
Total Infrastructure	31,554	28,814	34,765	5,951	17%	1,905	36,091	7,277	20%
Plant and Equipment									
Computers and telecommunications	1,744	874	1,922	1,048	55%	197	1,460	586	40%
Fixtures, fittings and furniture	1,623	569	1,705	1,136	67%	295	1,685	1,116	66%
Library books	985	787	985	198	20%	139	835	48	6%
Plant machinery and equipment	1,627	2,687	2,711	24	1%	34	2,783	96	3%
Total Plant and Equipment	5,979	4,917	7,323	2,406	33%	665	6,763	1,846	27%
Property									
Building	14,576	10,911	14,108	3,197	23%	3,507	12,183	1,272	10%
Building improvements	311	289	335	46	14%	-	332	43	13%
Major Projects	29,632	30,745	31,833	1,088	3%	54,447	24,488	(6,257)	-26%
Total Property	44,519	41,945	46,276	4,331	9%	57,954	37,003	(4,942)	-13%
Total capital works expenditure	82,052	75,676	88,364	12,688	14%	60,524	79,857	4,181	5%
Represented by:									
Asset renewal expenditure	50,649	51,950	53,545	1,595	3%	33,950	52,885	935	2%
Asset upgrade expenditure	5,451	2,692	7,073	4,381	62%	846	4,279	1,587	59%
New asset expenditure	17,009	11,844	15,562	3,718	24%	18,674	13,820	1,976	17%
Asset expansion expenditure	8,943	9,190	12,184	2,994	25%	7,054	8,873	(317)	-3%
Total capital works expenditure	82,052	75,676	88,364	12,688	14%	60,524	79,857	4,181	5%

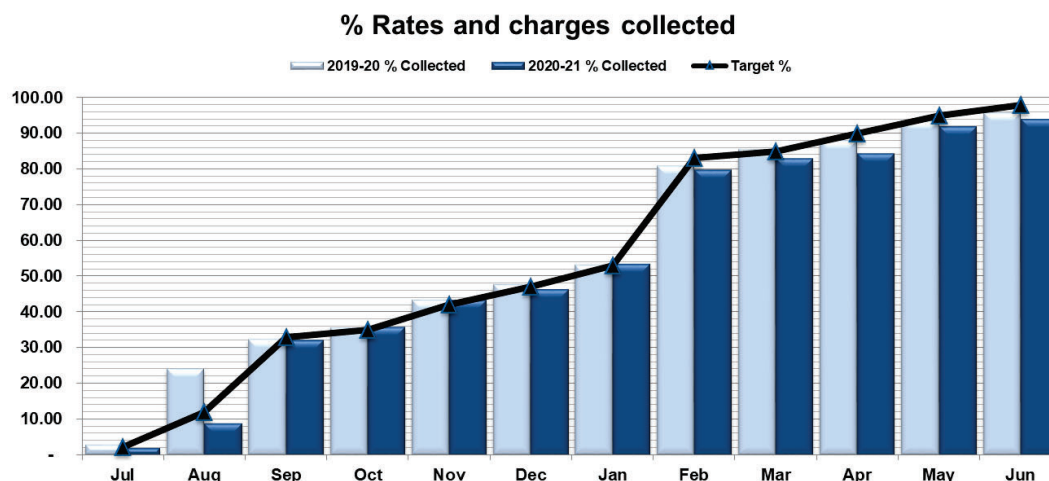
Note: All numbers are rounded to the nearest thousand.

Quarterly Financial Report – June 2021

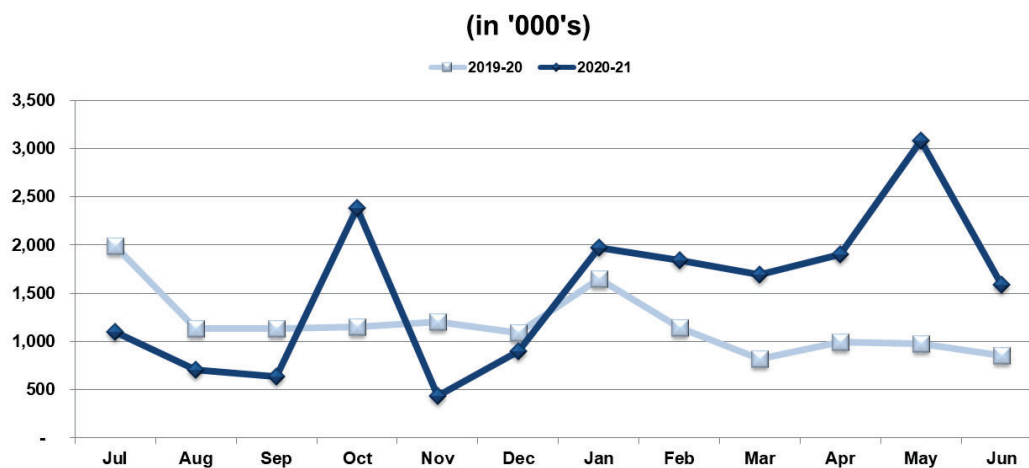
Attachment 1

3.6 Debtors

3.6.1 Rate debtors



3.6.2 Sundry debtors

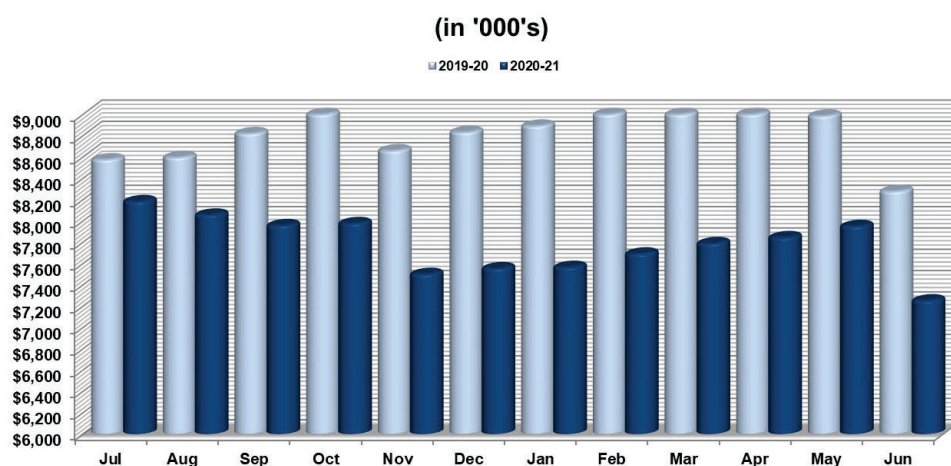


The sundry debtors balance at the end of 30 June 2021 is \$1.59 million and is \$740,000 higher than the prior year. Balances will vary from year to year depending on individual transactions processed.

Quarterly Financial Report – June 2021

Attachment 1

3.6.3 Infringement debtors



The outstanding 'infringement debtors' balance of \$7.25 million is \$1.03 million lower than the corresponding prior year period. This is primarily due to Parking Infringements debtors.

Council's COVID-19 financial assistance package to support residents, local business and community groups included suspension of ticket parking machine fees in paid parking areas until December 2020 to assist traders, shoppers and visitors.

In accordance with Victorian Government legislation, the majority of these fines are now in the hands of Fines Victoria for the management and collectability of the fines. Council has no control over Fines Victoria debt collection performance.

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Attachment 1

4. Corporate governance

4.1 Publicly tendered contracts greater than \$150,000 (goods and services) and \$200,000 or more (works)

Contracts Valued at \$150,000 or more (Goods and Services) and \$200,000 or more (Works)

In accordance with section 186 of the *Local Government Act 1989*, the following contracts were awarded in the fourth quarter of 2020-21 (April - June 2021) as a result of either a public tender or expression of interest process or through the use of pre-established panel arrangements, as authorised by the Minister for Local Government or contracts awarded under an approved Ministerial exemption.

Contract	Contract Name	Description	Contract Type	Award Date	Awarded By **	Contractor	Contractor History	Contract Term	Contract Value (ex GST)
2020/99	Junction Skate and BMX Park - Management and Operation	Management and Operation of Junction Skate and BMX Park, Riversdale Road, Hawthorn East	Public Tender	26 April 2021	Council	Victorian YMCA Community Programing Pty Ltd	Contractor has provided similar services	4years + 3 year option	\$370,237 for four years. Remaining term to be negotiated
2021/002	General Landscape Supply and Associated Services - Panel of Contractors	Panel Contract - General Landscape Service Mulching & Undersurfacing Supply & Delivery of Landscape Materials	Annual Supply	7 June 2021	Council	Bark King Sandbelt Indust. Keon Construction Landstruct Landscape Sevron P/L Super Gardens Ecodynamic Services Rubbertough Indust	New and existing	5 years	\$5,340,000
2020/203	Right-of-way and Reserves Consultancy and Discontinuance Services	Consultancy Services for Right of Way and Reserves Discontinuances	Public Tender	28 June 2021	Council	Macquarie Local Government Lawyers	Existing	4 years	\$560,012
2020/216	Data and Analytics	Data and Analytics software platform to bring together customer interactions from multiple Council systems and relevant external data sources into one common platform	EOI/Tender	12 April 2021	Council	Accenture Australia Pty Ltd	Existing	3 years	\$4,120,000
2020/217	Enterprise Booking Tool	Implementation and support of an Enterprise Booking Tool system	EOI/Tender	7 June 2021	Council	Programus Australasia Pty Ltd	New	5 years	\$497,700

Quarterly Financial Report - June 2021

Attachment 1

Contract	Contract Name	Description	Contract Type	Award Date	Awarded By **	Contractor	Contractor History	Contract Term	Contract Value (ex GST)
2020/218	Identity and Access Management	Identify and Access Management software platform for cyber security	EOI/Tender	12 April 2021	Council	Accenture Australia Pty Ltd	Existing	3 years	\$1,860,000
2020/233	Asphalt Maintenance Services	Maintenance of asphalt grounds	Schedule of Rates	7 June 2021	Council	Dakye P/L Fulton Hogan Indust. Prestige Paving P/L	New and existing	5 years	\$2,567,960
2020/237	Enterprise Collaboration	Enterprise Collaboration software platform	EOI/Tender	12 April 2021	Council	Accenture Australia Pty Ltd	Existing	3 years	\$1,250,000
2020/378	Design, Supply, Installation and Commissioning of Two Large Scale Solar PV Systems	Design, Supply, Installation and Commissioning of Two Large Scale Solar PV Systems	Design and Construct	16 June 2021	Director	Energy Makeovers Pty Ltd	New contractor	To 30 September 2021	\$407,161
2020/379	VCAT Representation Panel (Strategic and Statutory Planning)	Panel of Contractors to represent Council at VCAT	Panel	18 June 2021	Director	Andrew Crack & Associates Pty Ltd. Clarke Planning. Gareth Gale Consulting. Kellock Town Planning Pty Ltd. Louise Lunn Planning. Refine Town Planning. SongBowden Planning Pty Ltd.	Louise Lunn is a new contractor. All other contract have been on panel previously.	2 years	\$480,000
2021/16	Insurance Broking and Risk Management Services (Procurement Australia Contract No. 0618/0626)	Insurance brokerage and risk management services	Procurement Australia	7 June 2021	Council	JLT Risk Solutions Pty Ltd	Company has provided similar services in the past	3 years +1 year + 1 year	\$3,532,205
2021/32	Bowen Street Former MCHC Building Alterations	Alterations to the former MCHC Building	Selective Tender - State Government Construction Supplier Register	03 May 2021	Director	Construct4 Building Group Pty Ltd	Previously used contractor	3 mths + 12 mths defects liability period	\$335,000
2021/79	MAV Public Liability and Professional Indemnity Insurance	Placement of Public and Products Liability and Professional Indemnity insurance policies	MAV	7 June 2021	Council	Municipal Association of Victoria Insurance - Liability Mutual Insurance	Previously provided services	1 year	\$1,100,000

Quarterly Financial Report - June 2021

Attachment 1

Contract	Contract Name	Description	Contract Type	Award Date	Awarded By **	Contractor	Contractor History	Contract Term	Contract Value (ex GST)
2020/332	Glenferrie, Maling and Camberwell Outdoor Dining Parklet Hire	Outdoor dining - Parklet program Camberwell & Glenferrie	Hire Agreement	5 November 2020 ***	Director	Greenevent	New supplier	12 months	\$141,980
2020/333	Greythorn, Auburn and Ashburton Outdoor Dining Parklet Hire	Outdoor dining - Parklet program Greythorn, Auburn and Ashburton	Hire Agreement	4 November 2020 ***	Director	Harry The Hirer	Contractor has provided services in the past	12 months	\$161,247
2021/81	Library Collections, Furniture, Equipment and Associated Requirements	Procurement Australia Contract for Library Collections, Furniture, Equipment and Associated requirements	Procurement Australia panel contract	28 June 2021	Council	* Refer supplier listing below	Mixture of new and existing suppliers	2 years + 1 year +1 year	\$8,160,000

** Contracts awarded by Directors is by delegation

*** Note: These two agreements were originally awarded in November 2020 as low value purchases. A subsequent Ministerial exemption approval was received on 9 April 2021 for these engagements to be extended beyond the \$150,000 incl. GST without requiring a public tender process to be undertaken.

* Contract No. 2021/81: Library Collections, Furniture, Equipment and Associated Requirements (Procurement Australia Contract No. 2306/0843)

Supplier listing

Abax Kingfisher Pty Ltd ABR Relocations Adilam Technologies All Star Comics Melbourne Pty Ltd ALS Library Services Pty Ltd Aurora Information Technology Aussie Global Books Pty Ltd Baker & Taylor, Inc Beamafilm Pty Ltd Bibliotheca Australia Pty Ltd Bolinda Digital Pty Ltd Bolinda Publishing Pty Ltd Box Hill South Newsagency	Carolyn Loader Family Trust Caval Limited CC Books Australia Pty Ltd Civica Pty Ltd Ddn Consulting Pty Ltd Digital Education Services DLS Australia Pty Ltd Ebsco FE Technologies Pty Ltd Gan Group Pty Ltd Global Language Books Pty Ltd Greek Book Importers Innovative Interfaces	Insight Informatics Pty Ltd Intraspace Pty Ltd Isuscribe Pty Ltd James Bennett Pty Ltd Julian Wood Bookseller Pty Ltd KI Media Pty Ltd trading as all Access Konava Pty Ltd Lewis Logic Ln Vietnamese Books Pty Ltd Lote Libraries Direct Pty Ltd Mdm Entertainment Pty Ltd Merian Books Pty Ltd Midwest Tape Llc Dba Hoopla Digital Nielsen	Overdrive Australia Party, Ltd Peter Pal Library Supplier Prenax Pty Ltd Quantum Libraries t/as Qld Library Supplies Raeco/CEI Pty Ltd Readings Pty Ltd Resource Furniture Pty Ltd Sirisidynix Pty Ltd Sound Text Media Pty Ltd The Book House Ulverscroft Large Print Books Wavesound Pty Ltd Zagreb Croatian Bookshop
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Quarterly Financial Report - June 2021

Attachment 1

4.2 Councillor expenses

As required by the Councillor Support and Resources Policy, the following costs or expenses were paid for, or reimbursed to Councillors in the year to date as at 30 June 2021 are reported below

Ward	TOTAL FOR WARD	Information and Communication	Fares/Cabcharge /Parking	Travel/Vehicle/ Accomm	Other Expenses	Professional Development	Councillor Allowances
Cr. Jim Parke	\$ 33,467	\$ 775	\$ -	\$ -	\$ 344	\$ -	\$ 32,349
Bellevue Ward	\$ 33,467	\$ 775	\$ -	\$ -	\$ 344	\$ -	\$ 32,349
Cr. Felicity Sinfield	\$ 34,038	\$ 617	\$ -	\$ -	\$ 1,072	\$ -	\$ 32,349
Cotham Ward	\$ 34,038	\$ 617	\$ -	\$ -	\$ 1,072	\$ -	\$ 32,349
Cr. Coral Ross**	\$ 11,163	\$ 334	\$ -	\$ -	\$ -	\$ -	\$ 10,829
Cr. Victor Franco	\$ 25,168	\$ 446	\$ 5	\$ 998	\$ 2,200	\$ -	\$ 21,519
Gardiner Ward	\$ 36,331	\$ 780	\$ 5	\$ 998	\$ 2,200	\$ -	\$ 32,349
Cr. Steve Hurd**	\$ 12,196	\$ 246	\$ -	\$ -	\$ 1,121	\$ -	\$ 10,829
Cr. Wes Gault	\$ 23,848	\$ 382	\$ -	\$ -	\$ 1,946	\$ -	\$ 21,519
Glenferrie Ward	\$ 36,044	\$ 628	\$ -	\$ -	\$ 3,068	\$ -	\$ 32,349
Cr. Jack Wegman**	\$ 11,069	\$ 240	\$ -	\$ -	\$ -	\$ -	\$ 10,829
Cr. Di Gillies	\$ 23,870	\$ 422	\$ -	\$ -	\$ 1,929	\$ -	\$ 21,519
Junction Ward	\$ 34,939	\$ 662	\$ -	\$ -	\$ 1,929	\$ -	\$ 32,349
Cr. Lisa Hollingsworth	\$ 37,143	\$ 664	\$ -	\$ 2,050	\$ 2,080	\$ -	\$ 32,349
Lynden Ward	\$ 37,143	\$ 664	\$ -	\$ 2,050	\$ 2,080	\$ -	\$ 32,349
Cr. Jane Addis	\$ 33,464	\$ 701	\$ -	\$ 184	\$ 230	\$ -	\$ 32,349
Maling Ward	\$ 33,464	\$ 701	\$ -	\$ 184	\$ 230	\$ -	\$ 32,349
Cr. Cynthia Watson*	\$ 62,398	\$ 631	\$ 10	\$ 2,299	\$ 1,561	\$ 109	\$ 57,787
Maranoa Ward	\$ 62,398	\$ 631	\$ 10	\$ 2,299	\$ 1,561	\$ 109	\$ 57,787
Cr. Susan Biggar	\$ 23,439	\$ 448	\$ -	\$ -	\$ 699	\$ 773	\$ 21,519
Riversdale Ward	\$ 23,439	\$ 448	\$ -	\$ -	\$ 699	\$ 773	\$ 21,519
Cr. Garry Thompson*	\$ 78,914	\$ 658	\$ -	\$ -	\$ 371	\$ -	\$ 77,885
Solway Ward	\$ 78,914	\$ 658	\$ -	\$ -	\$ 371	\$ -	\$ 77,885
Cr. Phillip Healey **	\$ 11,085	\$ 256	\$ -	\$ -	\$ -	\$ -	\$ 10,829
Cr Nick Stavrou	\$ 24,950	\$ 417	\$ -	\$ 1,577	\$ 1,436	\$ -	\$ 21,519
Studley Ward	\$ 36,035	\$ 673	\$ -	\$ 1,577	\$ 1,436	\$ -	\$ 32,349
Year to date total	\$ 446,212	\$ 7,236	\$ 15	\$ 7,108	\$ 14,991	\$ 882	\$ 415,980

All information is produced directly from the financial ledger. The amounts claimed by Councillors vary for each Councillor. Not all Councillors claim motor vehicle or other expenses, and not all claims are made in time to be included in the relevant accounting period.

Quarterly Financial Report - June 2021

Attachment 1

Other expenses

Other expenses include levies and charges, membership fees, minor equipment purchases, general administration and childcare expenses.

Fleet charges and fuel

The Councillor Support and Resources Policy provides that a fully maintained vehicle shall be available to the Mayor and relevant fleet and fuel expenses are attributed to the Mayor of the day. Total fleet charges and fuel costs for Councillor Cynthia Watson is \$7,327 and Mayor Garry Thompson is \$0.

Please Note

* Councillor for Maranoa Ward - Mayor up to 23 October 2020

* Councillor for Solway Ward - Mayor from 23 November 2020 (current)

** Council Elections were held in October 2020. Expenses for former Councillors Coral Ross, Steve Hurd, Jack Wegman and Phillip Healey relate to the period 1 July 2020 to 23 October 2020 and have been disclosed separately in the above table.

Expenses for returning Councillors (Councillors Jim Parke, Felicity Sinfield, Lisa Hollingsworth, Jane Addis, Cynthia Watson and Garry Thompson) relate to the period 1 July 2020 to 31 March 2021. Expenses for newly elected Councillors (Councillors Victor Franco, Wes Gault, Di Gillies, Susan Biggar and Nick Stavrou) relate to the period 16 November 2020 to 30 June 2021.

4.3 Chief Executive Officer Expenses

The following reimbursements were paid to the Chief Executive Officer in the year to date as at 30 June 2021:

YTD JUN 21			Information and Fares/Cabcharge		Travel/Vehicle/		Professional		Equipment			
	TOTAL	Communication	/Parking	Accomm	Development	Purchases	Catering					
Executive Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Year to date total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

All information is produced directly from the financial ledger.

Quarterly Financial Report - June 2021

Attachment 1

4.4 Citizen decision and process review

There were three formal requests received from the community during this quarter for a review of decisions via the Council decision and review process.

4.5 Excess annual leave analysis

The following table shows the number of staff with more than 40 days annual leave accrued.

Key performance indicator	2019-20 Full year results	2020-21 Full year results
Employees with more than 40 days annual leave		
Total number	35	47
Percentage	3.52%	5.11%*

**Note: Continual monitoring of this measure is being conducted via a monthly accountability report.*

Quarterly Financial Report - June 2021

Attachment 1

5. Grants progress report: 1 April - 30 June 2021

Grant applications completed/pending

Funding Body & Grant Program	Council Department	Council Project or Purpose	Closing Date or Date submitted	Amount Requested	Status and amount granted
National Ageing Research Institute - ENJOY MAP for Health	Environmental Sustainability and Open Spaces	Victoria Park Regional Playground	01/06/2020	\$50,000	Unsuccessful
Department of Infrastructure, Transport, Regional Development and Communications - Local Roads and Community Infrastructure Program (LRCI Phase Two)	Capital Projects	<p>Local Roads and Community Infrastructure - Full list of projects and break down:</p> <ol style="list-style-type: none"> 1. Bowen Street Maternal and Child Health (MCH) Centre, Camberwell - Improvements to community facilities 2. Alamein Neighbourhood and Learning Centre, Ashburton - Improvements to community facilities 3. Hawthorn Rowing Ramp - Improvements to community facilities 4. Hawthorn Aquatic Centre Sauna - Improvements to community facilities 5. Roof replacements on community facilities audited as Priority 1 replacements (various centres) - Improvements to community facilities 6. Dudley Parade, Canterbury - Myrtle Rd to Chaucer Crescent - Road repairs/reconstruction 7. Monash Ave Balwyn, Gordon St to Belmore Rd - Road repairs/reconstruction 8. Ramsey Avenue, Kew East, Coleman Avenue to Sutherland Ave - Road repairs/reconstruction 	04/03/2021	\$8,480,250	<p>Successful: Total - \$5,211,596</p> <ol style="list-style-type: none"> 1. \$100,000 2. \$650,000 3. \$284,000 4. \$74,000 5. \$200,000 6. \$440,000 7. \$450,000 8. \$320,000

Quarterly Financial Report - June 2021

Attachment 1

Funding Body & Grant Program	Council Department	Council Project or Purpose	Closing Date or Date submitted	Amount Requested	Status and amount granted
		9. Catalina Ave, Ashburton, High St Rd to Lancaster St - Road repairs/reconstruction			9. \$280,000
		10. Fordham Gardens Path reconstruction, Camberwell. Inclusive of drainage and associated landscape. Heritage garden with Disability Discrimination Act (DDA) - Walking Paths			10. \$500,000
		11. Orrong Cres, Camberwell - Camberwell Rd to Fairmont Ave - Road repairs/reconstruction			11. \$177,000
		12. Murdoch St, Camberwell - Road repairs/reconstruction			12. \$284,000
		13. Lexia St, Camberwell - Camberwell Rd to Fairmont Ave - Road repairs/reconstruction			13. \$609,346
		14. Street lighting upgrades in Balwyn North, Kew and Surrey Hills - Road repairs/reconstruction			14. \$54,500
		15. Street lighting upgrades in Camberwell and Canterbury			15. \$36,500
		16. Street lighting upgrades in Deepdene, Hawthorn and Hawthorn East			16. \$41,000
		17. Car park lighting installation at Iramoo Street Car Park 2 Balwyn			17. \$58,500
		18. Car park lighting upgrade at Power street car park Hawthorn			18. \$101,250
		19. Carpark lighting installation at Jack O'tool Reserve Carpark, Kew			19. \$58,500
		20. Car park lighting installation at Evergreen centre Balwyn			20. \$15,000
		21. Service laneway lighting installation at Nelson street			21. \$11,000

Quarterly Financial Report - June 2021

Attachment 1

Funding Body & Grant Program	Council Department	Council Project or Purpose	Closing Date or Date submitted	Amount Requested	Status and amount granted
		22. Wattle Road refurbishment 23. Hardwicke Street, Balwyn, Drainage relining/repairs			22. \$400,000 23. \$67,000
National Library of Australia - Community Heritage Grant	Arts and Culture	Preservation of Public Art in the Town Hall Gallery Collection	11/05/2021	\$12,940	Pending
Department of Land, Water & Planning (Vic) - The Park Revitalisation Grants Program	Environmental Sustainability and Open Spaces	Macleay Park Raingarden, Balwyn.	06/05/2021	\$300,000	Unsuccessful
Department of Jobs, Precincts and Regions - Local Government Business Concierge and Hospitality Support Program	Liveable Communities	Local Government Business Concierge and Hospitality Support Program	30/11/2020	\$120,000	Successful
Victorian Government, Youth Central - Victorian Youth Week Grant	Health and Wellbeing Services	Funding to run an event in Youth Week (26 th of June until 2 nd of July)	13/04/2021	\$2,000	Unsuccessful
Department of Justice and Community Safety - Building Safer Communities Program	Community Planning and Development	Safety related infrastructure - Canterbury Gardens and Maling Rd precinct	01/03/2021	\$134,559	Unsuccessful
Department of Health - COVID-19 Vaccination Program Community Engagement Grants	Community Planning and Development	COVID vaccination program community engagement - to raise awareness and engage with our community about the COVID-19 vaccination and its benefits.	15/03/2021	\$20,000	Successful
Victoria Government, Crime Prevention - Building Safer Communities 2021-22	Community Development and Planning	Stream 1 - Creating Safer Places Connecting safely: Canterbury Gardens and Maling Road projects	01/03/2021	\$247,014	Unsuccessful

Quarterly Financial Report - June 2021

Attachment 1

Funding Body & Grant Program	Council Department	Council Project or Purpose	Closing Date or Date submitted	Amount Requested	Status and amount granted
Victoria Government, Crime Prevention - Building Safer Communities 2021-22	Community Planning and Development	Stream 2 - Crime Prevention Innovation Fund Victorian Graffiti Register Statewide Development Program ** Joint project across City of Geelong, City of Darebin and authority by MAV	01/03/2021	\$207,400	Pending
Australian Government, Department of Health - Female Facilities and Water Safety Stream	Health and Wellbeing Services	Balwyn Park Female Change-room Upgrade Project	11/03/2021	\$60,000	Successful \$30,000
Sport and Recreation Victoria - Local Sports Infrastructure Fund	Health and Wellbeing Services	Fritsch Holzer Development	22/03/2021	\$2,000,000	Unsuccessful
Sport and Recreation Victoria - Local Sports Infrastructure Fund	Health and Wellbeing Services	Balwyn Park Pavilion (Diversity, Inclusion and Participation Program)	22/03/2021	\$85,000	Successful
Sport and Recreation Victoria - Local Sports Infrastructure Fund	Health and Wellbeing Services	Victoria Park North Pavilion (Diversity, Inclusion and Participation Program)	22/03/2021	\$108,000	Successful
Sport and Recreation Victoria - Local Sports Infrastructure Fund	Health and Wellbeing Services	Camberwell Sharks Scoreboard	22/03/2021	\$17,000	Unsuccessful
Vic Health in conjunction with La Trobe University - Local Government Partnership	Health and Wellbeing Services	To get more people active in gyms	22/03/2021	\$50,000	Pending
Australian Cricket Infrastructure Fund - My Cricket Community	Health and Wellbeing Services	Victoria Park South Cricket Nets	26/03/2021	\$30,000	Pending
Department of Health and Human Services - CASI (Community Activation and Social Isolation)	Community Planning and Development	Community connectors.	17/05/2021	\$65,000	Successful

Quarterly Financial Report - June 2021

Attachment 1

Funding Body & Grant Program	Council Department	Council Project or Purpose	Closing Date or Date submitted	Amount Requested	Status and amount granted
Department of Health and Human Services - CASI (Community Activation and Social Isolation)	Community Planning and Development	Young people's community connectedness (exercise and gym memberships)	05/01/2021	\$40,000	Successful

Statistics for 1 April - 30 June 2021

Grant Status	Number of grants
Grant applications submitted	2
Successful grants	8
Unsuccessful grants	7
Grants pending	4

**Note: Successful, unsuccessful and grants pending include the outcomes of the grants submitted prior to this quarter.*

Attachment 2

LGPRF Performance Indicators - Sustainable Capacity and Financial Performance Indicators

For the period ending 30 June 2021

Indicator/measure	Annual 2017-18	Annual 2018-19	Annual 2019-20	Annual 2020-21	Annual Difference 2019-20 vs 2020-21	Annual Materiality Threshold
Sustainable Capacity Indicators						
Population						
Expenses per head of municipal population [Total expenses / Municipal population]	\$1,109	\$1,167	\$1,265	\$1,363	\$98	+ / - \$200
Infrastructure per head of municipal population [Value of infrastructure / Municipal population]	\$4,720	\$4,772	\$4,903	\$5,052	\$149	+ / - \$1,000
Population density per length of road [Municipal population / Kilometres of local roads]	318.59	321.86	323.22	321.66	-1.56	+ / - 10 people
Own-source revenue						
Own-source revenue per head of municipal population [Own-source revenue / Municipal population]	\$1,180	\$1,206	\$1,214	\$1,167	-\$47	+ / - \$100
Recurrent grants						
Recurrent grants per head of municipal population [Recurrent grants / Municipal population]	\$86	\$79	\$73	\$70	-\$3	+ / - \$50
Disadvantage						
Relative Socio-Economic Disadvantage [Index of Relative Socio-Economic Disadvantage by decile]	10.00	10.00	10.00	10.00	0.00	+ / - 1 decile
Workforce turnover						
Percentage of staff turnover [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	11.4%	8.1%	9.5%	12.8%	3.4%	+ / - 2%
The workforce turnover variance is largely attributable to a higher than usual volume of departures arising from the organisation redesign process.						

Attachment 2

LGPRF Performance Indicators - Sustainable Capacity and Financial Performance Indicators

For the period ending 30 June 2021

Indicator/measure	Annual 2017-18	Annual 2018-19	Annual 2019-20	Annual 2020-21	Annual Difference 2019-20 vs 2020-21	Annual Materiality Threshold
Financial Performance Indicators						
Efficiency						
Expenditure level *						
Expenses per property assessment [Total expenses / Number of property assessments]	\$2,578	\$2,723	\$2,952	\$3,159	\$207	+ / - \$200
Expenses per property assessment indicator is outside the thresholds primarily due to the timing of project expenditure levels for the 2020-21 financial year.						
Revenue level *						
Average rate per property assessment [General rates and Municipal charges / Number of property assessments]	New in 2020	New in 2020	\$2,006	\$2,050	\$44	+ / - \$100
Liquidity						
Working capital						
Current assets compared to current liabilities [Current assets / Current liabilities] x100	235.5%	300.8%	272.4%	177.3%	-95.1%	+ / - 80%
Unrestricted cash						
Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities] x100	-7.4%	160.6%	131.9%	49.8%	-82.1%	+ / - 70%
The lower cash balance is primarily due to the impact of COVID-19 on Council's revenue streams for the 2020-21 financial year. Council's working capital is well above the minimum acceptable levels set out by Victorian Auditor General Office (VAGO) financial risk sustainability indicators of more than 100%.						

Attachment 2

LGPRF Performance Indicators - Sustainable Capacity and Financial Performance Indicators

For the period ending 30 June 2021

Indicator/measure	Annual 2017-18	Annual 2018-19	Annual 2019-20	Annual 2020-21	Annual Difference 2019-20 vs 2020-21	Annual Materiality Threshold
Obligations						
Loans and borrowings						
<i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rate revenue] x100	26.2%	14.7%	13.2%	12.1%	-1.1%	+ / - 10%
<i>Loans and borrowings repayments compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	3.9%	11.3%	1.6%	1.5%	0.0%	+ / - 2%
Indebtedness						
<i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x100	14.3%	13.4%	15.9%	17.7%	1.8%	+ / - 5%
Asset renewal and upgrade *						
<i>Asset renewal and upgrade compared to depreciation</i> [Asset renewal and asset upgrade expense / Asset depreciation] x100	New in 2020	New in 2020	126.8%	153.2%	26.4%	+ / - 30%
Operating position						
Adjusted underlying result *						
<i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit) / Adjusted underlying revenue]	12.7%	9.7%	2.1%	-9.1%	-11.2%	+ / - 5%
<i>In response to the COVID-19 pandemic, there have been impacts on revenue and expenditure streams for 2019-20 and 2020-21. This includes \$4.50 million of Council's financial assistance support for residents, local business and community groups.</i>						
Stability						
Rates concentration *						
<i>Rates compared to adjusted underlying revenue</i> [Rate revenue / Adjusted underlying revenue] x100	74.9%	76.2%	79.4%	83.7%	4.3%	+ / - 5%
Rates effort						
<i>Rates compared to property values</i> [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.16%	0.14%	0.17%	0.16%	0.0%	+ / - 0.10%

* This is an annual indicator. Timing of revenue and expenditure can vary throughout the year, distorting quarterly results.